

CONSOLIDATED RAIL CORPORATION

Matching Gift Program



The Matching Gift program is designed to provide additional incentive for employee of Conrail to contribute to eligible non-profit organizations. Conrail matches, dollar for dollar, the tax deductible portion of donations made by employees up to \$5,000 per year.

Program

Conrail encourages charitable giving by eligible employees. Through its Matching Gift Program, Conrail provides support for eligible educational, health and human service, cultural, civic, environmental, and community organizations. This flyer explains the Matching Gift Program, its requirements and the procedures for obtaining a matching gift from the Company.

Conrail will match dollar-for-dollar the eligible charitable contributions of its employees ranging from \$50 to \$5,000 per employee-donor per year. All full-time, active Conrail employees are eligible to participate in this program. Gifts must be contributions made (not merely pledged) from an eligible employee's own funds and paid by check or donated securities having a quoted market value. Donated securities will be valued at the average of the high and low market price on the date of the gift indicated on Part A of the matching gift application.

In order to be processed, all Conrail Matching Gift applications must include a copy of the donor's check or gift acknowledgment provided by the charitable recipient organization to the employee-donor. The recipient organization will be responsible for providing this supporting documentation at the time the completed application is returned to Conrail.

Eligible Recipients

To qualify for matching gifts, organizations must be:

- Located in the United States or one of its possessions;
- Recognized by the United States Treasury Department as a tax-exempt, non-profit organization under Section 501(c)(3) of the Internal Revenue Code;
- Independent of the donor;
- Licensed or approved by the state or other relevant agencies; and administered by a trained, professional management group.

Ineligible Recipients

The following are not eligible to receive Company matching gifts: Individuals;

- Religious institutions or organizations (other than affiliated colleges or universities);
- Social, political, public policy or fraternal organizations and related scholarship programs,
- Secondary Schools, Elementary schools, pre-schools or nursery schools;
- National or local alumni groups;
- Athletic booster clubs, athletic scholarship programs and intercollegiate athletic programs;
- Memorial funds; and
- Organizations which have discriminatory policies or practices.

Contributions Not Eligible for Match

The following payments are not eligible for matching:

- Group collections, pooled income funds or charitable gift annuities;
- Tuition payments;
- Church-related pledges or tithes;
- Gifts made to eligible organizations that are used to offset financial obligations to third-party ineligible organizations;
- Contributions made in installment payments;
- Dues, subscriptions, publications or ticket payments;
- Bequests;
- Membership fees; and
- Gifts in-kind (e.g. personal or real property (other than marketable securities); value of personal services).

Disbursement

Eligible gifts are processed on a quarterly basis. *Matching gifts will not be made retroactively for donor contributions made in a previous calendar year.*

An acknowledgement of contributions will be sent to both the employee-donor and recipient organization at the time the gift is matched. Letters will also be sent to employee-donors whose contributions are deemed ineligible for a match under the terms and conditions of the Conrail Matching Gift Program.

Employee-donors should complete Part A of the application form and forward it along with their contribution to the recipient charitable organization.

A fiduciary of the recipient organization should complete Part B of the application form, confirming receipt of an employee's contribution and should return the executed application to Conrail, along with a copy of the donor's check or gift acknowledgment provided to the donor.

Forms and Contact Information:

Conrail Matching Gift Program
1717 Arch, 13th Floor
Philadelphia, PA 19103
(215) 209-5002 or SMART 8-333-5002

Human Resources
2012

CONSOLIDATED RAIL CORPORATION
Matching Gift Program Form



Instructions

Donor:

- Completer Part A of this Form – one for each gift. Please print or type.
- Send this form with your contribution to the recipient organization.

Recipient Organization:

- Verify receipt of gift
- Complete Part B of this form. Please type or print.
- If this is your first matching gift request to Conrail's Matching Gift Program, please enclose a copy of your Internal Revenue Service 501(c)(3) determination letter and a brief description of your organization's mission statement or purpose.
- Forward the form to the address printed below. Conrail must receive this completed form within 90 days of the date you received the donor's gift.

Part A – Employee Donor Section

Employee ID Number:

Employee Name (Last, First, MI):

Home Address:

City/State/Zip:

Home Phone or Cell Phone, Including Area Code:

E-Mail Address:

Exact Date of Gift (MMDDYYYY):

Gift Amount (Min \$50):

\$

Gift Amount to Be Matched
(Min \$50):

\$

Type of Gift (Please Check One):

Check Credit Card Stock

Name of Organization Receiving Gift:

Organization's City, State:

Restriction or Purpose (If Any):

If Stock Number of Shares, Name of Stock, Trade Symbol:

I certify that my gift is a voluntary contribution, paid by check, credit card or in securities, and not merely pledged. I verify that these are my own resources, not collected gifts or loans of any other person or organization and this is a single gift, not an aggregate of contributions. I certify that neither my family nor I will derive any direct financial or material benefit from this contribution and that it does not represent, in any way, a fee for service or benefit. I have read and understand the Guidelines of the Conrail Matching Gift Program attached to this form, and I certify that my gift fully complies with its provisions.

Donor Signature

Date

Part B – Recipient Section

Employer Identification Number (EIN):

Organization Name:

Address:

City/State/Zip:

Telephone, Including Area Code:

Fax, Including Area Code:

E-mail Address:

Website Address (If Any):

Date Gift Received (MMDDYYYY):

Gift Amount:

\$

Tax-Deductible Gift Amount:

\$

I verify receipt of the charitable gift described by the donor, and I hereby certify that this is a non-profit organization/program that meets all the eligibility requirements of the Conrail Matching Gift Program, and that contributions to it are tax-deductible under Section 501(c)(3) of the Internal Revenue Code. Neither the donor nor Conrail will derive any personal material benefit from this gift or match. This gift is a voluntary charitable contribution that fully complies with the guidelines of the Conrail Matching Gift Program attached to this form.

Authorized Officer's Name (Please Print or Type):

Title (Please Print or Type):

Signature of Authorized Officer:

Date:

Mail completed form and any required enclosures to:

CONRAIL MATCHING GIFT PROGRAM
C/O Vice President – Chief Administrative Office
1717 Arch Street, 13th Floor
Philadelphia, PA 19103
Phone: (215) 209-5002