

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 clinic between July 1, 2018 and June 30, 2019

Specific Instructions:

PART I PLEASE PRINT LEGIBLY.

Items 1-3: Enter the name of the donor, phone number and mailing address.

Item 4: Enter the Social Security number of medical professional.

Item 5: 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. **Credits are limited to the above mentioned medical professionals.**

Item 6: Check (✓) location for donated services. If not at a clinic or doctor's office, please specify where services occurred.

Item 7: 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 8: 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 9: 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 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.
- For more information contact the NAP office at nap@dss.virginia.gov

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