



Matching Gift Program Guidelines

Financial Security Assurance Inc.'s Matching Gift Program is designed to offer employees an opportunity to support those organizations they care about and believe in and, at the same time, have the Company offer its support too.

I. Eligible Individuals

- Regular full-time employees of FSA Inc. who have been with the Company for a minimum of three months.

II. Eligible Contributions

To be eligible for a matching gift donation from FSA, an employee's contribution must be:

- Check, money order, credit card payment or negotiable securities of a publicly traded company.
- An actual donation, not a pledge, made directly to the eligible institution.
- Purely charitable; the donor cannot receive a benefit or gift as a result of the contribution.
- A personal contribution of the donor, it cannot come from funds provided by other individuals or groups.

III. Eligible Institutions

- Located in the U.S. or the country of residence of our international employees.
- Non-sectarian, non-political and open to full non-discriminatory participation.
- Recognized by the IRS as a 501(c)(3) tax-exempt organization (for U.S. institutions).

IV. How to Participate

- The donor fills in the form, signs where indicated, and forwards, with the gift, to the organization.
- The organization verifies the accuracy of the information, countersigns the form and sends it to FSA's Human Resources Department.
- FSA HR will then review the completed form and, if all requirements have been met, the donation will be processed by the end of the nearest quarter.
- The donor will be notified when a match is approved.

V. Restrictions and Non-Eligible Gifts

FSA will not contribute matching funds in these cases:

- Gifts made more than one year prior to our notification.
- Gifts from spouses or other family members.
- Gifts used as dues payable to alumni groups or other separately incorporated fund-raising groups.
- Payments that cover the cost of services, tuition, books, student fees.
- Subscription fees for publications.
- Insurance premiums.
- Gifts which support political parties or candidates, advocacy programs, or religious, athletic, social or fraternal organizations.
- Gifts-in-kind (value of personal services).
- Bequests.
- Contributions made jointly by several individuals.
- Contributions to individuals and student groups.
- Ticket purchases to benefit events or performances.

VI. How It Works

- FSA will match, dollar for dollar, each eligible employee's contributions to qualified organizations.
- The minimum gift is \$100 and the maximum for the Program is \$20,000 per eligible employee, each calendar year.
- Contributions may be paid by cash, check, credit card payment or by negotiable securities that have a publicly listed market value.
- FSA may suspend, amend or discontinue the Program at any time and reserves the right to determine whether any gift shall be matched.



Matching Gift Program Grant Form

Donor Information

Date of Request _____

Employee's Name _____

Address _____

Gift Information (to be completed by donor)

Employee minimum contribution: \$100.00

Amount of gift: \$_____

Organization receiving gift: _____

Address: _____

Form of gift*: Check Credit Card Money Order

Securities: # of shares: _____

Title of securities: _____ Cash Value: _____

I certify that the information submitted is correct and that my gift satisfies all requirements of FSA's Matching Gift Program.

Employee's Signature _____

Certification of Eligible Organization (to be completed by organization)

I certify that the above FSA employee has given the donation specified above, which will be used to support the objectives of this organization, which is classified as tax-exempt/tax-deductible by the U.S. Department of the Treasury/Internal Revenue Service, or in the case of non-U.S. organizations, the organization is a not-for-profit organization dedicated to charitable programs, education or healthcare. If requested (and applicable), I will be able to provide a copy of our organization's 501c(3) letter.

Tax I. D. # (if a U.S. organization) _____

Signature of authorized officer _____ Date _____

Print/type name & title of above officer _____

Please send completed application to: **Financial Security Assurance**
31 West 52nd Street New York, NY 10019 U.S.A.
Attn: Human Resources/Matching Gifts