X cingular raising the bar Matching Gift Program

Eligible Donors

Regular full time and part time employees on the Cingular Wireless payroll (working at least 20 hours per week).

Eligible Institutions And Organizations

To qualify for the Cingular Wireless Matching Gift Program, institutions or organizations must be recognized by the Internal Revenue Code as taxexempt 501(c)(3) organizations. The following are examples of organizations that are eligible for matching funds:

- Any public or private elementary or secondary school; any graduate, professional, two- or four-year college (including junior, community or technical) or university. The institution must be fully accredited.
- Arts/cultural organizations.
- Public television and public radio stations.
- Church affiliated outreach programs e.g.: Soup Kitchens/Childcare Services.
- · Fundraising organizations for all of the above
- Other eligible organizations.

How Gifts Are Matched

Cingular Wireless will match gifts of \$25 to \$5,000 in the form of cash or securities on a dollar-for dollar basis. (The value of securities will be that average of the high and low of the market the day the gift was given). Gifts must be the personal contribution of the participant from his or her own funds, either in cash or securities having a quoted market value. Contributions must have been made and not just pledged. The matching grant will be for general use of the designated not-for profit organization, and will be made without restrictions. The maximum payout to any 1 institution from all donors is \$15,000 per calendar year.

How To Apply For A Cingular Wireless Matching Gift Grant

Go to <u>www.givingprograms.com/cingular</u> and doubleclick More information on giving programs. Review the Guidelines and then select Register. Enter your User Name and Password. First time visitors to the site should verify their personal information and create a unique user name and password.

Once logged in to the site, follow the prompts to:

- 1. Check and verify your personal information
- 2. Select the gift recipient

How To Apply For A Cingular Matching Gift Grant (continued)

The Cingular Wireless Matching Gift Center reserves the right to determine whether a gift qualifies for a matching grant. Cingular also reserves the right to audit institutional records and documents pertaining to this program and to request supporting donor documentation, if deemed necessary.

Cingular may alter, suspend, revoke or discontinue the Cingular Wireless Matching Gift Program at any time. However, no such action will adversely affect matching gifts with respect to those made prior to the date of change or discontinuance. No individual or eligible institution will acquire any rights against Cingular or the Foundation by reason of its failure to make a matching contribution. The interpretation, application and administration of the provisions of the Matching Gift Program shall be determined by the Board of Directors of the Cingular, and its decisions shall be final.

Restrictions

Cingular will not deem the following as reimbursable under the Matching Gift Program:

- Requests for matching gifts for employee gifts donated more than 6 months after the date of the employee gift.
- Gifts to churches and or religious organizations to fulfill tithes, or other church related financial commitments, non-tithe or gifts.
- Gifts to organizations who already receive a high level of corporate support eg: United Way.
- Gift to individuals, fraternities or sororities.
- Payments that cover costs for services, tuition, books, student fees.
- Educational gifts to home schools or preschools.
- Educational gifts for non-scholastic programs (e.g.: athletics, stadium construction).
- Payments to satisfy legal obligations
- Ticket purchases or gifts where direct value is received.
- Gifts to organizations that are not tax exempt under 501(c)(3) of the IRS code.
- Insurance premium payments.
- Amount payable as alumni groups' dues, individual membership, or subscription fees for publications.
- Gifts made with primary intent to receive specific merchandise, such as school memorabilia, status auto tags or special edition publications.
- Organizations that give only to international causes are not eligible.

- 3. Specify your gift details by selecting your contribution method
- 4. Confirm information

No application will be considered if the online application form is not complete. Cingular Wireless will distribute eligible matching gifts in March, June, September and December. Online submissions must be submitted within 6 (six) months of the date the gift was made to the institution.

Administrative Conditions

The interpretation, application and administration of this program (which may be terminated, suspended or changed by Cingular at any time) will be determined by Cingular Wireless.

Cingular Wireless also reserves the right to determine whether or not a matching gift request complies with the program guidelines, is consistent with its goals, and/or will be matched. All decisions by Cingular Wireless will be final.