

# MATCHING GIFT PROGRAM



## Terms of Program

The Lubrizol Foundation was established in 1952 to make gifts to educational institutions and other non-profit charitable organizations on behalf of Lubrizol. One of the Foundation's activities in this connection is that it has a Matching Gift Program. The purpose of this program is to encourage employees to support and participate in such activities. To accomplish this, the Foundation matches, dollar-for-dollar, gifts to educational institutions and other charitable organizations, up to an aggregate of not more than \$5,000 each year, in not more than **TEN** gifts per family.

The person making the gift (the Donor) and the institution or organization receiving the gift (the Charitable Organization) must both be eligible and the gift must meet certain requirements. The minimum charitable gift eligible for matching is \$25. The particulars are on the back of this form.

### To be completed by the donor:

**Please provide the following information and send this application along with your gift to the charitable organization.**

Choose one: <input type="checkbox"/> Lubrizol Employee		<input type="checkbox"/> Subsidiary	
<input type="checkbox"/> Spouse	<input type="checkbox"/> Retiree	<input type="checkbox"/> Director	
Employee #	Department #	Drop #	
Donor's name			
Street Address			
City, State, Zip			
Date of gift	Amount of gift \$	Match Amount \$	
If securities: Company name	# of shares	Market value \$	
Charitable Organization's name			
Designated purpose, if desired			

*I certify that, to the best of my knowledge, this gift meets the terms of the matching gift program.*

<b>X</b>	
Donor's Signature	Date

### To be completed by the charitable organization:

Organization's name	
Street Address	
City, State, Zip	Phone number
IRS Tax Exemption #	Tax deductible amount of the gift \$

*We acknowledge receipt of the gift described above and certify that, to the best of our knowledge, it meets the terms of your matching gift program. Unless otherwise noted, nothing of tangible value is being given in return for this gift.*

<b>X</b>	
Signature of Authorized Official	
Title	Date

**Charitable organization: The completed application must be received by the Foundation not later than January 30 of the following year. Please mail this form to the Matching Gift Administrator, The Lubrizol Foundation, 29400 Lakeland Blvd. #053A, Wickliffe, Ohio 44092.**

*New applicants to our program must also provide a copy of their IRS determination letter.*

Approved: \$ _____
Matching Gift Administrator _____ Date _____

# The Lubrizol Foundation

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### Eligibility – Donors

To be eligible, the Donor must be a regular, full-time or part-time employee of The Lubrizol Corporation or its major wholly-owned U.S. subsidiaries, a retiree of such companies, a non-employee director of The Lubrizol Corporation, or the spouse of any of the above. For subsidiaries, the retirement must have occurred subsequent to The Lubrizol Corporation's acquisition.\*

### Eligibility – Charitable Organizations

To be eligible, the Organization must be a U.S. or Canadian non-profit, educational institution or other charitable organization which is recognized as tax exempt under Section 501(c)(3) of the U.S. Internal Revenue Code. The Organization can advise you whether it is so recognized. Also, the Foundation maintains a list of these organizations, published by the U.S. Department of Treasury, should that be helpful. Most regular charities qualify.

### Gift Requirement

In keeping with the Foundation's purpose, only gifts made to a charity for a charitable purpose, i.e., "charitable gifts," will be matched. Amounts paid for tuition, fees, memberships, dues, tickets, meals, entertainment and the like will not be matched. If the charity provides a premium such as a book, CD, luggage, tickets, privileges, etc., the value of the premium must be deducted in determining the amount of the charitable gift. (Make sure the net amount still meets the \$25 minimum.) The standards are the same as those used in determining the deductibility of gifts for federal income tax purposes. The Donor may designate the charitable purpose for which the gift is to be used.

Gifts must be made in the form of cash, check, credit card, or securities having a quoted market value. Securities are valued at the closing market price on the date of your gift. Your gift must also be made from your personal resources. Gifts-in-kind such as clothing, household articles, or for services are not matched. Amounts collected from others, i.e., group gifts, for walk-a-thons or events, will not be matched. Cumulative gifts made during the year can be matched as one gift at the end of the year. Please note the January 30<sup>th</sup> completion date when making this kind of gift.

Charitable gifts to educational institutions such as colleges and universities, junior colleges, elementary and secondary schools qualify for matching, provided such institutions are primarily engaged in the teaching of academic subjects and the gift will be used for that purpose. Gifts for extracurricular activities, including athletics do not qualify. Gifts to associations of educational institutions or to organizations primarily engaged in the advancement of education ordinarily qualify.

Generally, gifts for a charitable purpose to 501(c)(3) charitable organizations (See "Eligibility-Charitable Organizations", above) qualify for matching. These include charitable organizations engaged in civic, cultural, environmental, health care, human service and youth activities. Gifts to United Ways are not matched, since the Foundation makes direct, major grants to such campaigns in principal Lubrizol communities. Gifts for the advancement of a particular religion or for a political purpose will not be matched.

### Applications for Matching

To apply for matching funds, you will need to complete and sign the Donor section of this form and send the form along with your charitable gift. The Charitable Organization will need to complete and sign that section and return the form to the Foundation. **The completed application must be received by the Foundation not later than January 30 of the following year.** Otherwise, the gift will not be matched.

### Administration

The Foundation reserved the right to amend or terminate the Matching Gift Program at any time and, at its sole discretion, to determine all matters concerning the administration and operation of the program including the eligibility of Donors, Charitable Organizations and gifts.

The Matching Gift Administrator at the Foundation office (440) 347-1797, will be pleased to answer your inquiries concerning the program. Application forms are available both from the Foundation office and the Human Resource Departments of Lubrizol's U.S. plants and subsidiaries.

- Anedco/LZPerformance Systems 12/31/1994; CPI 1/1/1998; Lubrizol Metalworking Additives Co. (Gateway) 5/16/1997; Lubrizol Foam Control Additives (ROSS Chem 1/3/2001 & KABO 1/15/2002) Mountaintop 10/1/1998; Carroll Scientific, Inc. 7/1/1998; ECS (Reno) 12/9/1998; Chemron 4/9/2002; Dock Resins 10/24/2002; Noveon 6/3/2004; Avecia 1/30/2004