



TRENDS (US)

CHARITABLE CONTRIBUTIONS THROUGH PAYROLL DEDUCTIONS

Trends Cares' (Trends International Charitable Foundation) primary purpose is to assist worthwhile organizations that provide support and services to members of our local communities. We're proud to be working with Best Buddies, Champ Camp, Handi-Capable Hands, Inc., and The Special Olympics of Boone County (IN). These organizations help integrate persons with special needs (kids, young adults, and adults) by providing opportunities for recreation, socialization, and education.

Trends International, LLC is pleased to announce that effective **June 1, 2007**, associates will be able to make contributions through a payroll deduction to Trends Cares. Each year, approximately \$4.8 billion is donated to American's charities through workplace giving campaigns. Your gift, no matter the size, contributes to the continued excellence of Trends Cares in the support of the charities chosen. ***Trends will match each dollar that you donate.***

After you calculate how much to contribute, you need to remember a few rules in order to maximize the tax benefits of your gift. A payroll deduction is convenient in that you do not need an acknowledgement from the charity to claim your tax deduction. There is, however, one exception. If you contribute \$250 or more from a ***single*** paycheck, then you must prove to the IRS that you ***(a) made the donation and (b) you didn't receive anything in return for the donation.*** Simply keeping a copy of your pay stub fulfills the first requirement. To comply with the second, your Trends Pledge Card will specifically state that you did not receive any goods or services in return for your gift. So, for example, if your contribution is \$300 throughout the course of a year through payroll deductions, this is treated as a separate contribution, which would not trigger the \$250 substantiation requirement.

You should consult with a tax advisor to determine the extent to which your contribution is deductible.

General Provisions

- A. Trends Pledge Cards must be completed by December 15 each year for the following year's campaign.
- B. A contribution may be implemented or canceled at any time taking into consideration payroll deadlines.
- C. Changes to the amount being contributed may be made at any time during the campaign year by contacting the HR Department and completing a change form.
- D. It is the employee's responsibility to ensure that there will be sufficient wages to support the deduction. No partial deductions will be made.

Payroll Deduction

Please complete the form attached to give or modify a gift to Trends Cares through payroll deduction. This form must be returned to HR by June 1, 2007.