

## SMBC-GF EMPLOYEE MATCHING GIFT PROGRAM INSTRUCTIONS

1. Complete Part I of this form and send to SMBC Global Foundation, Inc. to notify us of your gift.  
[Note: please refer to the Employee Matching Gift Program Guidelines & Regulations (below, and on the Foundation's web site at [www.smbcgroup.com/apps/gf.nsf](http://www.smbcgroup.com/apps/gf.nsf)) regarding eligibility.]
2. Complete Part II of this form and send it to your chosen charitable organization. The recipient charity must have tax-exempt status as recognized under Section 501(c)(3) of the Internal Revenue Service (IRS) Code in order to be eligible for a match.
3. The charity will send a confirmation to the Foundation that it has received your gift and that it meets the Foundation's criteria for matching funds.
4. After the Foundation verifies both you and the recipient charity's eligibility to participate in the Matching Funds Program, the Foundation will send a check to the charity for an amount equal to that of your donation.
5. For online donations, complete Part I of this form and send a printed copy of your "confirmation of donation" statement from the charity's web site, which appears onscreen after you have processed your payment. You do not need to fill out and return Part II of your Matching Gift Request form if you submit donations online.

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### Matching Gift Program Guidelines & Regulations

#### Program Goal:

- The SMBC Global Foundation Employee Matching Gift Program is intended to help eligible employees to increase the value of their donations to qualified charitable organizations, through providing a matching contribution in cash for the same amount.

#### Eligibility of Employees:

- Full-time employees of the following SMBC entities with over 6 months of service are eligible to participate: SMBC, SMBC Capital Markets Inc., SMBC Leasing and Finance Inc., SMBC Securities Inc., and JRI America.
- Donations must come from the individual employee; spouses and family members are not eligible to participate in the Program.

#### Program Restrictions:

- The Foundation reserves the right to refuse to match employee donations given to non-501(c)(3) tax-exempt charities, private foundations, organizations ineligible for contributions under any state or federal law, advocacy, religious, political, and think tank groups, fraternal or veteran's organizations, institutions outside of the United States, or organizations that support biased or discriminatory policies.
- Cash donations up to \$1,000.00 per individual employee per calendar year will be matched. The minimum cash donation per individual employee to be matched will be \$25.00.
- No donations of equities, bonds, real estate or real property (e.g., automobiles, computers, etc.) will be matched.
- Payments to an organization or institution that are made in consequence of, or lead to, a direct material benefit (such as goods or services of more than a nominal value) to the donor, a member of his or her family, or an individual designated by the donor, are not eligible to be matched by grants from the Foundation.
- The Foundation will only match the portion of an employee's total contribution that is fully tax-deductible under U. S. law. Non-deductible portions of the employee's gift for which goods or services (e.g., tickets, fees, tuition, use of the charity's services, etc.) are received are ineligible for matching grants from the Foundation.

#### Program Procedures:

- A two-part registration form will be available for downloading from the Foundation's web site at [www.smbcgroup.com/apps/gf.nsf](http://www.smbcgroup.com/apps/gf.nsf). Reminder e-mails with a link to the registration form's location will be sent at the beginning of the 4<sup>th</sup> fiscal quarter of each year.
- The employee should forward Part I of the form to the Foundation, notifying it of the details of their donation and the charity it is intended for, and should send Part II of the form to his/her chosen charity. Required information from the employee on Part I will include:
  - ⇒ Employee name and business group location;
  - ⇒ Date of contribution;
  - ⇒ Name of recipient organization;
  - ⇒ Total amount of gift, and breakdown (expressed as dollar amount or %) of deductible and non-deductible portions;
  - ⇒ Method of contribution (i.e., cash, check, or credit card).
- Eligibility requirements for recipient organizations will be included on the matching gift form; by signing the form, the employee states that, to the best of their knowledge, the charitable activities of their chosen organization are in compliance with the criteria indicated on the form.
- The Foundation will check whether the specified charity is eligible to receive the Foundation's matching amount. Recipient institutions must provide proof of 501(c)(3) tax-exempt status, full descriptions of their charitable activities, and detailed financial information, including annual reports and lists of their major contributors. Additionally, institutions may be asked for copies of their most recent 990-PF Federal tax return, if it is not readily available for viewing.
- Each charity will send a notification to the Foundation of the employees' aggregate donation amount in Q4; the Foundation then disburses one grant check to that charity at the end of Q4.
- Notification of the employee's matched gift will be sent to that person via individual e-mail.

**[SMBC-GF Employee Matching Gift Donation Form begins on following page.]**



## SMBC-GF EMPLOYEE MATCHING GIFT PROGRAM

### Part I – To Be Returned to the Foundation

Date: \_\_\_\_\_, 2006

Please be advised that I have made a contribution of \$ \_\_\_\_\_ on \_\_\_\_\_, 2006 to the following tax-exempt 501(c)3 charitable organization:

Recipient Name: \_\_\_\_\_

Recipient Address: \_\_\_\_\_

\_\_\_\_\_

Total Amount of Gift: \_\_\_\_\_

Tax-deductible Portion: \_\_\_\_\_

Non-tax deductible Portion: \_\_\_\_\_

Method of Contribution: \_\_\_\_\_ (i.e., cash, check or credit card)

I certify that, to the best of my knowledge, the charitable activities of the above-named organization are in compliance with SMBC Global Foundation, Inc.'s eligibility criteria for matched donations. My gift is voluntary and made from my own resources.

\_\_\_\_\_

(Signature of employee)

\_\_\_\_\_

(Employee's name & business group location)



## SMBC-GF EMPLOYEE MATCHING GIFT PROGRAM

### Part II – To Be Sent to the Recipient Charity

Date: \_\_\_\_\_, 2006

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 2006 to \_\_\_\_\_ (name of recipient charity), located at \_\_\_\_\_ (recipient charity's address), which is a not-for-profit entity with 501(c) (3) tax-exempt status.

Donor Name: \_\_\_\_\_

Donor Address: \_\_\_\_\_  
\_\_\_\_\_

Hired Date (MM/YY): \_\_\_\_\_

In addition to my own gift, a matching gift of \$\_\_\_\_\_ will be made by SMBC Global Foundation, Inc. To receive this match, please complete the section below, attach a 501 (c) (3) form and a copy of your annual information returns (Form 990) to this form, and return it to the Foundation at the following address:

SMBC Global Foundation, Inc.  
277 Park Avenue  
New York, NY 10172  
globalfoundation@smbcgroup.com

Thank you.

\* \* \* \*

[To be filled out by the recipient organization]

On behalf of the recipient organization, I certify that the above donation is classified as a charitable contribution under IRS Code Section 170 (c) and 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. We also ask you not to use our funds to influence legislation, to influence the outcome of any elections, or to carry on any voter registration drive.

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Organization's Name and Contact Number: \_\_\_\_\_