Sony Corporation of America
Matching Gifts Program
ATTENTION MATCHING GIFT PARTICIPANTS

• All Gifts must be a minimum of $50. A maximum of $2,000 per donor, per fiscal year, will be matched on a 1:1 basis.

• Forms must be received in the Sony Corporation of America’s Communications and Public Affairs Department no later than 90 days after the date of the gift.

• Guidelines for eligibility of Art/Culture groups, hospitals and educational institutions have been revised. Please refer to their respective sections for details.

ATTENTION ALL RECIPIENT INSTITUTIONS

IT WILL BE NECESSARY TO SUPPLY THE FOLLOWING INFORMATION AS FAILURE TO DO SO MAY DELAY OR PREVENT PAYMENT.

Art/Cultural Groups

1. A brochure describing the organization’s activities and programs offered to the public.

2. A copy of your Section 501(c)(3) tax exemption letter from the Internal Revenue Service with Federal Tax I.D. number.

3. A copy of your latest annual financial statements.

Educational Institutions

1. A brochure or letter describing the educational curriculum, levels taught and degrees granted (if applicable).

2. Evidence of accreditation by one of the following a) an appropriate regional accrediting association, b) a state educational accrediting agency, or c) a generally recognized accrediting agency.

3. A copy of your Section 501(c)(3) tax exemption letter from the Internal Revenue Service with Federal Tax I.D. number.

Hospitals

1. A copy of your registration with the American Hospital Association or the Joint Commission on the Accreditation of Hospitals.

2. A copy of your Section 501(c)(3) tax exemption letter from the Internal Revenue Service with Federal Tax I.D. number.

ELIGIBILITY REQUIREMENTS

PARTICIPANTS

1. All regular employees currently employed in the United States by Sony Corporation of America or any of its domestic subsidiaries which have been designated as a participating company in the Matching Gifts Program by the Sony Corporation of America Communications and Public Affairs department.

2. Retired members of companies referred to in No. 1.

INSTITUTIONS

Eligible organizations fall within three categories: Art, Education, and Hospitals.

• All organizations must be located within the United States.

• All organizations must be recognized as tax exempt under Section 501(c)(3) of the Internal Revenue Tax Code and have a Federal Tax I.D. number, or be an instrumentality of the State or local government under IRS Section 170(c)(1).

• Foreign organizations which have a fund-raising office physically located in the United States and have the proper tax-exempt classification, i.e., Section 501(c)(3) tax exemption letter.

Art/Culture Organizations must be open to and operated for the benefit of the general public.

Eligible Art/Culture groups are:

• Performing arts groups, i.e., orchestras, theatres, opera companies, dance companies, performing arts centers;

• Art councils;

• Libraries;

• Museums, planetariums, botanical gardens, zoos, arboretums, historical and preservation societies listed in the Official Museum Directory published by the American Association of Museums.

• Television and radio stations listed in the Public Broadcasting Directory issued by the Corporation for Public Broadcasting.

Ineligible art/culture groups include (but are not limited to):

• Amateur or recreational groups;

• Organizations that operate cultural programs as an adjunct to the organization’s primary function; i.e., Scouts, Y’s, churches, etc.

Educational Institutions

Eligible educational institutions are:

• Accredited pre-collegiate and college institutions,*

• State licensed schools for the disabled.

Ineligible educational institutions include (but are not limited to):

• Alumni Associations,

• Child care and preschool centers,

• PTA Associations,

• Scholarship or endowment funds,** booster/athletic clubs, education councils or associations.

* All educational institutions, except schools for the disabled, must be accredited, or be in the process of obtaining accreditation by one of the following: 1) an appropriate regional accrediting association, 2) a state educational accrediting agency, or 3) a generally recognized accrediting agency.

** Gifts must be made payable to the university or school, and may not be made payable to a scholarship or endowment fund, per se. However, the monies can be so designated in an accompanying letter or in the ‘memo’ section of a check to a school/college. Please check with Sony Corporation of America Communications and Public Affairs staff if you are uncertain.
Hospitals

*Eligible:

- Hospitals registered by the American Hospital Association or the Joint Commission on Accreditation of Hospitals.

*Ineligible groups include (but are not limited to):

- Hospices,*
- Long-term care facilities,
- Nursing facilities or homes,
- Medical associations,
- Research centers.*

* Gifts for hospices or research centers, which are affiliated with an accredited hospital, may be made by making the check payable to the hospital directly, and including instructions that the gift is to be designated for the hospice or research center.

GENERAL PROVISIONS

1. Each gift must be a minimum of $50.

2. All gifts will be matched on a 1:1 basis.

3. The $2,000 maximum can consist of any combination of gifts within the three program areas – Arts, Educational or Hospitals.

4. Sony Corporation of America must receive an original, completed (Part A and Part B) Matching Gifts form from the receiving institution no later than 90 days from the date of the donor's gift. Forms received after 90 days will not be matched.

5. If a gift is made in installments, each installment must be $50 or more and be submitted on a separate form.

6. **Only the tax deductible portion of a membership in a cultural organization will be matched.**

7. Matching gifts will be paid directly to the receiving organization and not to a conduit for funds.

8. The value taken for contributed stock will be the closing price on the date indicated as "Date of Gift" on the form.

NOT ELIGIBLE

Contributions ineligible for matching include, but are not limited to the following:

- Gifts submitted on reproductions or facsimiles of the Sony Corporation of America Matching Gift form.
- Multiple gifts submitted on one form.
- Gifts or real/personal property (i.e., gifts in kind, except marketable securities)
- Deferred gifts (i.e., pooled income funds, remainder trusts, gift annuities, etc.)
- Accumulated monies raised by a group of employees/retirees and submitted by an individual.
- Tuition or other student expenses or payments in lieu of tuition
- Payments for subscription fees, benefit tickets, testimonial dinners, insurance premiums or any payment not made as a direct gift.
- Gifts intended to fulfill pledges, tithes or other religiously related financial commitments.

ADMINISTRATIVE CONDITIONS

- Sony Corporation of America reserves the right not to match a particular gift, donor or organization, and its decision is final. In addition, this Program may be terminated at any time or the conditions changed without advance notification.

HOW TO PARTICIPATE

- Donor completes Part A of the form and sends the form, this brochure and contribution to the eligible organization or institution of choice.

- The organization reviews the form, verifies accuracy of the information, and then completes all of Part B. The form should be detached before returning to: Sony Corporation of America, Communications and Public Affairs Department, ATTN: Matching Gifts Program, 550 Madison Avenue, Room 3325, New York, NY 10022-3211. It will be necessary to furnish information as requested in the 'Attention Recipient Institutions' section. Failure to forward the information with the Matching Gifts form may delay or prevent payment.

- Forms must be received within 90 days following the date of the gift.

NOTE:

Before mailing, please make certain you have completed **all** the information and **signed** the form.

Any questions regarding this program should be directed to the Matching Gifts Program at the above address.
Submit matching Gift form to:

Sony Corporation of America
Communications and Public Affairs Department
ATTN: Matching Gifts Program
550 Madison Avenue, Room 3325
New York, NY 10022-3211

ATTENTION RECIPIENT INSTITUTIONS

IT WILL BE NECESSARY TO SUPPLY THE FOLLOWING, AS FAILURE TO SUPPLY THE INFORMATION MAY DELAY OR PREVENT PAYMENT.

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PART A • TO BE COMPLETED ONLY BY THE EMPLOYEE

PLEASE TYPE OR PRINT AND ANSWER ALL ITEMS. INCOMPLETE FORMS WILL BE RETURNED.

<table>
<thead>
<tr>
<th>EMPLOYEE ID NUMBER</th>
<th>AMOUNT OF GIFT</th>
<th>DATE OF GIFT</th>
</tr>
</thead>
<tbody>
<tr>
<td>$50.00 OR MORE</td>
<td>NO. OF SHARES</td>
<td>AMOUNT YOU WISH TO BE MATCHED IF LESS THAN YOUR CONTRIBUTION</td>
</tr>
</tbody>
</table>

NAME OF RECEIVING INSTITUTION

EMPLOYEE’S NAME (FIRST, MIDDLE, LAST)

HOME ADDRESS (NUMBER AND STREET)

CITY

STATE

ZIP

DAYTIME TELEPHONE NUMBER:

☐ EMPLOYEE ☐ RETIREE

COMPANY, DIVISION, DEPARTMENT

I hereby certify that the information submitted by me is complete and correct and that my gift fully complies with the provisions of the program described herein and will not be used to pay any fees or in lieu of tuition and does not in any way directly benefit myself, members of my family or any other person(s) designated by myself. I have not been nor will be reimbursed by anyone for this contribution.

EMPLOYEE’S SIGNATURE

PART B • TO BE COMPLETED ONLY BY THE RECIPIENT INSTITUTION

IMPORTANT - THIS DOCUMENT MUST BE RECEIVED BY “MATCHING GIFTS PROGRAM” WITHIN 90 DAYS FROM DATE OF GIFT.

PLEASE TYPE OR PRINT AND ANSWER ALL ITEMS. INCOMPLETE FORMS WILL BE RETURNED

NAME OF INSTITUTION AND FEDERAL TAX I.D. NO. (Use only legal, tax exempt name as reflected on IRS form 501(c)(3))

ADDRESS (NUMBER AND STREET)

CITY

STATE

ZIP

AMOUNT OF CONTRIBUTION WHICH IS TAX DEDUCTIBLE:

DATE RECEIVED

I hereby certify that the matching gift was made by the individual named and has been received by this institution within the limitations of the Program’s guidelines, and further, it was given without promise or provision of material benefit to the donor or person(s) designated by the donor; and will not be used to fulfill payment of a pledge, any fees, services, or in lieu of tuition.

Type Organization (CHECK BOX)

☐ ART / CULTURE ☐ EDUCATION ☐ HOSPITAL

PRINT NAME

TITLE

AUTHORIZED SIGNATURE

TELEPHONE NUMBER:

DATE

RECEIVING INSTITUTION:

COMPLETE ALL INFORMATION.

SIGN AND RETURN TO:

Sony Corporation of America
Communications and Public Affairs Department
ATTN: Matching Gifts Program
550 Madison Avenue, Room 3325
New York, NY 10022-3211

Please refer to the back of this form for necessary requirements in order to receive matching gift.