



Matching Grants Program

Donor and Institution must read guidelines on reverse side

NO FAXED COPIES OF THIS FORM WILL BE ACCEPTED
ORIGINAL SIGNATURES REQUIRED

Part A Donor

Please complete Part A and forward both sides of this form to the institution with your gift

Employee Information Complete All Areas Of Part A Including Date of Gift and Signature-Please Print Legibly

Last Name: [Grid] Initials: [Grid]

Home Address: Number and Street: [Grid]

City: [Grid] State: [Grid] Zip Code: [Grid]

Employee Serial: [Grid]

Notes Address: [Grid]

Institution Receiving Gift
Complete Name of Recipient Institution (Do Not Use Acronym): [Grid]

Fund/Association Name, if any: [Grid]

Institution's Address: [Grid]

City: [Grid] State: [Grid] Zip Code: [Grid]

IBM Division and Location

Employee Status: Active (A), Retired (R), Board (B), Other (O)

Gift Information
Cash Gifts Only

Exact Date of Gift: Month [Grid] Day [Grid] Year [Grid]

(Cash or Check) Dollars: [Grid] Cents: [Grid]

TAX-DEDUCTIBLE portion only: must be a minimum of \$25. Do not include tickets, subscriptions, etc.

Stock Gifts Only
(Do Not Reflect Value In Cash)

The basis for matching gifts of securities is the closing market price on the exact date of gift.

Exact Date of Gift: Month [Grid] Day [Grid] Year [Grid]

Name of Security: [Grid]

Number of Shares Given: [Grid] Stock Symbol: [Grid]

Applications Must Be Completed and Signed Before Processing

Incomplete and Unsigned Applications Will Be Returned

I certify that I have read the reverse side of this document and that my gift is a personal contribution in compliance with the terms and conditions of the program and that if this application contains false, deceptive, or misleading information, I may be subject to loss of eligibility under the program or disciplinary action which could include dismissal.

Employee Signature: [Grid] Date: [Grid]

Part B Institution

Please Complete Part B and mail this entire form to IBM

TAX-DEDUCTIBLE PORTION OF GIFT
(Must be \$25 minimum to be eligible)

Dollars: [Grid] Cents: [Grid]

Number of Shares: [Grid]

*IBM Matching Grants Identification Number of Recipient Institution: [Grid]

Legal Name of Institution (as shown on 501(c)(3) letter) if Different From Part A: [Grid]

Certification of Receipt of Gift

FIRST TIME REQUESTER
If this is the first time you are participating in the IBM Matching Grants Program, please attach a copy of your 501(c)(3) tax ruling letter issued by the Federal Internal Revenue Service, your current 990 tax filing or financial statement, brochure or other materials describing your institution's activities. Include your phone number.

I verify the receipt of the above described gift and certify that this institution/organization has qualified for federal income tax exemption under Section 501(c)(3) of the Internal Revenue Code, that no direct tangible benefit will accrue to the donor, any member of the donor's family, or anyone designated by the donor and that the gift will be used to support the primary objectives of the institution. I further understand that IBM reserves the right to audit institutional records and documents pertaining to this program and to request supporting donor documentation it considers necessary.

Signature: [Grid] Date Signed: [Grid] Name/Title (Please Type or Print): [Grid]

Please complete all applicable areas of Part B. INCOMPLETE APPLICATIONS WILL BE RETURNED.
*Upon acceptance in the program, new participants will be issued an IBM Matching Grants ID Number for subsequent submissions.

The Program

- IBM will match eligible contributions of up to \$5,000 per institution per donor, to a total of \$10,000 in gifts per donor for the calendar year, to approved U.S.-based colleges, universities, and other post secondary institutions, pre-k/k-12 schools, hospitals, hospices, nursing homes, cultural and environmental institutions.

- IBM's Matching Grants Program offers an institution the option of choosing either a cash match or an equipment/software credit match.

- IBM matches will be cash matches unless the institution requests in writing the equipment/software credit match. Employees may not designate their gifts for the cash or equipment match as the decision is the option of the institution. An institution's annual grant may not be divided into both cash and equipment credits.

- Cash Match:

Active Employees	1:1
Retirees	1/2:1

- Equipment Match:

Active Employees	2:1
Retirees	1:1

Persons Eligible for Participation

- Regular or regular part-time employees of IBM or one of its wholly owned subsidiaries which is based in the U.S., its territories, or the Commonwealth of Puerto Rico (including those on temporary assignment and those on leave of absence or receiving benefits under the IBM Medical Disability Income Plan or the Long Term Disability Plan).

- Persons retired under the IBM Retirement Plan.

- Members of the Board of Directors of the IBM Corporation or one of its subsidiaries, including non-employee directors of IBM foreign subsidiaries.

Institutions Eligible for Participation

- Recipient institutions must be based in the U.S., its territories or the Commonwealth of Puerto Rico and recognized as tax-exempt by the Internal Revenue Service of the U.S. Treasury Department (or by Puerto Rico or territory tax authorities).

Note: Institutions that meet the specified criteria will be considered for participation.

Determination of an institution's initial and continuing participation shall be made at IBM's sole discretion.

Educational Institutions

- Degree-granting graduate and professional schools, universities, four-year and two-year colleges and technical institutes will be considered if fully accredited by a regional or professional accrediting agency recognized by the Council for Higher Education Accreditation (CHEA). Included are the United Negro College Fund, American Indian College Fund and the Hispanic Association of Colleges. (Note: Gifts to approved Canadian colleges and universities will be matched by IBM Canada in accordance with their program guidelines.)

- Public or accredited private pre-k/k-12 schools.

Hospitals/Hospices/Nursing Homes

- A hospital will be considered if it is accredited by the Joint Commission on Accreditation of Hospitals, the American Osteopathic Association or the Council on Accreditation of Rehabilitation Facilities. A hospital must provide in-patient services under the supervision of licensed doctors of medicine, psychiatry or osteopathy, diagnostic and therapeutic services for medical and surgical diagnosis and treatment and care of the injured, disabled or sick. Christian Science Sanatoriums are also eligible. (Note: Gifts to approved Canadian hospitals will be matched by IBM Canada in accordance with their program guidelines.)

- A hospice will be considered only if it provides supportive care for terminally ill patients and their families. The hospice must be approved by Medicare and operate on a not-for-profit basis.

- A nursing home will be considered if it is a not-for-profit, skilled nursing care facility which provides in-patient services (as opposed to health related intermediate/custodial care or residential living) and is Medicare approved.

Cultural/Environmental Institutions

- A cultural institution will be considered if it is professionally managed, opened to and operated for the benefit of the public. Included are museums, libraries, performing arts groups, historical and cultural preservation societies, non-religious public broadcasting (NPR, PRI, PBS only), and related institutions whose primary purpose is to foster the arts. Also eligible are botanical and zoological societies, and environmental institutions principally engaged in: the acquisition, rehabilitation and maintenance of natural areas; the preservation of wildlife; research specifically directed toward natural conservation activities; as long as the aforementioned do not engage in legal advocacy as a principal part of their activities.

Memorial Funds

- IBM will consider memorial funds established in the memory of deceased employees and/or immediate family members. Memorial funds may only be established by employees and/or immediate family members of a deceased employee at eligible institutions and within program guidelines.

Not Eligible

- Contributions from charitable gift annuities, charitable gift funds, donor advised funds, pooled income funds, etc.

- Gifts to day-care or nursery schools

- Gifts to school districts, foundations, PTAs/PTOs, etc.

- Gifts to school choirs, bands, drill teams.

- Dues payable to national or local alumni groups.

- Gifts for non-scholastic programs such as athletic booster clubs, athletic scholarship programs and intercollegiate athletic programs.

- Gifts to capital campaigns, construction and renovation projects.

- Payments that cover the cost of services, tuition, books, student fees, subscriptions, insurance premiums, tickets or other considerations.

- Gifts intended to fulfill a person's pledge, tithe or other church-related financial commitment whereby the donor would be relieved of these obligations by transferring a gift to a related eligible institution.

- Gifts made as a way of supporting a third-party organization (e.g., gifts made to eligible institutions that are used to offset financial obligations (tithes/dues) to ineligible organizations such as a church, temple, denominational group, athletic, social, religious, fraternal or membership organizations).

- Gifts-in-kind (e.g., personal or real property, other than securities; value of personal services).

- Bequests.

- Gifts to health and medical organizations (e.g., Muscular Dystrophy, March of Dimes, American Cancer Society, etc.).

- Gifts to social welfare organizations (e.g., YMCA/YWCA, Scouts, American Red Cross, Habitat for Humanity, MADD, Volunteer Fire/EMS Companies, etc.).

- Gifts to religious, political, public affairs, fraternal and social organizations.

- Gifts to music and dance schools.

- Gifts to film societies and festivals.

- Contributions from collections e.g., community fund raising, walk-a-thons, etc.).

- Humane Societies.

- City/town beautification projects.

Contributions

- Gifts must be a tax-deductible amount of \$25 or greater.

- Gifts must be personal contributions made directly to an eligible institution in cash or securities having a quoted market value. The basis for matching gifts of securities is the closing market price on the exact date of gift.

- Gifts must be charitable contributions, i.e., made as a donation without expectation of personal benefit to the donor, donor's family, or anyone designated by the donor.

- The amount of the donor's gift should be the determining factor for considerations such as membership, priority seating, etc. and not combined with IBM's match to achieve a higher recognition level.

- Contributions must be recognized as tax-deductible under Section 170 (c) of the Internal Revenue Code of 1954 or an equivalent section of the tax law of Puerto Rico or a U.S. territory. (Note: Pledges will not be matched until they are paid. Installment payments should be submitted as separate contributions.)

How It Operates

- The employee should complete Part A, verify by signing that the gift complies with the provisions of the program, and mail this form, with the donation, to the institution.

- A financial or other executive officer of the recipient institution should complete and countersign Part B, thereby certifying that the contribution has been received and complies with the program provisions.

- Application forms must be received by IBM no later than one year from the date of the gift to be eligible.

Administrative Conditions

- IBM may suspend, change or terminate this program at any time. Donors and/or donees may be requested to supply any supporting records and documentation IBM considers necessary. The interpretation, application and administration of these Matching Grants Program provisions shall be determined solely by IBM, whose decision shall be final. Donors may designate their own gifts for restricted purposes; however, IBM's Matching Grants are unrestricted as to institution use.

THE INSTITUTION SHOULD FORWARD THE ENTIRE FORM TO:

IBM MATCHING GRANTS PROGRAM BUILDING 061

P.O. BOX 12195

RESEARCH TRIANGLE PARK, NC 27709

1-800-777-4768

Application Processing

- There will be one payment by IBM to approved institutions per year, in March of the following year, for applications processed by December 15 of the current year. Applications not processed by December 15 will be carried over to the next payment cycle.

- IBM determines eligibility of the individual, the donation, and the institution, and authorizes payment of the IBM Matching Grant. An acknowledgement of contributions will be sent to the donor prior to the gift being matched and to the institution at the time the gift is matched.