



## Koch Development Company Matching Gifts Program Guidelines

KDC will match eligible donations made by Associates to eligible non-profit organizations. The program is designed to encourage and support Associate contributions to community-based charitable organizations.

### Who is eligible?

- Actively employed Associates, working at least 36 hours per week and those who are on short-term disability or Family Medical Leave are eligible.

### Who is NOT eligible?

- All retirees, part-time Associates, consultants, contractors, temporary Associates, interns and those on long-term disability or salary continuance (severance) are not eligible.

### What Institutions and Organizations are Eligible?

- Organizations and institutions must be located in the US and recognized as tax-exempt by the IRS under Section 501c(3) of the Internal Revenue Code.
- Volunteer fire companies, ambulance and rescue squads, recognized as tax-exempt by the IRS under Section 501c(4).
- Gifts to publicly and privately-funded schools, colleges and universities will be matched if they are accredited by a nationally-recognized accrediting agency of a state department of education.
- Alumni funds, foundations and associations may be eligible if the schools they represent are eligible.
- Fraternities, sororities, scholarship funds, and social or athletic clubs are eligible if the gifts do not personally benefit any specific predetermined individual.
- Hospitals must be tax-exempt, not-for-profit public or voluntary institutions accredited by the Joint Commission on Accreditation of Hospitals.
- Arts and cultural organizations must be open to and operated for the benefit of the general public.

### What Institutions and Organizations are NOT Eligible?

- Political organizations, such as election campaign funds or committees.
- Religious organizations, such as churches or synagogues.
- Private Foundations
- Private operating foundations
- Donor Advised Funds

### What Requests are NOT Eligible?

- All payments other than outright gifts are ineligible for the program (for example, tickets, subscriptions fees, pledges, insurance premiums, testament bequests, gifts from a group of people, and tuition payments or the equivalent). In addition gifts made through payroll deductions do not qualify.

### What are the Program Guidelines?

- There is a minimum of \$25 per individual gift.
- The program will match eligible donations up to \$500 per donor, per calendar year. This may be given in a single gift or in gifts cumulatively totaling \$500.
- All eligible donations will be matched on a one-for-one basis and rounded to the nearest dollar.
- All dollar limits are based on the date of the donor's gift, not the date the matching gift is processed.
- All matching gift requests must be received by KDC within one year from the date of the gift.
- When multiple payments are given throughout the year to the same organization, each individual payment must meet all gift conditions.
- Donors' contributions must be personal gifts that are actually paid, not merely pledged.
- Gifts may be given in the form of checks, credit cards, or negotiable stocks. The value of the matching gift for stocks will be determined by the average price of the stock on the date of the gift.

### Terms and Conditions

- KDC reserves the right to discontinue or amend this program at any time, and also reserves the right to determine whether a contribution qualifies for a matching gift. The company reserves the right to audit institutional records and documents pertaining to this program and to request any supporting donor documentation it considers necessary.
- Misuse of this program will result in permanent termination of the Associate's matching gift privilege and may lead to other disciplinary actions.

### How Do You Apply?

- After reviewing the program guidelines, donors should complete Part A of this form. Ensure the form is completed and signed (incomplete forms delay processing), then send this form and your donation to the eligible institution.
- An appropriate financial officer of the institution should review the program guidelines, Part A, and complete Part B. The entire form, along with any required materials, should then be mailed to:  
Koch Development Co.  
Matching Gifts Program  
222 South Central Avenue  
Suite 1100  
St. Louis, MO 63105  
(314)333-5624  
(314)333-4291 (fax)  
[jfoshage@kochdevelopment.com](mailto:jfoshage@kochdevelopment.com)
- After verifying eligibility, the form will be processed and a check will be sent directly to the organization.



<hr/> FIRST NAME	<hr/> LAST NAME	<hr/> NAME OF ORGANIZATION RECEIVING GIFT
<hr/> LAST FIVE DIGITS OF SOCIAL SECURITY NUMBER	<hr/> ORGANIZATION'S CITY/STATE/ZIP CODE	
<hr/> HOME ADDRESS	AFFILIATION: Are you affiliated with the recipient organization? YES NO	
<hr/> CITY/STATE/ZIP CODE	If yes, in what capacity? Circle all that apply. BOARD MEMBER FUNDRAISER FINANCIAL OFFICER VOLUNTEER	
<hr/> TITLE	<hr/> AMOUNT OF GIFT (MINIMUM \$25)	
<hr/> DAYTIME PHONE NUMBER	<hr/> EXACT DATE OF GIFT (MM/DD/YY)	
<hr/> BUSINESS E-MAIL ADDRESS	Circle form of gift: CHECK CREDIT CARD SECURITIES	
<hr/> PERSONAL E-MAIL ADDRESS	If securities:	
	<hr/> NAME OF STOCK/NUMBER OF SHARES	

EMPLOYEE CERTIFICATION: I am currently an eligible Associate of Koch Development Company. The information submitted is correct and my contribution qualifies as a tax-deductible gift. My gift is not a pledge, but a direct, personal contribution. This is an individual gift and is not pooled with funds belonging to others. Neither I nor my family will derive any direct or indirect financial benefit from this contribution. My gift does not represent payment for service.

I understand that misuse of the KDC Matching Gifts program will result in permanent revocation of my Matching Gifts privileges and may lead to other disciplinary actions, including termination.

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SIGNATURE OF DONOR 

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DATE

**Part B: To be completed by recipient institution**

1) Verify donor section. Fill out Part B completely. 2) If you have never received a KDC matching gift, you must include the following documentation: Copy of your IRS 501(c)(3) letter and mission statement. Failure to include this information will delay processing. KDC reserves the right to request an organization's audited financial statements or any other documentation before matching any gift.

I certify that the amount of \$ \_\_\_\_\_ was received on \_\_\_\_\_ (date) and that this institution meets the eligibility requirements of the KDC Matching Gifts Program, and that neither the donor nor KDC will derive any personal material benefit from this gift or match. Additionally, I certify that, to the best of my knowledge, this organization does not advocate or support policies, or practice activities that discriminate on the basis of an individual's race, religion, color, age, sex, disability, national origin, sexual orientation, marital status, citizenship status, protected veteran status or status in any group protected by state or local law.

I also certify that the applicant organization shall not employ or deal with any entities or individual known to the applicant organization to support terrorism or to appear on any of the following lists:

The US Department of the Treasury, Office of Foreign Assets Control, Specially Designated Nationals List;  
The US Department of Justice Terrorist Exclusion List;  
The United Nations List promulgated by the UN Security Council Resolutions 1267 and 1390; and  
The List promulgated by the European Union pursuant to EU Regulation 2580.

<hr/> SIGNATURE OF FINANCIAL OFFICER (NOT A STAMP)	<hr/> DATE
<hr/> PRINT FULL NAME AND TITLE OF FINANCIAL OFFICER	<hr/> PHONE FAX
<hr/> INSTITUTION NAME	<hr/> E-MAIL
<hr/> ADDRESS	<hr/> WEBSITE
<hr/> CITY/STATE/ZIP CODE	<hr/> EIN #
<hr/> IF A SCHOOL, LIST ACCREDITING AGENCY OR STATE DEPT	Mail the completed form (and necessary documentation if appropriate) to: Koch Development Co. Matching Gifts Program 222 South Central Avenue, Suite 1100 St. Louis, MO 63105