

# eBay CAN! Matching Gifts Program Guidelines



The eBay CAN! Matching Gift Program represents an important part of our corporate giving and is one of the ways that eBay Inc., in partnership with the Foundation, supports employees' philanthropic efforts while strengthening the communities in which we live and work. To maximize the impact, eBay Foundation will match, dollar for dollar, donations made by eligible participants, up to \$500 (Canadian equivalent based on exchange rate at time of gift) per donor per calendar year. This program is meant to encourage personal contributions. If you know of an organization that you feel deserves additional financial support, you are encouraged to direct them to the eBay web site for information on how to apply for a direct grant from the eBay Foundation.

## WHO CAN PARTICIPATE?

- Regular, full time eBay Inc. employees or employees of wholly owned subsidiaries are eligible.
- Spouses, family members, temporary, contract, or terminated employees and those on long-term disability or salary continuance (severance) are not eligible for this program.

## ELIGIBLE ORGANIZATIONS

An eligible organization must adhere to the following:

- Be located in the United States or one of its possessions or in Canada;
- Be recognized by the Internal Revenue Service under Section 501(c)(3) of the U.S. Internal Revenue Code or as an instrumentality of a federal, state or local government as provided by Section 170(c) (1) of the Code, or, if in Canada, recognized as a charitable organization registered with the Canada Customs and Revenue Agency (CCRA).

Eligible organizations and contributions include, but are not limited to: colleges and universities, private and public elementary and secondary schools, civic, arts and culture, health and human service agencies and environmental organizations.

## WHAT ORGANIZATIONS ARE NOT ELIGIBLE?

- Religious organizations, except when the activities being sponsored by a religious organization are non-sectarian, such as soup kitchens or shelters.
- Charitable organizations classified as private foundations.
- Service clubs, social groups, fraternal and labor organizations, political organizations and lobbying groups.
- Business or industry associations.
- Government agencies, with the exception of public schools as provided by Part 170(c)(1) of the IRS Code.

## WHAT CONTRIBUTIONS ARE NOT ELIGIBLE?

- Contributions which result in you or a family member receiving a benefit (e.g. auction items, dinner, raffle and or sporting event tickets, sponsorships, golf tournaments, booster clubs, memberships, etc.)
- Pledges, tuition or tithes to houses of worship (e.g. churches, synagogues, etc.).
- Contributions to religious programs or organizations whose principal purpose is propagating a particular religious faith, creed, or doctrine (e.g. missions, religious orders, etc).
- Dues and subscription fees.
- Gifts to fraternities, sororities, their affiliated foundations, political organizations, lobbying groups or individuals.
- Gifts to private operating foundations 501(c)(3), Status 3 and Status 4, which have deductibility limitations.
- Gifts to Donor Advised Funds.
- 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).
- Contributions to an established community foundation, charitable gift, or family fund or contributions to create one.

- Deferred gifts (e.g. annuities, charitable remainder trusts, etc.) bequests and insurance premiums that name the organization as beneficiary.
- Tuition fees, loan repayments, and payments in lieu of tuition.
- Travel or other gifts in kind.

## HOW TO CONTRIBUTE

- Employees must complete the Part I of the form and forward it, along with the contribution, to the nonprofit organization.
- The nonprofit organization must complete Part II and return the form to the address designated on the back.
- After verification that your gift has been received and the institution qualifies for a gift match, a check will be forwarded to them by the eBay Foundation. Matching gifts are processed quarterly. An annual statement will be sent to you at the end of the first quarter of the following year.
- An annual statement of your matches will be sent to you.

## HOW THE MATCH WORKS

The eBay Foundation will match up to a maximum of \$500 per calendar year, per employee to any number of eligible organizations. Contributions made in a calendar year will be applied toward your matching gift maximum for that same calendar year. Forms must be submitted and received for gift matching within six months of the date of the gift. Contributions must be a **personal**, tax-deductible donation which has been paid and not simply pledged). The minimum gift eligible for matching is \$25 (Canadian equivalent based on exchange rate available at time of gift) in cash, check, or negotiable securities (Securities will be valued at the closing price on the gift date).

## PAYMENT SCHEDULE

First Payment: mailed by April 30 – cutoff April 1  
Second Payment: mailed by July 31 – cutoff July 1  
Third Payment: mailed by October 31 – cutoff October 1  
Fourth Payment: mailed by January 31 – cutoff December 31

Example: You write a check on March 10<sup>th</sup> to an eligible non-profit. You fill out the employee half of the form and send your check along with the form to the receiving non-profit organization. They complete the form, filling in the non-profit section and return it to the address on the form, no later than April 1<sup>st</sup>. A check will be cut for them and mailed to them, no later than April 30<sup>th</sup>.

## AN ADDITIONAL NOTE TO EMPLOYEES

eBay Foundation may suspend, amend or discontinue the program at any time without advance notice and reserves the right to determine whether a grant shall be made based on eligibility. If a grant is at any time found to have been generated by an ineligible person or organization, the Foundation will expect return of the grant. A grant from eBay Foundation does not constitute an endorsement by the Foundation or by eBay, Inc.



# eBay CAN! Matching Gifts Form

## INSTRUCTIONS

### Donor:

- ♦ Complete Part 1 of this form. *Please print or type.*
- ♦ Send the form and a copy of the program guidelines 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 request to the eBay CAN! Matching Gifts Program, please enclose a copy of your Internal Revenue Service 501(c)(3) IRS determination letter and a brief description of your organization's primary mission statement or purpose. If a Canadian charity, please provide a description of your purpose and your CCRA registration number.
- ♦ Forward form to the address printed below.

## PART 1 – DONOR SECTION

EMPLOYEE ID NUMBER

EMPLOYEE NAME

HOME ADDRESS

CITY/STATE/ZIP PROVINCE/POSTAL CODE COUNTRY

DEPARTMENT BUSINESS TELEPHONE, INCL. AREA CODE

E-MAIL ADDRESS

EXACT DATE OF GIFT

\$ \_\_\_\_\_ \$ \_\_\_\_\_  
AMOUNT OF GIFT (MIN US\$25) AMT. OF MATCH REQUESTED (MIN US\$25)

PLEASE CHECK THE CURRENCY OF YOUR GIFT AMOUNT:

- US \$  
 CANADIAN \$

TYPE OF GIFT: PLEASE CHECK ONE:

- CASH  CHECK  CREDIT CARD  STOCK

IF STOCK, NUMBER OF SHARES AND NAME OF STOCK

NAME OF ORGANIZATION

ORGANIZATION/CITY/STATE PROVINCE/COUNTRY

DESIGNATION OR PURPOSE (IF ANY)

I certify that neither my family nor I will derive any direct or indirect financial or material benefit from this contribution  
I certify that this contribution does not represent payment for tuition, services or other personal financial obligations. I have read and understood the guidelines of the eBay CAN! Matching Gifts Program. I understand that only the tax-deductible portion of my donation is eligible for matching by the eBay Foundation.

SIGNATURE

DATE

## PART 2 – RECIPIENT ORGANIZATION SECTION

IF LOCATED IN THE U.S.:

EMPLOYER IDENTIFICATION NUMBER (EIN)

IF LOCATED IN CANADA:

CHARITABLE BUSINESS REGISTRATION NUMBER

ORGANIZATION NAME

ADDRESS

CITY/STATE/ZIP PROVINCE/POSTAL CODE COUNTRY

TELEPHONE, INCLUDING AREA CODE \$ FAX, INCLUDING AREA CODE \$

E-MAIL DATE RECEIVED WEBSITE ADDRESS (IF ANY)

\$ \$  
AMOUNT OF GIFT TAX DEDUCTIBLE GIFT AMOUNT

PLEASE CHECK THE CURRENCY OF YOUR GIFT AMOUNT:

- US \$  
 CANADIAN \$

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

AUTHORIZED OFFICER'S NAME (PLEASE PRINT)

TITLE (PLEASE PRINT)

SIGNATURE OF AUTHORIZED OFFICER

### MAIL COMPLETED FORM AND ANY REQUIRED ENCLOSURES TO:

eBay CAN! Matching Gifts Program  
P.O. Box 7635  
Princeton, NJ 08543-7635

Phone: 1-866-484-0412  
E-mail: [EBay@easymatch.com](mailto:EBay@easymatch.com)  
Web Site: <http://www.easymatch.com/eBay>