

INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM E (CNF-E)

Use for all donations from individuals or a trust made between July 1, 2017 and June 30, 2018.

PLEASE PRINT LEGIBLY.

Individual Donations	Trust Donations
<p>Donation value must be at least \$500</p> <p>Item 1: Check (✓) No, if donation is from an Individual</p> <p>Items 3-5: Enter the Name of the individual who made the donation, mailing address and phone number. Please circle or underline appropriate title – Mr./Ms./Mrs./Dr. Use one name only.</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 (beginning and ending) 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>Part II: Sign and date the certification. Return the CNF to the NAP organization.</p>	<p>Donation value must be at least \$616</p> <p>Item 1: Check (✓) Yes, if donation is from a Trust</p> <p>Items 2-5: Enter the Name of the Trust, name of the trustee, mailing address and phone number</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 (beginning and ending) 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>Part II: 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> <p>Form-PTE Virginia Pass-Through Credit Allocation will be mailed to you with your NAP Tax Credit Certificate. Complete Form-PTE and mail the form and a copy of the tax credit certificate to the Virginia Department of Taxation.</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.

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