

AMC MATCHING GIFTS

AMC will match all eligible associates' qualifying charitable contributions on a one-for-one basis, up to a total match of \$12,000 per contributing associate per calendar year.

Eligibility and Approval

Theatre managers and TSC Associates may be eligible. To be eligible, associates must be employed by AMC for 12 consecutive months and work on average at least 35 hours per week.

Approval is based upon associate and organization eligibility and submission of all documentation.

Contributions

To qualify for a matching gift, the contribution must be a personal gift, made directly by the associate and paid directly to an eligible institution or organization (i.e., not a pledge) via cash, check, or credit card. The minimum contribution that will be matched is \$25.00 per application, and the maximum is \$12,000 per calendar year.

AMC **only** releases checks for matching gifts on the following dates: January 31, April 30, July 31, October 31.

Pre-qualified Non-profit Organizations

Pre-qualified non-profit organizations that are currently selected are based on associates' previous donations as well as those non-profits that the Company supports locally and nationally. Matching gift submissions for these organizations require only the following documentation:

- ◆ *Matching Gift Submission Form*
- ◆ Receipt of associate's donation payment

AMC's pre-qualified non-profit organizations are subject to change. Please refer to My AMC/Benefits/Volunteering and Donations on ClipBoard for the most current list.

Other Organizations and Educational Institutions

In addition to the documentation listed above, matching gifts submissions for organizations and educational institutions not on the pre-qualified non-profit organizations list also require information describing the organization; if it is an educational institution an accreditation certificate is needed.

Eligible Educational Institutions or Organizations

- ◆ Public and private Pre-K, elementary, and secondary school, nonprofit or private college, university, junior college, professional school, art or design school that is accredited by a nationally recognized accrediting agency and recognized by the Internal Revenue Service as an institution to which contributions are tax deductible under 501(c)(3)*.
- ◆ Alumni fund, foundation, or association of an eligible institution certified by the institution's chief administrative officer to be: 1) an integral part of the institution; 2) one that will transmit all contributions directly to the institution; or 3) one that will apply all contributions for the benefit of the institution's primary objective and needs.
- ◆ Any state association of independent colleges that is a member of The Foundation for Independent Higher Education. (If you are unsure whether an association qualifies, you may check the FIHE site at www.fihe.org.)
- ◆ The AMC Associate Scholarship Fund, which is a 501(c)(3) charity.

** An exception would be those educational institutions that fall under section 509(a)(1)—this Internal Revenue Code governs organizations that are private foundations and public charities—but the organization's IRS/Department of the Treasury exempt status determination letter contains special provisions in addition to those that apply to all organization described in section 501(c)(3).*

Eligible Cultural Organizations

- ◆ Performing arts groups: orchestras, theatres, opera and dance companies, and performing arts and cultural centers.
- ◆ Art councils that have tax-exempt status.
- ◆ Historical societies and historic preservation organizations.
- ◆ Museums of art, history or science, planetariums, botanical gardens, or zoos.
- ◆ Public television and radio stations listed in the *Corporation for Public Broadcasting Directory*.
- ◆ Private and public libraries.
- ◆ Community-based law enforcement programs, such as Drug Awareness And Resistance Education (“D.A.R.E.”) and the Police Athletic League (“P.A.L.”).

Eligible Medical/Health-Related Organizations

- ◆ Community-based, non-profit organizations whose mission is to offer medical, financial (including hospital fundraising), and educational resources (including public awareness) to battle health issues, which are all qualified as 501(c)(3) organizations.

Examples include: AIDS Community Alliance, American Cancer Society, Children’s Miracle Network, Dream Factory, Multiple Sclerosis Society, Muscular Dystrophy Association, Red Cross, St. Jude Children’s Research Hospital, United Way, etc.)

Ineligible Gifts

- ◆ Payments for tuition, books, student fees, subscriptions, insurance premiums, alumni dues, and non-academic extra-curricular activities.
- ◆ Gifts to fraternities, sororities, or other campus organizations.
- ◆ Gifts made jointly by several individuals or on behalf of ineligible participants.
- ◆ Non-cash contributions, such as real estate or personal property, works of art, or donated labor.
- ◆ Gifts to organizations or funds that are not established for the specific support of education, art, or culture.
- ◆ Gifts as to which the associate derives any direct or indirect benefit, or any tangible goods or services.
- ◆ Dues payable to alumni groups.
- ◆ Memberships in Professional Societies.
- ◆ Gifts to amateur groups.

Please note that this list is not all-inclusive; other types of gifts may be denied.