

## 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 by the Sony Corporation of America Corporate Programs and Initiatives Department no later than 90 days after the date of the employees' original gift. Forms received after 90 days will not be matched.

## ATTENTION ALL RECIPIENT INSTITUTIONS

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

### Arts/Culture Groups

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

### Educational Institutions

1. 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.
2. A copy of your Section 501(c)(3) tax exemption letter from the Internal Revenue Service with Federal Tax I.D. number.

### Hospitals and Medical Research/Healthcare Foundations

1. If you are a hospital, 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.

### Environmental/Conservation Organizations

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

IN ADDITION, PLEASE NOTE THAT SONY CORPORATION OF AMERICA MAY REQUEST AND/OR REQUIRE THE FOLLOWING ADDITIONAL INFORMATION TO ENSURE ELIGIBILITY OF PAYMENT:

1. A brochure or letter describing the organization's activities and programs.
2. A copy of your latest annual financial statements.

## 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 Corporate Programs and Initiatives department.
2. Retired members of companies referred to in No. 1.

### INSTITUTIONS

Eligible organizations fall within the following categories:

1. Arts/Culture Groups,
2. Educational Institutions,
3. Hospitals and Medical Research/Healthcare Foundations, and
4. Environmental/Conservation Organizations.

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.

### ARTS/CULTURE GROUPS

**Arts/Culture Groups** must be open to and operated for the benefit of the general public.

#### *Eligible Arts/Culture groups are:*

- Performing arts groups, i.e., orchestras, theatres, opera companies, dance companies;
- Performing arts centers or cultural 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 arts/culture groups include (but are not limited to):*

- Amateur or recreational groups (i.e., certain arts clubs, choirs, school marching bands, color guard, drill teams, etc.);
- Organizations that operate cultural programs as an adjunct to the organization's primary function (i.e., Boy Scouts, Girls Scouts, YMCAs, churches, etc.).

## EDUCATIONAL INSTITUTIONS

### ***Eligible educational institutions are:***

- Accredited, degree-granting public and private two-year junior/community colleges, four-year colleges, universities, and graduate and professional schools in the U.S. that are listed in *The Higher Education Directory* of colleges and universities published by the *U.S. Office of Education*;
- College foundations and other tax-exempt educational funds whose sole purpose is raising money for its constituent member of schools;
- National or regional state associations whose primary goal is financial support of higher education within the U.S. (e.g. United Negro College Fund);
- Accredited, public and private elementary and secondary schools (Kindergarten-12<sup>th</sup> grade);
- State licensed schools for the disabled;
- Educational organizations whose sole mission is to support K-12 and college educational learning or institutions (e.g., Teach for America, Junior Achievement, etc.).

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

- Fraternities, sororities and alumni associations;
- Child care and preschool centers;
- PTA Associations\*;
- Ministries, theological or bible schools;
- Scholarship or endowment funds,\*\* booster/athletic clubs, education councils or associations;
- Gifts for non-scholastic purposes (i.e., athletics, athletes, athletic scholarships, organizations to benefit student marching band, drill teams, cheerleading, color guard, etc.);
- Gifts directed for use of a specific individual or for tuition payments, or payments in lieu of tuition or other student fees;
- Fundraising events such as banquets or dinners, raffles, auction items, walk-a-thons, etc.;
- Capital campaigns (i.e., building projects, construction or maintenance, expansion/renovation of existing facilities, etc.);
- Organizations that operate educational programs as an adjunct to the organization's primary function (i.e., Boy Scouts, Girls Scouts, YMCA's, churches, etc.).

NOTE: 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.

\*Exceptions may be made for PTA Associations if proof of 501(c)(3) status is provided.

\*\*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 Corporate Programs and Initiatives staff if you are uncertain.

## HOSPITALS AND MEDICAL RESEARCH/HEALTHCARE FOUNDATIONS

### ***Eligible:***

- Hospitals registered by the American Hospital Association or the Joint Commission on Accreditation of Hospitals;
- Drug prevention programs, medical research organizations & healthcare foundations.

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

- Hospices\*;
- Long-term care facilities;
- Nursing facilities or homes.

\*Gifts for hospices that 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.

## ENVIRONMENTAL/CONSERVATION ORGANIZATIONS

### ***Eligible:***

- Institutions engaging in conservation efforts related to land, air or water use;
- Organizations whose primary functions lie in the acquisition, rehabilitation and/or maintenance of natural areas;
- Institutions focusing on preserving, protecting and conserving the environment;
- Institutions committed to the protection of ecosystems, waste reduction and energy conservation;
- Wildlife and endangered species preservation;
- Organizations whose primary functions lie in the research of natural conservation and environmental sustainability.

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

- Environmental organizations that conduct significant lobbying and/or litigation activities;
- City/town beautification projects;
- Humane societies or domesticated animal rescue;
- Sustainable housing or building organizations.

## 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 following categories – Arts/Culture Groups, Educational Institutions, Hospitals and Medical Research/Healthcare Foundations, and Environmental Organizations.
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.

## RESTRICTIONS

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

- Disaster relief organizations;
- Civic and community organizations;
- Donor campaigns (e.g., United Way);
- Matching Gift forms that include copied signatures (original signatures are required);
- Multiple gifts submitted on one form;
- Gifts of real/personal property (i.e., gifts in kind, except marketable securities);
- **Grouped and pooled donations (e.g. contributions made by a group of employees or other persons and claimed as one gift from a single eligible donor or multiple matching gift requests from the same group or for a specific program);**
- 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;
- Monies donated for support of or in association with marathon events (e.g., walks, runs or rides), or any type of sponsorship of individual(s);
- Donations to religious, political or fraternal organizations and gifts to any organization classified as religious by their IRS 501(c)(3) tax exemption.

## 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, Corporate Programs and Initiatives, ATTN: Matching Gifts Program, 25 Madison Avenue, 27<sup>th</sup> Floor, New York, NY 10010-8601.** 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 Karen Kelso, Sony Corporation of America, at (212) 833-5422 or [karen.kelso@sony.com](mailto:karen.kelso@sony.com).

Submit matching Gift form to:

**Sony Corporation of America  
Corporate Programs and Initiatives  
ATTN: Matching Gifts Program  
25 Madison Avenue, 27<sup>th</sup> Floor  
New York, NY 10010-8601**

**ATTENTION ALL RECIPIENT INSTITUTIONS**

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

**Arts/Cultural Groups**

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

**Educational Institutions**

- 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.
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**Environmental/Conservation Organizations**

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- A copy of your latest annual financial statements.

# Sony Corporation of America

# Matching Gifts Program

25 Madison Avenue, 27th Floor, New York, NY 10010-8601

## PART A • TO BE COMPLETED ONLY BY THE EMPLOYEE

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

EMPLOYEE ID NUMBER	AMOUNT OF GIFT \$50.00 OR MORE	DATE OF GIFT
IF DONATING STOCK INSTEAD OF CASH COMPLETE	NAME OF STOCK	NO. OF SHARES
NAME OF RECEIVING INSTITUTION		AMOUNT YOU WISH TO BE MATCHED IF LESS THAN YOUR CONTRIBUTION
EMPLOYEE'S NAME (FIRST, MIDDLE, LAST)		
HOME ADDRESS (NUMBER AND STREET)		
CITY	STATE	ZIP
DAYTIME TELEPHONE NUMBER ( )		EMAIL
<input type="checkbox"/> EMPLOYEE	<input type="checkbox"/> 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	
<b>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.</b>		<b>Type Organization (CHECK BOX)</b>
		<input type="checkbox"/> ART / CULTURE <input type="checkbox"/> EDUCATION <input type="checkbox"/> HOSPITAL, MEDICAL RESEARCH/ HEALTHCARE
		<input type="checkbox"/> ENVIRONMENTAL/CONSERVATION
PRINT NAME	<b>AUTHORIZED SIGNATURE</b>	
TITLE	DATE	
TELEPHONE NUMBER ( )		

**RECEIVING INSTITUTION:**

**COMPLETE ALL INFORMATION. SIGN AND RETURN TO:**

Sony Corporation of America  
Corporate Programs and Initiatives Department  
ATTN: Matching Gifts Program  
25 Madison Avenue, 27th Floor  
New York, NY 10010-8601

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