

Matching Gift Program

WHAT ARE THE PROVISIONS OF THE PROGRAM?

- For each Eligible Gift of \$50 or more, we will match, on a \$1-to-\$1 basis, up to a total of \$250 per employee (“Contributor”) per calendar year.
- To be eligible, gifts must be made by check, credit card or by negotiable securities that have a publicly listed market value.
- Completed forms and attachments must be received within six months of the date of the Contributor’s gift to the qualifying organization.
- Checks under this program will be issued annually in the fourth calendar quarter.
- Only gifts made by a Contributor will be matched. For example, gifts made jointly by several individuals are not eligible for matching.
- Pledges will not be matched; only gifts actually received by the eligible Recipient Organization, and for which the Organization issues a donor acknowledgment letter, are eligible for match.

WHO IS ELIGIBLE TO PARTICIPATE?

- Current, salaried full time staff members with one year of service of National Australia Group located in the Americas. Gifts will be matched of those Contributors who are active employees of the Bank at time checks are issued, unless otherwise indicated by the plan administrator.
- Spouse's gifts are not eligible for matching funds under this program. Any abuse of this program may result in disciplinary action, up to and including termination of the Contributor and/or disqualification of the Recipient Organization.

HOW DOES THE PROGRAM WORK?

- The Contributor and the designated Recipient Organization must complete and return the attached Matching Gift Application form, and provide accompanying documentation, which is itemized on the form.
 1. The Contributor should fully complete and sign Part A of this form and mail the form, along with his/her contribution, to the designated Recipient Organization.
 2. An official of the Recipient Organization receiving the gift should fully complete and sign Part B of the form and return the completed form (with required supporting documentation) to the address listed on the form.
- After verification that the Recipient Organization qualifies under this Program and receipt of documentation, NAB will forward the matching gift directly to the organization.
- NAB reserves the right to audit institutional records and documents pertaining to the Program and to request Contributor or Recipient Organization documentation it considers necessary to review, as a prior condition to matching any gift under this Program.
- NAB must be acknowledged as the donor by the charity for all matching gifts that it provides under this program.

WHO INTERPRETS THE TERM AND CONDITIONS?

The Managing Director, Head of Americas, in conjunction with the General Counsel - Americas and the Head of Human Resources, establish and interpret the rules of the Community Services Leave Program. His/her decision on these matters is final.

WHAT RECIPIENT ORGANIZATIONS ARE ELIGIBLE?

Recipient Organizations must be recognized by the Internal Revenue Service as a charity having tax-exempt status under 501(c)(3) ruling or be an otherwise eligible government entity and they must confirm that they will use the matching gift for activities within the United States. Eligible categories may include, but are not limited to, the following areas:

- CONSERVATION/ECOLOGY
- CULTURE AND THE ARTS (including museums, performing companies, historic preservation, public broadcasting, etc.)
- EDUCATION Matching gifts will be designated unrestricted (except for the requirements that the charity may use the gift solely for its US activities). However, NAB will honor a request by the Contributor to direct the gift to a specific school or college of a university. Examples: degree-granting two- or four-year colleges or universities which are accredited by one of the six nationally recognized regional accrediting commissions; pre-collegiate schools grades K-12 which are accredited by one of the six nationally recognized regional accrediting commissions or by one of the affiliates of the National Association of Independent Schools; pre-school programs which are affiliated with an accredited school or have a license; public schools; foundations receiving funds for public or private schools or school districts; separately incorporated scholarship programs.
- HEALTH AND HEALTHCARE (including hospitals, medical research, hospices, etc.)
- HOUSING AND ECONOMIC DEVELOPMENT
- HUMAN SERVICES (including agencies dealing with drug rehabilitation, hunger, AIDS, unemployment, athletic organizations and programs dealing with youth, child welfare, the homeless, etc.)
- LIBRARIES AND LITERACY PROGRAMS

WHAT ARE EXAMPLES OF INELIGIBLE ORGANIZATIONS?

- gifts to an organization not recognized by the Internal Revenue Service as a charity having tax-exempt status under 501(c)(3) ruling, such as fraternal, social trade, or political organizations, chambers of commerce, and professional membership societies;
- gifts to programs aimed at promoting political candidates;
- gifts to private schools that are not accredited by one of the six nationally recognized regional accrediting commissions or one of the affiliates of the National Association of Independent Schools;
- gifts to religious organizations or programs aimed at propagating a particular faith or creed, (including religious schools), or programs that are otherwise religious;
- gifts to programs that operate under the sponsorship of a religious organization that are not separately operated as independent, non-religious, tax exempt organizations;
- gifts to United Way campaigns;
- gifts in exchange for tickets of admission, tickets to benefits, or subscription fees for memberships, tickets or publications, raffle tickets, dues, auctions, and fund-raising events or dinners;
- gifts in lieu of payment of tuition, pledges or medical bills;
- gifts made by a group of employees and/or other persons, represented as one gift, to an eligible donor, e.g., combined gifts for walk-a-thons;
- gifts when either, standing alone or in conjunction with Matching Gift, result in the Contributor or a specified individual receiving substantial benefits;
- gifts to organizations which discriminate with respect to membership and/or the provision of service or use of facilities;
- gifts to eligible educational institutions to support non-scholastic programs such as athletics or gifts made to separately incorporated fund-raising entities such as booster clubs or alumni associations;
- gifts to groups which address issues by means of adversarial and confrontational tactics;
- gifts to organizations that cannot certify they will use the gifts for activities solely within the United States.

Matching Gift Application Form

Part A - To be completed by NAB Volunteer and Presented to Recipient Organization

Name of Contributor _____ Department _____

Name and Address of Recipient Organization

Contribution \$ _____ (of which only \$ _____ is to be matched, if different)

Form of gift (check one): Check / Credit Card Securities Date of Payment _____

CERTIFICATION OF CONTRIBUTOR: I certify that a) I have read NAB's Matching Gift Policy; b) this gift is fully eligible under the Policy; c) this gift is entirely my personal contribution; d) this gift does not represent a payment directly or indirectly for goods or services, tuition, religious purposes, or to provide other substantial benefits, directly or indirectly to me; and e) this gift is not made to an otherwise ineligible Recipient Organization as cited in the policy.

Signature of Contributor _____ Date _____

Part B - To be completed by Recipient Organization and mailed to NAB

Legal Name of Recipient Organization

Address _____

Tax ID Number _____ Phone Number _____

Amount of Gift \$ _____ Date of Gift _____

CERTIFICATION OF RECIPIENT ORGANIZATION: I certify that a) the gift described above was received from the Contributor; b) this gift does not represent a payment directly or indirectly for goods or services, tuition or religious purposes or to provide other substantial benefits, directly or indirectly, to the Contributor; c) we are an organization recognized by the Internal Revenue Service as a charity having tax-exempt status under Internal Revenue Service Code Section 501(c)(3) or an otherwise eligible governmental institution; that such status continues unchanged through the date hereof; and d) the gift above, as well as any matching gift received from NAB, will be used solely for activities within the United States.

Name and Title of Official (please print)

Signature _____ Date _____

All Recipient Organizations must submit **one** of the following documents with this application:

- ♦ Photocopy of Organization's 501(c)(3) determination letter from the IRS
- ♦ Photocopy of applicable Donor Acknowledgement letter for gift to be matched (if available)
- ♦ Photocopy of the Organization's letter of accreditation (for education institutions only)

Recipient Organization to return forms to:

National Australia Bank
245 Park Avenue
28th Floor
New York, NY 10167
ATTN: Human Resources
Questions? Call 212.916.9582