

Bucyrus Foundation, Inc.

Matching Gifts Program

Guidelines for Giving

The Matching Gifts program helps Bucyrus employees and retirees help their community. Through it, qualifying charitable contributions are matched dollar for dollar, doubling their impact.

WHO MAY PARTICIPATE:

- Employees of Bucyrus or any of its divisions and domestic subsidiaries except DBT;
- Retirees receiving pension benefits from Bucyrus or any of its divisions and domestic subsidiaries except DBT.

WHAT GIFTS WILL BE MATCHED:

The Foundation matches every charitable contribution of \$50 or more that is fully tax-deductible and is made to an eligible nonprofit organization.

These additional rules govern gift eligibility:

- Gifts may be in the form of cash or negotiable securities.
- Generally, gifts are fully tax deductible only if the donor receives nothing of value in exchange. Examples of payments ineligible for matching because they are not fully deductible include dues, raffles, auctions, tickets, tuition payments or special event fees.
- The contribution must be made directly to the charitable organization. Gifts made to third parties are not eligible for matching gifts.
- Premiums for insurance policies naming a charitable organization as beneficiary are not eligible for matching gifts.
- An individual's gifts will be matched up to a cumulative annual total of \$15,000. This includes matches to pledges or cash contributions to the United Way annual campaign.

WHAT ORGANIZATIONS ARE ELIGIBLE:

Matching gift recipients must have an IRS letter of determination that confirms their eligibility for tax-deductible contributions (a "501(c)(3)" determination) and certifies they are "not a private foundation".

In addition:

- Hospitals must be accredited by the Joint Commission on Accreditation of Health Care Organizations.

- Colleges and universities must be accredited by recognized national accrediting associations.
- Social service organizations must be funded by their local United Way.
- Independent elementary and secondary schools must verify that they are open to the public and are not restricted to a single denomination. While such schools need not be accredited, they must operate programs that are reputable in their communities.
- Museums must be accredited by the American Association of Museums.
- Performing arts organizations must be eligible for funding from their local united arts fund-raising organization, if one exists.
- Organizations providing medical research and education.
- Organizations funded by Bucyrus Foundation in the current or prior year ("budgeted organizations") are eligible.

Other groups are not eligible for matching gifts:

- Churches and religious groups;
- Public elementary and secondary schools and government agencies;
- Groups located outside the United States;

HOW TO PARTICIPATE IN THE PROGRAM:

Fill out Part A of the Matching Gifts request form and forward it with your gift to the charitable organization. Fill out a separate form for each gift. After receiving the form, a financial officer of the organization should complete Part B and return the form to the Bucyrus Foundation. The matching gift will then be forwarded to the organization. The Foundation notifies participants when their gifts are matched. If a gift cannot be matched because it does not meet guidelines, the Foundation will notify both the participant and the organization explaining why.

Bucyrus Foundation, Inc.
Application for Matching gift
Please use a separate form for each gift.

PART A: TO BE COMPLETED BY PARTICIPANT:

Please type or print. After completing this section, send to charitable institution with your gift

Date of gift: _____

To: _____
(Name of organization)

Enclosed is my personal gift of \$ _____

or _____ shares of _____
(description of securities)

for _____
(state purpose of gift)

Please report my gift to Bucyrus Foundation, Inc. for a matching gift contribution.

(Signature)

Status: employee retiree

(Your Name)

(Your department and location)

(Home Address)

****Matching Gifts received after December 31 will be credited to the following year. Donors who wish that their matching gift be credited to the current year, should instruct the recipient organization to submit the Matching Gift form by December 31st.**

(City, State, Zip)

PART B: TO BE COMPLETED BY FINANCIAL OFFICER OF THE RECIPIENT CHARITABLE ORGANIZATION:

Institution: Please complete this section and return to Bucyrus Foundation, 1020 N. Broadway, Milwaukee, WI 53202

I hereby confirm that the above gift of _____ was received on or about _____ and that the gift qualifies as a charitable deduction as defined by the Internal Revenue Code and that the recipient organization qualifies as tax-exempt under section 501(c)(3) of the Internal Revenue Code and has not been classified as a private foundation.

(Signature)

(Organization name)

(Name)

(Address)

(Title)

(City, state, zip)

(Telephone number including area code)

If this is the first time your organization has received a matching grant from the Bucyrus Foundation, please attach a copy of your IRS letter of determination, a description of your purpose and activities, and any relevant accreditations. Thank you.