

THE SKILLMAN FOUNDATION

MATCHING GIFTS PROGRAM

POLICY

Gifts to publicly supported charities made by current and former Trustees and current and former Foundation employees up to \$15,000 are matched on a three-to-one basis (maximum Foundation match is \$45,000) for a full calendar year for any one current or former Trustee, or current or retired employee.

The Foundation matches gifts paid only within a single, current calendar year and does not match earlier gifts, nor carry over unused balances.

Gifts to any one publicly supported charity must total at least \$25 in a single calendar year to qualify for Foundation matching. Two or more gifts of less than \$25 each during a year to a single charity may be added together to qualify for a single Foundation matching grant of \$25 or more.

Only direct contributions to charities are matched. Contributions ineligible for Foundation matching include payments for tuition, fees, dues, publications and fundraising social events.

The Foundation does not match pledges, but only gifts previously paid either in cash or securities.

The Foundation provides matching grants only to publicly supported charities included as listed in the current IRS Publication 78 Cumulative List of Organizations. Governmental agencies are not included. The Foundation verifies IRS status.

The Foundation's matching grants do not specify particular programs, but are unrestricted contributions.

PROCEDURES

Foundation matching gift applications are accepted and processed throughout the calendar year. Forms can be obtained at any time from Danielle Olekszyk.

Please indicate on the form whether or not you want the Foundation to mail out matching gifts directly to the charity. A charity should list The Skillman Foundation as a contributor for the matching grant only.