



# Matching Gifts Program Guidelines

To encourage and support the generosity and community involvement of employees, SMBC Global Foundation offers SMBC-GF Matching Gifts Program, which provides matching funds to the charitable organizations employees personally support. To maximize the impact, SMBC Global Foundation matches, dollar for dollar, donations made by eligible participants, up to \$1,000 per donor per calendar year. SMBC Global Foundation reserves the right, in its sole and absolute discretion, to refuse payment of a matching gift to any nonprofit organization, if the Foundation believes or determines that such organization's actions or values are not aligned with SMBC Global Foundation philanthropic goals. SMBC Global Foundation reserves the right to further restrict gifts based on the availability of funds.

## WHO CAN PARTICIPATE?

- Full-time employees who have worked at least 6 months: SMBC, SMBC Capital Markets Inc., SMBC Leasing and Finance Inc., SMBC Securities Inc., and JRI America.

- Gifts from relatives are not eligible.

Note: All eligible employees in the U.S. may donate funds for gift matching to qualified charitable organizations.

## WHICH INSTITUTIONS QUALIFY TO RECEIVE MATCHING FUNDS?

An eligible organization for SMBC Global Foundation Matching Gifts Program must adhere to all of the following:

- Be located in the United States
- Or, if in a foreign country, see one step below.
- Be recognized by the U.S. Internal Revenue Service as tax-exempt and designated a public charity under Section 501(c)(3) of the IRS code or an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the IRS Code, or, if in a foreign country, the organization must have a 501(c)(3) determination letter from the IRS or must have a domestic organization in the US (such as American Red Cross International).
- The U.S. nonprofit organization must also fall into one of the following categories: colleges and universities, private and public elementary and secondary schools, arts and culture, health, community services organizations, and libraries.

## WHAT CONTRIBUTIONS ARE ELIGIBLE?

- Must be a personal gift, from the donor's personal funds, which has been paid and not simply pledged. The minimum gift eligible for matching is US\$25.
- The maximum amount matched per employee per year is US\$1,000.
- Gifts must be personal contributions made directly to approved institutions.
- The donor's limit is based on the date of the gift.
- Gifts must be in the form of cash, check, or credit card. No other form of personal or real property will be matched.
- SMBC Global Foundation reserves the right to further restrict gifts based on the availability of funds.

## WHAT GIFTS ARE NOT ELIGIBLE FOR MATCHING?

- Any contribution that results in a personal benefit or privilege to the donor, the donor's family or anyone designated by the donor.
- Advocacy, think tank groups, fraternal or veteran's organizations.
- Donations to athletic funds, athletic foundations, athletic facilities or athletic scholarships.
- Alumni(ae) dues or dues for similar groups.
- Tuition payments, contributions made in lieu of tuition or fees, tickets, dues, meals, parking or other benefit.
- Subscription fees for publications.
- Gifts of real estate or personal property.
- Contributions made from money given to the donor by a third party with the understanding that the donor would make a contribution to a specific institution or cumulative gifts from several individuals reported as one contribution.
- Insurance premiums.
- New organizations with a weak financial background.
- Membership dues for which benefits are received.

- Gifts or payments for primarily political (a few community service organizations may fall into this category) or religious purposes (a few religious schools may fall into this category).

## HOW THE PROGRAM WORKS

- The employee should:
  - Complete Part I of the application form.
  - Mail the form, with the donation and any other necessary documentation, to the institution of your choice that meets the criteria listed in the guidelines. (Faxed copies will not be accepted.) The matching amount provided by SMBC Global Foundation will be designated for the same use as the original gift. If there is no designation, the matching gift will be undesignated.

The recipient organization should:

- Have the authorized officer of the charity verify the donation, sign the application and return the *original* form to SMBC Global Foundation Matching Gift Program, 277 Park Avenue, New York, NY 10172.

Online donations:

- Complete Part I and Part II of the form. A signature of an authorized officer from your chosen organization is not required for online donations. Send this form and a printed receipt from the charity's web site, which appears onscreen after you have processed your payment, to the Foundation.

Eligible gifts are processed and matched to institutions on a quarterly schedule. Below is the anticipated the schedule for this year (Dates are subject to change).

Forms Received by:	Matching Gifts Paid by:
March 27	March 30
June 26	June 29
September 24	September 28
December 11	December 14

## IS THERE A TIME LIMIT FOR MATCHING MY GIFT?

Gifts must be registered within one year of the date of payment by cash, check, or credit card. Gifts registered after that time will not be eligible. All gifts must be verified by the recipient institutions in order to be matched.

For more information, please contact the Matching Gifts Program via phone at 1-212-224-4433, via e-mail at [globalfoundation@smbcgroup.com](mailto:globalfoundation@smbcgroup.com) or visit the Matching Gifts Program Web site at <http://www.smbcgroup.com/apps/gf.nsf/>. SMBC Global Foundation reserves the right to interpret any request in administering the program, and may suspend, amend, or discontinue the program at any time.

# Matching Gifts Program Request Form

## INSTRUCTIONS

### Donor:

- Complete Part 1 of this form — one for each gift. *Please print or type.*
- Send the form with your contribution to the recipient organization.

### Recipient Organization:

- Verify receipt of gift.
- Complete Part 2 of this form. *Please print or type.*
- ***Enclose a copy of your 501(c)(3) IRS determination letter and a brief description of your organization's primary purpose.***
- Forward form to the address printed below.

### Part I – To Be Filled out by the Employee

Date: \_\_\_\_\_

Please be advised that I have made a contribution of \$ \_\_\_\_\_  
on \_\_\_\_\_, 2007 to the following tax-exempt 501(c)3 charitable  
organization listed in Part II of the application:

EMPLOYEE NAME

HOME ADDRESS

CITY/STATE/ZIP      PROVINCE/POSTAL CODE      COUNTRY

E-MAIL ADDRESS

DEPARTMENT NAME

Have you been working at Sumitomo Mitsui Banking Corporation for  
more than 6 months as a full-time employee?

Yes  No

Do you sit on the Board of this organization?

Yes  No

Non-Tax Deductible Portion:

Yes  No

If yes, amount of non-tax deductible portion: \$ \_\_\_\_\_

Method of Contribution:

Cash     Check     Credit Card

I certify that neither my family nor I will derive any direct or indirect financial or material benefit from this contribution. I certify that this contribution does not represent payment for tuition, services or other personal financial obligations. I certify that this total is my own personal contribution and not the result of a third party or group donation. I certify that this contribution is not in support of an athletic fund, private foundation, facility, or scholarship. I have read and understood the guidelines of SMBC-GF Matching Gifts Program.

\_\_\_\_\_  
(Signature of employee)

### Part II – To Be Filled out by the Recipient Charity

Please certify that I have made a contribution(s) of \$ \_\_\_\_\_  
that includes a non tax deductible portion of \_\_\_\_\_ during  
the period of the calendar year 2007.

EMPLOYER IDENTIFICATION NUMBER (EIN)

ORGANIZATION NAME

ADDRESS

City/State/ZIP      Province/Postal Code      Country

TELEPHONE, INCLUDING AREA CODE

E-MAIL AND WEB SITE ADDRESSES (IF ANY)

DATE RECEIVED

Please check the boxes that apply to your organization:

Educational Institution     Arts and Culture     Health  
 Community service       509(a) 3       Other \_\_\_\_\_

On behalf of the recipient organization, I certify that the above donation classifies as a charitable contribution under IRS Code Section 170 (c) and that the organization does not discriminate on the basis of race, sex, creed or color. This deduction is tax-deductible to the extent allowable by law and no goods or services, unless otherwise specified, were provided in exchange for receiving this gift. I certify that the organization will not use SMBC Global Foundation's funds to influence legislation, to influence the outcome of any elections, or to carry on any voter registration drive. I certify that the information in this form is accurate. I have read and understood the guidelines of SMBC-GF's Matching Gifts Program.

\_\_\_\_\_  
AUTHORIZED OFFICER'S NAME/TITLE (PLEASE PRINT)

SIGNATURE OF AUTHORIZED OFFICE

DATE

MAIL COMPLETED FORM AND ANY REQUIRED ENCLOSURES TO:  
SMBC Global Foundation Matching Gifts Program  
277 Park Avenue  
New York, New York 10172  
Phone: 1-212-224-4433  
E-Mail: [globalfoundation@smbcgroup.com](mailto:globalfoundation@smbcgroup.com)  
Web Site: <http://www.smbcgroup.com/apps/gf.nsf>