

MATCHING GIFTS PROGRAM GUIDELINES

The Universal Leaf Foundation (the "Foundation") supports eligible tax-exempt and non-profit organizations in communities in which our employees live and work. The Foundation's Matching Gifts Program provides our employees the opportunity to support specific, eligible organizations of employees' choosing. Through this program, the Foundation furthers its commitment of both meeting the needs and improving the quality of the life in the communities where we are located.

WHO CAN PARTICIPATE?

All salaried and non-seasonal hourly employees of Universal Leaf Tobacco Co. Inc., Universal Leaf North America U.S., Inc., J. P. Taylor Company, LLC., Global Laboratory Services, Inc., FruitSmart, Shank's Extracts, Silva and Lancaster Leaf Tobacco Company of Pennsylvania, Inc., are eligible to participate in the Matching Gifts Program, as well as the Board of Directors of Universal Corporation.

HOW THE PROGRAM WORKS:

The employee should:

- Complete **PART A** of this form.
- Send the form, with the donation and any other necessary documentation, to the organization of your choice that meets the criteria listed in the guidelines.

The recipient organization should:

- Complete **PART B** of the original application form.
- The organization's authorized officer must verify the donation, sign the application and return the form to:

The Universal Leaf Foundation

c/o Matching Gifts Program

P. O. Box 25099

Richmond, VA 23260

OR

Foundation1@universalleaf.com

WHICH ORGANIZATIONS QUALIFY TO RECEIVE ELIGIBLE MATCHING GIFTS?

Only organizations that are non-profit and designated to be tax-exempt institutions by the Internal Revenue Service under 501(c)(3) and deemed a public charity qualify for the match.

WHAT CONTRIBUTIONS ARE ELIGIBLE?

- A gift must be a personal contribution from the donor's own funds that has been paid, not simply pledged, directly to an eligible organization. The minimum tax-deductible gift eligible for matching is \$25. Only the portion of the gift that is tax-deductible to the donor can be matched.
- Gifts must be in the form of check, bank transfer, credit card or marketable securities with a quoted market value on the day the contribution is made. Gifts of securities are valued based on the average of the high and low price on the gift date. No other form of personal or real property, or the value of donated time or personal service, will be matched.
- The maximum amount matched per donor during the Foundation's July 1 to June 30 fiscal year is \$5,000 for active employees and active Board Members. The donor's limit is based on the gift's value on the day the Foundation cuts a check. Gifts will be matched, up to the limit, in the order received.

- * Please be aware that it can take a month or more for a contribution to be processed and matched. Therefore, when making your contribution at fiscal year end, the Matching Gift could potentially be applied to the next fiscal year.

RESTRICTIONS & NON ELIGIBLE GIFTS

The Universal Leaf Foundation will **NOT** match the following:

- Gifts to organizations that do not have a 501(c)(3) exemption
- Pledged Gifts
- Private Foundations
- Individual, family or group memberships in organizations
- Gifts to individuals
- Pooled funds from a number of individuals
- Amount payable as dues or subscription fees for publications
- Payments that cover the cost of services, tuition, books, student fees or alumni dues
- In-kind services, materials, supplies, current or future pledges, or legal obligations
- Gifts to partisan political organizations, candidates or to support specific legislation
- Gifts made to organizations that practice discrimination
- Tickets for benefit dinners or events
- Gifts made to Donor Advised Funds
- Gifts to organizations with strong anti-tobacco positions and unwillingness to accept contributions from tobacco companies
- Gifts made to religious organizations (e.g. churches, temples, synagogues, mosques)
- Gifts may be eligible for a match if the programs operated by faith-based social service organizations meet the following criteria:
 - ◇ The organization has a 501(c)(3) determination letter from the IRS;
 - ◇ If the gift is designated to a particular program that is available and open to all individuals in the community;
 - ◇ The program is for non-religious purposes, such as food pantry or domestic abuse shelter; and
 - ◇ The organization does not use the program to promote religion.

For more information including application, program guidelines and giving history:

- Log on to www.universallcorp.com/Foundation
- Contact The Universal Leaf Foundation Matching Gifts Program at (804) 359-9311

ADMINISTRATIVE CONDITIONS

The Universal Leaf Foundation Matching Gifts Program is administered by The Universal Leaf Foundation Board, which has sole discretion to determine a donor, organization or program's initial or continuing eligibility to participate in the Program. The Foundation Board may, at any time, exercise the right to change, suspend or terminate the Matching Gifts Program. The Universal Leaf Foundation Board is responsible for the Program's interpretation and administration, and their decision shall be final. The Foundation Board reserves the right to audit any gift-related records of individuals and organizations, and to request any supporting documentation it considers necessary to evaluate the validity of any Matching Gifts request.



MATCHING GIFTS PROGRAM REQUEST FORM

INSTRUCTIONS

DONOR:

- Complete **PART A** of this form – one for each gift. Please print or type.
- Send this form with your contribution to the recipient organization. Please include the Matching Gifts Guidelines attached to this form, along with your check, credit card receipt or stock sale documents.

RECIPIENT ORGANIZATION:

- Verify receipt of gift and attach copy of Donor's receipt or payment.
- Complete **PART B** of this form. Please print or type. If this is your first matching gift request to The Universal Leaf Foundation Matching Gifts Program, please enclose a copy of your Internal Revenue Service 501(c)(3) determination letter.

PART A – DONOR SECTION

Employee Name

Employee Home Address

City/State/Zip

Work Email Address

Exact Date of Gift

\$ _____
Amount of Gift (Min. \$25)

\$ _____
Amount to be Matched (Min. \$25)

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

Do you or any member of your immediate family have a relationship with the charity receiving your contribution? Check one:

NO ☐ YES ☐

If YES, please name and give nature of relationship or association to organization:

I certify that my gift is a voluntary contribution, paid by check, credit card or in securities, and not merely pledged. I certify that neither my family nor I will derive any direct or indirect financial or other benefit from this contribution and that it does not represent, in any way, a fee for a service or benefit. I have read and understand the guidelines of The Universal Leaf Foundation Matching Gifts Program attached to this form, and I certify that my gift fully complies with its provisions.

Donor Signature

Date

Send completed form with your contribution to the recipient organization.

PART B – RECIPIENT SECTION

Employer Identification Number (EIN)

Organization Name

Address

City/State/Zip

Telephone, including Area Code

Email Address

Website Address (if any)

Date Gift Received

\$ _____
Amount of Gift

\$ _____
Tax-Deductible Gift Amount

Copy of donor's receipt or payment attached? ☐

If donor answered **YES** to relationship or association with your organization, can the person with the relationship or association exercise control over your organization's expenditures. Check one:

NO ☐ YES ☐

I verify receipt of the charitable gift describe by the donor, and I hereby certify that this is a non-profit organization/program that meets all of the eligibility requirements of The Universal Leaf Foundation Matching Gifts Program, and that contributions to it are tax-deductible under Section 501(c)(3) of the Internal Revenue Code. Neither the donor nor The Universal Leaf Foundation will derive any personal benefit from this gift or match. No goods or services were received in return for this contribution. This gift is a voluntary charitable contribution that fully complies with the guidelines of The Universal Leaf Foundation Matching Gifts Program attached to this form.

Authorized Officer's Name (please print)

Title (please print)

Signature of Authorized Officer

Date

Send completed form and required attachments to:

The Universal Leaf Foundation, c/o Matching Gifts Program
P.O. Box 25099, Richmond, VA 23260

OR

Foundation1@universalleaf.com

FOR INTERNAL USE ONLY:

Authorized Signature: _____ Date: _____

Accounting Unit: _____

Accounting # 550250