Virginia Department of Social Services **NEIGHBORHOOD ASSISTANCE PROGRAM July 1, 2022 – June 30, 2023** CONTRIBUTION NOTIFICATION FORM E (CNF-E)

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

1. Tax ID # (Provide only one SSN or EIN): Enter SSN or EIN in the column to the right.	SSN: Enter EIN: Use Fed. I.D. for Trust, if applicable			
2. Is the donation from a Trust?	YesNo			
3. Name of Trust, if applicable:				
4. Name of Trustee, if applicable: (use one name only)	MrMsMrsDr. (check one)			
 Name of Individual: (Provide the legal name of the donor associated with Tax ID # if the name is not listed above): 	MrMsMrsDr. (check one)			
6. Mailing Address:	Street:			
0. Maining Address.	City, State, Zip:			
7. Telephone Number with Area Code:				
8. Type of Donation for an Individual :	Cash Marketable Securities			
Each donation type requires a separate CNF and each for	orm must meet the minimum requirement of \$500.			
	MerchandiseReal EstateStockCash			
9. Type of Donation for a Trust :	Rent/Lease of the Organization's Facility			
Each donation type requires a separate CNF and each fe				
	A separate CNF must be completed for donations made between July 1 and December 31 or January 1 and June 30.			
 Date(s) of Donation: Dates to be completed by the NAP organization: 	First Donation – <u>Date received by NAP organization</u> : (mm/dd/yyyy)			
	Last Donation - <u>Dated received by NAP organization</u> : (mm/dd/yyyy) If multiple donations are attached, enter the last date of donation.			
11. Value of Donation: (minus any goods or services received in return for the donation)	\$ 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.			
12. If line 11, is less than the amount listed on the check, charge, etc. enter the FMV of any goods or services that were received.	\$			
13. Percent of Tax Credit offered:	% The maximum allowable tax credit equals 65%.			
	ement form if accepting tax credits for less than 65 percent of the value of the			
donation. 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 NAP organization.				
Date Signature of Donor				
PART III: TO BE COMPLETED BY THE NAP ORGANI. I certify that the above individual or trust has made the donat	ZATION (TYPE or PRINT ONLY) ion indicated above to this organization and I have documentation supporting the			
	ubject to penalties prescribed by the Virginia Departments of Taxation and Social			
To be completed if the donation was made using a third-party payment processing company.				
Is the organization responsible for covering the third-party administrative fee? Yes No				
If "no" is selected, deduct the administrative fee from the donation amount and enter the reduced amount on item #11 above. The tax credit certificate will reflect the donation amount minus the administrative fee. The minimum donation amount must be met after deducting the fee.				
Organization Name as listed on the Certificate of Approval	Telephone Number (Include Area Code)			
Date (mm/dd/yyyy) Name and Title of NAP Des	ignee Signature			

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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		
Donation value must be at least \$500		Donation value must be at least \$616		
Enter the Tax ID number of the donor. The Tax ID number is required for income tax purposes.	ltem	1:	Enter the Tax ID number of the trust. Use Fed. I.D. for Trust, if applicable.	
Select (No), if the name on the supporting documentation is listed as an individual.	ltem	2:	Select (Yes), if the name on the supporting documentation is listed as a trust.	
Items 5-7: Enter the legal name of the individual who made the donation, mailing address and telephone		3-4:	Enter the legal name of the trust and name of the trustee	
(Mr./Ms./Mrs./Dr.)	Items	6-7:	Enter the mailing address and telephone number.	
Select one donation type. Each donation type requires a separate CNF-E and must meet the \$500 minimum requirement.	ltem	9:	Select one donation type. Each donation type requires a separate CNF-E and must meet the \$616 minimum requirement.	
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.	Item	10:	Enter the actual date or dates (first and last) over which donation was given. The minimum \$616 donation mus be met between July 1 and December 31 or between January 1 and June 30 to qualify for a NAP tax credits.	
	Trust donations must follow all business donation guidelines for the Neighborhood Assistance Program.			
 any goods or services received. If the organization preceived, the Fair Market Value (FMV) of the goods of through an auction, must be deducted from the total ✓ Example: A donor purchases an item, with a FMV of that is eligible for tax credits is \$600. The organization 	provideo or servio amount \$3,000 on must	the do ces pro receive during attach o	onor any goods or services in return for the amount vided to the donor, including any items purchased ed by the organization. a silent auction event for \$3,600. The value of the donation documentation that shows the FMV of the item, amount of	
•				
value of the donation. The donor must complete a T	ax Cred	it Perc	entage Agreement form if accepting tax credits for less	
	 alue must be at least \$500 Enter the Tax ID number of the donor. The Tax ID number is required for income tax purposes. Select (No), if the name on the supporting documentation is listed as an individual. Enter the legal name of the individual who made the donation, mailing address and telephone number. Select the appropriate title (Mr./Ms./Mrs./Dr.) Select one donation type. Each donation type requires a separate CNF-E and must meet the \$500 minimum requirement. 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. Enter the value of the donation minus any goods or sany goods or services received. If the organization preceived, the Fair Market Value (FMV) of the goods of through an auction, must be deducted from the total ✓ Example: A donor purchases an item, with a FMV of that is eligible for tax credits is \$600. The organization proceeds received, and the date the auction item was ynoceds received, and the date the auction item was proceeds received, and the date the auction item was proceeds received, and the date the auction item was proceeds received, and the date the auction item was proceeds received of the donation value must be at least \$500, trust. 	alue must be at least \$500DonatEnter the Tax ID number of the donor. The Tax ID number is required for income tax purposes.ItemSelect (No), if the name on the supporting documentation is listed as an individual.ItemEnter the legal name of the individual who made the donation, mailing address and telephone number. Select the appropriate title (Mr./Ms./Mrs./Dr.)ItemsSelect one donation type. Each donation type requires a separate CNF-E and must meet the \$500 minimum requirement.ItemEnter 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.ItemEnter the value of the donation minus any goods or services any goods or services received. If the organization provided received, the Fair Market Value (FMV) of the goods or service through an auction, must be deducted from the total amount< Example: A donor purchases an item, with a FMV of \$3,000, that is eligible for tax credits is \$600. The organization must proceeds received, and the date the auction item was sold at < The minimum donation value must be at least \$500, but no r trust.Enter the percent of tax credit offered: A donor must agree, value of the donation. The donor must complete a Tax Credit tha 65 percent of the value of the donation. The written agr	alue must be at least \$500Donation valueEnter the Tax ID number of the donor. The Tax ID number is required for income tax purposes.Item 1:Select (No), if the name on the supporting documentation is listed as an individual.Item 2:Enter the legal name of the individual who made the donation, mailing address and telephone number. Select the appropriate title (Mr./Ms./Mrs./Dr.)Items 3-4:Select one donation type. Each donation type requires a separate CNF-E and must meet the \$500 minimum requirement.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 credits.Item 10:Enter the value of the donation minus any goods or services receive any goods or services received. If the organization provided the do received, the Fair Market Value (FMV) of the goods or services receive (* Example: A donor purchases an item, with a FMV of \$3,000, during that is eligible for tax credits is \$600. The organization must attach or proceeds received, and the date the auction item was sold and the proceeds received, and the date the auction item was sold and the proceeds received, and the date the auction item was sold and the proceeds received, and the date the auction item was sold and the proceeds received, and the date the auction item was sold and the proceeds received, and the date the auction item was sold and the proceeds received, and the date the auction item was sold and the proceeds received, and the date the auction item was sold and the proceeds received and the date the donor must agree, in writ value of the donation. The donor must complete a Tax Credit Perc	

- 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 <u>nap@dss.virginia.gov</u>.

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