

AT&T Higher Education/Cultural Matching Gift Program Guidelines



The AT&T Higher Education/Cultural Matching Gift Program for education and the arts encourages eligible employees to support qualifying organizations.

Eligible Participants

- Regular full-time employees of AT&T Inc. and its participating subsidiaries
- Gifts from spouses, other family members, or contributions made jointly by several individuals are not eligible.

Eligible Recipient Organizations

To be eligible, a recipient organization must be an accredited higher education institution or arts and cultural organization located in the United States and be recognized by the Internal Revenue Service as a tax-exempt public charity under Section 501(c)(3) of the Internal Revenue Code or as an instrumentality of a federal, state, or local government as provided by Section 170(c)(1) of the Code.

Gift Amounts

The AT&T Foundation will match eligible gifts of \$25 or more, subject to a maximum aggregate annual limit of \$15,000 for eligible employees.

Eligible Institutions and Funds

Eligible higher education institutions must be accredited by a nationally recognized regional or professional association. Eligible higher education organizations include:

- schools offering at least a two-year program of college level studies
- schools or colleges within a university or college that conduct their own fund raising efforts (such as the law or medical school)
- seminaries and theological schools (Religious obligations such as archdiocese appeal or tithes are not eligible for match)
- alumni funds, foundations, or associations connected with an eligible institution provided all such contributions are transmitted to the institution for its use
- national major college associations set up for the purpose of raising scholarship funds, such as United Negro College Fund, the American Indian College Fund, and the Hispanic College Fund

Arts and cultural organizations include:

- arts councils
- united arts funds
- symphony orchestras
- opera and dance companies
- musical performing groups
- community theatre groups
- cultural or neighborhood art centers
- libraries and museums
- public broadcasting systems
- historic preservation/restoration organizations
- planetariums
- botanical gardens and zoo

Contribution Restrictions

Gifts must be charitable contributions that are deductible on the participant's federal income tax return. If the donor, any member of the donor's family, or any individual designated by the donor has received or will receive a benefit as the result of the contribution, only the tax deductible amount will be matched. AT&T's matching gift to the accredited institution must be unrestricted and undesignated. Contributions made with company funds or reimbursed to a participant from company funds are not eligible for match. Personal pledges must be paid in full by the donor, and the company match is not included as part of the pledge. Gifts made through the AT&T United Way/Employee Giving Campaign are not eligible for match. Gifts made to private foundations are ineligible for a match.

Gifts cannot include subscription fees for publications, membership providing substantial personal benefits, insurance premiums, payments in lieu of tuition, books or student fees, contributions to individuals, fraternities or sororities, gifts for non-scholastic programs such as athletics or stadium construction, ticket purchases, benefits, or payments where direct value is received. Gifts to athletic scholarship programs are eligible for match.

Administrative Conditions

Matching gifts will generally be credited in the year that the donor's gift was given. The matching gift program administration must receive a completed matching gift application within one year of the date of the gift. Contributions must be the personal gift of the eligible donor or come from a private charitable foundation or trust personally established and funded by that individual. The donor's gifts must be paid by cash or personal check if being sent directly to the recipient organization. The donor's gifts may be paid by credit card online at <http://att.yourcause.com>. In-kind gifts are not eligible. Gifts must be paid, not merely pledged. The AT&T Foundation may suspend, amend, or discontinue the Program at any time and reserves the right to determine whether any gift shall be matched. Requests may be filed online on the AT&T Foundation Higher Education/Cultural Matching Program web site <http://att.yourcause.com>.