

## NEIGHBORHOOD ASSISTANCE PROGRAM

### CONTRIBUTION NOTIFICATION FORM A (CNF-A)

Required for all donations of cash, stock, merchandise, real estate or rent/lease of facility  
made between July 1, 2011 and June 30, 2012  
(SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

Donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization. Discounted property, partial donations and bargain sales are not allowable for NAP tax credits.

#### PART I. TO BE COMPLETED BY DONOR (TYPE or PRINT ONLY)

<p>1. _____ Name of Donating Business</p> <p>2. (Mr./Mrs./Ms./Dr.) _____ (Circle One) Contact Person (Full Name)</p> <p>3. _____ Business Address</p> <p>_____ City, State, Zip Code</p> <p>_____ Telephone Number With Area Code</p> <p>4. Fed. I.D./SSN # _____ (Sole Proprietor must use SSN #)</p> <p>5. Business code _____ (Refer to instructions)</p>	<p>6. Type of business: Corp. ___ *Sub S ___ *Partnership ___ *LLP ___ *LLC ___ *PLC ___ *PC ___</p> <p>Sole Proprietor _____ (Must file Schedule C or Schedule F) (*Pass-through business entities must complete Form PTE and send to Dept. of Taxation). Refer to instructions</p> <p>7. Donation Type: *Cash ___ *Stock ___ *Merchandise ___ *Real Estate ___ *Rent/Leased Facility ___</p> <p>8. Date of donation: ___ / ___ / ___ to ___ / ___ / ___ (Actual date of donation / Beginning to ending date)</p> <p>9. Value of donation: \$ _____ \$1,000 Minimum Donation (*Attach Required Supporting Documentation) The value of merchandise donated to be sold, auctioned or raffled is the <u>lesser</u> of the actual book cost of the item or the proceeds received by the approved organization. Exception for vehicles.</p> <p><b>Refer to instructions on back of this form.</b></p>
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NOTE: Determining the effect of making a donation for tax credits on a donor's tax liability is the sole responsibility of the donor. Before making a donation or when tax-related questions occur, donors are encouraged to seek advice from their tax accountant or other tax advisor. The value of the tax credit is 40% of the donation's value.

#### PART II CERTIFICATION BY DONOR

I certify that the value of the donation was determined in accordance with IRS standards or the exceptions listed in the instructions. I also certify that the above information is accurate and describes a donation made to the Neighborhood Assistance Organization. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services. Please sign, date, and return this form to the NAP organization for completion. A tax credit certificate will be mailed to you from the Department of Social Services.

\_\_\_\_\_ Date \_\_\_\_\_ Signature of Business Designee

#### PART III TO BE COMPLETED BY THE NAP ORGANIZATION (TYPE or PRINT ONLY)

I certify that the above business has made the donation indicated above to this organization and I have documentation supporting the value of the donation. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services.

1. \_\_\_\_\_ 2. Project I.D. #: \_\_\_\_\_  
(Organization Name as listed on Approval Certificate) (See Organization Approval Certificate)

3. Organization Address: \_\_\_\_\_ Phone #: \_\_\_\_\_  
(Street, City, State, Zip Code) (Include Area Code)

4. Neighborhood Assistance Organization Approval Year: 07 / 01 / 2011 - 06 / 30 / 2012

\_\_\_\_\_ Date \_\_\_\_\_ Signature of Neighborhood Assistance Organization Designee

## INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM A (CNF-A)

**Use for all donations of cash, stock, merchandise, real estate, or rent/lease of facility made by a business between July 1, 2011 and June 30, 2012.**

### Specific Instructions:

#### PART I

Items 1-3: Exact name of business firm which made the donation, name of contact person at the business, mailing address and phone number of business.

Item 4: Federal ID # of business. (Sole Proprietor must use SSN #).

Item 5: Enter one code from the following list which best describes the business:

1-Insurance	2-Bank	3-Law Firm	4-Physician/Dentist	5-Construction	6-Grocery Store	7-Utility
8-Accountant	9-Clinicians	10-Furniture Sales	11-Hardware Store	12-Designer/Artist	13-Rental Property	14-Clothing/Fabric
15- Machinery/Equipment	16-Architect	17-Farmer	18-Car Dealer	19-Truck Hauler	20-Pharmacy	21-Other

Item 6: Check one describing the organization of the business. All pass-through business entities must complete Form PTE (after receipt of tax credit certificate) and send to the Virginia Department of Taxation.

Item 7: Check one type of donation. (Each type of donation requires a separate CNF and must meet the minimum \$1,000 donation value).

Item 8: Enter the actual date or dates (beginning and ending) over which donation was given. These dates must be within the same program approval year. **For merchandise sold, auctioned or raffled, the date the proceeds are received is the date of donation. (Refer to Donor Fact Sheet for donation of vehicles).**

Item 9: Enter value of donation. For checks, stock, merchandise (including inventory), and real estate **to be used by the approved organization**, the value of the donation is determined using IRS standards. The amount listed should normally be the same as used for federal tax purposes. (See IRS Publication 561 for additional information on determining value of donations).

#### Exceptions to IRS standards:

The value of merchandise donated to be **sold, auctioned or raffled** is the lesser of the actual book cost of the item or the proceeds received by the approved organization.

For Rent/Lease of Facility: The value assigned for donated rent or lease of property can not exceed the prevailing square footage rental charge for comparable property and must be agreed to by the donor and the NAP organization prior to the lease being signed. The NAP organization is responsible for obtaining documentation verifying reasonable costs for comparable property.

**PART II** Sign and date the certification(s). Return the CNF with supporting documentation to the NAP organization.

#### General:

- Donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization.
- Discounted property (partial donations) and bargain sales are not allowable for NAP donations.
- Determining the effect of making a donation for tax credits on a donor's tax liability is the sole responsibility of the donor. Before making a donation, or when tax-related questions occur, donors are encouraged to seek advice from their tax accountant or other tax advisor.
- The NAP organization must attach copies of supporting documentation (see Reference Sheet) for all donations. Retain copies of all donor documentation in your files. Failure to do so may result in a donor's loss of the tax credit.
- For more information contact the NAP office at [nap@dss.virginia.gov](mailto:nap@dss.virginia.gov)

**NOTE: Incomplete and/or illegible Contribution Notification Forms will be returned.**

**NEIGHBORHOOD ASSISTANCE PROGRAM**  
**CONTRIBUTION NOTIFICATION FORM B (CNF-B)**  
For Use by Medical Professional Providing Certain Health Care Services  
Between July 1, 2011 and June 30, 2012  
(SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

Donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization. Discounted property, partial donations and bargain sales are not allowable for NAP tax credits.

**PART I. TO BE COMPLETED BY MEDICAL PROFESSIONAL DONOR (TYPE or PRINT ONLY)**

<p>1. Mr./Mrs./Ms./Dr. _____ Name of Donating Medical Professional</p> <p>2. _____ Address</p> <p>_____  City, State, Zip Code</p> <p>_____  Telephone Number With Area Code</p> <p>3. Social Security #: _____</p>	<p>4. Type of Medical Professional: _____ (Refer to instructions on back of form)</p> <p>5. Services donated at: Clinic _____ Office _____ Other _____ Please specify where donation occurred</p> <p>6. Date(s) of donated health care services: from: ____ / ____ / ____ to: ____ / ____ / ____ (Actual date of donation / Beginning to ending date)</p> <p>7. Value of donated services: \$ _____ \$1,000 Minimum Donation (Attach Required Supporting Documentation)</p> <p><b>Note: The value of donated services cannot exceed the lesser of the reasonable cost for similar services from other providers or \$125 per hour.</b></p>
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NOTE: Determining the effect of making a donation for tax credits on a donor's tax liability is the sole responsibility of the donor. Before making a donation or when tax-related questions occur, donors are encouraged to seek advice from their tax accountant or other tax advisor. The value of the tax credit is 40% of the donation's value.

**PART II CERTIFICATION BY MEDICAL PROFESSIONAL**

I certify that the value of the donated service(s) was determined by the standards stated in the instructions and does not exceed the statutory maximum. I also certify I will not receive any type of compensation or reimbursement from medical insurance filing or from my company for the donated service(s) nor will my company receive any compensation. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services. Please sign, date, and return this form to the NAP organization for completion. A tax credit certificate will be mailed to you from the Department of Social Services.

\_\_\_\_\_   
Date

\_\_\_\_\_   
Signature of Donor Designee

**PART III TO BE COMPLETED BY THE NAP ORGANIZATION (TYPE or PRINT ONLY)**

I certify that the above medical professional has made this donation of providing health care services for this approved organization and the listed value of the donation does not exceed the statutory limits. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services.

1. \_\_\_\_\_ 2. Project I.D. #: \_\_\_\_\_  
(Organization Name as listed on Approval Certificate) (See Organization Approval Certificate)

3. Organization Address: \_\_\_\_\_ Phone #: \_\_\_\_\_  
(Street, City, State, Zip Code) (Include Area Code)

4. Neighborhood Assistance Organization Approval Year: 07 / 01 / 2011 - 06 / 30 / 2012

\_\_\_\_\_   
Date

\_\_\_\_\_   
Signature of Neighborhood Assistance Organization Designee



# INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM B (CNF-B)

For Use by Medical Professional Providing Certain Health Care Services between July 1, 2011 and June 30, 2012

## Specific Instructions:

### PART I

- Items 1-2: Name of medical professional who made the donation, mailing address, and phone number of donor.
- Item 3: Social Security number of medical professional
- Item 4: Enter the type of medical professional: **physician, pharmacist, dentist, chiropractor, physician assistant, nurse practitioner, optometrist, dental hygienist, nurse, professional counselor, clinical social worker, clinical psychologist, marriage and family therapist, or physical therapist**, who is licensed pursuant to Title 54.1 and who provide health care services without charge within the scope of their licensure. **Credits are limited to the above mentioned medical professionals.**
- Item 5: Check location for donated services. If not at a clinic or doctor's office, please specify where services occurred.
- Item 6: Enter the actual date or dates over which the health care services were donated. Date(s) of donation must occur within the same program approval year.
- Item 7: Enter the value of donation:

As provided in the Code of Virginia, the value of such donated services rendered by a physician, pharmacist, dentist, chiropractor, physician assistant, nurse practitioner, optometrist, dental hygienist, nurse, professional counselor, clinical social worker, clinical psychologist, marriage and family therapist, or physical therapist shall not exceed the lesser of the reasonable cost for similar services from other providers or \$125 per hour. The value to be used for donated health care services must be agreed to by the donor and the NAP organization prior to the services being donated and documentation of the donation must be retained.

**PART II** Sign and date the certifications. Return the CNF with supporting documentation to the NAP organization.

### General:

- Donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization.
- Discounted property (partial donations) and bargain sales are not allowable for NAP donations.
- Determining the effect of making a donation for tax credits on a donor's tax liability is the sole responsibility of the donor. Before making a donation, or when tax-related questions occur, donors are encouraged to seek advice from their tax accountant or other tax advisor.
- The NAP organization must attach a copy of the Services Contribution Data Sheet or spreadsheet listing the name of the individual providing the service, type of service provided, job title, date(s) of donation, hourly rate, total hours worked, and total value for services and submit it with the CNF-B. The Certification by Medical Professional (on the Services Contribution Data Sheet) must be signed by the donor and attached to each spreadsheet. Retain a copy of all documentation in your files. Failure to do so may result in a donor's loss of the tax credit.
- For more information contact the NAP office at [nap@dss.virginia.gov](mailto:nap@dss.virginia.gov)

**NOTE: Incomplete and/or illegible Contribution Notification Forms will be returned.**

# NEIGHBORHOOD ASSISTANCE PROGRAM CONTRIBUTION NOTIFICATION FORM C (CNF-C)

Required for all donations of **Professional Services** made between July 1, 2011 and June 30, 2012  
(SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

Donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization. Discounted property, partial donations and bargain sales are not allowable for NAP tax credits.

## PART I. TO BE COMPLETED BY DONOR (TYPE or PRINT ONLY)

1. _____ Name of Donating Business	6. Type of business: Corp. ___ *Sub S___ *Partnership ___ *LLP ___ *LLC ___ *PLC ___ *PC ___ Sole Proprietor _____ (Must file Schedule C or Schedule F) (*Pass-through business entities must complete Form PTE and send to Dept. of Taxation). Refer to instructions.
2. (Mr./Mrs./Ms./Dr.) _____ (Circle One) Contact Person (Full Name)	7. Date of donation: _____ / _____ / _____ to _____ / _____ / _____ (Actual date of donation / Beginning to ending date)
3. _____ Business Address _____ City, State, Zip Code _____ Telephone Number With Area Code	8. Type of Professional Service: _____ (See Instructions on Back of form and Donor Fact Sheet)
4. Fed. I.D.#/SSN # _____ (Sole Proprietor must use SSN #)	9. Value of donation: \$ _____ \$1,000 Minimum Donation (Attach Required Supporting Documentation)
5. Business code _____ (Refer to instructions)	<b>Note:</b> For professional services donated by the proprietor or a partner, the value shall not exceed the lesser of the reasonable cost for similar services from other providers or \$125 per hour. For services donated by a salaried employee of the business, the value is the salary (excludes fringes) that such employee was actually paid while rendering the service.

NOTE: Determining the effect of making a donation for tax credits on a donor's tax liability is the sole responsibility of the donor. Before making a donation or when tax-related questions occur, donors are encouraged to seek advice from their tax accountant or other tax advisor. The value of the tax credit is 40% of the donation's value.

## PART II CERTIFICATION BY DONOR

I certify that the above information is accurate and describes a donation of professional services made to the Neighborhood Assistance Organization listed below. I also certify that the listed value of the donation does not exceed statutory limits. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services. Please sign, date, and return this form to the NAP organization for completion. A tax credit certificate will be mailed to you from the Department of Social Services.

\_\_\_\_\_ Date \_\_\_\_\_ Signature of Business Designee

## PART III TO BE COMPLETED BY THE NAP ORGANIZATION (TYPE or PRINT ONLY)

I certify that the above business has made the donation indicated above to this organization, that I have documentation on the actual time donated, and the listed value of the donation does not exceed statutory limits. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services.

1. \_\_\_\_\_ 2. Project I.D. #: \_\_\_\_\_  
(Organization Name as listed on Approval Certificate) (See Organization Approval Certificate)

3. Organization Address: \_\_\_\_\_ Phone #: \_\_\_\_\_  
(Street, City, State, Zip Code) (Include Area Code)

4. Neighborhood Assistance Organization Approval Year: 07 / 01 / 2011 - 06 / 30 / 2012

\_\_\_\_\_ Date \_\_\_\_\_ Signature of Neighborhood Assistance Organization Designee

# INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM C (CNF-C)

Used for all donations of **Professional Services** provided between July 1, 2011 and June 30, 2012.

## Specific Instructions:

### PART I

Items 1-3: Exact name of business firm which made the donation, name of contact person at the business, mailing address and phone number of business.

Item 4: Federal ID # of business. (Sole Proprietor must use SSN #).

Item 5: Enter one code from the following list which best describes the business:

2-Bank	3-Law Firm	4-Physician/Dentist	8-Accounting	16-Architect	20-Pharmacy	21-Other
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Item 6: Check one describing the organization status of the business. All pass-through business entities must complete Form PTE (after receipt of tax credit certificate) and send to the Virginia Department of Taxation.

Item 7: Enter the actual date or dates over which the professional services were donated. Dates must be within the same program approval year.

Item 8: Enter type of donated professional service.

**Note \*\*\*** Eligible professional services are limited to: accounting, actuarial services, architecture, land surveying, law, dentistry, medicine, optometry, pharmacy, professional engineer, and veterinarian.

Item 9: Enter value of donation using the following methods:

For professional services rendered by the proprietor or a partner, the value shall not exceed the lesser of the reasonable cost for similar services from other providers or \$125 per hour.

For a salaried employee of a business firm, the value shall be equal to the salary (excludes fringes) that the employee was actually paid for the period of time the employee rendered professional services to the approved program.

**PART II** Sign and date the certifications. Return the CNF with supporting documentation to the NAP organization.

### General:

- Donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization.
- Discounted property (partial donations) and bargain sales are not allowable for NAP donations.
- Determining the effect of making a donation for tax credits on a donor's tax liability is the sole responsibility of the donor. Before making a donation, or when tax-related questions occur, donors are encouraged to seek advice from their tax accountant or other tax advisor.
- The NAP organization must attach a copy of the Services Contribution Data Sheet or spreadsheet listing the business name, contact person, job title of the individual providing the service, type of service provided, date(s) of donation, hourly rate, total hours worked, and total value for services and submit it with the CNF-C. The Certification by Business Donor (on the Services Contribution Data Sheet) must be signed by the donor and attached to each spreadsheet. Retain a copy of all documentation in your files. Failure to do so may result in a donor's loss of the tax credit.
- For more information contact the NAP office at [nap@dss.virginia.gov](mailto:nap@dss.virginia.gov)

**NOTE: Incomplete and/or illegible Contribution Notification Forms will be returned.**

## NEIGHBORHOOD ASSISTANCE PROGRAM CONTRIBUTION NOTIFICATION FORM D (CNF-D)

Required for all donations of **Contracting Services** between July 1, 2011 and June 30, 2012  
(SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

Donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization. Discounted property, partial donations and bargain sales are not allowable for NAP tax credits.

### PART I. TO BE COMPLETED BY DONOR (TYPE or PRINT ONLY)

<p>1. _____ Name of Donating Business</p> <p>2. (Mr./Mrs./Ms.) _____ (Circle One) Contact Person (Full Name)</p> <p>3. _____ Business Address</p> <p>_____</p> <p style="text-align: center;">City, State, Zip Code</p> <p>_____</p> <p style="text-align: center;">Telephone Number With Area Code</p> <p>4. Fed. I.D.#/SSN # _____ (Sole Proprietor must use SSN #)</p> <p>5. Business code _____ (Refer to instructions)</p>	<p>6. Type of business: Corp. ___ *Sub S ___ *Partnership ___ *LLP ___ *LLC ___ *PLC ___ *PC ___</p> <p>Sole Proprietor _____ (Must file Schedule C or Schedule F) (*Pass-through business entities must complete Form PTE and send to Dept. of Taxation). Refer to instructions.</p> <p>7. Date of donation: _____ / _____ / _____ to _____ / _____ / _____ (Actual date of donation / Beginning to ending date)</p> <p>8. Type of Contracting Service: _____ (See Instructions on back of form and Donor Fact Sheet)</p> <p>9. Value of donation: \$ _____ \$1,000 Minimum Donation (Attach Required Supporting Documentation)</p> <p><b>Note: For contracting services donated by a proprietor, partner or LLC, the value shall not exceed the lesser of the reasonable cost for similar services from other providers or \$50 per hour. For services donated by a salaried employee of the business, the value is the salary (excludes fringes) that such employee was actually paid while rendering the service.</b></p>
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NOTE: Determining the effect of making a donation for tax credits on a donor's tax liability is the sole responsibility of the donor. Before making a donation or when tax-related questions occur, donors are encouraged to seek advice from their tax accountant or other tax advisor. The value of the tax credit is 40% of the donation's value.

### PART II CERTIFICATION BY DONOR

I certify that the above information is accurate and describes a donation of contracting services made to the Neighborhood Assistance Organization listed below. I also certify that the listed value of the donation does not exceed statutory limits. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services. Please sign, date, and return this form to the NAP organization for completion. A tax credit certificate will be mailed to you from the Department of Social Services.

\_\_\_\_\_ Date

\_\_\_\_\_ Signature of Business Designee

### PART III TO BE COMPLETED BY THE NAP ORGANIZATION (TYPE or PRINT ONLY)

I certify that the above business has made the donation indicated above to this organization, that I have documentation on the actual time donated, and the listed value of the donation does not exceed statutory limits. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services.

1. \_\_\_\_\_ 2. Project I.D. #: \_\_\_\_\_  
(Organization Name as listed on Approval Certificate) (See Organization Approval Certificate)

3. Address: \_\_\_\_\_ Phone #: \_\_\_\_\_  
(Street, City, State, Zip Code) (Include Area Code)

4. Neighborhood Assistance Organization Approval Year: 07 / 01 / 2011 - 06 / 30 / 2012

\_\_\_\_\_ Date

\_\_\_\_\_ Signature of Neighborhood Assistance Organization Designee



# INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM D (CNF-D)

Used for all donations of **Contracting Services** made between July 1, 2011 and June 30, 2012.

## Specific Instructions:

### PART I

Items 1-3: Exact name of business firm which made the donation, name of contact person at the business, mailing address and phone number of business.

Item 4: Federal ID # of business. (Sole Proprietor must use SSN #).

Item 5: Enter one code from the following list which best describes the business:

5-Construction	21-Other
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Item 6: Check one describing the organization status of the business. All pass-through business entities must complete Form PTE (after receipt of tax credit certificate) and send to the Virginia Department of Taxation.

Item 7: Enter the actual date or dates over which the contracting services were donated. Dates must be within the same program approval year.

Item 8: Enter type of donated contracting service. "Contracting Services" refers **only to licensed contractors** making a donation specifically for the development, construction, renovation, or repair of homes of impoverished people or buildings used by an approved NAP organization.

Item 9: Enter value of donation using the following methods:

For contracting services rendered by a proprietor, partner or LLC, the value shall not exceed the lesser of the reasonable cost for similar services from other providers or \$50 per hour.

For a salaried employee of a business firm, the value shall be equal to the salary (excludes fringes) that the employee was actually paid for the period of time the employee rendered contracting services to the approved program.

**PART II** Sign and date the certifications. Return the CNF with supporting documentation to the NAP organization.

### General:

- Donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization.
- Discounted property (partial donations) and bargain sales are not allowable for NAP donations.
- Determining the effect of making a donation for tax credits on a donor's tax liability is the sole responsibility of the donor. Before making a donation, or when tax-related questions occur, donors are encouraged to seek advice from their tax accountant or other tax advisor.
- The NAP organization must attach a copy of the Services Contribution Data Sheet or spreadsheet listing the business name, contact person, job title of the individual providing the service, type of service provided, date(s) of donation, hourly rate, total hours worked, and total value for services and submit it with the CNF-D. The Certification by Business Donor (on the Services Contribution Data Sheet) must be signed by the donor and attached to each spreadsheet. Retain a copy of all documentation in your files. Failure to do so may result in a donor's loss of the tax credit.
- For more information contact the NAP office at [nap@dss.virginia.gov](mailto:nap@dss.virginia.gov)

**NOTE: Incomplete and/or illegible Contribution Notification Forms will be returned.**



I certify that the above individual or trust has made the donation indicated above to this organization and I have documentation supporting the donation. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services.

1. \_\_\_\_\_ 2. Project I.D. #: \_\_\_\_\_  
 (Organization Name as listed on Approval Certificate) (See Organization Approval Certificate)

3. Organization Address: \_\_\_\_\_ Phone #: \_\_\_\_\_  
 (Street, City, State, Zip Code) (Include Area Code)

4. Neighborhood Assistance Organization Approval Year: 07 / 01 / 2011 - 06 / 30 / 2012

\_\_\_\_\_ Date

\_\_\_\_\_ Signature of Neighborhood Assistance Organization Designee

032-27-0005-00-eng

## INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM E (CNF-

E)

Use for all donations from individuals or a trust made between July 1, 2011 and June 30, 2012.

### Directions

Trust Donations	Individual Donations
<p><b>Donation value must be at least \$1,000</b></p> <p>Items 1-2: Name of the Trust, mailing address and phone number</p> <p>Item 3: Federal ID # or Social Security # of Trust</p> <p>Item 4: Mark 'Yes'</p> <p>Item 5: Check one type of donation. Each type of donation requires a separate CNF and must meet the \$1,000 minimum requirement.</p> <p>Item 6: Enter the actual date or dates (beginning and ending) over which donation was given.</p> <p>Item 7: No tax credit will be issued for a donation of less than \$1,000. No more than \$175,000 in tax credits may be issued to a Trust in any program year.</p> <p>Trust donations must follow all business donation guidelines for the Neighborhood Assistance Program. For more information contact The Neighborhood Assistance Program at <a href="mailto:nap@dss.virginia.gov">nap@dss.virginia.gov</a>.</p> <p><b>Form-PTE will be mailed to you with your NAP Tax Credit Certificate. Complete Form-PTE and mail the form and a copy of the tax credit certificate to the Virginia Department of Taxation.</b></p> <p><b><u>Trust donations made on or before June 30, 2011 are not eligible for NAP Tax Credits.</u></b></p>	<p><b>Donation value must be at least \$500</b></p> <p>Items 1-2: Name of individual who made the donation, mailing address and phone number of individual. Please circle or underline appropriate title – Mr./Mrs./Ms./Dr. <b>Use <u>one name only</u>.</b></p> <p>Item 3: Social Security # of donor is required for tax purposes.</p> <p>Item 4: Mark "No"</p> <p>Item 5: Check one type of donation. Each type of donation requires a separate CNF and must meet the \$500 minimum requirement.</p> <p>Item 6: Enter the actual date or dates (beginning and ending) over which donation was given. The minimum \$500 cash donation must be met between July 1 and December 31 or between January 1 and June 30 to qualify for an individual NAP tax credit.</p> <p>Item 7: No tax credit will be issued for a donation of less than \$500. A maximum of \$50,000 in tax credits per taxable year may be imposed on an individual or a married couple if all available credits are allocated to approved NAP organizations. The value of the tax credit is equal to 40% of the donation's value. Only cash or marketable securities are eligible for individual NAP tax credits. Merchandise/goods, services, real estate, etc. are not eligible.</p>

**Sign and date the certification. Return the CNF to the NAP organization.**

**General:**

- Donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization.
- Discounted property (partial donations) or bargain sales are not allowable for NAP donations.
- Determining the effect of making a donation for tax credits on a donor's tax liability is the sole responsibility of the donor. Before making a donation, or when tax-related questions occur, donors are encouraged to seek advice from their tax accountant or other tax advisor.
- NAP approved organization must retain a copy of the supporting documentation (see Reference Sheet) in their files, attach a copy of the check to the CNF-E, and mail to DSS. Failure to follow these guidelines may result in loss of donor's tax credit.
- For more information contact The Neighborhood Assistance Program at [nap@dss.virginia.gov](mailto:nap@dss.virginia.gov).

**NOTE: Incomplete and/or illegible Contribution Notification Forms will be returned.**

REVISED 6/11