

INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM E (CNF-E)

Use for all **cash** or **marketable securities** donations from individuals made 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) or 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.
- NAP approved organization must retain a copy of the supporting documentation (see Reference Sheet) in their files, attach a copy of the check to the CNF-E, and mail to DSS. Failure to follow these guidelines may result in a donor's loss of the tax credit.

Specific Instructions:

PART I

- Items 1-2: Name of individual who made the donation, mailing address and phone number of individual. Please circle or underline appropriate title – Mr./Mrs./Ms./Dr. **Use one name only.**
- Item 3: Social Security # of donor is required for tax purposes.
- Item 4: Check one type of donation. Each type of donation requires a separate CNF and must meet the \$500 minimum requirement.
- Item 5: Enter the actual date or dates (beginning and ending) over which donation was given. The minimum \$500 cash 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.
- Item 6: No tax credit will be issued for a donation of less than \$500. A maximum of \$50,000 in tax credits per taxable year may be imposed on an individual or a married couple if all available credits are allocated to approved NAP organizations. The value of the tax credit is equal to 40% of the donation's value. Only cash or marketable securities are eligible for individual NAP tax credits. Merchandise/goods, services, real estate, etc. are not eligible.

PART II Sign and date the certification. Return the CNF to the NAP organization.

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