

Neighborhood Assistance Program (NAP)

Department of Social Services

Eligibility Requirements

Eligibility Requirements

- **§ 58.1-439.20 of the Code of Virginia** *“In order for a proposal to be approved, the applicant neighborhood organization and any of its affiliates shall meet the requirements of the application regulations or guidelines.”*
- *“Affiliate” means with respect to any person, any other person directly or indirectly controlling, controlled by, or under common control with such person. For purposes of this definition, “control” (including controlled by and under common control with) shall mean the power, directly or indirectly, to direct or cause the direction of the management and policies of such person whether through ownership or voting securities or by contract or otherwise.*
- Be exempt from income taxation under the provisions of § § 501(c) (3) and 501(c) (4) IRS code of 1986.
- Must have been in operation providing neighborhood assistance for low-income persons for at least 12 months.
- Demonstrate at least 75 percent of total revenue received is expended to support their ongoing programs each year.
- Demonstrate at least 50 percent of the people served are low-income.
- Demonstrate at least 50 percent of the total revenue is used to provide services low-income persons.
- The audit, review or compilation must not contain any significant findings or areas of concern for the ongoing operation of the neighborhood organization.

Application Process

- The application will be available to enter online beginning March 15 for the program period that will begin July 1st.
- An application webinar will be held in March to review the application process, provide a brief explanation of the program and to respond to questions relating to applying for the program.
- A Measurable Outcomes report will be required at the end of each fiscal year for organizations receiving an allocation of NAP tax credits.

A completed online NAP application including the additional attachments must be received by the first business day of May each year, with the exception of the audit, review or compilation. The Code of Virginia allows an organization to submit the audit, review or compilation within the 30-day period immediately following the application deadline. The audit, review or compilation will be accepted by email after the application deadline has passed.

NAP Application Documents:

- Profile
- Description, Mission Statement
- Program’s Goals & Objectives
- Localities Served
- Certification of Income Levels Served
- Income Levels Served
- Adjustment to Audited Numbers, complete if applicable

NAP Application Attachments:

- A copy of the organization’s 501(c)(3) (4) status documentation
- A copy of the most recent year ended audit, review or compilation **prepared by an outside independent CPA.**
 - ✓ An audit or review is required if the organization’s revenue (including the value of all donations) is in excess of 100,000.
 - ✓ A compilation (detailed financial statements) is required if the organization’s revenue is \$100,000 or less.
- A copy of the organization’s most recent year ended federal form 990
- A copy of the annual renewal form (Virginia Registration Statement for a Charitable Organization) filed with the Department of Agriculture and Consumer Services, Division of Consumer Affairs (VDACS) or a copy of your letter of exemption
- A copy of the organization’s brochure, pamphlet or flyer detailing their programs.

Required Affiliate Attachment Documents Affiliate documents will be required if the applicant organization’s audit’ review or compilation lists an affiliate. The affiliate attachments will be accepted by email after the application deadline has passed.

- Profile Page
- Description, Mission Statement
- Adjustment to Audited Numbers, if applicable
- A copy of the affiliate’s most recent year ended audit, review or compilation.
- A copy of the affiliate’s federal form 990
- If you have any questions, please contact NAP staff at nap@dss.virginia.gov.