

INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM – H (CNF-H)

For Use by a pharmacist, mediator or physician specialist providing services between July 1, 2018 and June 30, 2019

Instructions:

PART I PLEASE PRINT LEGIBLY.

Items 1-3: Enter the name of pharmacist, mediator or physician specialist who made the donation, telephone number and mailing address.

Item 4: Enter the Social Security number of the donor.

Item 5: Enter the type of professional – **Pharmacist, Mediator or Physician Specialist.**

Item 6: Enter the actual date or dates over which the 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 7: Enter the value of the donation:

As provided in the Code of Virginia, the value of such donated services rendered by a pharmacist, mediator or physician specialist 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 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 8: Enter the percent of tax credit offered to the donor. 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 certifications. Return the CNF with supporting documentation to the NAP organization.

General:

- Donations of pharmaceutical services must be made to a 501(c) (3) clinic at the direction of a NAP organization.
- Donations of mediation services must be made at the direction of a NAP organization that provides court referred mediation services.
- Donations of physician specialists services must be made to patients who are referred from a NAP organization whose sole purpose is providing specialty medical referral services.
- All donations must be made 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 a copy of the Services Contribution Data Sheet for the donated services and submit it with the CNF-H. The Certification 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

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