

INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM B (CNF-B)

For Use by Medical Professional Providing Certain Health Care Services for a NAP organization with an onsite health care

Specific Instructions:

PART I PLEASE PRINT LEGIBLY.

- Item 1: Enter the Tax ID number of the medical professional.
- Item 2: Enter business name as donor's first name, middle initial, last name, Title (ie: John I. Smith, MD)
- Item 3: [Physician – Medical Personnel] or [Therapist, Counselor or Social Worker] is the type of business.
- Item 4: Business Structure – N/A
- Item 5: Enter the legal name of the donor as first name, middle initial, last name (ie John I. Smith)
- Items 6-7: Enter the mailing address and telephone number.
- Item 8: Health Care Services is the type of donation.
- Item 9: Enter the type of medical professional: **physician, pharmacist, dentist, chiropractor, physician assistant, nurse practitioner, optometrist, dental hygienist, nurse, professional counselor, clinical social worker, clinical psychologist, marriage and family therapist, or physical therapist**, who is licensed pursuant to Title 54.1 and who provide health care services, without charge, within the scope of their licensure. **Tax credits are limited to the above mentioned medical professionals.**
- Item 10: Check (√) location for donated services. If not at a clinic or doctor's office, please specify where services occurred.
- Item 11: Enter the actual date or dates over which the health care 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 12: Enter the value of the donation:

As provided in the Code of Virginia, the value of such donated services rendered by a physician, pharmacist, dentist, chiropractor, physician assistant, nurse practitioner, optometrist, dental hygienist, nurse, professional counselor, clinical social worker, clinical psychologist, marriage and family therapist, or physical therapist 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 health care 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 13: 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 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.
- 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 or spreadsheet listing the name of the individual providing the service, type of service provided, job title, date(s) of donation, hourly rate, total hours worked, and total value for services and submit it with the CNF-B. The Certification by Medical Professional (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.