

**Contribution Notification Form (CNF)  
Reference Sheet**

FORM	TYPE OF DONATION	DOCUMENTATION REQUIRED TO BE SUBMITTED WITH THE ORIGINAL CNF
<b>Tax Credit Percentage Agreement Form</b>	<b>All donations types</b>	<ul style="list-style-type: none"> <li>➔ Tax Credit Percentage Agreement form if the donor is accepting tax credits for less than 65 percent of the value of the donation.</li> </ul>
<b>CNF-A</b>  <b>Business Donation</b>  <b>Sole Proprietor must use SSN #</b>	<b>Monetary</b> Business name listed on the check must match the name listed on the CNF, and the check must be payable to the NAP organization.	<ul style="list-style-type: none"> <li>➔ A copy of the check.</li> <li>➔ A copy of a receipt to demonstrate a credit card charge and the credit card authorization form, if applicable.</li> <li>➔ Payroll transaction records.</li> </ul>
	<b>Stock</b>	<ul style="list-style-type: none"> <li>➔ A copy of a letter or statement from the brokerage firm or bank listing the name of the donor, type of stock, number of shares, the value, the name of the NAP organization and date of transfer.</li> </ul> <p><b>Note: The value of stock is the fair market value (the number of shares times the average of the high and low prices, or the mean price per share) on the date of transfer to the NAP organization.</b></p>
	<b>Motor Vehicle donated by a dealership</b> The contribution amount is based on IRS regulations for donated inventory ( <b>actual business cost</b> ).	<ul style="list-style-type: none"> <li>➔ A copy of the dealer invoice listing actual business cost.</li> <li>➔ A copy of the Bill of Sale showing the donation was made to the NAP organization.</li> <li>➔ <u>Certification of Donation Value Form</u> must be completed by the business verifying the value is the actual business cost.</li> <li>➔ A copy of the title showing the transfer to the NAP organization after the vehicle has been registered with the Department of Motor Vehicles (DMV).</li> </ul>
	<b>Motor Vehicle donated by another company to be used by the NAP organization</b> If the vehicle has been fully expensed/depreciated, the contribution value is zero (\$0) and not eligible for NAP tax credits. If partially expensed, the remaining value is used as the donation amount.	<ul style="list-style-type: none"> <li>➔ A copy of the title or registration showing the vehicle was owned by the donor business.</li> <li>➔ A copy of the title showing the transfer to the NAP organization after the vehicle has been registered with the DMV.</li> <li>➔ <u>Certification of Donation Value Form</u> must be completed by the business verifying the value is the actual/remaining business cost.</li> </ul>
	<b>Other Merchandise/Goods to be used by the NAP organization</b> (Excludes vehicles – see above references for donated vehicles) (Tangible Items)  If the item has been fully expensed/depreciated, the contribution value is zero (\$0) and not eligible for NAP tax credits. If partially expensed, the remaining value is used as the donation amount.	<ul style="list-style-type: none"> <li>➔ A copy of an invoice or a written statement on company letterhead from the donating business listing each item donated; the value of each item based on IRS guidelines for donated inventory (actual business cost); and the date the donation occurred.</li> <li>➔ <u>Certification of Donation Value Form</u> must be completed by the business verifying the value is the actual/remaining business cost.</li> </ul>
	<b>Other Merchandise/Goods to be sold, auctioned or raffled</b> (Excludes vehicles – see above references for donated vehicles)  If the item has been fully expensed/depreciated, the contribution value is zero (\$0) and not eligible for NAP tax credits. If partially expensed, the value is the <b>lesser</b> of remaining business cost or the proceeds received by the approved organization.  The date proceeds are received must be used as the date of donation.	<ul style="list-style-type: none"> <li>➔ A copy of an invoice or a written statement on company letterhead from the donating business listing each item donated; the value of each item based on IRS guidelines for donated inventory (actual business cost); and the date the donation occurred.</li> <li>➔ <u>Certification of Donation Value Form</u> must be completed by the business verifying the value is the actual/remaining business cost.</li> <li>➔ <u>Certification of Proceeds Received Form</u> must be completed by the approved NAP organization verifying the amount of proceeds received.</li> </ul>
	<b>Real Estate</b>	<ul style="list-style-type: none"> <li>➔ A copy of a current appraisal of the property by a licensed appraiser (within the past six months).</li> <li>➔ A copy of the recorded Deed of Transfer showing the date of donation to the NAP organization.</li> </ul>

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	<p><b>Rent/Lease Facility of the Organization's Facility</b></p>	<p>➔ A copy of the Rent/Lease agreement between the property owner and the NAP organization, listing the donation dates and monthly rental rate by square footage based on comparable rate of similar space.</p> <p><b>Note: The donation must be for a minimum of six months; July – December or January to June.</b></p>
<p><b>CNF-B</b></p>	<p><b>Health Care Professionals providing qualifying health care services for a NAP approved clinic</b></p> <p><i>Does your organization operate an onsite Health Care Clinic?</i></p> <p><b>If YES</b> - Complete CNF-B</p> <p><b>If NO</b> - DO NOT USE CNF-B</p> <p>Refer to the instructions on the back of the CNF-B and Donor Fact Sheet for guidelines on qualifying health care professional services.</p>	<p>➔ A copy of the <u>Services Contribution Data Sheet for Medical Professional Services</u> or a spreadsheet listing the name of the individual providing the service, type of service provided, job title, dates of donation, hourly rate, total hours worked, and total value for services.</p> <p>➔ The Certification by Medical Professional on the Services Contribution Data Sheet must be signed by the donor and attached to each spreadsheet.</p> <p><b>Note: A separate form must be completed for donations made between July 1 and December 31 or January 1 and June 30. The minimum donation requirement of \$616 must be met for each six-month period.</b></p>
<p><b>CNF-H</b></p>	<p><b>Pharmacist</b> Providing qualifying pharmaceutical services to a 501(c) (3) free clinic at the direction of a NAP organization.</p> <p><b>Physician Specialist</b> Providing specialty medical services to patients who are referred from a NAP organization whose sole purpose is providing specialty medical referral services to patients of participating clinics or federally qualified health centers regardless of where the specialty medical services are delivered.</p> <p><b>Mediator</b> Providing services at the direction of a NAP organization that provides court referred mediation services.</p> <p>Refer to the instructions on the back of the CNF-H and Donor Fact Sheet for guidelines on qualifying pharmaceutical, physician specialist, or mediation services.</p>	<p>➔ A copy of the <u>Services Contribution Data Sheet for Pharmaceutical Services or Physician Specialist Services</u> or a spreadsheet listing the name of the individual providing the service, name, address and telephone number of the clinic where services were provided, dates of donation, hourly rate, total hours worked, and total value for services.</p> <p>➔ A copy of the <u>Services Contribution Data Sheet for Mediation Services</u> or spreadsheet listing the name of the individual providing the service, type of service provided, job title, dates of donation, hourly rate, total hours worked, and total value for services.</p> <p>➔ The Certification on the Services Contribution Data Sheet must be signed by the donor and attached to each spreadsheet.</p> <p><b>Note: A separate form must be completed for donations made between July 1 and December 31 or January 1 and June 30. The minimum donation requirement of \$616 must be met for each six-month period.</b></p>
<p><b>CNF-C</b></p>	<p><b>Professional Services</b></p> <p>Refer to the instructions on the back of the CNF-C and Donor Fact Sheet for guidelines on qualifying professional services.</p>	<p>➔ A copy of the <u>Services Contribution Data Sheet for Professional Services</u> or spreadsheet listing the business name, contact person, job title of the individual providing the service, type of service provided, dates of donation, hourly rate, total hours worked and total value for services.</p> <p>➔ The Certification by Business Donor on the Services Contribution Data Sheet must be signed by the donor and attached to each spreadsheet.</p>

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CNF-D	<p><b>Contracting Services</b></p> <p>Refer to the instructions on the back of the CNF-D and Donor Fact Sheet for guidelines on qualifying contracting services.</p>	<ul style="list-style-type: none"> <li>➔ A copy of the <u>Services Contribution Data Sheet for Contracting Services</u> or spreadsheet listing the business name, contact person, job title of the individual providing the service, type of service provided, dates of donation, hourly rate, total hours worked and total value for services.</li> <li>➔ The Certification by Business Donor on the Services Contribution Data Sheet must be signed by the donor and attached to each spreadsheet.</li> </ul>
CNF-E	<p><b>Monetary</b></p> <p><b>Marketable Securities/Stock</b></p> <p><b>Individual or Trust</b> The name listed on the check must match the name listed on the CNF, and the check must be payable to the NAP organization.</p> <p><b>NOTE:</b> A separate form must be completed for donations made between July 1 and December 31 or 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.</p>	<ul style="list-style-type: none"> <li>➔ A copy of the check.</li> <li>➔ A copy of a receipt to demonstrate a credit card charge and the credit card authorization form, if applicable.</li> <li>➔ Payroll transaction records.</li> <li>➔ A copy of a letter or statement from the brokerage firm or bank listing the name of the donor, type of marketable securities (stock), number of shares, the value, the name of the NAP organization and the date of transfer.</li> <li>➔ Trust donations of merchandise, real estate, or rent lease of the NAP organization's facility must provide supporting documentation as listed for a business donation.</li> </ul> <p><b>Note: The value of marketable securities (stock) is the fair market value (the number of shares times the average of the high and low prices, or the mean price per share) on the date of transfer to the NAP organization.</b></p>