

NEIGHBORHOOD ASSISTANCE PROGRAM

CONTRIBUTION NOTIFICATION FORM A (CNF-A)

Required for all donations of cash, stock, merchandise, real estate or rent/lease of facility
made between July 1, 2010 and June 30, 2011
(SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

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 and bargain sales are not allowable for NAP tax credits.

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

<p>1. _____ Name of Donating Business</p> <p>2. (Mr./Mrs./Ms./Dr.) _____ (Circle One) Contact Person (Full Name)</p> <p>3. _____ Business Address</p> <p>_____ City, State, Zip Code</p> <p>_____ Telephone Number With Area Code</p> <p>4. Fed. I.D.#/SSN # _____ (Sole Proprietor must use SSN #)</p> <p>5. Business code _____ (Refer to instructions)</p>	<p>6. Type of business: Corp. ___ *Sub S___ *Partnership___ *LLP ___ *LLC ___ *PLC ___ *PC ___ Sole Proprietor _____ (*Pass-through business entities must complete Form PTE and send to Dept. of Taxation). Refer to instructions</p> <p>7. Donation Type: *Check ___ *Stock ___ *Merchandise___ *Real Estate___ *Rent/Leased Facility___</p> <p>8. Date of donation: ___ / ___ / ___ to ___ / ___ / ___ (Actual date of donation / Beginning to ending date)</p> <p>9. Value of donation: \$ _____ \$1,000 Minimum Donation (*Attach Required Supporting Documentation)</p> <p>The value of merchandise donated to be sold, auctioned or raffled is the <u>lesser</u> of the actual book cost of the item or the proceeds received by the approved organization. Exception for vehicles.</p> <p>Refer to instructions on back of this form.</p>
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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. The value of the tax credit is 40% of the donation's value.

PART II CERTIFICATION BY DONOR

I certify that the value of the donation was determined in accordance with IRS standards or the exceptions listed in the instructions. I also 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. Please sign, date, and return this form to the NAP organization for completion. A tax credit certificate will be mailed to you from the Department of Social Services.

_____ Date _____ Signature of Business Designee

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

I certify that the above business has made the donation indicated above to this organization and I have documentation supporting the value of 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.

Add a check mark if the above donation qualified as a written pledge that was submitted with your NAP application. ()

1. _____ 2. Project I.D. #: _____
(Organization Name as listed on Approval Certificate) (See Organization Approval Certificate)

3. Organization Address: _____ Phone #: _____
(Street, City, State, Zip Code) (Include Area Code)

4. Neighborhood Assistance Organization Approval Year: 07 / 01 / 2010 - 06 / 30 / 2011

_____ Date _____ Signature of Neighborhood Assistance Organization Designee

INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM A (CNF-A)

Use for all donations of cash, stock, merchandise, real estate, or rent/lease of facility made by a business between July 1, 2010 and June 30, 2011.

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) and bargain sales are not allowable for NAP donations.
- 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.
- The NAP organization must attach copies of supporting documentation (see Reference Sheet) for all donations. Retain copies of all donor documentation in your files. Failure to do so may result in a donor's loss of the tax credit.

Specific Instructions:

PART I

Items 1-3: Exact name of business firm which made the donation, name of contact person at the business, mailing address and phone number of business.

Item 4: Federal ID # of business. (Sole Proprietor must use SSN #).

Item 5: Enter one code from the following list which best describes the business:

1-Insurance	2-Bank	3-Law Firm	4-Physician/Dentist	5-Construction	6-Grocery Store	7-Utility
8-Accountant	9-Clinicians	10-Furniture Sales	11-Hardware Store	12-Designer/Artist	13-Rental Property	14-Clothing/Fabric
15-Machinery/Equipment	16-Architect	17-Farmer	18-Car Dealer	19-Truck Hauler	20-Pharmacy	21-Other

Item 6: Check one describing the organization of the business. All pass-through business entities must complete Form PTE (after receipt of tax credit certificate) and send to the Virginia Department of Taxation.

Item 7: Check one type of donation. (Each type of donation requires a separate CNF and must meet the minimum \$1,000 donation value).

Item 8: Enter the actual date or dates (beginning and ending) over which donation was given. These dates must be within the same program approval year. **For merchandise sold, auctioned or raffled, the date the proceeds are received is the date of donation. (Refer to Donor Fact Sheet for donation of vehicles).**

Item 9: Enter value of donation. For checks, stock, merchandise (including inventory), and real estate **to be used by the approved organization**, the value of the donation is determined using IRS standards. The amount listed should normally be the same as used for federal tax purposes. (See IRS Publication 561 for additional information on determining value of donations).

Exceptions to IRS standards:

The value of merchandise donated to be **sold, auctioned or raffled** is the lesser of the actual book cost of the item or the proceeds received by the approved organization.

For Rent/Lease of Facility: The value assigned for donated rent or lease of property can not exceed the prevailing square footage rental charge for comparable property and must be agreed to by the donor and the NAP organization prior to the lease being signed. The NAP organization is responsible for obtaining documentation verifying reasonable costs for comparable property.

PART II Sign and date the certification(s). Return the CNF with supporting documentation to the NAP organization.

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