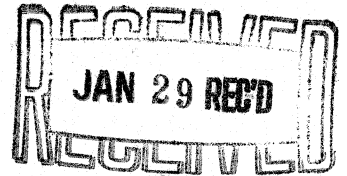


Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201



Date: January 23, 1990

Person to Contact:

Dotti Downing

Telephone Number:

513-684-3957

Refer Reply to:

EP/EO

Federal Identification Number:

38-1387884

United Cerebral Palsy
Association of Michigan
320 N. Washington Square, Ste 360
Lansing, MI 48933-1225

Dear Sir or Madam:

This is in response to your request for a letter affirming your exempt status.

Our records show that we issued a determination letter in October 1950 which recognized your organization as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. You are classified as a publicly supported organization, and not a private foundation, because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Donors may deduct contributions to you as provided in section 170 of the Code.

Our determination letter issued in October 1950 is still in effect.

Subsequent to the date you were recognized exempt, various filing requirements have changed as follows:

As of January 1, 1984, all exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more they pay to each of their employees during a calendar year. If you meet this criteria, you must file Form 941, Employer's Quarterly Federal Tax Return, quarterly. This return is due by the last day of the month following each calendar quarter.

You are required to file Form 990, Return of Organization Exempt from Income Tax. That return must be filed only if your annual gross receipts are normally more than \$25,000. 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.

United Cerebral Palsy Association of Michigan

If you have any questions concerning this matter, you may contact us at the address or telephone number shown in the heading of this letter.

This is an affirmation letter.

Sincerely yours,


Harold M. Browning
District Director