



100% Employee Owned

Matching Gifts Program Guidelines

To encourage and support the generosity and community involvement of employees, Air Tractor, Inc. offers the Air Tractor Matching Gifts Program, which provides matching funds to the charitable organizations and educational institutions that employees personally support. To maximize the impact of employee charitable giving, Air Tractor matches, dollar for dollar, donations made by eligible employees, up to \$500 per year, to eligible nonprofit organizations or educational institutions of their choice.

WHO CAN PARTICIPATE?

Active, full-time Air Tractor, Inc. employees (after 30 days of continuous service) and members of Air Tractor's Board of Directors. Gifts made jointly from an employee and his or her spouse are also eligible.

WHICH INSTITUTIONS QUALIFY TO RECEIVE MATCHING FUNDS?

Nonprofit organizations must be located in the United States or one of its possessions and recognized by the Internal Revenue Service as tax-exempt and designated a public charity under Section 501(c)(3) of the IRS Code or as an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Code:

Eligible organizations include:

EDUCATIONAL

All graduate and professional schools, four-year colleges and universities, seminaries and theological schools, junior and community colleges, all accredited private or public elementary, junior high, or high schools provided they:

- have been accredited by the appropriate regional or professional associations;
- are located within the United States or one of its possessions; and
- are recognized by the Internal Revenue Service as 501(c)3 tax-exempt institutions to which tax-deductible contributions may be made.

Alumni funds, foundations or associations of colleges, universities, or public schools are eligible to receive matching gifts provided they are recognized by the Internal Revenue Service as 501(c)3 organizations to which tax-deductible contributions may be made.

CULTURAL

- Performing arts groups such as orchestras, theaters, opera and dance companies, and performing arts and cultural centers.
- Historical societies and historic preservation organizations.
- Museums of art, history, or science, planetariums, botanical gardens.
- National educational (public) television and radio stations listed in the Corporation for Public Broadcasting Directory.
- Libraries

HEALTH AND HUMAN SERVICES

- National agencies meeting the standards of philanthropy including March of Dimes, Red Cross, American Cancer Society, etc.
- Local or regional Hospitals, provided they have an established foundation to receive funds on behalf of the hospital.
- Local or regional Volunteer Fire Departments.
- Organizations that support programs addressing the health and well-being of children, youth, elderly and families, domestic abuse prevention, literacy programs, hunger and homelessness, youth development, mental health, developmental and physical disabilities, job training, substance abuse, hospice care, and HIV/AIDS organizations provided they are recognized by the Internal Revenue Service as 501(c)3 organizations to which tax-deductible contributions may be made. Faith-based organizations that provide human services will be considered, provided the organization or program holds a 501(c)3 status with the Internal Revenue Code and the matching funds will not be used for proselytizing.

ANIMAL WELFARE / CONSERVATION

- Zoos, nature or wildlife centers – open to the public.
- Humane societies / animal shelters

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 tax-deductible gift eligible for matching is \$50**. For gifts in the form of installments, each installment must be submitted on a separate form and meet the \$50 minimum gift requirement.
- The **maximum amount matched per donor per calendar year is \$500** on a dollar for dollar basis. If the donor makes several contributions, gifts will be matched in the order received, up to the maximum limit for the calendar year. Unused matching contributions do not carry over into the next year.
- 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 check or credit card. No other form of personal or real property will be matched.

WHAT IS NOT ELIGIBLE FOR MATCHING?

- Raffle tickets; "fundraiser" items such as food, candy, or gift items
- Political contributions
- Church tithes or church-related commitments
- Gifts made directly to an individual or family
- Gifts made in lieu of tuition payment for services
- Fees for service or tuition payments
- Membership fees for which benefits are received
- Gifts of real or personal property
- Cumulative gifts from several individuals reported as one contribution
- Any gift that is associated with some material benefit to the donor

Note: Entry fees for "athletic" charity events (eg, Race for the Cure, Relay for Life, Walk to End Alzheimer's, etc.) will be eligible for a matching gift, provided it meets the \$50 minimum donation and the sponsoring / beneficiary organization is an eligible nonprofit as described here.

Entry fees or tickets for charity dinners, galas, or other social events are not eligible for a matching gift.

HOW THE PROGRAM WORKS

The employee should:

- Complete Part 1 of the form.
- Mail the original form, with the donation and any other necessary documentation, to the institution of your choice that meets the criteria listed in the guidelines. The matching amount provided by Air Tractor will be for unrestricted support.

The recipient organization should:

- Complete Part 2 of the original application form.
- The authorized officer of the charity must verify the donation, sign the application and return the original form to:

Air Tractor Inc.
Attn: Accounts Payable
P.O. Box 485
Olney, TX 76374

Eligible gifts are processed and matched to institutions on the following quarterly schedule.

Received By:	3/1	6/1	9/1	12/1
Processed By:	3/31	6/30	9/30	12/31

IS THERE A TIME LIMIT FOR MATCHING MY GIFT?

Gifts must be registered within one year of the date of payment by 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 by Air Tractor.

For more information or questions about the program, please contact Kristin Edwards. For information about specific matches, please contact Accounts Payable.

ADMINISTRATIVE CONDITIONS

Air Tractor, Inc. reserves the right to suspend, change, revoke, or terminate the Matching Gifts Program at any time. Additionally, Air Tractor management shall be the sole judge as to the eligibility of institutions and gifts, and reserves the right to exclude any organization for any reason. The interpretations applicable and the administration of this program shall be determined by Air Tractor, Inc. and its decision shall be final.



Matching Gifts Program Request Form

INSTRUCTIONS

Donor:

- Complete Part 1 of this form – one for each gift. Please print or type.
- Send the form and a copy of the program guidelines with your contribution to the recipient organization.

Recipient Organization:

- Verify receipt of gift.
- Complete Part 2 of this form. Please print or type.
- If this is your first matching gift request to the Air Tractor Matching Gifts Program, please enclose a copy of your Internal Revenue Service 501(c)(3) IRS determination letter and a brief description of your organizations primary mission statement or purpose.
- Forward form to the address printed below.

PART 1 – DONOR SECTION

EMPLOYEE NAME

HOME ADDRESS

CITY/STATE/ZIP

PHONE NUMBER, INCLUDING AREA CODE

E-MAIL ADDRESS

EXACT DATE OF GIFT

\$ _____ \$ _____
AMOUNT OF GIFT (MIN \$50) AMOUNT TO BE MATCHED (MIN \$50)

Type of gift: Please check one: Check Credit

NAME OF ORGANIZATION

ORGANIZATION CITY, STATE

I certify that neither my family nor I will derive any direct or indirect financial or material benefit from this contribution. I authorize the above-named recipient organization to report this gift to Air Tractor, Inc. for the purpose of applying for a matching gift. I certify that my gift is a voluntary contribution, that it fully complies with the provisions of the program described herein, and does not represent in any way a fee for a service or benefit. I have read and understood the guidelines of the Air Tractor Matching Gifts Program.

DONOR SIGNATURE DATE

PART 2 - RECIPIENT ORGANIZATION SECTION

EMPLOYER IDENTIFICATION NUMBER (EIN)

ORGANIZATION NAME

ADDRESS

CITY/STATE/ZIP

TELEPHONE, INCLUDING AREA CODE

E-MAIL

WEBSITE ADDRESS (IF ANY)

DATE GIFT RECEIVED

\$ _____ \$ _____
AMOUNT OF GIFT TAX DEDUCTIBLE GIFT AMOUNT

I hereby certify that this organization/program meets the eligibility requirements of the Air Tractor Matching Gifts Program, and that neither the donor nor Air Tractor will derive any personal material benefit from this gift or match.

AUTHORIZED OFFICER'S NAME (PLEASE PRINT)

TITLE (PLEASE PRINT)

SIGNATURE OF AUTHORIZED OFFICER DATE

MAIL COMPLETED FORM AND ANY REQUIRED ENCLOSURES TO:
Air Tractor, Inc. – Attn: Accounts Payable
PO Box 485; Olney, TX 76374
Phone: 940-564-5616