

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

To be used for all **Business** donations of cash, stock, merchandise, real estate or rent/lease of the organization's facility made between July 1, 2017 and June 30, 2018  
(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 or 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:	
2. Contact Person: (Full Name)	___ Mr.    ___ Ms.    ___ Mrs.    ___ Dr. (check one)
3. Mailing Address: Street: City, State, Zip:	
4. Telephone Number With Area Code:	
5. Fed. I.D.# or SSN # if a Sole Proprietor:	<b>A Sole Proprietor must use a SSN #:</b>
6. Business Type: (Refer to instructions on back )	
7. Business Structure:	___ Corporation    ___ S-Corp    ___ LLC    ___ LP    ___ LLP    ___ PLC    ___ PLLC    ___ PC ___ PA    Partnership    Sole Proprietor ( <b>Sole Proprietor must file IRS Schedule C or F</b> )
8. Donation Type:	___ Cash    ___ Stock    ___ Merchandise    ___ Real Estate ___ Rent/Lease of the organization's facility
<b>Each donation type requires a separate CNF and each form must meet the minimum \$616 donation requirement.</b>	
<b>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 NAP organization. Exception for vehicles. (Refer to instructions on back).</b>	
9. Date(s) of donation:	Beginning Date: (mm/dd/yyyy) Ending Date: (mm/dd/yyyy) <b>If multiple donations are attached, enter the beginning and ending date.</b>
10. Value of donation:	\$ <b>The minimum donation value must be at least \$616.</b>
11. Percent of Tax Credit offered:	___ % <b>The maximum allowable tax credit equals 65%.</b>
<b>The donor must complete a Tax Credit Percentage Agreement form if accepting a tax credit for less than 65 percent of the value of the donation.</b>	
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 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. 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 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.

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 A (CNF-A)

Use for all business donations of cash, stock, merchandise, real estate, or rent/lease of the NAP organization's facility made between July 1, 2017 and June 30, 2018

## Instructions

### PART I PLEASE PRINT LEGIBLY.

Items 1-4: Enter the exact name of the business firm which made the donation, name of contact person at the business, mailing address and phone number of business.

Item 5: Enter the Federal ID # of business. Use the social security number for a sole proprietor.

Item 6: Enter one type 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 7: Enter the business structure. All pass-through business entities must complete Form PTE Virginia pass-Through Credit Allocation (after receipt of tax credit certificate) and send to the Virginia Department of Taxation.

Item 8: Check (✓) one donation type. Each donation type requires a separate CNF and must meet the minimum \$616 donation value.

Item 9: 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.**

Item 10: Enter the value of the 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. The value for a donated vehicle per the Code of Virginia is the actual business cost. Refer to the Business Donor Fact Sheet for more information.

For Rent/Lease of Organization's Facility: The value assigned for donated rent or lease of property cannot 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.

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 Percentage Agreement 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.*

**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) 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.
- 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.**