



BELLSOUTH[®]

Matching Gift Program

The purpose of the BellSouth Matching Gift Program is to encourage regular full-time employees, part-time employees, retirees and directors of a participating company within the BellSouth family of companies to join the corporation (“BellSouth” or “Company”) in its financial support of higher education institutions throughout the United States and other non-profit organizations located in the Southeast that provide programs and services to communities in the Southeast.

How To Apply

To Request A Matching Gift You Need To:

- Send your donation to an eligible institution.
- Register on this site for your User ID and Password.
- Once you have your User ID and Password, you may request a matching gift by submitting an application (completing all necessary information on-line). This application must be completed by the employee, retiree or board member.

The Program

- Under this Program, the company will match personal contributions between \$50 and \$2,500 per individual, per calendar year, to eligible institutions.
- Donor gifts will be matched on a 1:1 basis or a fraction thereof based on the annual program budget.
- Contributions may be paid by cash, check, credit card or by negotiable securities that have a publicly listed market value. The value of securities, for the purpose of the Program, will be determined based upon the closing market price on the date of the gift. **GIFT MUST BE PAID, NOT MERELY PLEDGED.**
- Gifts must be charitable contributions that are deductible according to IRS regulation. If the donor, any member of the donor's family or any individual designated by the donor has received or will receive a benefit or gift as the result of the donor's contribution or the company's matching of such contribution, the donor's gift will not constitute an eligible contribution for the purposes of this Program and will not be matched.
- The Matching Gift Center will verify gifts with recipient organizations and, if all requirements have been met, BellSouth will match gifts semi-annually, in July and December. Donors should check gift history to review gift status.
- Program questions should be referred to the Matching Gift Center at (800) 205-9871.

Eligible Participants

Any full-time employee, part-time employee working

Eligible Institutions (continued)

- Additional higher education-related eligible organizations include:
 - Alumni Funds, Alumni Foundations and Alumni Associations under the administration of an eligible higher education institution.
 - The United Negro College Fund, The American Indian College Fund and the Hispanic Association of Colleges and Universities.
- Except for public K-12 schools, all institutions must be tax-exempt under Section 501(c)(3) of the Internal Revenue Code.

All organizations must agree to assist the Company in ensuring the Company's guidelines are met and fully cooperate with the Company regarding gift inquiries to prevent abuse of the system or fraud.

Restrictions and Non-eligible Gifts

BellSouth will NOT contribute matching funds in these cases:

- Applications received more than one year after the date of the gift.
- Gifts not verified by the organization within 1 year of the registration date.
- Gift made with funds provided to the employee for donation purposes by other individuals (i.e. pooled/grouped funds).
- Gifts to churches and religious institutions to fulfill tithes, pledges or other church-related financial commitments.
- Gifts to organizations already receiving a high level of corporate support and services such as United Way and Pioneers.
- Other than higher education institutions, gifts to tax-exempt organizations not based in the nine-state BellSouth region or in the eligible individual's state of principal residence or permanent work location.
- Gifts to organizations in the nine-state region that are targeted for projects outside the BellSouth region.
- Gifts to organizations that are not tax-exempt under Section 501(c)(3) of the Internal Revenue Code, or

30 or more hours a week, retiree or member of the board of directors of a participating company within the BellSouth family of companies.

Eligible Institutions

- Accredited primary and secondary schools (both public and private); health and human service organizations; civic organizations and cultural institutions that are based in the nine-state BellSouth region or in the eligible individual's state of principal residence or permanent work location. While general donations to religious organizations are ineligible, gifts to church-affiliated outreach programs that provide a social service and are open to the entire community (such as soup kitchens or childcare services) are eligible for matching gifts.
- Also eligible are higher educational institutions such as graduate and professional schools; universities; four-year and two-year colleges; three-year nursing schools; seminaries and theological schools; and technical institutes located anywhere in the U.S. if they are:
 - Non-discriminatory, degree granting.
 - Accredited by a nationally recognized regional or professional association.

are otherwise ineligible.

- Gifts to individuals.
- Amounts payable as alumni groups' dues, individual memberships or subscription fees for publications.
- Insurance premium payments.
- Payments that cover the cost of services, tuition, books, or student fees.
- Ticket purchases or gifts where direct value is received.
- Gifts made with the primary intent to receive specific merchandise, such as school memorabilia, status auto tags, special edition publications, etc.
- Gifts to scholarship funds resulting in direct benefit to self or a family member.
- In-kind services, materials, supplies or pledges.
- Payments to satisfy legal obligations.

Administrative Conditions

The interpretation, application and administration of this Program (which may be suspended, changed, revoked or terminated at any time) will be determined by BellSouth. The Company also reserves the right to determine whether any gift complies with the program guidelines, is consistent with its goals, and/or will be matched.

**Organization Return To:
BellSouth Matching Gift Center
P.O.Box 9002, Stuart, FL 34995
(800) 205-9871
(772) 403 2009**