Virginia Department of Social Services

NEIGHBORHOOD ASSISTANCE PROGRAM

CONTRIBUTION NOTIFICATION FORM - H **(CNF-H)**

To be used by a **Pharmacist** providing pharmaceutical services to a 501(c) (3) clinic at the direction of an approved organization. **Mediator** providing services at the direction of an approved organization that provides court referred mediation services. **Physician Specialist** donating specialty medical services to patients who are referred from an approved organization whose sole purpose is providing specialty medical referral services. (Review the instructions on the back of the form before completing)

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

1. Tax ID # (Provide only one SSN #):	SSN:
2. Name of Donor (Provide the legal name of the donor associated with the Tax ID #):	☐ Mr. ☐ Ms. ☐ Mrs. ☐ Dr. (check one)
3. Business Type:	☐ Court Referred Mediation Services ☐ Physician–Medical Personnel ☐ Pharmacy
4. Business Structure:	**N/A**
5. Mailing Address: Street: City, State, Zip:	
6. Telephone Number With Area Code:	
7. Type of Professional:	☐ Pharmacist ☐ Mediator ☐ Physician Specialist Refer to the instructions on the back of the form.
8. Date(s) of Donated Services: **Dates to be completed by the NAP organization**.	**A separate CNF 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.** First Date of Donated Services: (mm/dd/yyyy) Last Date of Donated Services: (mm/dd/yyyy) If multiple dates of services are donated, enter the first and last date of donation.
9. Value of donated services:	$ The minimum donation value must be at least $616.
The value of donated services cannot exceed the lesser of the reasonable cost for similar services from other providers or $125 per hour. The Services Contribution Data Sheet must be submitted as supporting documentation.	
10. Percent of Tax Credit Offered:	% The maximum allowable tax credit equals 65%.
The donor must complete a Tax Credit Percentage Agreement form if accepting tax credits for less than 65 percent of the value of the donation. 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.	

PART II: CERTIFICATION BY PHARMACIST, MEDIATOR, OR PHYSICIAN SPECIALIST

I certify that the information listed above describes a donation made to the approved Neighborhood Assistance Program Organization (NAP), and that the value of the donated service(s) was determined by the standards stated in the instructions and does not exceed the statutory maximum. I also certify I will not receive any type of compensation or reimbursement for the donated service(s). I understand the information listed above is shared with the Virginia Department of Taxation and the Department of Education to track tax credits issued under the Neighborhood Assistance Tax Act. Please sign, date, and return this form to the NAP organization to complete Part III. A tax credit certificate will be mailed to you from the approved NAP organization.

Date Signature of Donor

Part III TO BE COMPLETED BY THE NAP ORGANIZATION (TYPE OR PRINT ONLY)

I have reviewed and I certify this CNF is complete in its entirety and the supporting documentation is complete and accurate. I certify that the donor listed above has made the donation to this organization, and I have attached documentation supporting 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.

Organization Name as listed on the Certificate of Approval

Mailing Address: (Street, City, State, Zip Code) Telephone Number (Include Area Code)

Date Name and Title of NAP Designee Signature

INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM – H (CNF-H)

For Use by a pharmacist, mediator or physician specialist

Instructions:

PART I **PLEASE PRINT LEGIBLY.**

Item 1: Enter the Tax ID number of the donor.

Items 2: Enter the legal name of the pharmacist, mediator or physician specialist who made the donation.

Item 3: Select the type of business – Court Referred Mediation Services, Physician-Medical Personnel or Pharmacy.

Item: 4: Business Structure – N/A

Item 5-6: Enter the mailing address and telephone number.

Item 7: Select the type of professional – **Pharmacist**, **Mediator** or **Physician Specialist**.

Item 8: Enter the actual date or dates over which the services were donated. A separate form must be completed for donations made between **July 1 and December 31** or between **January 1 and June 30**. The minimum donation requirement of $616 must be met for each six-month period.

Item 9: Enter the value of the donation:

As provided in the Code of Virginia, the value of such donated services rendered by a pharmacist, mediator or physician specialist shall not exceed the lesser of the reasonable cost for similar services from other providers or $125 per hour. The value to be used for donated services must be agreed to by the donor and the NAP organization prior to the services being donated and documentation of the donation must be retained.

Item 10: Enter the percent of tax credit offered to the donor. A donor must agree, in writing, to accept tax credits for less than 65 percent of the value of the donation. The donor must complete a Tax Credit Percentage Agreement form if accepting tax credits for less than 65 percent of the value of the donation. *The written agreement must be submitted to the Virginia Department of Social Services.*

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

General:

- Donations of pharmaceutical services must be made to a 501(c) (3) clinic at the direction of a NAP organization.
- Donations of mediation services must be made at the direction of a NAP organization that provides court referred mediation services.
- Donations of physician specialist services must be made to patients who are referred from a NAP organization whose sole purpose is providing specialty medical referral services.
- All donations must be made 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.
- The NAP organization must attach a copy of the Services Contribution Data Sheet for the donated services and submit it with the CNF-H. The Certification 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.
- For more information contact the NAP office at nap@dss.virginia.gov

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