

AK STEEL FOUNDATION

*Applications and Guidelines
Effective January 2017*

Application procedures

If you have any questions regarding the eligibility of your gift or an institution, ask us before you make your donation. We will be happy to help you. Call or write: AK Steel Foundation, 9227 Centre Pointe Drive, West Chester, Ohio 45069. Telephone: (513) 425-2543

After reviewing the guidelines, complete the attached application form according to the instructions, and then mail it with your gift, if appropriate, to the charity. An application must be received by the Foundation from the charity within one year of the date of the gift to be eligible. Do not enclose cash.

Eligible charities

The AK Steel Foundation ("Foundation") will, subject to the terms of the Matching Gift Program ("Program"), match gifts to eligible charities located in the United States. To be eligible, a charity must be recognized by the IRS as tax-exempt under Section 501(c)(3) and classified as a public charity under either Section 509(a)(1) or Section 509(a)(2). The charity must provide a copy of its IRS Section 501(c)(3) determination letter to the Foundation, unless the Foundation has a copy of the determination letter on file.

What kinds of educational institutions are eligible to receive matching gifts?

- Regional accredited colleges, universities, graduate schools, junior colleges and technical institutions as recognized by the U.S. Department of Education and to which contributions are tax deductible under the Internal Revenue Code.
- Special-purpose funds, foundations and associations that are eligible charities, provided the college or university certifies that the gift will be applied directly to support its primary educational objectives. The matching gift from the Foundation will be undesignated. The college or university can disburse these funds at its discretion.
- National, regional, and state associations that are eligible charities and whose primary goal is the support of higher education in the United States, such as the Independent College Funds of America, Inc. and the United Negro College Fund.

What other eligible charities may receive matching gifts?

- Museums
- Visual and performing arts organizations
- Health and welfare organizations such as cancer societies and heart associations
- Libraries
- Arts funds or councils
- Historical societies
- Scouting organizations

What kinds of gifts are not eligible for matching?

- Gifts for bequests, membership dues, subscription fees, insurance premiums, or any type of payment not made directly to the eligible institution as a contribution.
- Gifts pooled/collected from several donors that are reported as one gift.
- Gifts of in-kind services, supplies and/or materials or any other quid pro quo arrangement.
- Private foundations, support organizations, donor advised funds and personal trusts.
- Gifts to institutions whose principal purpose is the education of candidates for the priesthood, ministry, rabbinate, or other religious orders.
- Gifts which provide benefits to you or a family member, such as raffles, auctions, memberships, admission fees, and tickets to performances and athletic events. Matching gifts may not be used to satisfy a personal pledge.
- Gifts made to benefit specific individuals, including tuition or payments made in lieu of tuition and scholarships or financial aid to individuals designated by you.
- Gifts subsidizing athletic activities, including scholarships.
- United Way and Community Chest organizations. The Foundation makes direct contributions to the United Way in its communities.
- Political, athletic, labor, fraternal and religious organizations (except accredited colleges and universities).
- Charities that do not comply with the USA Patriot Act.
- Other gifts the Foundation determines are inconsistent with its tax status or the Program.

If any matching gift is found to be ineligible after payment is processed, funds are to be repaid in full.

Program changes

The Foundation may suspend, change, revoke or terminate the Program at any time. The interpretation, application and administration of the Program are determined solely by the Foundation, and its decisions are final.



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9227 Centre Pointe Drive
West Chester, OH 45069

