

The Matching Gifts Program is designed to provide an additional incentive for employees of Norfolk Southern and its participating subsidiaries to contribute to eligible non-profit organizations. The Foundation matches, dollar for dollar, the tax-deductible portion of donations made by employees (up to \$35,000 per year) and retirees (up to \$25,000 per year).

Who can participate?

Regular, full-time employees of Norfolk Southern Corporation or participating subsidiaries with at least one year of service, directors of Norfolk Southern Corporation, and retired employees and directors. Also eligible are employees on approved leaves of absence and those on long-term disability. Employees in job class 10, spouses and surviving spouses are not eligible.

Which organizations qualify to receive eligible matching gifts?

Certain educational institutions, certain arts/cultural organizations and certain environmental/conservation organizations that are located in and provide programs in the United States, are recognized as tax-exempt, non-profit organizations under Section 501(c)(3) of the Internal Revenue Code, and are independent of the donor. In addition, the following criteria must be met within each category:

Eligible educational institutions include (1) colleges and universities, professional and technical or graduate-level schools or programs that offer at least a two-year degree above the high school level; (2) independent college foundations such as United Negro College Fund and state independent college funds; and (3) certain private secondary schools accredited by one of the six nationally recognized regional educational associations and pre-approved by the Norfolk Southern Foundation.

Arts and/or cultural organizations must be open to and operated for the benefit of the public. Eligible organizations include performing arts centers and groups, non-profit library groups, museums (including zoos, aquariums and botanical societies), public broadcasting radio and TV stations, historical properties and societies.

Environmental/conservation organizations must be affiliated with national, regional or state-level organizations, must provide public benefits beyond individual communities and must engage in conservation efforts related to land, air or water use.

A participant need not have attended the educational institution or be associated with the cultural or environmental organizations designated for the gift.

Ineligible organizations include but are not limited to:

- Individuals, and organizations or programs established to assist specific individuals
- Religious institutions or organizations, other than eligible educational institutions
- Social and human services (including United Way), political, public policy or fraternal organizations (including alumni groups)
- Athletic or sports organizations, clubs and teams; athletic scholarship programs or other programs administered through or for the benefit of athletic departments
- Organizations that have discriminatory policies, practices or membership
- Private foundations; community or other foundations that redistribute aggregated contributions to otherwise eligible organizations

What contributions are eligible?

- A gift must be a personal contribution from the donor's own funds that has been paid, not simply pledged, directly to an eligible organization. The minimum tax-deductible gift eligible for matching is \$50. For gifts paid in installments, each installment must be submitted on a separate form and meet the \$50 minimum gift requirement. Only the portion of the gift that is tax-deductible to the donor can be matched.
- Gifts must be in the form of check, credit card or marketable securities with a quoted market value on the day the contribution is made; gifts made by payroll deduction and bank account debit are not eligible. Gifts of securities are valued based on the average of the high and low price on the gift date. No other form of personal or real property, or the value of donated time or personal service, will be matched.

- The maximum amount matched per donor per calendar year is \$35,000 for active employees and \$25,000 for retirees. The donor's limit is based on the gift's value on the day the contribution is made, and gifts will be matched, up to the limit, in the order received.

Contributions not eligible for matching include but are not limited to:

- Gifts made by community trusts or similar organizations, including charitable remainder trusts and donor-advised funds
- Gifts made in lieu of or for tuition payments, fees for services, and gifts to highly restrictive scholarship funds
- Gifts to educational institutions for non-educational purposes, such as athletic scholarships, programs or tickets; membership dues (including alumni organization dues) or subscription fees
- Payments for arts/cultural organizations' membership dues, tickets or subscription fees
- Group collections, pooled income funds or charitable gift annuities

How the program works:

The employee should:

- Complete Part A of this form
- Mail the original form, with the donation and any other necessary documentation, to the organization of your choice that meets the criteria listed in the guidelines. Original signatures are required; faxed copies will not be accepted. The matching amount provided by Norfolk Southern Foundation will be designated for the same purpose as the donor's gift.

The recipient organization should:

- Complete Part B of the original application form.
- The organization's authorized officer must verify the donation, sign the application and return the original form to the Norfolk Southern Foundation Matching Gifts Program, P.O. Box 3040, Norfolk, VA 23514.

Eligible gifts are processed and matched on the following quarterly schedule:

Forms received by:	Matching Gifts paid by:
January 31	March 31
April 30	June 30
July 31	September 30
October 31	December 31

Is there a time limit for matching my gift?

The Norfolk Southern Foundation Matching Gifts Program must receive the completed form from a recipient organization within 90 days of the date it receives a donor's gift. Gifts received after that time will not be matched. All gifts must be verified by the recipient organization in order to be matched.

For more information, please contact the Matching Gifts Program by phone at 1-866-237-1465 or by e-mail at NSgifts@easymatch.com.

Program administration

The Norfolk Southern Foundation Matching Gifts Program is administered by Norfolk Southern Foundation, which has sole discretion to determine a donor, organization or program's initial or continuing eligibility to participate in the Program. The Foundation may, at any time, exercise the right to change, suspend or terminate the Matching Gifts Program. The Vice President and Executive Director are responsible for the Program's interpretation and administration, and their decision shall be final. The Foundation reserves the right to audit any gift-related records of individuals and organizations, and to request any supporting documentation it considers necessary to evaluate the validity of any Matching Gifts request.

Norfolk Southern Foundation

Matching Gifts Program Request Form

Instructions

Donor:

- Complete Part A of this form - one for each gift. Please print or type.
- Send this form with your contribution to the recipient organization.

Recipient Organization:

- Verify receipt of gift.
- Complete Part B of this form. Please print or type.
- If this is your first matching gift request to the Norfolk Southern Foundation Matching Gifts Program, please enclose a copy of your Internal Revenue Service 501(c)(3) determination letter and a brief description of your organization's mission statement or purpose.
- Forward form to the address printed below. Norfolk Southern Foundation Matching Gifts Program must receive this completed form within 90 days of the date you received the donor's gift.

Form 11099, Revised 09/05

Part A - Donor Section

Employee ID number _____

Employee name _____

Active Retired

Date started NS employment _____

Date retired from NS _____

Home address _____

City/State/Zip _____

Business telephone, including Area Code _____

E-mail address _____

Exact date of gift _____

\$ _____ \$ _____
Amount of gift (Min \$50) Amount to be matched (Min \$50)

Type of gift (please check one):

Check Credit Card Stock

If stock, number of shares, name of stock, trade symbol _____

Name of organization receiving gift _____

Organization's city, state _____

Restriction or purpose (if any) _____

I certify that my gift is a voluntary contribution, paid by check, credit card or in securities, and not merely pledged. I verify that these are my own resources, not the collected gifts or loans of any other person or organization and this is a single gift, not an aggregation of contributions. I certify that neither my family nor I will derive any direct or indirect financial or material benefit from this contribution and that it does not represent, in any way, a fee for a service or benefit. I have read and understand the guidelines of the Norfolk Southern Foundation Matching Gifts Program attached to this form, and I certify that my gift fully complies with its provisions.

Donor signature _____ Date _____

Mail completed form with your contribution to the recipient organization.

Part B - Recipient Section

Employer Identification Number (EIN) _____

Organization name _____

Address _____

City/State/Zip _____

Telephone, including Area Code _____ Fax, including Area Code _____

E-mail address _____ Website address (if any) _____

Date gift received _____

\$ _____ \$ _____
Amount of gift Tax-deductible gift amount

I verify receipt of the charitable gift described by the donor, and I hereby certify that this is a non-profit organization/program that meets all of the eligibility requirements of the Norfolk Southern Foundation Matching Gifts Program, and that contributions to it are tax-deductible under Section 501(c)(3) of the Internal Revenue Code. Neither the donor nor Norfolk Southern Foundation will derive any personal material benefit from this gift or match. This gift is a voluntary charitable contribution that fully complies with the guidelines of Norfolk Southern Foundation Matching Gifts Program attached to this form.

Authorized officer's name (please print) _____

Title (please print) _____

Signature of authorized officer _____ Date _____

Mail completed form and any required enclosures to:

Norfolk Southern Foundation Matching Gifts Program
P.O. Box 3040
Norfolk, VA 23514

Phone: 1-866-237-1465 or 757-629-2881
E-mail: NSgifts@easymatch.com