

NEIGHBORHOOD ASSISTANCE PROGRAM

CONTRIBUTION NOTIFICATION FORM C (CNF-C)

Required for all donations of **Professional Services** made between July 1, 2007 and June 30, 2008
(SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

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 _____ (See 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. Date of donation: _____ / _____ / _____ to _____ / _____ / _____ (Actual date of donation / Beginning to ending date)</p> <p>8. Type of Professional Service: _____ (See Instructions on Back of form and Donor Fact Sheet)</p> <p>9. Value of donation: \$ _____ \$1,000 Minimum Donation (Attach Required Supporting Documentation)</p> <p>Note: For professional services donated by the proprietor or a partner, the value shall not exceed the lesser of the reasonable cost for similar services from other providers or \$125 per hour. For services donated by a salaried employee of the business, the value is the salary (excludes fringes) that such employee was actually paid while rendering the service.</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.

PART II CERTIFICATION BY DONOR

I certify that the above information is accurate and describes a donation of professional services made to the Neighborhood Assistance Organization listed below. I also certify that the listed value of the donation does not exceed statutory limits. 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 ORGANIZATION (TYPE or PRINT ONLY)

I certify that the above business has made the donation indicated above to this organization, that I have documentation on the actual time donated, and the listed value of the donation does not exceed statutory limits. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services.

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 / 2007 - 06 / 30 / 2008

_____ Date _____ Signature of Neighborhood Assistance Organization Designee

INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM C (CNF-C)

Used for all donations of **Professional Services** provided between July 1, 2007 and June 30, 2008.

General:

- 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.
- Donations must be made with no strings attached.
- Discounting (partial donations) and bargain sales are not allowable for NAP donations.
- The NAP organization must attach a copy of the Services Contribution Data Sheet or spreadsheet listing the business name, contact person, job title of the individual providing the service, type of service provided, date(s) of donation, hourly rate, total hours worked, and total value for services and submit it with the CNF-C. The Certification by Business Donor (on the Services Contribution Data Sheet) must be signed by the donor and attached to each spreadsheet. Retain a copy of all 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:

2-Bank	3-Law Firm	4-Physician/Dentist	8-Accounting	16-Architect	20-Pharmacy	21-Other
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Item 6: Check one describing the organization status of the business. All pass-through entities must complete Form PTE (after receipt of tax credit certificate) and send to the Virginia Department of Taxation.

Item 7: Enter the actual date or dates over which the professional services were donated. Dates must be within the same program approval year.

Item 8: Enter type of donated professional service.
Note *** Eligible professional services are limited to: accounting, actuarial services, architecture, land surveying, law, dentistry, medicine, optometry, pharmacy, and professional engineer.

Item 9: Enter value of donation using the following methods:

For professional services rendered by the proprietor or a partner, the value shall not exceed the lesser of the reasonable cost for similar services from other providers or \$125 per hour.

For a salaried employee of a business firm, the value shall be equal to the salary (excludes fringes) that the employee was actually paid for the period of time the employee rendered professional services to the approved program.

PART II Sign and date the certifications. Return the CNF with supporting documentation to the NAP organization.

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