

Dow Corning

Matching Gifts Program

Guidelines

Purpose:

Dow Corning's Matching Gifts Program to Education was established in 1959 to encourage employee giving to higher education. The program was expanded in 1984 to include cultural organizations. It is Dow Corning's desire to direct corporate support to the schools and organizations our employees support. Dow Corning matching dollars should be applied to the purpose indicated by the donor.

Eligible Participants:

Donors:

All full-time and part-time regular Dow Corning employees, retirees, and surviving spouses of Dow Corning employees and retirees are eligible to participate.

Schools:

Recipient colleges and universities must be accredited by one of the six regional accrediting organizations in the U.S. to receive a one-to-one match. Both private and public colleges and universities are eligible. NOTE: Gifts to higher education for cultural purposes will be matched under the arts program. Elementary and secondary schools, seminaries and theological schools are *not* included in the program.

Cultural Organizations:

These organizations are eligible for a one-half-to-one match: performing arts centers; music, dance and theater companies; art galleries and councils; museums; libraries; historical societies; public broadcasting networks, programming and stations. A copy of the organization's 501(c)(3) tax determination letter should be provided when first applying for a matching gift and upon request.

Eligible Gifts:

Actual contributions, not merely pledges, of cash and publicly traded securities are eligible for matching. Dow Corning will also match gifts-in-kind of equipment or materials donated for educational use. A fair market value must be determined by the donor indicated on this form.

Dow Corning will match bequests on a one-time basis under the program guidelines in effect at the time funds are actually transferred. Contact the manager of corporate contributions for details on this type of gift.

Gifts may be for unrestricted use or designated for use by a specific department or program for academic purposes. No gifts — donor or matching — should be applied to the exceptions listed below.

Examples of Ineligible Gifts:

- Gifts for non-academic purposes such as extracurricular and social activities, alumni dues, group trips.
- Gifts for athletic purposes — including scholarships, building funds and programs.
- Any type of membership or contribution that accrues additional benefit to the donor, such as tickets, payments made in lieu of tuition or fees, premiums and subscriptions. Only the tax-deductible portion of a contribution is eligible for matching; ticket, premium or subscription values must be subtracted from the total gift.
- Gifts made in lieu of pledges, tithes or financial commitments to an ineligible recipient, e.g., a church.
- Gifts to support sectarian activities or programs.
- Gifts matched by other companies.
- Contributions made jointly by several individuals.

Questions on the eligibility of specific gifts or organizations should be directed to the manager of corporate contributions.

Minimum / Maximum Gift Amounts:

A minimum gift of \$25 must be made to qualify for matching. Dow Corning will match employee contributions of up to \$10,000 per individual per year and retiree contributions of up to \$3,000 per individual per year to two-year and four-year colleges and universities. Dow Corning will match up to \$1,000 per individual per year to cultural organizations; \$500 is the maximum annual match.

Application Procedure:

The program is designed to be employee-initiated; therefore, Dow Corning will not distribute matching gifts forms to groups for mailings. Schools and organizations are encouraged to remind eligible donors that their gifts can be matched, but donors must initiate the application procedure. Employees may print forms from Horizons or call 989-496-6094. Retirees may also request forms by calling 989-496-6094.

All forms must be submitted for matching within three months of the date the gift was made.

Administration:

The donor completes Part A on the reverse side of this form and sends it with the gift to the recipient organization. The organization then verifies receipt of the gift by completing Part B and returning the form to the Dow Corning Matching Gifts Program, Dow Corning Corporation, Midland, MI 48686-0994. **The IRS requires receipts for gifts totaling \$250 or more. Recipient organizations must issue receipts for these gifts to employee donors and to Dow Corning.**



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Instructions:

- Donor must complete Part A and send both pages of this form with the gift to the recipient organization.
- The organization must verify receipt of the gift by completing Part B. Return this page of the form to the Dow Corning Matching Gifts Program, Mail CO1252, Dow Corning Corporation, Midland, MI 48686-0994.
- For cultural organizations: If you have not participated in Dow Corning's Matching Gifts Program in the past, a copy of the organization's 501(c)(3) tax determination letter must accompany this form when it is returned for processing.
- **All fields *must* be completed for match to be generated.**
- **All forms *must* be submitted for matching within three months of the date the gift was made.**

A <i>To be completed by donor. Please type or print in ink.</i>		
Name of Recipient Organization		
Street Address City State Zip Code		
<input type="checkbox"/> Unrestricted Use <input type="checkbox"/> Specific Use - Specify. (Ineligible gifts listed in guidelines)		
\$ _____ Amount of Gift \$ _____ Value of any Premium received	<input type="checkbox"/> Gift in Kind Description and fair market value:	<input type="checkbox"/> Securities Name of security, number of shares and value on day of donation:
Active Employee SAP Number <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> First Middle Initial Last	Retiree/Surviving Spouse SAP Number <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> First Middle Initial Last	
Department Mail No.	Street Address	
Work Location State	City State Zip Code	
Area Code/Work Phone	Area Code/Home Phone	
I certify that the information submitted is correct and this is a personal contribution made under the conditions stated in the guidelines and does not benefit me, a family member or any individual named by me.		
_____ Employee signature (if surviving spouse, please sign your name)	_____ Date Gift Made	

B <i>To be completed by recipient organization.</i>		
Employee/Retiree Name (verify from Part A)		
Amount of Gift - (Tax Deductible Portion Only) \$ _____	Date Received	
Name of Organization		
Street Address	City	State Zip Code
Print Name of Financial Officer	Title	Area Code/Phone No.
I hereby certify that the above indicated gift has been received and will be used for the purpose indicated by the donor within the program guidelines.		
_____ Signature of Financial Officer	_____ Date	