

**NEIGHBORHOOD ASSISTANCE PROGRAM
CONTRIBUTION NOTIFICATION FORM E (CNF-E)**

To be used for all donations from an **Individual** or a **Trust** made between July 1, 2016 and June 30, 2017
(SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

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

1. Is the donation from a Trust?	_____ Yes _____ No
2. Name of Trust, if applicable:	_____
3. Name of Individual donor or Trustee of Trust (Use One Name Only)	_____ Mr. _____ Ms. _____ Mrs. _____ Dr. (check one)
4. Mailing Address: Street: City, State, Zip:	_____
5. Telephone Number With Area Code:	_____
6. SSN # or Fed. I.D. #:	Use Fed. I.D. for Trust, if applicable
7. Type of Donation for an Individual :	_____ Cash _____ Marketable Securities
Each donation type requires a separate CNF and each form must meet the minimum requirement of \$500. The maximum allowable donation value for NAP tax credits is \$125,000, per individual, per taxable year.	
8. Type of Donation for a Trust :	_____ Cash _____ Stock _____ Merchandise _____ Real Estate _____ Rent/Lease of the Organization's Facility
Each donation type requires a separate CNF and each form must meet the minimum requirement of \$616.	
9. Date(s) of donation:	Beginning Date: (mm/dd/yyyy) Ending Date: (mm/dd/yyyy) If multiple donations are attached, enter the beginning and ending date.
A separate form must be completed for donations made between July 1 and December 31 or between January 1 and June 30. The minimum donation requirement of \$500 for an individual or \$616 for a trust must be met for each six-month period.	
10. Value of donation: (minus any goods or services received in return for the donation)	\$ _____ The minimum donation value must be at least \$500 for an individual or \$616 for a trust. Individual Donor If you have previously received or requested NAP tax credits from DSS or DOE this tax year, enter the total value of NAP tax credits received or requested. Enter "0" if you have not received any tax credits this tax year. \$ _____
11. Percent of Tax Credit offered:	_____ % The maximum allowable tax credit equals 65%.
The donor must complete a Tax Credit Adjustment form if accepting a tax credit for less than 65 percent of the value of the donation.	
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.	

PART II: CERTIFICATION BY DONOR

I 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. I understand the information listed above is shared with the Virginia Department of Taxation and the Department of Education to track tax credits issued under the Neighborhood Assistance Tax Act. Please sign, date, and return this form to the NAP organization for completion. A tax credit certificate will be mailed to you from the Virginia Department of Social Services.

Date Signature of Donor

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

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.

Organization Name as listed on Approval Letter Project ID # as listed on Approval Letter
Mailing Address: (Street, City, State, Zip Code) Phone Number (Include Area Code)
Date Name and Title of NAP Designee Signature

INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM E (CNF-E)

Use for all donations from individuals or a trust made between July 1, 2016 and June 30, 2017.

PLEASE PRINT LEGIBLY.

Individual Donations	Trust Donations
<p>Donation value must be at least \$500</p> <p>Item 1: Check (✓) No, if donation is from an Individual</p> <p>Items 3-5: Enter the Name of the individual who made the donation, mailing address and phone number. Please circle or underline appropriate title – Mr./Ms./Mrs./Dr. Use one name only.</p> <p>Item 6: Enter the Social Security of the donor. The Social Security # is required for tax purposes.</p> <p>Item 7: Check (✓) one donation type. Each donation type requires a separate CNF and must meet the \$500 minimum requirement.</p> <p>Item 9: Enter the actual date or dates (beginning and ending) over which donation was given. The minimum \$500 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 10: No tax credit will be issued for a donation of less than \$500. An individual donor may be eligible to receive a NAP tax credit for a donation value up to \$125,000, per taxable year. Only cash or marketable securities are eligible for individual NAP tax credits.</p> <p>Item 11: Enter the percent of tax credit offered: A donor must agree, in writing, to accept a tax credit for less than 65 percent of the value of the donation. The donor must complete a Tax Credit Adjustment form if accepting a tax credit for less than 65 percent of the value of the donation. The written agreement must be submitted to the Virginia Department of Social Services.</p> <p>Part II: Sign and date the certification. Return the CNF to the NAP organization.</p>	<p>Donation value must be at least \$616</p> <p>Item 1: Check (✓) Yes, if donation is from a Trust</p> <p>Items 2-5: Enter the Name of the Trust, name of the trustee, mailing address and phone number</p> <p>Item 6: Enter the Federal ID # (if applicable) or Social Security # used for the Trust</p> <p>Item 8: Check (✓) one type of donation. Each donation type requires a separate CNF and must meet the \$616 minimum requirement.</p> <p>Item 9: Enter the actual date or dates (beginning and ending) over which donation was given. The minimum \$616 donation must be met between July 1 and December 31 or between January 1 and June 30 to qualify for a NAP tax credit.</p> <p>Item 10: Enter the value of the donation. No tax credit will be issued for a donation of less than \$616.</p> <p>Item 11: Enter the percent of tax credit offered: A donor must agree, in writing, to accept a tax credit for less than 65 percent of the value of the donation. The donor must complete a Tax Credit Adjustment form if accepting a tax credit for less than 65 percent of the value of the donation. The written agreement must be submitted to the Virginia Department of Social Services.</p> <p>Part II: Sign and date the certification. Return the CNF to the NAP organization.</p> <p>Trust donations must follow all business donation guidelines for the Neighborhood Assistance Program.</p> <p>Form-PTE Virginia Pass-Through Credit Allocation 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.</p>

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.
- The NAP organization must attach a copy of the check for a cash donation or a copy of the letter from the brokerage firm certifying the value of marketable securities and submit it with the CNF-E. Retain a copy of all documentation in your files. Failure to do so may result in a donor's loss of the tax credit.
- 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.
- **For more information contact The Neighborhood Assistance Program at nap@dss.virginia.gov.**

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