

IBM Canada

Organizations eligible for participation (partial quote from internal policy page)

The organization must be:

- Recognized by the Canadian Customs and Revenue Agency or the Internal Revenue Service of the United States Treasury Department as a registered charitable organization,
- And must be approved by IBM. The registered charitable organization must be located within Canada or the United States. Contributions to eligible U.S. institutions are matched based on the U.S. Matching Grants Program.

Note: Membership fees to eligible organizations will be matched by IBM if the membership fee is 100% tax deductible by the donor and the donor does not receive any services, gifts or taxable benefits as a result of remitting the membership fee.

- Educational institutions:** The institution must be a college, university, professional or technical school above the high school level, located within Canada or the United States.
- Hospitals:** A hospital will be considered if it satisfies the definition of hospitals as outlined under the Public Hospitals Act and is accredited by the Canadian Council on Health Services Accreditation. Hospitals are classified as general hospitals, convalescent hospitals, hospitals for chronic patients, active treatment teaching psychiatric hospitals, active treatment hospitals for alcoholism and drug addiction and regional rehabilitation hospitals. The hospital must provide in-patient services under the supervision of licensed doctors of medicine, psychiatry, diagnostic and therapeutic services for the medical and surgical diagnosis and treatment and care of the injured, disabled or sick. A hospice will be considered only if it operates a facility that provides supportive care for terminally ill patients and their families. The hospice must be approved for funding by the Ministry of Health and operate on a not-for-profit basis.
- Nursing homes:** A nursing home will be considered if it is a not-for-profit, charitable, skilled nursing care facility which provides in-patient services (as opposed to health-related intermediate or custodial care) and is appropriately accredited based on Canadian standards.
- Environmental organizations:** An environmental organization will be considered if it is not-for-profit, charitable, and principally engaged in the acquisition, rehabilitation and maintenance of natural areas, the preservation of wildlife, and/or 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.
- Cultural organizations:** A cultural organization will be considered if it is not-for-profit, charitable, professionally managed and 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 and related organizations whose primary purpose is to foster the arts. Also eligible are botanical and zoological societies.