Virginia Department of Social Services

**NEIGHBORHOOD ASSISTANCE PROGRAM**

July 1, 2023 – June 30, 2024

CONTRIBUTION NOTIFICATION FORM B **(CNF-B)**

For Use by Medical Professional providing certain Health Care Services to a NAP Organization with an onsite health care clinic

SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

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

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| --- | --- |
| 1. Tax ID #: *(Provide only one SSN)* | SSN: |
| 2. Business name of Donor Providing Services:  **List business name as donor’s first name - last name, Title)** Refer to the instruction on back |  |
| 3. Type of Business: Select one: | **[Physician/Dentist – Medical Personnel] [Therapist, Counselor or Social Worker]** |
| 4. Business Structure: | **N/A** |
| 5. Name of Donor *Provide the legal name of the donor associated with the Tax ID #)* | Mr. Ms. Mrs. Dr. (check one) |
| 6. Mailing Address: Street, City, State, Zip: | \_\_\_ |
| 7. Telephone Number with Area Code: |  |
| 8. Type of Donation | **Health Care Services** |
| 9. Type of Medical Professional: | Refer to the instructions on the back of the form. |
| 10. Services Donated at: | Clinic Office  Other  If other, please specify where services were donated. |
| 11. Date(s) of Donated Health Care Services:  **Dates to be completed by the NAP organization.** | **A separate CNF must be completed for donations made between July 1 and December 31 or January 1 and June 30. The minimum donation requirement of $616 must be met for each six-month period.**  First Date of Donated Services: (mm/dd/yyyy)    Last Date of Donated Services: (mm/dd/yyyy)  If multiple dates of services are donated, enter the first and last date of donation. |
| 12. Value of Donated Services: | $  The minimum donation value must be at least $616. |
| The value of donated services cannot exceed the lesser of the reasonable cost for similar services from other providers or $125 per hour.  The Services Contribution Data Sheet must be submitted as supporting documentation. | |
| 13. Percent of Tax Credit Offered: | %  The maximum allowable tax credit equals 65%. |
| The donor must complete a Tax Credit Percentage Agreement form if accepting tax credits 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 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. 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 approved NAP organization to complete Part III. A tax credit certificate will be mailed to you from the approved NAP organization.  Date Signature of Donor |

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

|  |  |  |  |
| --- | --- | --- | --- |
| I have reviewed and I certify this CNF is complete in its entirety and the supporting documentation is complete and accurate. I also certify that health care professional listed above has made the donation to this organization and I have attached 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 the Certificate of Approval | | |  |
| **\_\_\_**  Mailing Address: (Street, City, State, Zip Code) | | | Telephone Number (Include Area Code) |
| Date (mm/dd/yyyy) | Name and Title of NAP Designee | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Signature | |

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

**For Use by Medical Professional Providing Certain Health Care Services for a NAP organization with an onsite health care**

**Specific Instructions:**

**PART I PLEASE PRINT LEGIBLY.**

Item 1: Enter the Tax ID number of the medical professional.

Item 2: Enter business name as donor’s first name, middle initial, last name, Title (ie: John I. Smith, MD)

Item 3: [Physician – Medical Personnel] or [Therapist, Counselor or Social Worker] is the type of business.

Item 4: Business Structure – N/A

Item 5: Enter the legal name of the donor as first name, middle initial, last name (ie John I. Smith)

Items 6-7: Enter the mailing address and telephone number.

Item 8: Health Care Services is the type of donation.

Item 9: 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. Tax c**redits are limited to the above mentioned medical professionals.**

Item 10: Check (√) location for donated services. If not at a clinic or doctor’s office, please specify where services occurred.

Item 11: Enter the actual date or dates over which the health care services were donated. 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 $616 must be met for each six-month period.

Item 12: Enter the value of the 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.

Item 13: Enter the percent of tax credit offered to the donor. A donor must agree, in writing, to accept tax credits for less than 65 percent of the value of the donation. The donor must complete a Tax Credit Percentage Agreement form if accepting tax credits 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. 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.

● 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.