



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

Use for all donations from individuals or a trust

**PART I PLEASE PRINT LEGIBLY.**

Individual Donor	Trust Donor
<p><b>Donation value must be at least \$500</b></p> <p>Item 1: Enter the Tax ID number of the donor. The Tax ID number is required for income tax purposes.</p> <p>Item 2: Select (No), if the name on the supporting documentation is listed as an individual.</p> <p>Items 5-7: Enter the legal name of the individual who made the donation, mailing address and telephone number. Select the appropriate title (Mr./Ms./Mrs./Dr.)</p> <p>Item 8: Select one donation type. Each donation type requires a separate CNF-E and must meet the \$500 minimum requirement.</p> <p>Item 10: 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 credits.</p>	<p><b>Donation value must be at least \$616</b></p> <p>Item 1: Enter the Tax ID number of the trust. Use Fed. I.D. for Trust, if applicable.</p> <p>Item 2: Select (Yes), if the name on the supporting documentation is listed as a trust.</p> <p>Items 3-4: Enter the legal name of the trust and name of the trustee</p> <p>Items 6-7: Enter the mailing address and telephone number.</p> <p>Item 9: Select one donation type. Each donation type requires a separate CNF-E and must meet the \$616 minimum requirement.</p> <p>Item 10: 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 credits.</p> <p>Trust donations must follow all business donation guidelines for the Neighborhood Assistance Program.</p>
<p>Item 11-12: Enter the value of the donation minus any goods or services received. The reported value of the donation must be net of any goods or services received. If the organization provided the donor any goods or services in return for the amount received, the Fair Market Value (FMV) of the goods or services provided to the donor, including any items purchased through an auction, must be deducted from the total amount received by the organization.</p> <p>✓ Example: A donor purchases an item, with a FMV of \$3,000, during a silent auction event for \$3,600. The value of the donation that is eligible for tax credits is \$600. The organization must attach documentation that shows the FMV of the item, amount of proceeds received, and the date the auction item was sold and the proceeds were received.</p> <p>✓ The minimum donation value must be at least \$500, but no more than \$125,000 in a taxable year for an individual or \$616 for a trust.</p> <p>Item 13: Enter the percent of tax credit offered: 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. <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>	

- 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/stock and submit the information with the CNF-E. Documentation must also be provided to support a donation of merchandise, real estate or rent/lease of a NAP organization's facility. 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.**