



Gift Matching Form

INSTRUCTIONS

- 1) Eligible Donor completes SECTION A of this form. Complete SECTION A.1 for gifts given by cash, check or credit card. Complete SECTION A.2 for gifts given in securities.
- 2) Eligible Donor sends entire form (SECTIONS A & B) along with contribution to the recipient organization.
- 3) Eligible Organization completes SECTION B and returns the form with original signatures (copies of the completed form will not be accepted for matching) to: **Murphy Oil USA, Inc., Gift Matching, PO Box 7300, El Dorado, Arkansas 71731-7300.**

SECTION A

TO BE COMPLETED BY ELIGIBLE DONOR

I certify that the gift indicated below is a voluntary contribution and does not, in whole or in part, represent payment for tuition, goods or services. If this is a quid pro quo contribution, then I certify that the above amount represents the amount of the contribution that is deductible for federal income tax purposes as indicated by the attached allocation statement. I understand that false certification may result in disqualification of the gift, the donor, and/or the recipient organization.

Name of Donor _____
Type or Print Full Name

Street Address _____

City _____ State _____ Zip _____

Date of gift _____
MM/DD/YYYY Signature of Eligible Donor ****REQUIRED****

A.1 - FOR GIFTS GIVEN BY CASH, CHECK, OR CREDIT CARD

Attached is my personal gift of \$ _____ to _____
Dollar Amount Given Name of Recipient Organization
 located at _____
Full Address of Recipient Organization

A.2 - FOR GIFTS GIVEN IN SECURITIES

My personal gift has been given in _____ shares of _____
Number of shares Description of Securities
 to _____
Name of Recipient Organization
 located at _____
Full Address of Recipient Organization

SECTION B

TO BE COMPLETED BY THE PRINCIPAL FINANCIAL OFFICER OF THE ELIGIBLE ORGANIZATION

I certify that the above gift of \$ _____ or _____ shares was received by this
Amount of gift Number of shares
 organization on or about _____ and that this organization meets the criteria for an Eligible
Date gift was received

Organization as set forth in Murphy Oil USA, Inc.'s Employee Gift Matching Program. I also certify that this organization is identified by the United States Internal Revenue Service as eligible to receive tax-deductible gifts. I certify that this gift is a voluntary contribution from the donor and does not represent, in whole or in part, payment for tuition, goods, or services. If this donation is a quid pro quo contribution, then I certify that the amount indicated represents the amount that is deductible for federal income tax purposes as indicated by the attached allocation statement. I understand that false certification may result in disqualification of the gift, the donor, and/or the recipient organization.

Name of Recipient Organization Signature of Principal Financial Officer

Address Printed Name of Principal Financial Officer

City _____ State _____ Zip _____ Phone Number _____ Date _____



Employee Gift Matching Program

PROGRAM

The Murphy Oil USA, Inc. Employee Gift Matching Program was established to encourage individual financial support of educational institutions, hospitals and welfare and cultural organizations. The Company will contribute matching amounts within the guidelines set forth in this plan.

ELIGIBLE PERSONS

Those eligible to participate in the Gift Matching Program include: full-time employees, retirees, directors, and retired directors of Murphy USA Inc and its subsidiaries; and the surviving spouse of a deceased eligible person provided that the surviving spouse has not remarried.

ELIGIBLE ORGANIZATIONS

Eligible organizations include: educational institutions, hospitals and welfare, and cultural organizations.

Educational institutions are defined as follows:

- A. A non-profit private or tax supported educational institution located and operating in the United States and fully accredited by the appropriate regional accrediting agency or a state department of education ("Accredited Institution").
- B. An alumni fund, foundation or association connected with an Accredited Institution if such organization transmits all gifts it receives directly to the Accredited Institution or uses all such gifts for the benefit of the Accredited Institution or the students thereof.
- C. A fund or foundation connected with a non-profit retail industry-related association if such association uses all gifts to the fund or foundation for support of educational scholarships.

A hospital must be accredited by the Joint Commission on Accreditation of Hospitals and listed in the American Hospital Association Guide to Health Care Field (those listed as "for-profit" or "Government-Federal" are excluded from matching.)

Welfare and cultural organizations are defined as non-profit organizations dedicated to community betterment and involved in the following broad activities: health and welfare, education, youth, culture, and agencies of the United Way located and operating within the United States.

All organizations must be identified as eligible to receive tax deductible gifts. The Principal Financial Officer of the organization must certify that the gift is a voluntary contribution from the donor and does not represent, in whole or in part, payment for tuition, goods, or services. If a quid pro quo contribution is made, the organization must certify that the gift represents the amount of the contribution that is deductible for federal income tax purposes and provide an allocation statement with the completed Employee Gift Matching Form. False certification may result in the disqualification of the gift, the donor, and/or the donee.

MINIMUM AND MAXIMUM GIFTS

A gift must be paid from personal funds of the eligible person and/or his or her spouse. It may be in the form of cash, check, credit card, or a security having a quoted market value. If securities are given, the value will be determined by taking the mean of the high and low of the reported sales on the day the gift is forwarded to the organization.

A gift to an educational institution, hospital, welfare, or cultural organization must be at least \$25. The Company will match an individual's gift to a maximum total of \$12,500 per calendar year.

COMPANY CONTRIBUTIONS

The Company will contribute to qualified Educational Institutions and hospitals an amount equal to twice the amount contributed by the eligible person (2 to 1). The Company will contribute to qualified welfare and cultural organizations an amount equal to

the amount contributed by the eligible person (1 to 1).

Payment of class dues, alumni association dues, tuition, individual student accounts, or other student payments do not qualify for matching funds. Contributions to qualified welfare and cultural organizations will be matched at an amount equal to the contribution made by the Eligible Person.

PROCEDURE

When making a gift to an Eligible Organization, the eligible person should follow the instructions on the reverse side of this form.

PAYMENT OF COMPANY CONTRIBUTIONS

Matching gifts for individual contributions will be made as soon as practicable after receipt of a properly completed gift matching form from an eligible organization.

Matching gifts for Company-sponsored solicitations will be made upon completion of the campaign for all cash contributions. Matching gifts for pledges made through payroll deductions will be paid as the deductions are made from an employee's paycheck. Pledges to be paid at a later date directly to the organization will be handled as an individual contribution, and will be the eligible person's responsibility to submit the Gift Matching Form when the pledge is paid.

BUDGET

A budget for each calendar year will be established from which Company matching contributions will be made.

GENERAL INFORMATION

The Gift Matching Administrator for Murphy Oil USA, Inc. will determine the eligibility of gifts for matching grants, guided by the general purpose of the program. All questions of interpretation, application, or administration of the program or otherwise relating to the program shall be directed to the Gift Matching Administrator whose determinations shall be final. The company may at any time amend or discontinue the program.