

PARTNERS IN SHARING



TO BE COMPLETED BY NONPROFIT ORGANIZATION

Name of Organization _____

Phone (including area) _____

Street _____

City, State, Zip _____

Is this organization an affiliate of the City, County, State or Federal Government? Yes No

This organization is a nonprofit, charitable:

- Health Agency
- Social Welfare Agency
- Educational Institution
- Community Development Organization
- Arts/Cultural Organization
- Other _____

The organization's mission / purpose: _____

1. I hereby certify that a contribution was received by this organization from the above donor in the amount of:

\$ _____ in Cash Securities

No goods or services were provided to the donor in exchange for the above donation.

OR

2. I hereby certify that the individual named above provided volunteer services to the organization in the total amount of _____ hours on the following date(s): _____

I verify the receipt of the above described gift or volunteer services:

Authorized Representative (please print)

Authorized Signature Date

Title

WHAT TYPES OF CONTRIBUTIONS ARE INELIGIBLE FOR MATCHING GIFTS?

Under some circumstances, your contribution to an otherwise qualifying organization is not eligible for a matching gift. Those gifts include:

- Bequests.
- Dues to alumni groups, fraternities, membership fees or subscription fees.
- Insurance premiums, tuition, books or other student fees.
- Gifts made to pay admission to benefit or fund-raising events. The tax deductible portion is matched if it is \$25 or more.
- Gifts to religious organizations (such as churches, seminaries, and synagogues), when acting to further a religious cause; for example: capital campaigns, weekly offering. Note, however, that contributions to such organizations may be matched if the sponsored program or services are non-denominational in nature. For example, contributions to a food shelf or a Habitat for Humanity project sponsored by a religious organization may be eligible for a Partners in Sharing match by the Foundation.
- Gifts to organizations that are ineligible to receive corporate contributions because of state or federal law, such as political groups.
- Gifts to activities that represent a conflict of interest for the Company.
- Gifts to fraternal organizations.
- Gifts to religious educational institutions that limit enrollment to those of a particular faith.
- Gifts to private foundations or "Type III" supporting organizations described under Section 509(a)(3) of the Internal Revenue Code.
- Gifts to federated giving drives coordinated by the Company (for example: the United Way, which is part of the Company's payroll deduction plan).
- Gifts made by spouses/partners individually.
- Gifts made by surviving spouse/partners of deceased retirees or employees.
- Gifts made by employee-parents for the benefit of their own children, such as individual scouting groups and individual youth athletic teams. Gifts must benefit the organization, not just the child.
- Gifts to organizations that have discriminatory practices not in keeping with the Company's diversity strategies.
- Gifts to programs that support pro-life, pro-choice or other controversial social issues. The Foundation maintains a neutral stance on these issues.

WHO CAN I CONTACT IF I HAVE QUESTIONS ABOUT THE ELIGIBILITY OF THE ORGANIZATION I WANT TO CONTRIBUTE TO OR THE PARTNERS IN SHARING PROGRAM?

Contact the Red Wing Shoe Company Foundation at 651-385-1811 with questions about any aspect of the Partners in Sharing Program.



PARTNERS IN SHARING

**RED WING SHOE COMPANY FOUNDATION
MATCHING GIFTS PROGRAM**



Please return your completed application to:
Red Wing Shoe Company Foundation
314 Main Street
Red Wing, MN 55066



PARTNERS IN SHARING



WHAT IS PARTNERS IN SHARING?

Partners in Sharing is a matching gifts program sponsored by the Red Wing Shoe Company Foundation ("Foundation"). Under the program, qualifying contributions of money and volunteer services by eligible employees of the Company (as defined below) to qualifying nonprofit organizations will be matched with Foundation contributions.

The Foundation's philosophy of matching gifts is that we have a responsibility to recognize and support the many services provided to our communities by nonprofit organizations. The program allows the Foundation to express its support of eligible employees who provide assistance to these important organizations.

WHO IS ELIGIBLE TO BE A PARTNER IN SHARING?

Employees, retirees and board members of Red Wing Shoe Company, Inc., Red Wing Brands of America, Inc., S.B. Foot Tanning Company and the St. James Hotel (individually and collectively the "Company") are eligible to participate as partners in the Partners in Sharing program.

IS MY GIFT A QUALIFYING CONTRIBUTION ELIGIBLE TO BE MATCHED BY THE FOUNDATION?

Qualifying contributions can be in the form of money or volunteer service. The money you give, and the matching funds from the Foundation, must directly benefit the nonprofit organization. That means your money should be useful to the nonprofit's operating budget, expenses for special projects, materials or equipment relating to the organization's operations.

Your gift may be in cash (check) or in marketable securities. (If you donate a security, the Foundation will match its value as quoted in The Wall Street Journal at the close of that business day.)

Qualifying volunteer service must be for activities beyond that of a mere spectator or fund-raising participant in a fund-raising event. Examples of qualifying volunteer service would include service as a board member, committee member, event organizer or assistance provider for a special event like a walkathon. Examples of volunteer service that would not qualify would be a walker in a walkathon or a spectator present to support a specific walker or the event in general. Volunteers must not accept compensation for their time. Verification of volunteer hours and benefit received must be provided to the Foundation by the nonprofit organization.

WHAT ARE THE MINIMUM AND MAXIMUM GIFTS THAT WILL BE MATCHED?

You must contribute at least \$25* to a nonprofit organization in order for your gift to be matched. The maximum cash contribution that will be matched in a calendar year is \$2,000. You may divide your contributions among more than one organization as long as each receives at least \$25, and the total of all your gifts doesn't exceed \$2,000 per year.

Qualifying volunteer service will be matched at a fixed rate of \$25/hour. The maximum donated hours that will be matched in any calendar year is a total of 20 hours for a maximum dollar match of \$500*. Gifts of service may be made to more than one nonprofit organization provided each organization receives at least one hour of service and the total of all gifts of service does not exceed 20 hours.

* If any portion of the gift is returned in the form of a gift certificate, tickets, or anything else of value, deduct that value from the donation to determine dollar amount of the gift. (For example, a \$50 gift with a \$10 ticket gift certificate sent back to donor by an association results in gift amount of \$40.)

IS MY GIFT TAX-DEDUCTIBLE?

Generally, gifts to tax-exempt, 501(c)(3) organizations are deductible as charitable contributions. The value of volunteer service is not considered a charitable contribution for which volunteers may take a deduction, and participants in the Partners in Sharing program may not take a deduction for the amount of the match provided by the Foundation. Other limitations and requirements apply, and you should consult your personal tax advisors before taking any charitable deduction.

ARE THERE ANY PROGRAM LIMITATIONS?

The Foundation: (i) reserves absolute discretion in making the determination of whether or not a contribution of money or services is eligible for a Partners in Sharing match; (ii) reserves the right to prorate its matching gifts according to available funds; and (iii) reserves the right to revoke, suspend or terminate the program at any time. The Foundation does not discriminate on the basis of race, color, sex, sexual orientation, age, religion, national or ethnic origin, or physical disability.

HOW DO I PARTICIPATE IN PARTNERS IN SHARING?

Complete the participant portion of the Partners in Sharing application.

If your donation is monetary, send your completed application with your donation to the qualifying nonprofit organization of your choice.

If your donation is in the form of volunteer service, send your completed application with your record of your volunteer hours to the nonprofit organization.

Upon receipt of your completed application and the donation, the nonprofit must complete their portion of the form, verify receipt of your gift and submit it to the address identified on the application to receive the matching funds from the Foundation.

Completed applications received by the Foundation between July 1 and December 31 will be processed and matching funds issued during the first quarter of the next year. Completed applications received by the Foundation between January 1 and June 30, will be processed and matching funds issued during the third quarter of that year.

WHAT TYPE OF ORGANIZATIONS MAY I GIVE TO?

In order to receive matching funds from the Foundation, an organization must be recognized as tax-exempt under Section 501(c)(3) of the Internal Revenue Code and classified as a public charity under Section 509(a)(1) or 509(a)(2). Here are some examples of the types of organizations that commonly qualify:

Education: Public or private elementary, secondary, or technical/vocational schools and nonprofit colleges and universities.

Health and Social Services: Community clinics, hospitals, health agencies, relief agencies, emergency shelters, and agencies for children and youth.

Community Development: Crime prevention programs, employment services, housing agencies and economic development organizations.

Arts/Cultural: Theaters, public television and radio, performing arts groups, libraries and museums.

Other: Environment and animal welfare.

PARTNERS IN SHARING APPLICATION

Complete and send entire form with your contribution to the organization of your choice. Please type or print clearly.

TO BE COMPLETED BY PARTICIPANT

Applicant's Name (First, Middle, Last)

Phone (including area)

Street

City, State, Zip

Employee Number

Name of employer (Check the following that apply)

- Red Wing Shoe Company, Inc. Red Wing Brands of America, Inc.
 S.B. Foot Tanning Co. St. James Hotel
 Current Employee Retiree Board Member

1. Enclosed is my personal gift to:
 (Name of nonprofit, charitable organization)

Amount of gift (\$25 minimum): _____
 (if securities, quoted market value must be as of donation date)

\$ Cash Share – No. _____

Securities issued by: _____

I understand that my gift will be used directly in furtherance of the organization's charitable purposes.

OR

2. I have performed volunteer work on behalf of:
 (Name of nonprofit, charitable organization)

and wish to apply to the Foundation to provide the organization a monetary match for up to 20 hours of my volunteer service.

Signature of Applicant

Date