







Internal Revenue Service  
District Director

Department of the Treasury

800  
674933

Date: MAR 11 1981

Exemption #

B-79-06-2049

▷ United Cerebral Palsy of the Mid-South, Inc.  
2670 Union Extended, Suite 210  
Memphis, Tennessee 38112

Employer Identification Number:

62-1090750

Accounting Period Ending:

September 30

Foundation Status Classification:

170(b)(1)(A)(vi) & 509(a)(1)

Advance Ruling Period Ends:

September 30, 1985

Person to Contact:

Elizabeth Wilson/eb

Contact Telephone Number:

404-221-4516

FFN: 580010436

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 170(b)(1)(A)(vi) & 509(a)(1).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

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If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

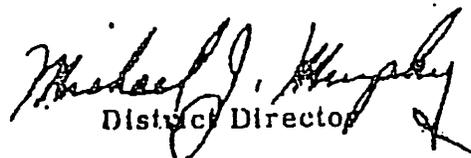
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

  
District Director

Enclosures: Form 990, Schedule A, with Instructions

Letter 1045(DO) (6-77)

**Department of the Treasury  
Internal Revenue Service**

49220968

Date of This Notice

If you inquire about  
your account, please  
refer to this  
number or attach a  
copy of this notice

08-22-80

Employer Identification Number

62-1090750

UNITED CEREBRAL PALSY OF THE  
MID-SOUTH INC  
2670 UNION EXTENDED SUITE 210  
MEMPHIS TN 38112

575 0

**NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED**

Thank you for your application for an employer identification number. The number above has been assigned to you. We will use it to identify your business tax returns and any other related documents, even if you have no employees.

Please keep this number in your permanent records. Use the number and your name, exactly as shown above, on all Federal tax forms that require this information, and refer to the number in all tax payments and in tax-related correspondence or documents. You may wish to make a record of the number for reference in case this notice is lost or destroyed.

We appreciate your cooperation.

## Filing Information

Name: **LivitUp, Inc.**

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Registered Agent Physical Postal Code Changed From: 38108 To: 38125		
11/30/2011	Mailing Address Update	
10/19/2010	2010 Annual Report	A0048-0975
11/20/2009	2009 Annual Report	6625-1629
12/18/2008	2008 Annual Report	6410-1916
10/08/2007	2007 Annual Report	6142-1483
09/18/2006	2006 Annual Report	5862-1288
Registered Agent Changed		
09/16/2005	2005 Annual Report	5560-0109
09/13/2004	2004 Annual Report	5228-2174
09/11/2003	2003 Annual Report	4908-0907
10/18/2002	2002 Annual Report	4629-0466
09/18/2001	2001 Annual Report	4300-0400
09/14/2000	2000 Annual Report	4003-0308
03/17/2000	Notice of Determination	ROLL 3857
03/19/1999	Notice of Determination	ROLL 3651
10/21/1996	CMS Annual Report Update	3232-0848
Principal Address Changed		
Registered Agent Physical Address Changed		
Registered Agent Changed		
Mail Address Changed		
03/17/1995	Notice of Determination	ROLL 2978
09/27/1993	CMS Annual Report Update	2739-1733
Registered Agent Changed		
07/14/1993	CMS Annual Report Update	2712-2136
Fiscal Year Close Changed		
07/20/1992	CMS Annual Report Update	2508-1314
Registered Agent Changed		
07/24/1991	CMS Annual Report Update	2227-0780
Registered Agent Physical Address Changed		
07/05/1991	Administrative Amendment	2212-0639
Mail Address Changed		
07/18/1990	CMS Annual Report Update	1849-0193
Registered Agent Physical Address Changed		
Registered Agent Changed		
07/12/1989	Administrative Amendment	1355-0434

## Filing Information

Name: **LivitUp, Inc.**

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Mail Address Changed		
08/10/1988 Registered Agent Change (by Entity)		912-0140
Registered Agent Physical Address Changed		
Registered Agent Changed		
06/18/1987 Administrative Amendment		693 02349
Mail Address Changed		
07/18/1985 Registered Agent Change (by Entity)		554 02126
Registered Agent Physical Address Changed		
Registered Agent Changed		
11/24/1980 Articles of Amendment		185 00149
06/23/1980 Initial Filing		164 01052

**Active Assumed Names (if any)**

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**Date**

**Expires**



**STATE OF TENNESSEE**  
**Tre Hargett, Secretary of State**  
Division of Business Services  
William R. Snodgrass Tower  
312 Rosa L. Parks AVE, 6th FL  
Nashville, TN 37243-1102

## Filing Information

Name: **LivitUp, Inc.**

### General Information

**Control # :** 93703      **Formation Locale:** SHELBY COUNTY  
**Filing Type:** Corporation Non-Profit - Domestic  
**Filing Date:** 06/23/1980 4:30 PM      **Date Formed:** 06/23/1980  
**Status:** Active      **Fiscal Year Close** 9  
**Duration Term:** Perpetual  
**Public/Mutual Benefit:** Public

### Registered Agent Address

LivitUp, Inc.  
3239 PLAYERS CLUB PKWY  
MEMPHIS, TN 38125-8845  
Phone:  
Fax:

### Principal Address

3239 PLAYERS CLUB PKWY  
MEMPHIS, TN 38125-8845  
Phone: (901) 761-427

The following document(s) was/were filed in this office on the date(s) indicated below:

<u>Date Filed</u>	<u>Filing Description</u>	<u>Image #</u>
01/06/2012	2011 Annual Report Principal Address 1 Changed From: 3239 PLAYERS CLUB PARKWAY To: 3239 PLAYERS CLUB PKWY Principal Postal Code Changed From: 38125 To: 38125-8845 Registered Agent Organization Name Changed From: No Value To: LivitUp, Inc. Registered Agent First Name Changed From: A To: No Value Registered Agent Middle Name Changed From: CHARLES To: No Value Registered Agent Last Name Changed From: AUERBACH To: No Value Registered Agent Physical Address 1 Changed From: 3239 PLAYERS CLUB PARKWAY To: 3239 PLAYERS CLUB PKWY Registered Agent Physical Postal Code Changed From: 38125 To: 38125-8845	A0099-1896
12/06/2011	Mailing Address Update	
12/06/2011	Articles of Amendment Filing Name Changed From: UNITED CEREBRAL PALSY OF THE MID-SOUTH, INC. To: LivitUp, Inc. Principal Address 1 Changed From: 4189 LEROY AVE To: 3239 PLAYERS CLUB PARKWAY Principal Postal Code Changed From: 38108 To: 38125 Registered Agent Physical Address 1 Changed From: 4189 LEROY AVE To: 3239 PLAYERS CLUB PARKWAY	6963-2070