

## **GMO Matching Gift Guidelines** (Updated 1-27-14)

### **Eligible Persons**

- All U.S. benefits-eligible employees & members of GMO
- Directors of GMO

### **Eligible Institutions**

- All institutions must be tax-deductible under section 501(c)(3) of the Internal Revenue Code. They must be based in the U.S. or have established a tax-deductible vehicle in the U.S. to receive funds. GMO reserves the right to make final decisions concerning eligibility.

### **Eligible Gifts**

- Gifts may be made in cash or securities, if they have a quoted market price.
- There is a \$50 minimum for each gift. Multiple sponsors may pool gifts to reach this number (e.g., five \$10 contributions from eligible employees for the Pan-Mass Challenge may be submitted by one employee). A spreadsheet with names and amounts must accompany the form.
- Contributions to donor-advised funds are eligible and are paid at the fund level (i.e., not to underlying charities).

### **Ineligible Gifts**

- Gifts from donor-advised funds to underlying charities
- Only gifts that have actually been paid will be matched ( i.e., pledges do not qualify)
- Gifts made under wills or bequests
- Gifts made in exchange for services, merchandise or meals
- Dues paid to alumni groups
- Subscription fees for publications, tickets or payment for benefit functions
- Insurance premiums

### **How Does the Program Work?**

- For each gift, complete Part I of the matching gift form and submit it to the recipient institution. The institution must complete Part II of the form to certify its tax status and the amount of the eligible portion of the gift received. The form should then be returned to GMO either by mail or by e-mailing to MatchingGifts@GMO.com.
- Individual matching limits are 15% of base salary and/or Directors' fee.
- The measurement period is the calendar year and the date of each gift is recorded using the date it was received by the recipient institution.
- Gifts will be matched in the order GMO receives them and, for those who submit matches up to their limit, "partial" matching must be noted on the individual forms.
- Gifts exceeding individual limits will not be held over to the subsequent year or applied to the previous year.
- Gifts will be matched at least quarterly.

**Please note that GMO is making a payment to these organizations through our Matching Gifts Program. GMO is not an explicit supporter of these charities and does not wish to be recognized as such.**

**GRANTHAM, MAYO, VAN OTTERLOO & Co. LLC**  
**40 ROWES WHARF**  
**BOSTON, MASSACHUSETTS 02110**  
(Updated 1-27-14)

**PART I: TO BE COMPLETED BY EMPLOYEE**

Name of Employee: \_\_\_\_\_

Name of Institution Receiving Gift: \_\_\_\_\_

Date of Gift: \_\_\_\_\_ Amount of Tax-Deductible Gift: \_\_\_\_\_

I certify that the information submitted is correct and that my gift fully complies with the guidelines of the Matching Gifts Program.

Signature: \_\_\_\_\_

**PART II: TO BE COMPLETED BY RECIPIENT INSTITUTION**

Please complete Part II in its entirety and return this form to: **MatchingGifts@GMO.com or Matching Gifts Program, GMO, 40 Rowes Wharf, Boston, MA 02110**. GMO reserves the right to match qualifying gifts in whole or in part. Gifts may or may not be matched in the tax year in which they are made.

If you have any questions please contact Jake Fields at 617-880-8853 or Shawn Lee at 617-880-8856.

Legal Name of Institution: \_\_\_\_\_

Federal Tax ID Number: \_\_\_\_\_

Address: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

Name (please print): \_\_\_\_\_

Title: \_\_\_\_\_ Phone: \_\_\_\_\_

Date Received: \_\_\_\_\_ Amount Received: \_\_\_\_\_

If securities were donated, please include the following information:

Description: \_\_\_\_\_ Shares: \_\_\_\_\_ Fair Market Value: \_\_\_\_\_

**Please note that GMO is pleased to make this payment through our Matching Gifts Program. However, GMO is not an explicit supporter of these charities and does not wish to be recognized as such.**