

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

To be used for all donations from an **Individual** or a **Trust** made between July 1, 2018 and June 30, 2019  
(SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

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

1. Is the donation from a Trust?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Name of Trust, if applicable:	
3. Name of Individual donor or Trustee of Trust (Use One Name Only)	<input type="checkbox"/> Mr. <input type="checkbox"/> Ms. <input type="checkbox"/> Mrs. <input type="checkbox"/> Dr. (check one)
4. Telephone Number With Area Code:	
5. Mailing Address: Street: City, State, Zip:	
6. SSN # or Fed. I.D. #:	<b>Use Fed. I.D. for Trust, if applicable</b>
7. Type of Donation for an Individual:	<input type="checkbox"/> Cash <input type="checkbox"/> Marketable Securities
<b>Each donation type requires a separate CNF and each form must meet the minimum requirement of \$500. The maximum allowable donation value for NAP tax credits is \$125,000, per individual, per taxable year.</b>	
8. Type of Donation for a Trust:	<input type="checkbox"/> Cash <input type="checkbox"/> Stock <input type="checkbox"/> Merchandise <input type="checkbox"/> Real Estate <input type="checkbox"/> Rent/Lease of the Organization's Facility
<b>Each donation type requires a separate CNF and each form must meet the minimum requirement of \$616.</b>	
9. Date(s) of donation:	First Donation Date: (mm/dd/yyyy) _____ Last Donation Date: (mm/dd/yyyy) _____ <b>If multiple donations are attached, enter the first and last date of donation.</b>
<b>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 \$500 for an individual or \$616 for a trust must be met for each six-month period.</b>	
10. Value of donation: (minus any goods or services received in return for the donation)	\$ _____ <b>The minimum donation value must be at least \$500 for an individual or \$616 for a trust.</b> <b>Individual Donor</b> If you have previously received or requested NAP tax credits from DSS or DOE this tax year, enter the total value of NAP tax credits received or requested. Enter "0" if you have not received any tax credits this tax year. \$ _____
11. Percent of Tax Credit offered:	<u>50</u> % <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 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 Donor

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

I certify that the above individual or trust has made the donation indicated above to this organization and I have documentation supporting 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.

**Waynesboro Area Refuge Ministry, Inc.**

Organization Name as listed on Approval Letter

**1035 Fairfax Avenue, Waynesboro, VA 22980**

Mailing Address: (Street, City, State, Zip Code)

**Debra M. Freeman-Belle, Executive Director**

\_\_\_\_\_  
Date (mm/dd/yyyy)

\_\_\_\_\_  
Name and Title of NAP Designee

Project ID # as listed on Approval Letter

**540-324-8166**

Phone Number (Include Area Code)

\_\_\_\_\_  
Signature

# INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM E (CNF-E)

Use for all donations from individuals or a trust made between July 1, 2018 and June 30, 2019.

**PLEASE PRINT LEGIBLY.**

Individual Donations	Trust Donations
<p><b>Donation value must be at least \$500</b></p> <p>Item 1: Check (✓) No, if the name on the supporting documentation is listed as an individual.</p> <p>Items 3-5: Enter the Name of the individual who made the donation, phone number and mailing address. Please circle or underline appropriate title – Mr./Ms./Mrs./Dr. <b>Use one name only.</b></p> <p>Item 6: Enter the Social Security of the donor. The Social Security # is required for tax purposes.</p> <p>Item 7: Check (✓) one donation type. Each donation type requires a separate CNF and must meet the \$500 minimum requirement.</p> <p>Item 9: Enter the actual date or dates (first and last) over which donation was given. The minimum \$500 donation must be met between July 1 and December 31 or between January 1 and June 30 to qualify for an individual NAP tax credit.</p> <p>Item 10: No tax credit will be issued for a donation of less than \$500. An individual donor may be eligible to receive a NAP tax credit for a donation value up to \$125,000, per taxable year. Only cash or marketable securities are eligible for individual NAP tax credits.</p> <p>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. <i>The written agreement must be submitted to the Virginia Department of Social Services.</i></p> <p><b>Part II:</b> Sign and date the certification. Return the CNF to the NAP organization.</p>	<p><b>Donation value must be at least \$616</b></p> <p>Item 1: Check (✓) Yes, if the name on the supporting document is listed as a trust.</p> <p>Items 2-5: Enter the Name of the Trust, name of the trustee, phone number and mailing address.</p> <p>Item 6: Enter the Federal ID # (if applicable) or Social Security # used for the Trust.</p> <p>Item 8: Check (✓) one type of donation. Each donation type requires a separate CNF and must meet the \$616 minimum requirement.</p> <p>Item 9: Enter the actual date or dates (first and last) over which donation was given. The minimum \$616 donation must be met between July 1 and December 31 or between January 1 and June 30 to qualify for a NAP tax credit.</p> <p>Item 10: Enter the value of the donation. No tax credit will be issued for a donation of less than \$616.</p> <p>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. <i>The written agreement must be submitted to the Virginia Department of Social Services.</i></p> <p><b>Part II:</b> Sign and date the certification. Return the CNF to the NAP organization.</p> <p>Trust donations must follow all business donation guidelines for the Neighborhood Assistance Program.</p>

**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.
- The NAP organization must attach a copy of the check for a cash donation or a copy of the letter from the brokerage firm certifying the value of marketable securities and submit it with the CNF-E. Retain a copy of all documentation in your files. Failure to do so may result in a donor's loss of the tax credit.
- 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.
- For more information contact The Neighborhood Assistance Program at [nap@dss.virginia.gov](mailto:nap@dss.virginia.gov).

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