



The Reynolds American Foundation offers a matching grant program to public charitable organizations for employees of Reynolds American Inc., R.J. Reynolds, American Snuff Company, Sante Fe Natural Tobacco Company, Niconovum AB, R.J. Reynolds Tobacco (CI) Co., RAI Services Company and to the Directors of Reynolds American Inc. This program provides financial support to match contributions made by eligible persons to qualifying nonprofit public charitable organizations. The Foundation will contribute an amount equal to your donation of \$25.00 or more not to exceed the maximums. For regular full-time employees and directors, the maximum aggregate amount that can be matched within a calendar year is \$7,000.

Eligible Participants

All regular full-time employees and current directors of Reynolds American Inc. and its subsidiaries are eligible to participate in the Reynolds American Foundation Matching Grant Program.

Eligible Organizations

Nonprofit organizations located in the United States or Puerto Rico and recognized by the Internal Revenue Service as tax-exempt and designated a public charity under Section 501(c)(3) of the IRS Code or as an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Code.

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

What Contributions are Eligible?

Must be a donation, from the donor's personal funds, which has been paid, and not pledged, directly to an approved organization.

- The minimum gift eligible for matching is \$25. For installment gifts, each match request must be submitted separately and meet the \$25 minimum gift requirement.
- The maximum amount matched per donor per calendar year is \$7,000. If the donor makes several contributions, gifts will be matched in the order received, up to the maximum annual donor limit for the calendar year.
- The donor's limit is based on the date of the gift.
- Gifts must be in the form of check, credit card, or marketable securities with a quoted market value.

- You may be asked to provide proof of your contribution in the form of a cancelled check, bank statement, credit card statement, or a transfer of stock certificate.
- You can charge your contribution with a valid credit card and request a match directly from the Reynolds American Foundation Matching Grant Program website at www.easymatch.com/reynoldsamericanfoundation.
- Gifts of securities are valued based on the average of the high and low on the date of the gift. No other form of personal or real property will be matched.

What Gifts are Not Eligible for Matching?

Gifts made by or through collections from other individuals for fund-raising events such as walks, bowling, and golf tournaments

- Payments that afford a personal benefit for the donor or donor's family
- Grouped and pooled donations
- Payments for tuition, student expenses, and alumni dues.
- Gifts or payments for primarily political or religious purposes, unless specified for a community outreach program, such as a soup kitchen or homeless shelter
- Insurance premiums
- Bequests or life income trust arrangements
- Gifts of real or personal property
- Payments from a business account
- Other such payments as may be determined not to be in compliance with the intent of the matching grant program

How Does the Program Work?

Online:

Employees may request matching gifts through an online request process at the Reynolds American Foundation Matching Grant Program website: <http://www.easymatch.com/reynoldsamericanfoundation>.

Following receipt of the request, the Reynolds American Foundation program administrator will contact the organization to verify receipt of the employee's gift.

Paper:

Employees may request matching gifts through a paper-form process as follows:

Employee Instructions

- Employee completes Part 1 of the form.
- Employee mails the completed form and any other necessary documentation to the organization.

Organization Instructions

- The organization completes Part 2 of the form, verifying that the gift was received.
- The form must be signed by an authorized officer of the organization.
- The organization mails the completed form to the Reynolds American Foundation Matching Grant Program at P.O. Box 7103, Princeton, NJ 08543- 7103.

Eligible requests are processed on the following quarterly schedule.

Received By: 3/31 6/30 9/30 12/31

Processed By: 4/30 7/31 10/31 1/31

Matching Gifts must be requested within twelve months of the gift date. Requests received after that time will not be honored. Receipt of gift will be verified by the organization. Reynolds American Foundation grants are designated for unrestricted support.

For more information, please visit the program website at <http://www.easymatch.com/reynoldsamericanfoundation>.

If you have any questions, please contact the Reynolds American Foundation Matching Grant Program via email at reynoldsamericanfoundation@easymatch.com or phone at 1-866-865-3999.

Administrative Conditions

Reynolds American Foundation reserves the right to interpret, apply, amend or revoke the program and/or the guidelines at any time without prior notice. The policies and procedures described above are not conditions of employment nor are they intended to create or constitute a contract between Reynolds American Foundation and any one or all of its employees.

Organizations approved in the past may not qualify for the Reynolds American Foundation Matching Grant Program in subsequent years if new information is received regarding the loss of their tax status or change in their mission or their programs that indicate the organization now falls outside of the Reynolds American Foundation Matching Grant Program guidelines. However, absent such new information, previously approved organizations are likely to be approved.