

The James Cash Penney Award for Community Service program recognizes and rewards both active and retired Associates for the volunteer service they perform on their own time. This is an annual program and, as such, applications are accepted only one time each year during a designated time period. Only volunteer hours served during the previous year are eligible (see specific date range eligible for 2009 program).

NOTE: Paper applications will no longer be accepted.

AWARD DETAILS:

- All qualified applicants will receive a letter of recognition, a certificate of appreciation and a contribution for the nonprofit organization made on their behalf.
- Maximum of two applications and \$1,000 per Associate per program year allowed.
- Award Levels:
 - 15 to 100 volunteer hours will receive \$50 for the nonprofit organization
 - 101 to 250 volunteer hours will receive \$125 for the nonprofit organization
 - 251 to 500 volunteer hours will receive \$250 for the nonprofit organization
 - 501 volunteer hours and up will receive \$500 for the nonprofit organization

ELIGIBILITY:

All eligibility requirements must be met in order to apply.

ASSOCIATE ELIGIBILITY:

- Full and part-time Associates must have at least 180 days of consecutive service and be employed by JCPenney at the time contributions are awarded.

SERVICE ELIGIBILITY:

- All volunteer services must be performed on the Associate's own time and without pay.
- Only volunteer service performed between October 1, 2008 and September 30, 2009 is eligible for the 2009 program year.
- Associate work release projects such as Junior Achievement or United Way are not eligible.
- Hours spent soliciting other Associates for fundraisers such as selling Girls Scout cookies or getting pledges for walks are not eligible.
- Hours spent participating in fundraising events such as walks, bike rides and runs are eligible. Attending a fundraising dinner is not eligible.
- Foster parent and animal rescue volunteers will be recognized for the time spent volunteering with the organization, but not for time spent with in-home care.

ORGANIZATION ELIGIBILITY

- The nonprofit organization that receives the check must have a charitable tax-exempt status under section 501(c)(3) of the Internal Revenue Code or be a political subdivision of the state as described in 170(c)(1). Each organization's tax-exempt status will be verified. If found to be ineligible, you will be notified.
- The nonprofit organization must serve the community at large.

- Most fraternal, professional and veterans groups are not 501(c)(3) charitable organizations. Therefore, the contribution cannot go to the chapter, club or post. If you volunteer with one of these organizations, you may designate the charitable organization or foundation it supports to receive the contribution.
- Volunteer work for religious, fraternal, or professional groups is eligible only if the work benefits the community at large. Work that only benefits the organization or its members does not qualify.
- A note about Scouting organizations: The IRS does not consider troops and packs 501(c)(3) charitable organizations. However, contributions may be made to the local Councils or to the organization that sponsors the troops/packs. Please have a Council staff person sign on behalf of the organization.
- The contribution can go to a charity other than the one for which the Associate volunteered as long as it meets the eligibility requirements.