REVISION ON PAGE 23
Concerning Donor Advised Funds

NEIGHBORHOOD INVESTMENT PROGRAM
May 2025 for FY 2026

Gas explosion
American Red Cross to the rescue

- Jennifer Ferrell, Director
- Community Sustainability
- Jennifer.L.Ferrell@wv.gov

- Shelly J. Woda, Unit Manager
- Shelly.J.Woda@wv.gov

- Chris Garner, NIP Coordinator
- John.C.Garner@wv.gov

- Cathy Durham, Grants Management
- Cathy.L.Durham@wv.gov

- West Virginia Development Office
- Community Advancement and Development
- Building 3, Suite 700
- 1900 Kanawha Boulevard, E.
- Charleston, WV 25304
- 304-558-2234

Agenda

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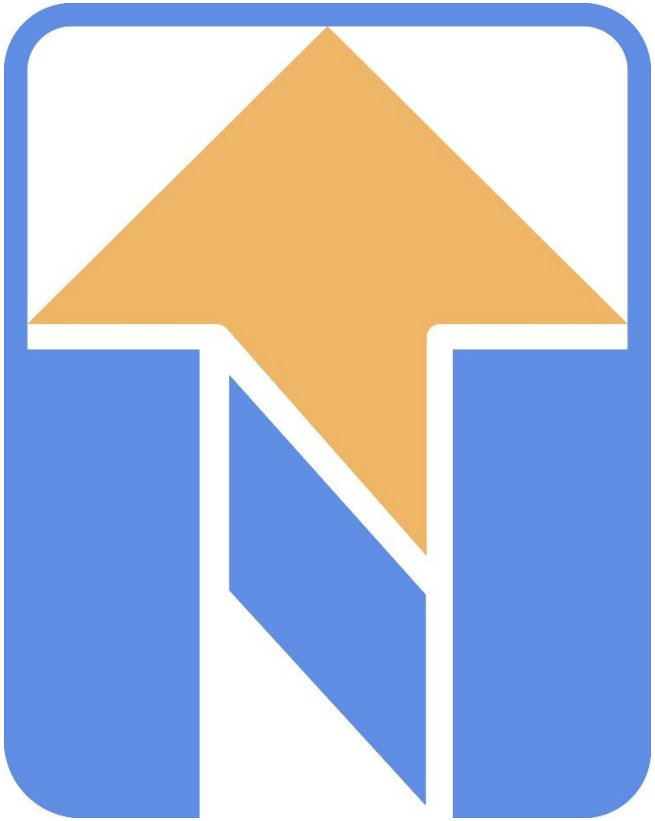
NIP Program Overview

NEW LOGO



This is to represent the spirit of the program.

House Shape: neighborhood/communities

Arrow: investment in neighborhood and communities, upward movement, uplifting

N: for neighborhood

Pillars: provides strong foundations to community and neighborhoods

Philanthropy West Virginia presented the idea to Joe Manchin and Earl Ray Tomblin in 1995 for the NIP.

These men presented it to the Legislature in 1995 and it was rejected, but they didn't give up. They presented it again in 1996 and it was approved. The first year of NIP was in 1997 with a $2 million tax credit.

PHILANTHROPY
WEST VIRGINIA

Purpose of Legislation

Create local partnerships between non-profits and businesses.

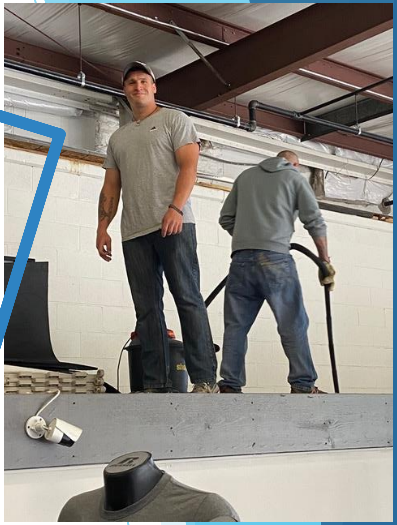
Encourage WV citizens and businesses to donate to projects that support low-income citizens.

In 2016 the Legislature directed that more focus be given to organizations that offered Emergency Assistance and Direct Needs.

Encourage charitable organizations to support community development activities.

NIP is renewed by Legislature every five years. (Chris)

Learning a trade
Brian's Safehouse



Program History

Over the past 29 years of the NIP:

- 4,486 projects were awarded tax credits to serve WV's low-income population.
- Almost $137 million in donations were generated for certified projects.
- $62.2 million in tax credits were given to donors.
- Thousands of low-income individuals were fed, educated, housed, or assisted in other capacities each year, thanks to your hard work and NIP funds.

CLAY CENTER
Learning early how to change tires

Program Cycle

The NIP operates on the state fiscal year: July 1st - June 30th.

MONTH(S)	ACTIVITY
April – June 30	Donations accepted again to complete program cycle
May	NIP Program Workshop
June 30	Final Reports due and Close out of fiscal year Applications due by 5:00 pm
July – August	Scoring and ranking of applications
August	Advisory Board meeting for allocation
September	Donation and processing of credits begin
January 31	Mid-term reports due
March 16-31	Dead period for recapture/reallocation Advisory Board meeting to approve reallocation New vouchers issued

Advisory Board

The program operates with an active Advisory Board structure as defined by §11-13J-4a.

- 12 Member Board chaired by WV Development Office Executive Director
- 4 Members – Low Income Individuals (125% or less of FPL)
- 4 Members – Officers or Board Members from private businesses
- 4 Members – Directors, Officers or Board Members from nonprofit organizations
- Not more than 7 members can have the same political affiliation
- Not more than 6 members in each Congressional District

NIP Independent Assessment

- An independent review of the program is to be conducted every 3 years. We will be due one after the completion of FY 2026.

- All reports have concluded that the program was in compliance with enabling legislation.

- We have not had a workshop since 2019 and we have missed you. We like the one-on-one connection, and we feel that networking and renewing old acquaintances is a worthwhile event.

How It Works

- Organizations must apply annually for projects.
- WVCAD scores and ranks applications and makes recommendations to the NIP Advisory Board.
- NIP Advisory Board approves/denies applications.
- Executive Director of the WVCAD certifies approved projects.

How It Works

- If your project is approved, you will receive a tax credit voucher, with instructions, via email. The voucher will include the amount of credit awarded to your project.

- You will issue tax credit vouchers to donors for each eligible donation your project receives, along with the tax credit form and instructions.

- More information on handling the credits is covered later in the workshop.

Tax Credit Overview

- The NIP is the **only** state tax incentive available for charitable giving.
- **$3 million in tax credit is allocated annually.**
- The minimum donation eligible to receive tax credit is **$500**, and the maximum total annual NIP eligible donation is **$200,000**.
- Certification fees are calculated by taking the **credit times two, times .03, which equals the fee** that is collected to cover **administrative costs**.

Tax Credit Details

- Currently, donors may use NIP tax credit on the following WV State Taxes:

  - **Corporate Net Income Tax**
  - **Personal Income Tax**

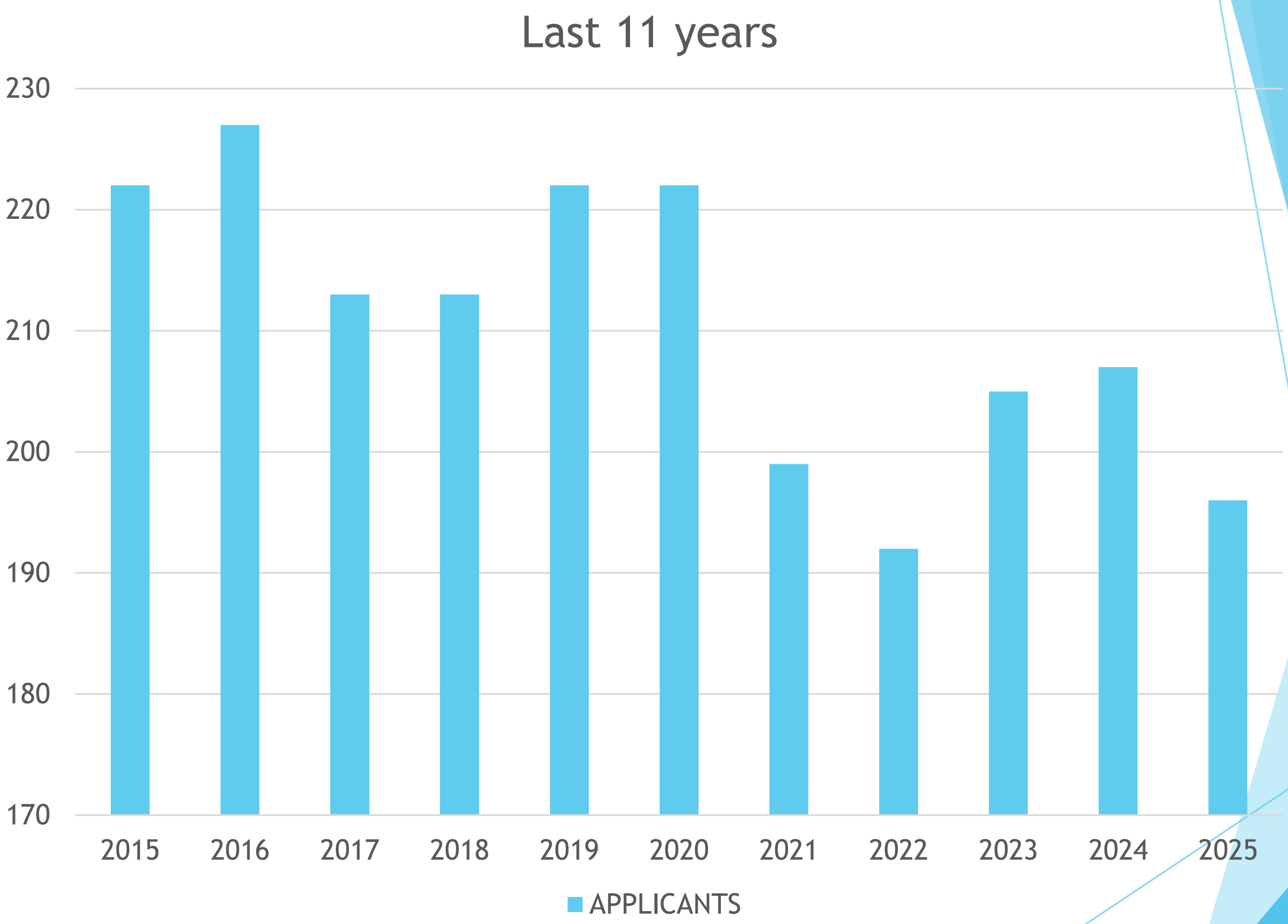
£10
INCOME
TAX
£200

This Photo by Unknown Author is licensed under CC BY

Tax Credit Details

- Donors have the option of using the tax credit **within one year or over a five year period, with the year of donation being year one.**
- NIP credits **cannot reduce total state tax liability by more than 50%.**
- The **maximum** tax credit allowed in any one year to any donor is **$100,000**.
- All donations **remain eligible for the Federal Charitable Contribution Deduction.**

NUMBER OF APPLICANTS



Number of Projects Certified

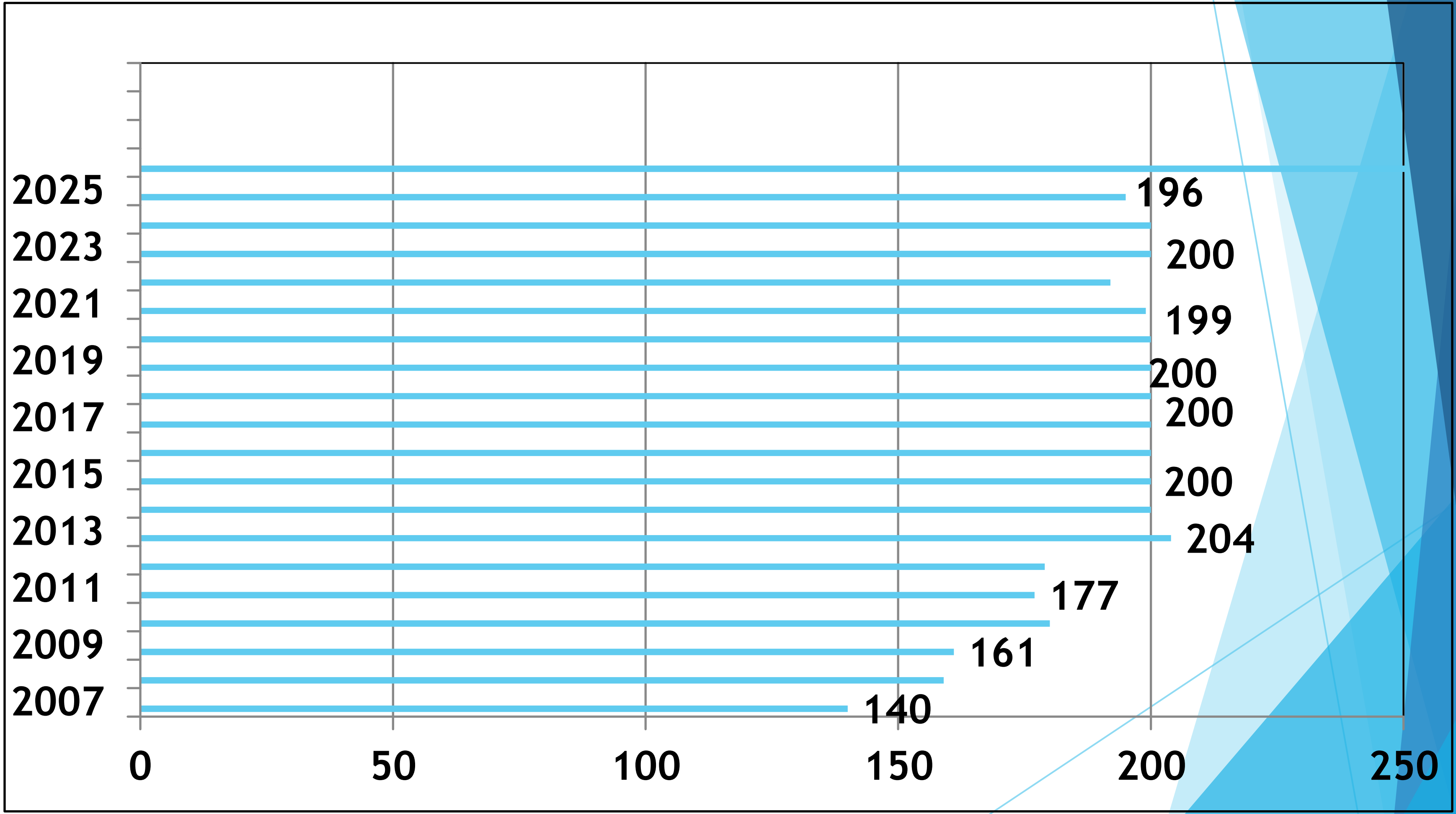
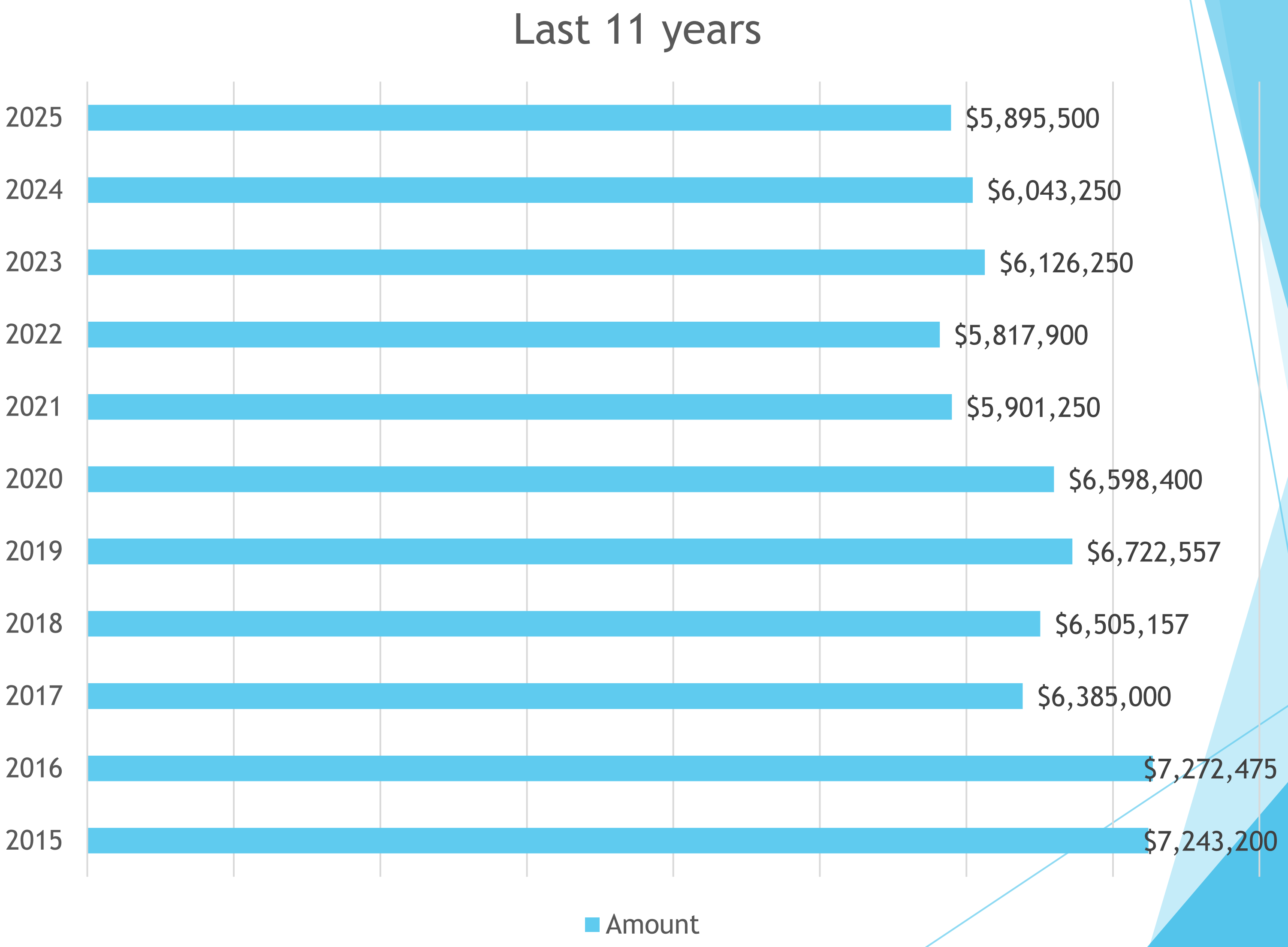


Figure 2

AMOUNT OF CREDIT REQUESTED



Evaluation Criteria

Applicants to the program are scored and ranked based on the following criteria. So, the project should be:

1. **Emergency Assistance** and/or **Direct Needs**. (page 94)
2. **community based**.
3. **serving primarily low-income persons** (incomes within 125% of the federal poverty line).
4. **serving highly distressed neighborhoods** (economically distressed, crime and unemployment problems, high numbers of uneducated citizens, etc.).
5. collaborative with other local organizations to maximize project benefits.
6. **innovative or unique**.
7. maintaining low administrative costs.
8. **clearly needed** in the project area.
9. **able to demonstrate the capacity to deliver** the proposed services.

Tax Credit Allocation Since FY 2019

- The NIP Advisory board has approved the funding formula for the 2026 application round. It is the same method used for years.
- It will follow a **tier structure based on application rank.**
- **The maximum initial award allowed is $50,000, but may be a little less.**
- **The base award is $2,500. It will only be lower if less is requested or the organization is being penalized for low usage.**
- **Up to 200 projects** may receive an initial allocation.

Eligible Contributions

Cash

Stock

In-Kind Professional Services

Doctors, Dentists, Lawyers, Architects, CPA’s & other licensed medical fields

Personal Property

Real Property

Cash Donations

- Includes Cash, Check, Credit Card, Pay Pal, Debit Card, Etc. (Including: Network for Good and Razoo)

NOTE: We had said at the workshop you could use Donor Advised Funds, but legalities have prohibited that. The reason being, "Once a donor makes a gift into his/her donor advised fund (whether that fund is held within Fidelity, Vanguard, Scwab, WVU, Rotary or a community foundation), it is no longer the donor's property. Those funds become the exclusive property of the sponsoring organization (Fidelity, etc.) in order for there to be a legally complete charitable gift. The gift acknowledgement letters supplied to donors even use that exact language (by receipt of the tax deduction for the gift, the donor acknowledges that the funds have become the sole and exclusive property of the sponsoring organization).

So, if a donor were to later recommend a grant to a charity that has tax credit, and the sponsoring organization (Fidelity Charitable or a community foundation, for example) makes the grant and then the other charity with NIP approval issues tax credit, the donor has received a gift (the tax credit) in exchange for the original gift that he/she previously made into his/her donor advised fund. That's what pulls in the concern around excess benefit transactions **that can result in IRS fines and penalties**.

But the bigger matter from a tax perspective is that money held in donor advised accounts, regardless of which sponsoring organization holds it (Fidelity, etc.), **is not the donor's legal property anymore**. It is the property of the charity that holds it. So, you can't legally get a tax credit for a grant of something that you no longer own. (The donor already received his or her tax benefit at the time of making the gift into his/her donor advised fund.) " ***We apologize for any inconvenience this may have caused. – NIP Staff***

- Cash is the easiest eligible donation type
- Must be at least $500 for each donation (no cumulative donations)

Personal Property

- Computers, Cars, Equipment, Clothing, gift cards, etc. worth at least $500
- Valued at the agreed upon fair market value as you would for a federal tax deduction. (Not what you originally paid - Publication 526)
- On vehicles - must keep info in your file & give to me the donor's name, VIN, type and year of the vehicle, and total value of the donation.

In-Kind Professional Services

- Eligible professions: attorneys, accountants, architects, doctors, dentists, and other state licensed medical professionals.
- Only 25% of the total donation made by a donor may be in-kind.
- 75% of the total donation must be monetary.
- Must indicate the amount of time given in documentation following the formula. Email me Cathy.L.Durham@wv.gov

Stock

- Value of the donation is the average of the high and low of the stock on the date of transfer.
- Stock must be sold by the accepting organization within 180 days, and we don’t need to know how much.
- Must include in the note section of the donation processing form the stock name, high and low on day of transfer, and number of shares.

CODE
STOCK NAME
PRICE
SHARE
HSI FUTURES 現月 CURRENT MONTH

Real Property

The value of the donation is the Fair Market Value (FMV) as determined for property taxes.

This is based on the property tax assessed value which is divided by .60 to determine its market value.

You must keep a copy of the deed in your files and tax assessment ticket.

Report on your DPF the location, type of property & tax assessed value.

Ineligible Donations

- Any in-kind service other than those performed by approved, state-licensed professionals.
- Payroll deductions.
- Cumulative donations-each donation we process MUST be equal to or greater than $500 (Can’t add two (2) checks together.)
- Donations that are not made to the NIP approved organization name or DBA names provided on the application.

Ineligible Donations (Continued)

Donations which equal less than $500 after consideration of any goods or services returned, such as sponsorships, golf tournament registrations, etc. These should be valued the same way they are for the IRS federal deduction.

Leased property.

Donations made prior to the certification date.

No donations accepted for tax credits during the dead period for reallocation calculations. No checks with the dates March 16th - 31st will be honored.

Year End Giving

30% of annual giving occurs in December.

54% of donors worldwide prefer to give online with a credit or debit card

4.5 is the average number of charities each person supports

People 35-54 are most likely to volunteer

Online giving in the US increased by 23% since 2016

How each generation gives:
84% Millennials (29-43)
59% Gen Xers (44-59 old)
72% Baby Boomers (60-79)
26% Greatest Generation (1901-1924)

Mobile giving has increased by 205% in the past year – smartphone or tablet

From Non-Profit Source

Application

Chris Garner

NIP Coordinator

The Basics

- Only one application accepted per FEIN.
- Applications will be available online by May 19th and will only be accepted in the online format.
- No incomplete applications will be considered.
- No late applications will be considered.
- **APPLICATIONS & ATTACHMENTS ARE DUE JUNE 30th BY 5 P.M.**
- Only the “Application Received” E-MAIL will serve as proof that your application was received.

The Basics - Newer Rule

- When an organization is notified there is missing documentation or incorrect documentation, they will have 5 business days to submit the information and if it is received after that date there will be a three (3) point penalty.

Items Needed to Complete the Application

1. **Computer with internet access.**

2. **Contact information for two persons.** (CEO/NIP Contact)

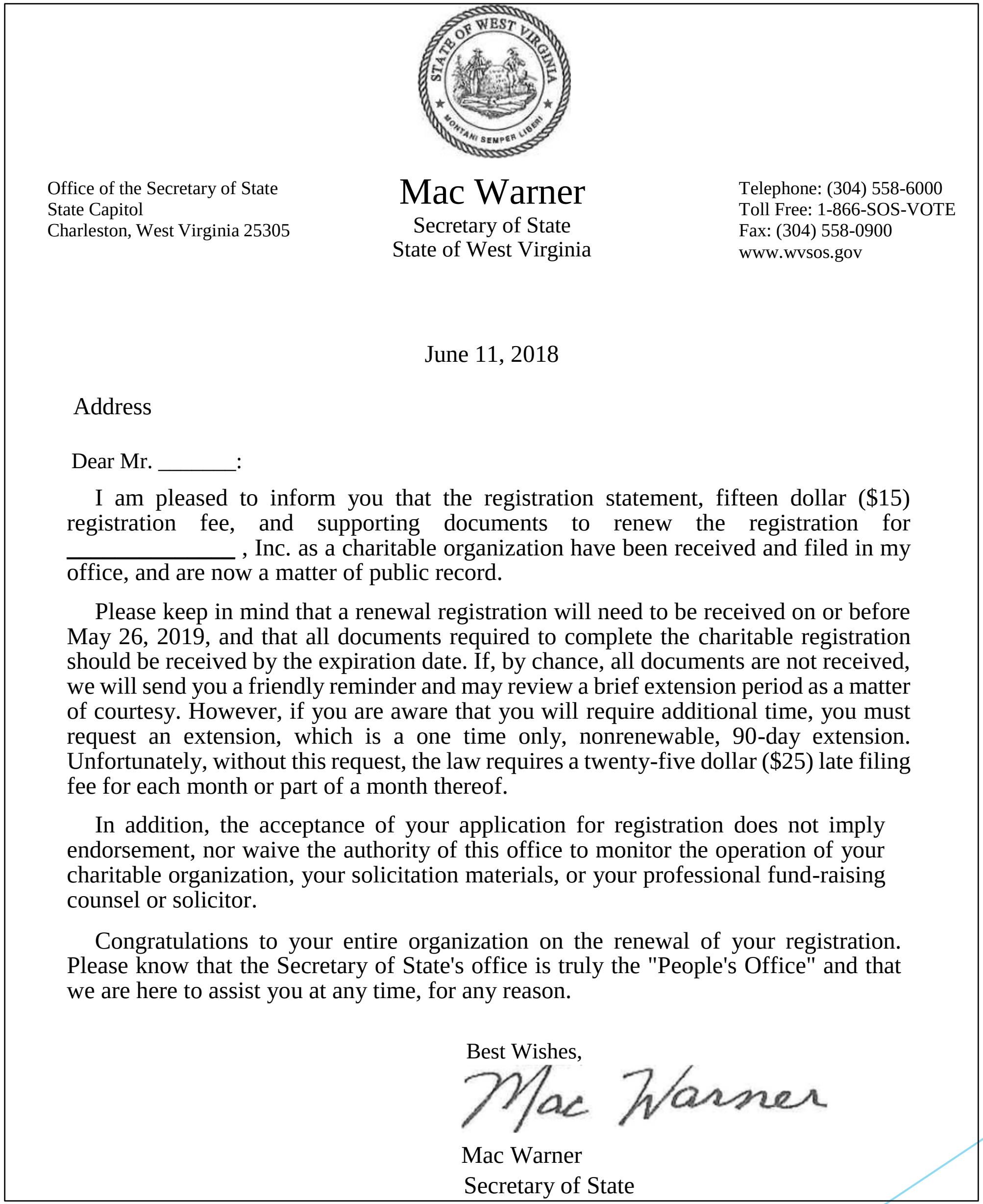
3. **Most recent year of your organization's NIP participation.**

4. **Two-year history of your organization's fundraising goals.**

5. **Required attachments** *(All attachments should be current or most recent copies)*

    a. **IRS 501(c)(3) Determination Letter** *(www.IRS.gov)*
    b. **Charitable Organization Confirmation from the Secretary of State's office** *(304-558-8000)* **with unexpired date**
    c. **Annual Financial Statement**
    d. **Board Resolution** *(Sample provided at www.wvcad.org/nip)*
    e. **Names, with City and State, of Board members**
    f. **NIP Program Contract** *(Provided at www.wvcad.org/nip)*

SECRETARY OF STATE REGISTRATION LETTER



Office of the Secretary of State
State Capitol
Charleston, West Virginia 25305

Mac Warner
Secretary of State
State of West Virginia

Telephone: (304) 558-6000
Toll Free: 1-866-SOS-VOTE
Fax: (304) 558-0900
www.wvsos.gov

June 11, 2018

Address

Dear Mr. _______:

I am pleased to inform you that the registration statement, fifteen dollar ($15) registration fee, and supporting documents to renew the registration for ______________ , Inc. as a charitable organization have been received and filed in my office, and are now a matter of public record.

Please keep in mind that a renewal registration will need to be received on or before May 26, 2019, and that all documents required to complete the charitable registration should be received by the expiration date. If, by chance, all documents are not received, we will send you a friendly reminder and may review a brief extension period as a matter of courtesy. However, if you are aware that you will require additional time, you must request an extension, which is a one time only, nonrenewable, 90-day extension. Unfortunately, without this request, the law requires a twenty-five dollar ($25) late filing fee for each month or part of a month thereof.

In addition, the acceptance of your application for registration does not imply endorsement, nor waive the authority of this office to monitor the operation of your charitable organization, your solicitation materials, or your professional fund-raising counsel or solicitor.

Congratulations to your entire organization on the renewal of your registration. Please know that the Secretary of State's office is truly the "People's Office" and that we are here to assist you at any time, for any reason.

Best Wishes,

Mac Warner

Mac Warner
Secretary of State

Kris Warner is now SOS, Mac is his brother.

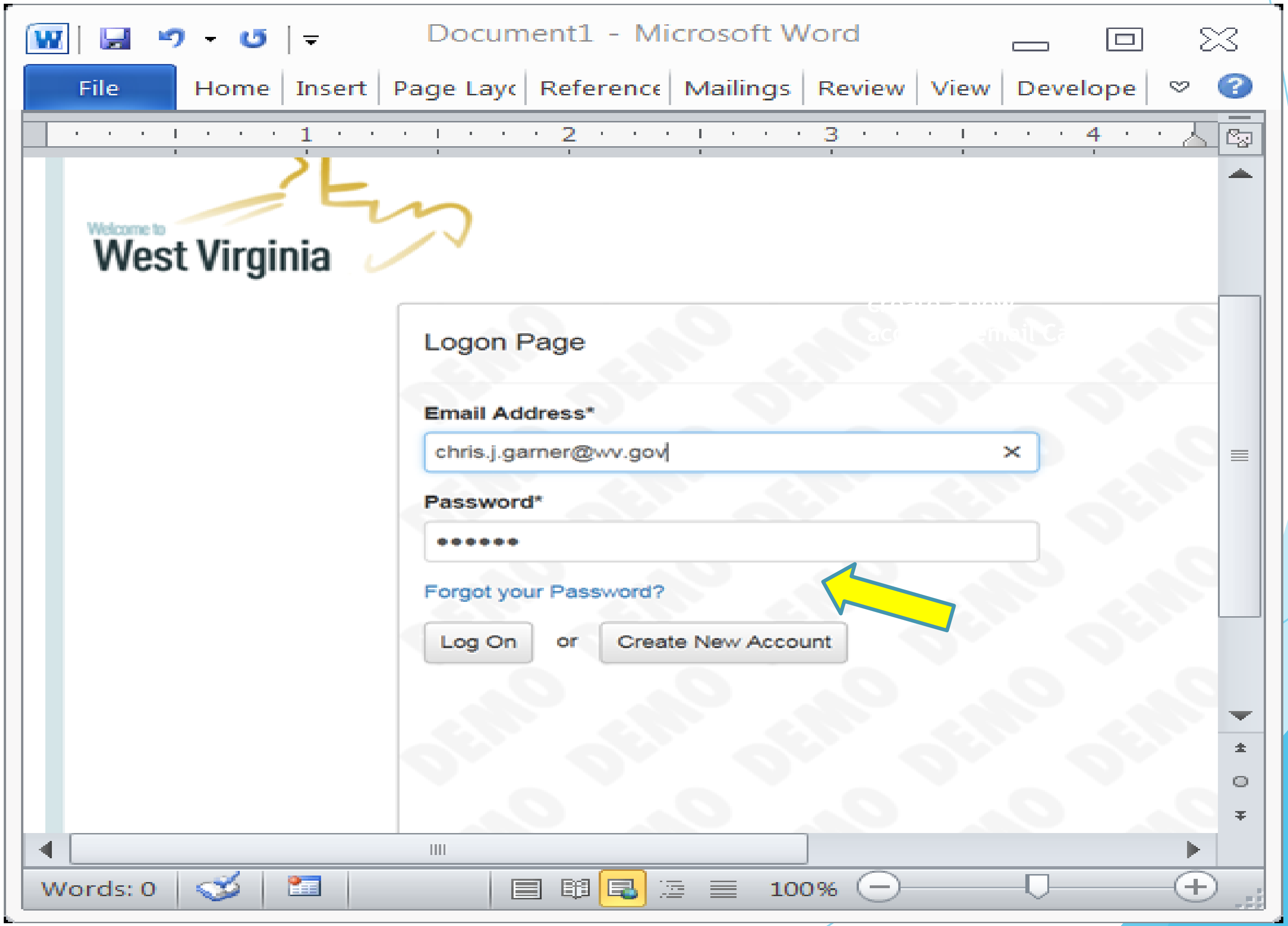
To apply for NIP Credit, visit our **web page**

www.wvcad.org/nip

Click the link titled,

"NIP LOGIN"

If your organization has ever participated in NIP, “log on” or call Cathy for help. If your organization is new to NIP, “Create New Account”.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View
Develope
Welcome to
West Virginia
Words: 0
100%

Logon Page

Email Address*

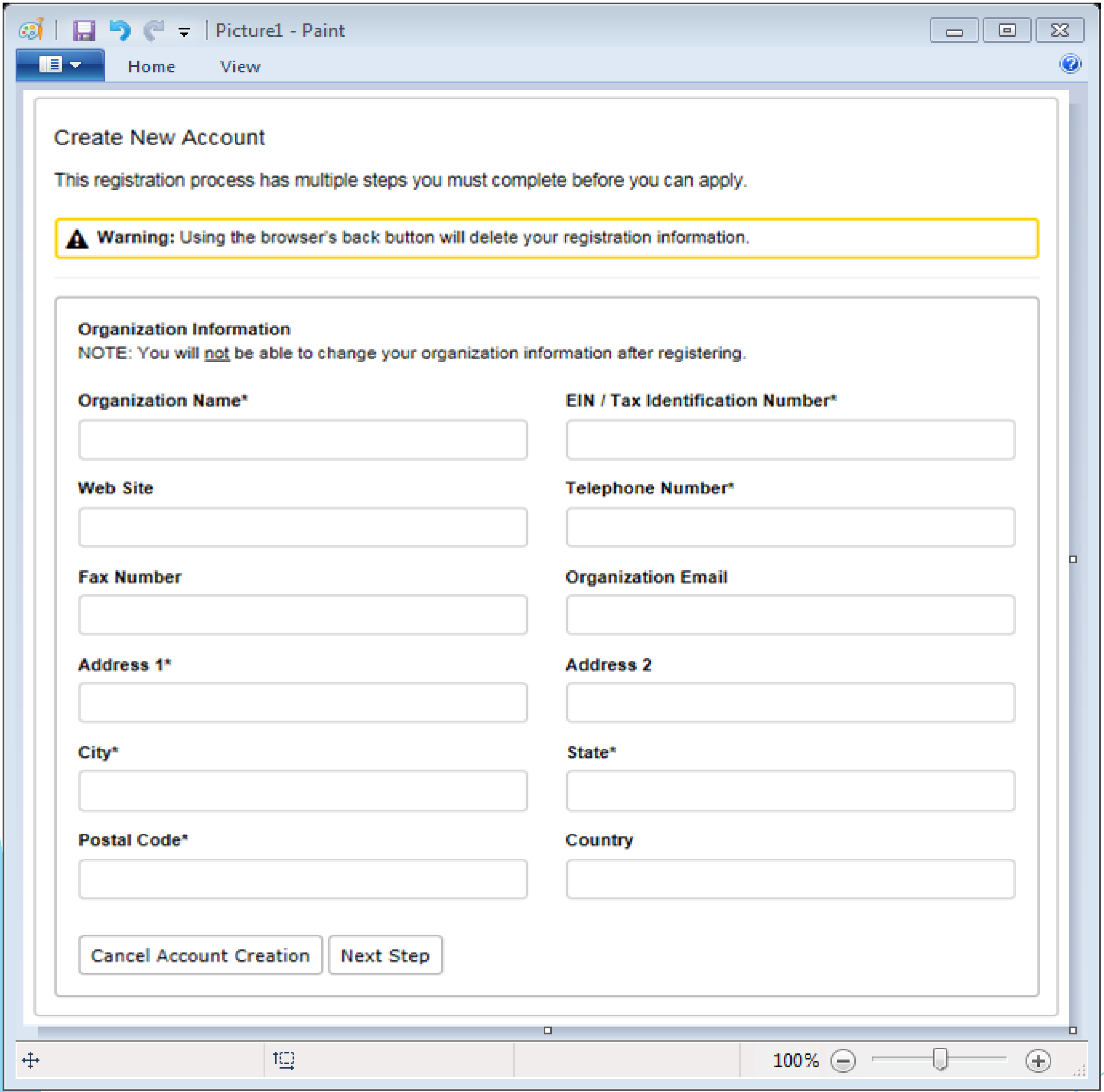
chris.j.garner@wv.gov

Password*

••••••

Forgot your Password?

Log On or Create New Account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Home
View
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Create New Account

This registration process has multiple steps you must complete before you can apply.

Warning: Using the browser's back button will delete your registration information.

Organization Information
NOTE: You will not be able to change your organization information after registering.

Organization Name*	**EIN / Tax Identification Number***
Web Site	**Telephone Number***
Fax Number	**Organization Email**
Address 1*	**Address 2**
City*	**State***
Postal Code*	**Country**

Cancel Account Creation
Next Step

AUGUSTA LEVY LEARNING CENTER
Working at the stable

BERKELEY SENIOR SERVICES
Providing transportation

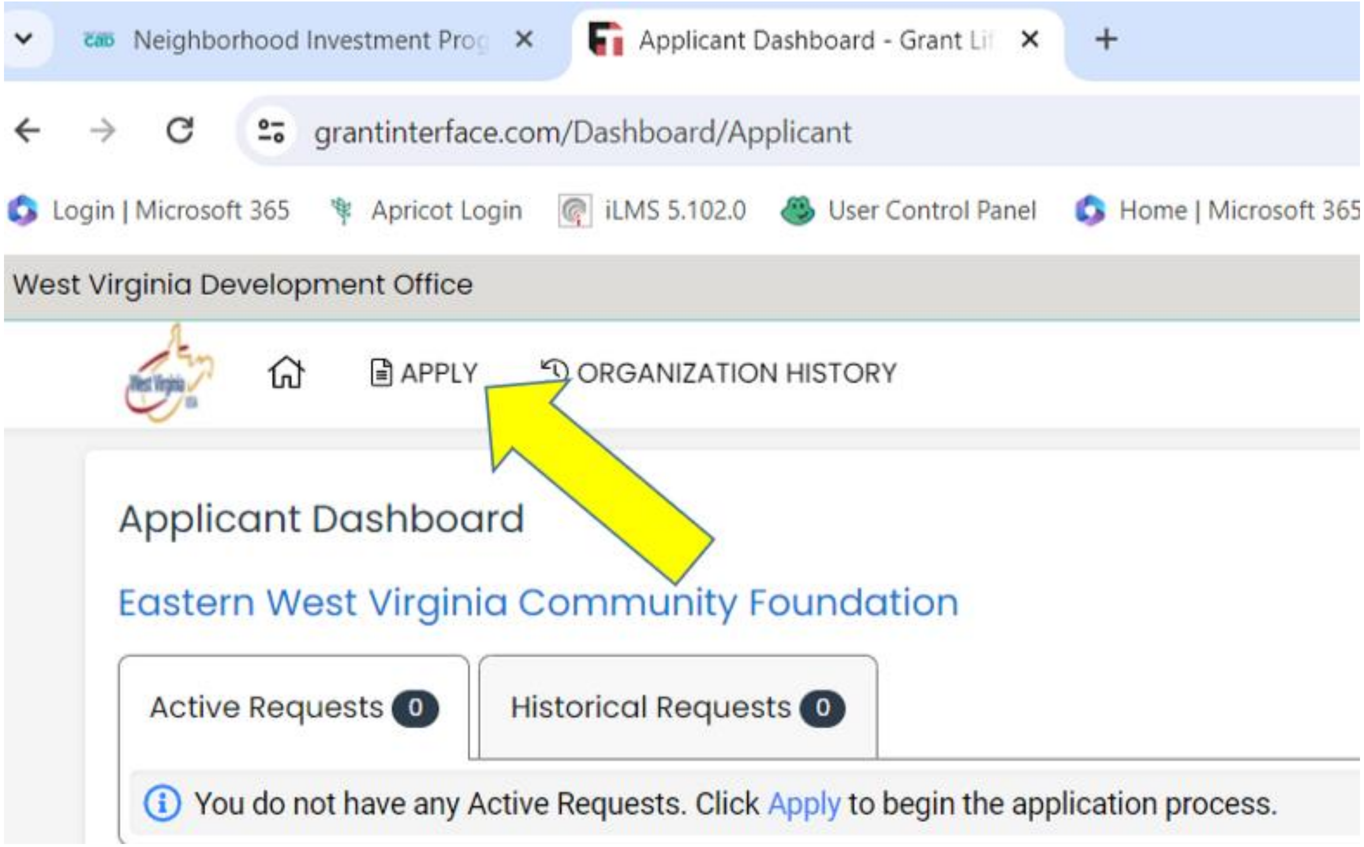
Each organization should provide contact information for a minimum of TWO individuals

Contacts:

- Executive Director
- NIP Contact
- Alternate

CASA OF THE EASTERN PANHANDLE
Mentoring

Applying for NIP Credit



Neighborhood Investment Prog
Applicant Dashboard - Grant Li
grantinterface.com/Dashboard/Applicant
Login | Microsoft 365
Apricot Login
iLMS 5.102.0
User Control Panel
Home | Microsoft 365
West Virginia Development Office
APPLY
ORGANIZATION HISTORY

Applicant Dashboard

Eastern West Virginia Community Foundation

Active Requests 0

Historical Requests 0

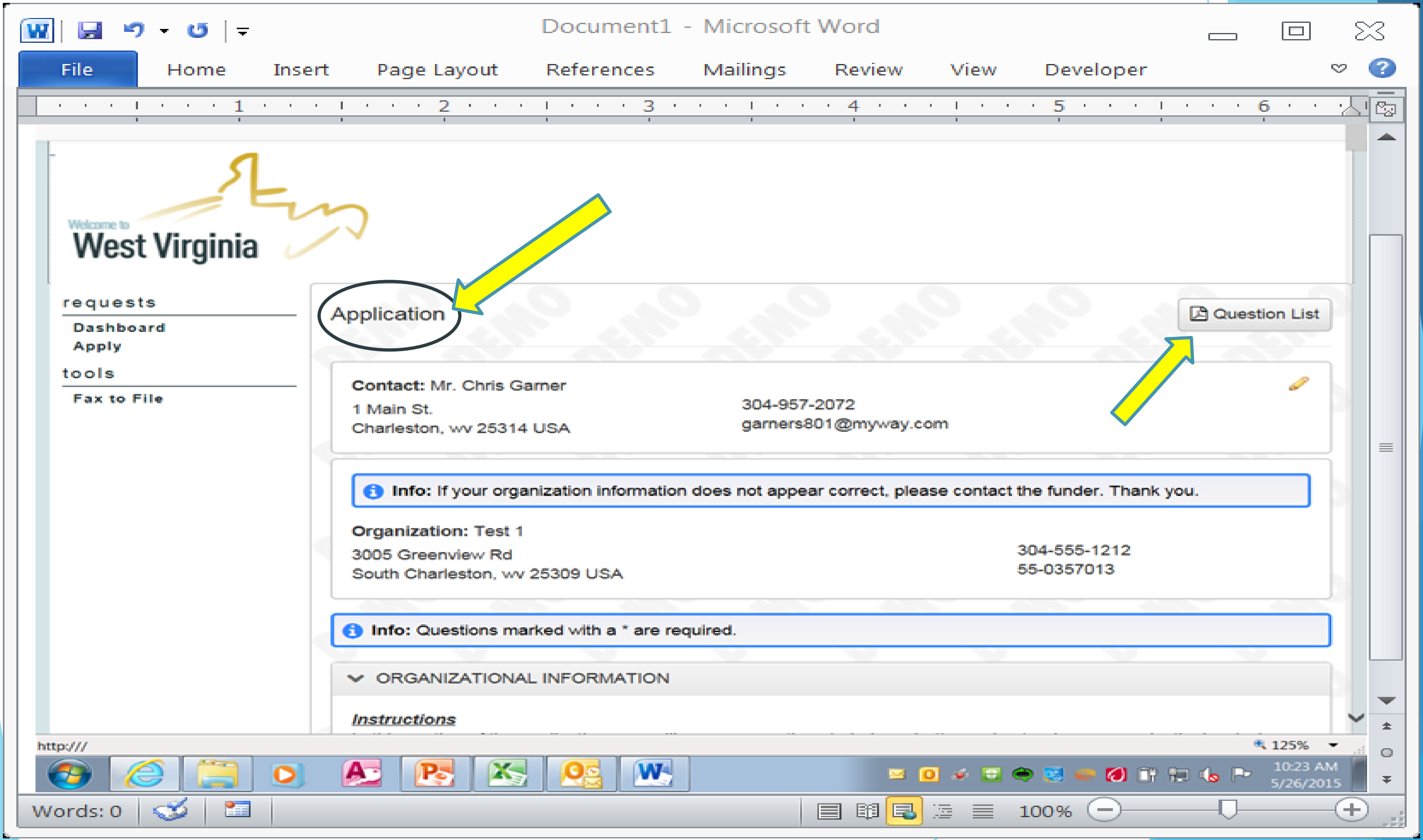
You do not have any Active Requests. Click Apply to begin the application process.

Log on to your NIP account and click apply

To begin the application you will click "Apply" located at either the top of the page or on the side. This will open the application.

Applying for NIP Credit

The application will display and you are ready to begin. You can even print a question list if you like.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West Virginia
requests
Dashboard
Apply
tools
Fax to File
Application
Question List
http:///
125%
10:23 AM
5/26/2015
Words: 0
100%

Contact: Mr. Chris Garner
1 Main St.
Charleston, wv 25314 USA
304-957-2072
garners801@myway.com

Info: If your organization information does not appear correct, please contact the funder. Thank you.

Organization: Test 1
3005 Greenview Rd
South Charleston, wv 25309 USA
304-555-1212
55-0357013

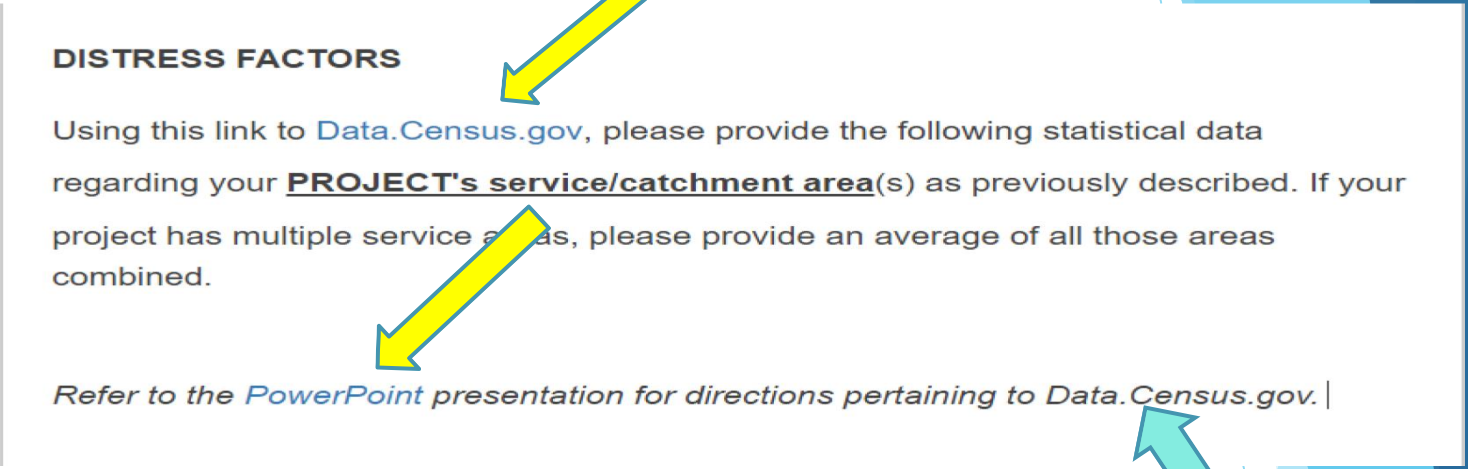
Info: Questions marked with a * are required.

ORGANIZATIONAL INFORMATION

Instructions

Links are provided within the application to make required information easier to access.

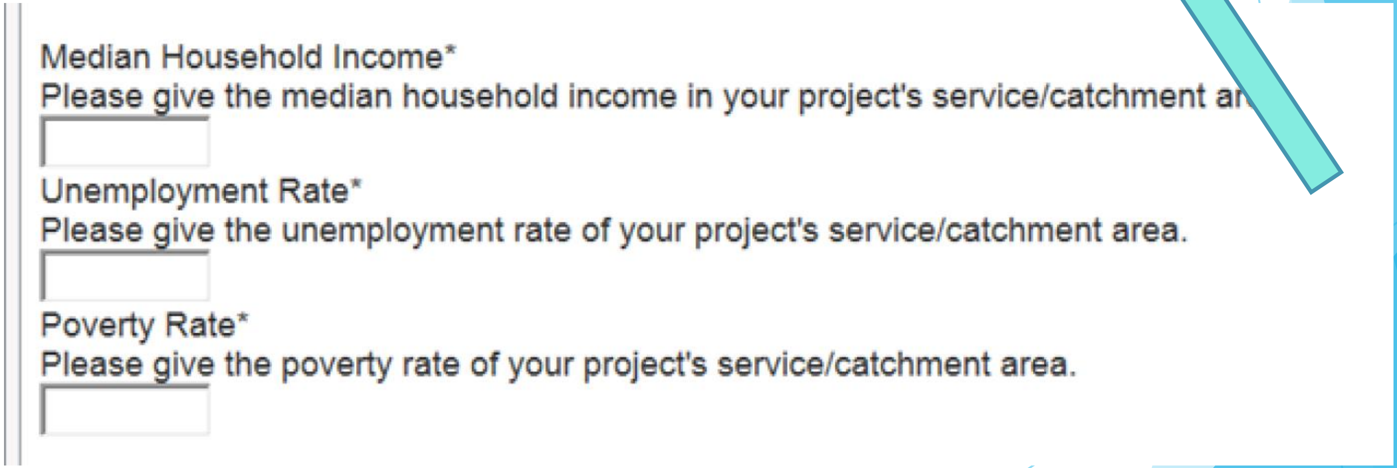
Links



DISTRESS FACTORS

Using this link to Data.Census.gov, please provide the following statistical data regarding your **PROJECT's service/catchment area**(s) as previously described. If your project has multiple service a as, please provide an average of all those areas combined.

Refer to the PowerPoint presentation for directions pertaining to Data.Census.gov.



Median Household Income*
Please give the median household income in your project's service/catchment ar

Unemployment Rate*
Please give the unemployment rate of your project's service/catchment area.

Poverty Rate*
Please give the poverty rate of your project's service/catchment area.

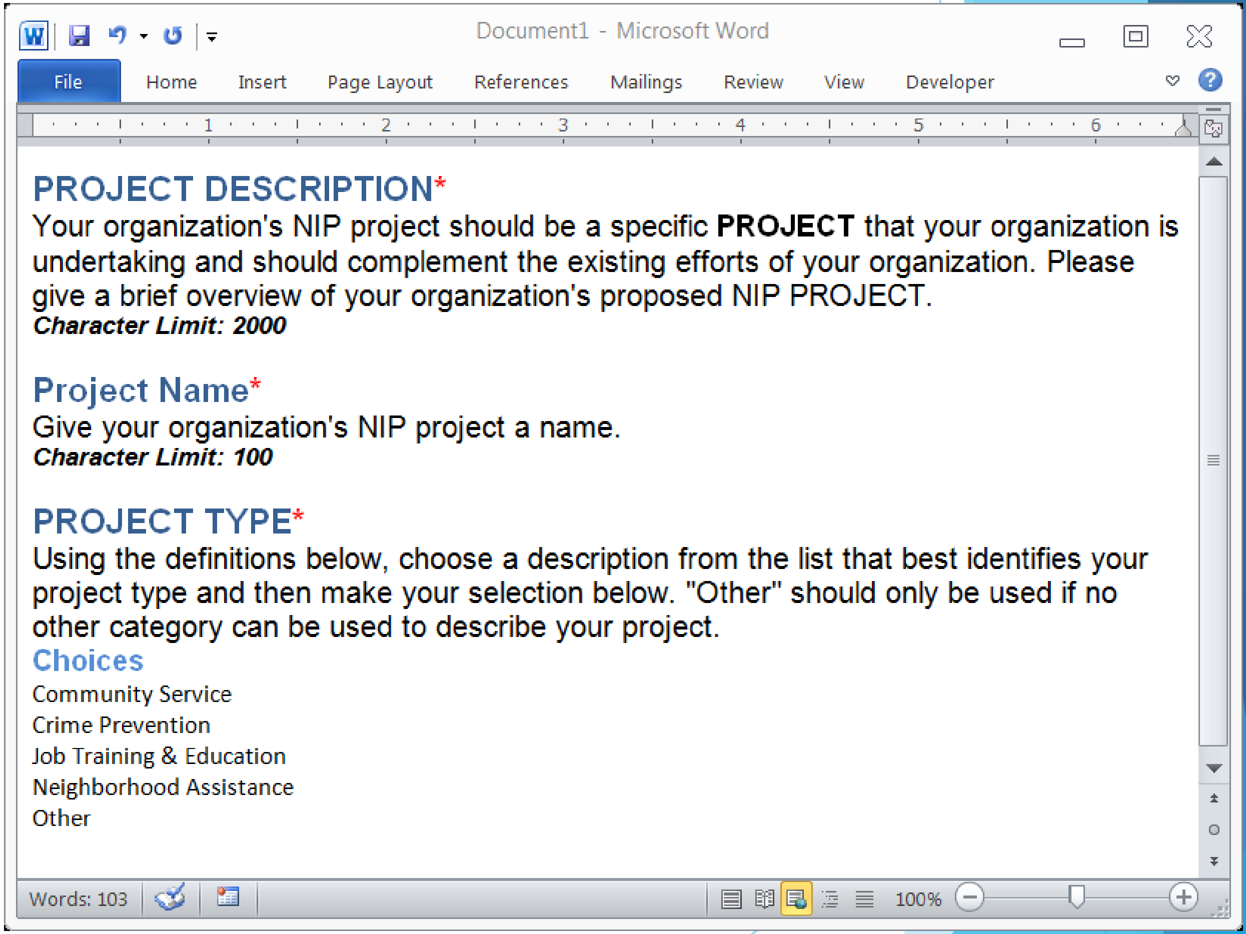
NIP Project Information

We will publicize your project description in the Participant Directory.

Be sure and do a spell check on this section. It will be public information.

(We have had some that have spelled their organization's name wrong.)

Please be sure to use spell check on your description.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PROJECT DESCRIPTION*

Your organization's NIP project should be a specific **PROJECT** that your organization is undertaking and should complement the existing efforts of your organization. Please give a brief overview of your organization's proposed NIP PROJECT.

Character Limit: 2000

Project Name*

Give your organization's NIP project a name.

Character Limit: 100

PROJECT TYPE*

Using the definitions below, choose a description from the list that best identifies your project type and then make your selection below. "Other" should only be used if no other category can be used to describe your project.

Choices

Community Service
Crime Prevention
Job Training & Education
Neighborhood Assistance
Other

NIP Project Types

Neighborhood Assistance is the provision of financial assistance, labor, materials, and/or technical advice in the physical or economic improvement of the project location. Neighborhood Assistance also includes providing technical advice to promote higher employment in the area.

Community Service is to provide at no charge: a) Any type of counseling,

b) Emergency assistance or medical care, c) Recreational or housing facilities,

d) Economic development assistance, or e) Community technical assistance and capacity building.

Crime Prevention includes any project whose aim is to reduce crime.

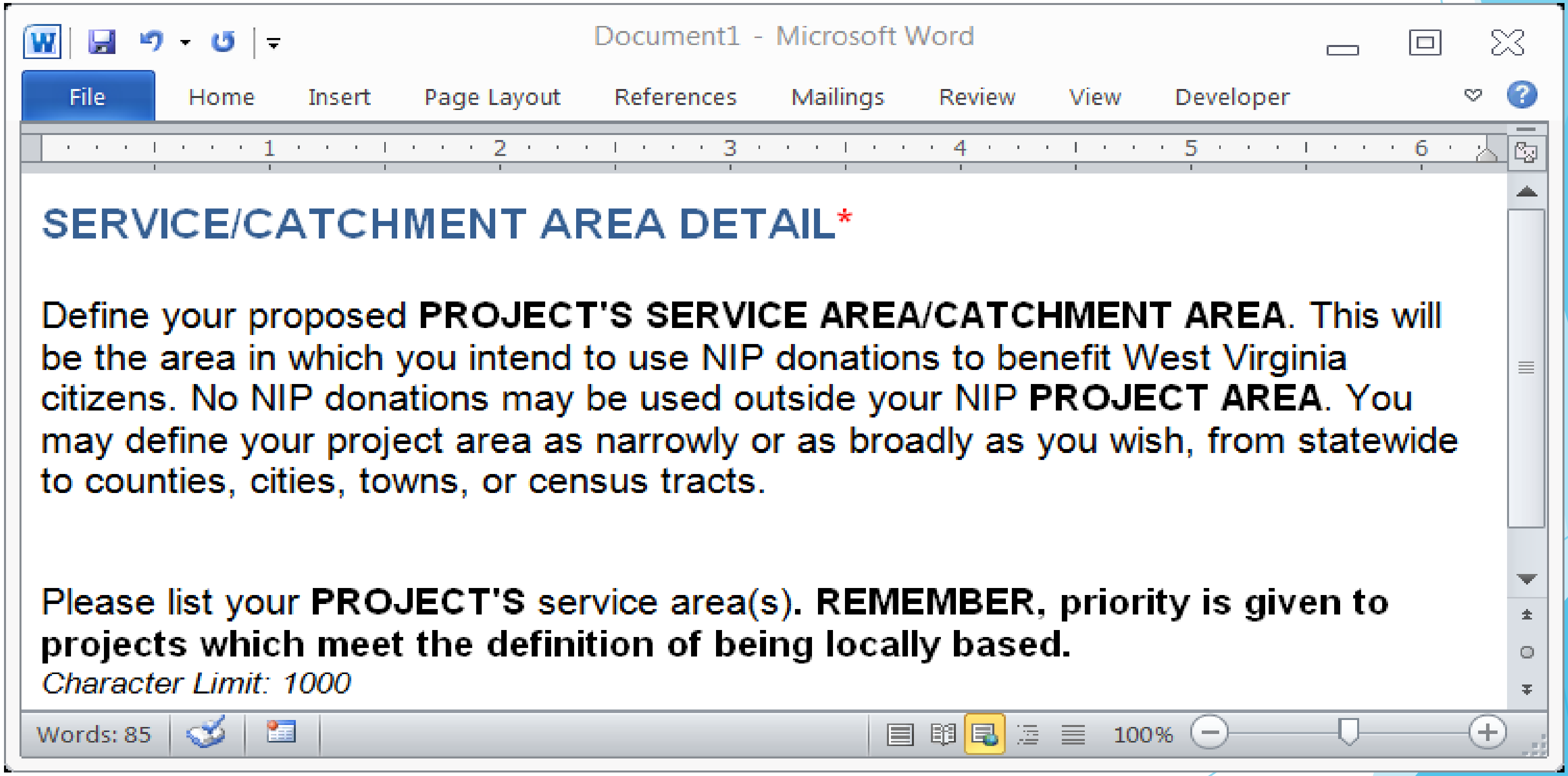
Job Training and Education is to provide instruction to individuals within the project area that enables them to acquire the vocational skills needed to become employed or to seek a higher grade of employment. This type of project would also include any other forms of scholastic instruction with the exceptions of physical training, physical conditioning, sports training, and sports camps.

Other Project Types are those that would meet the overall goals of the NIP--serving low-income individuals and distressed areas.

Be sure to click all applicable types of service you provide on your application, with NIP credits and without.

NIP Project Area

- Please report your precise NIP project area.
- Remember that LOCAL projects are favored by the NIP Legislation.
- You may identify more than one project area.
- This is NOT your organizational service area.
- Report your statistics using data.census.gov.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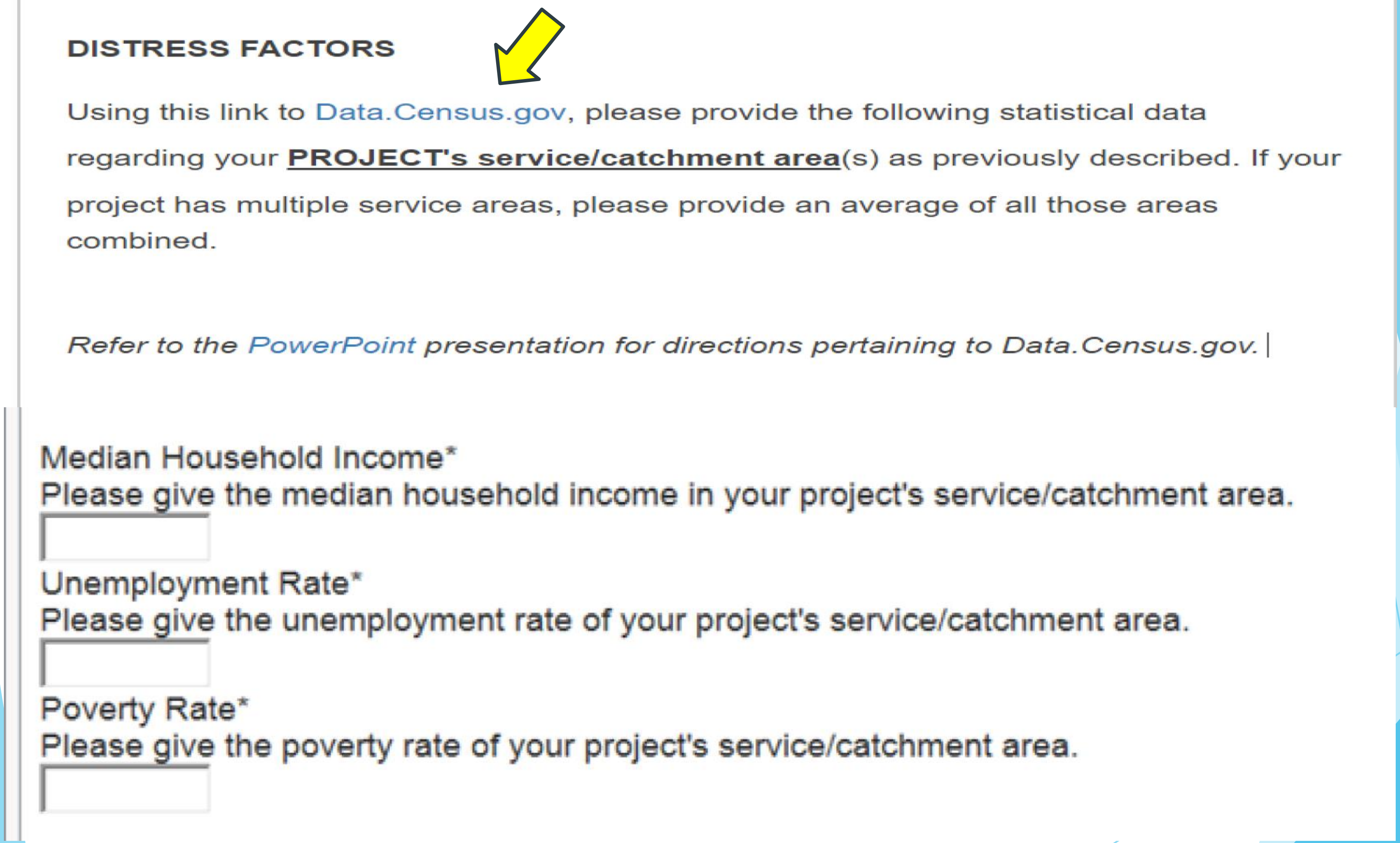
SERVICE/CATCHMENT AREA DETAIL*

Define your proposed **PROJECT'S SERVICE AREA/CATCHMENT AREA**. This will be the area in which you intend to use NIP donations to benefit West Virginia citizens. No NIP donations may be used outside your NIP **PROJECT AREA**. You may define your project area as narrowly or as broadly as you wish, from statewide to counties, cities, towns, or census tracts.

Please list your **PROJECT'S** service area(s)**. REMEMBER, priority is given to projects which meet the definition of being locally based.**
Character Limit: 1000

Distress Factors

Please use data.census.gov to answer questions related to Distress Factors in your project's service/catchment area.



DISTRESS FACTORS

Using this link to Data.Census.gov, please provide the following statistical data regarding your **PROJECT's service/catchment area**(s) as previously described. If your project has multiple service areas, please provide an average of all those areas combined.

Refer to the PowerPoint presentation for directions pertaining to Data.Census.gov.

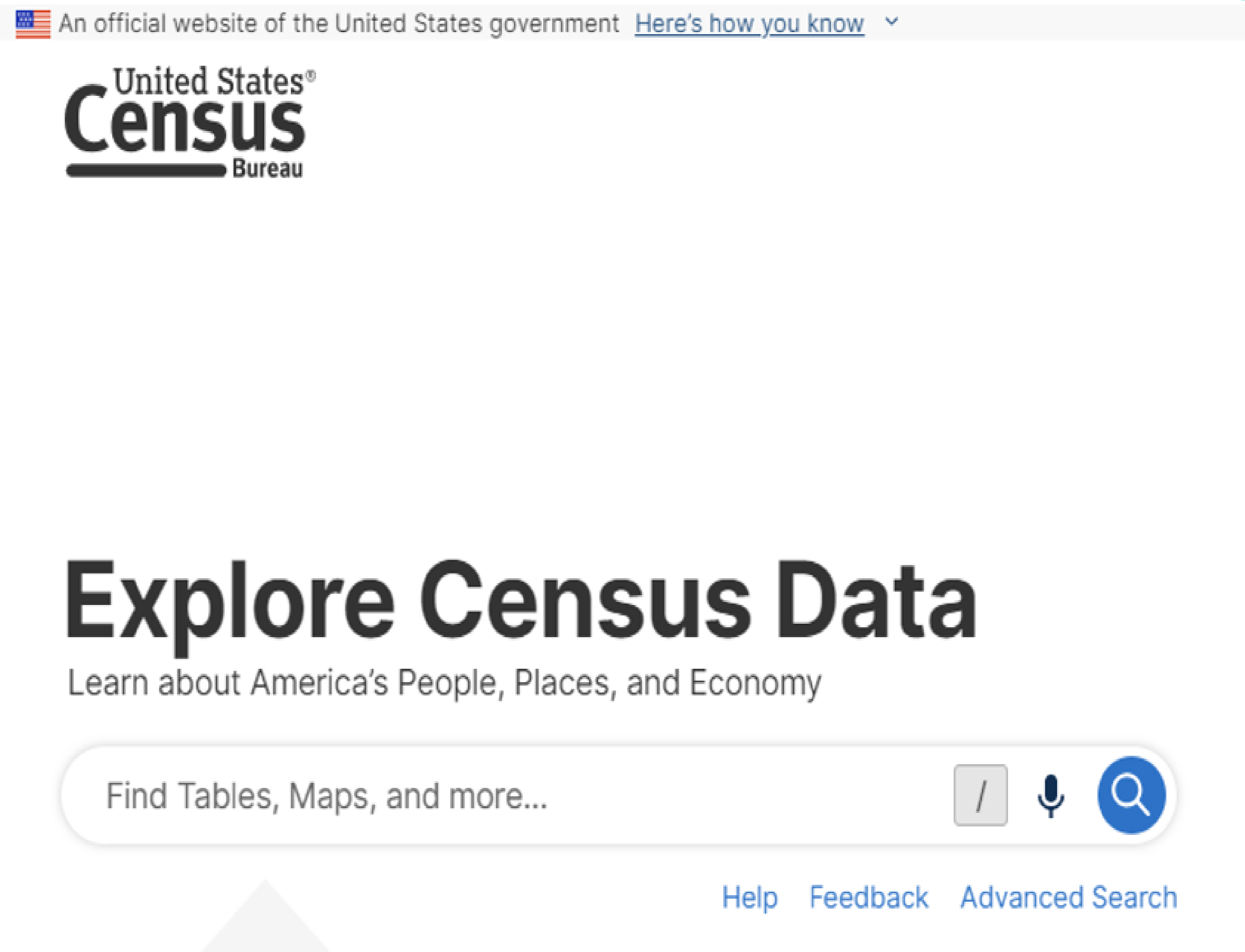
Median Household Income*
Please give the median household income in your project's service/catchment area.

Unemployment Rate*
Please give the unemployment rate of your project's service/catchment area.

Poverty Rate*
Please give the poverty rate of your project's service/catchment area.

Data.census.gov Instructions

Begin on the home page for Data.census.gov



An official website of the United States government Here's how you know

Explore Census Data

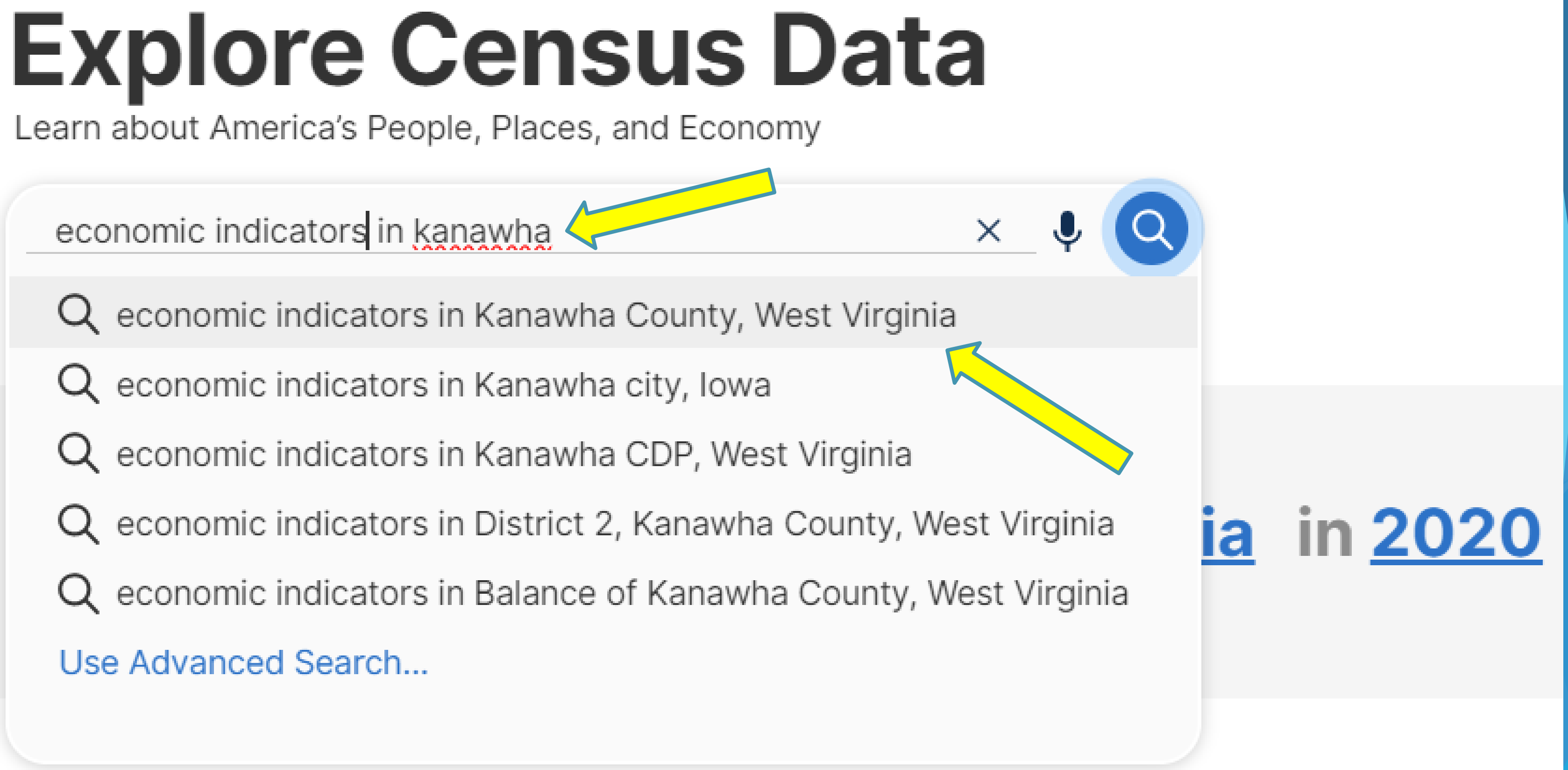
Learn about America's People, Places, and Economy

Find Tables, Maps, and more...

United States Census Bureau
/
Help
Feedback
Advanced Search

Data.census.gov Instructions

To find the economic indicators for your project area: Type "economic indicators in ___ county, WV" then select your appropriate area from the dropdown list. (See example for Kanawha County below.)



Explore Census Data

Learn about America's People, Places, and Economy

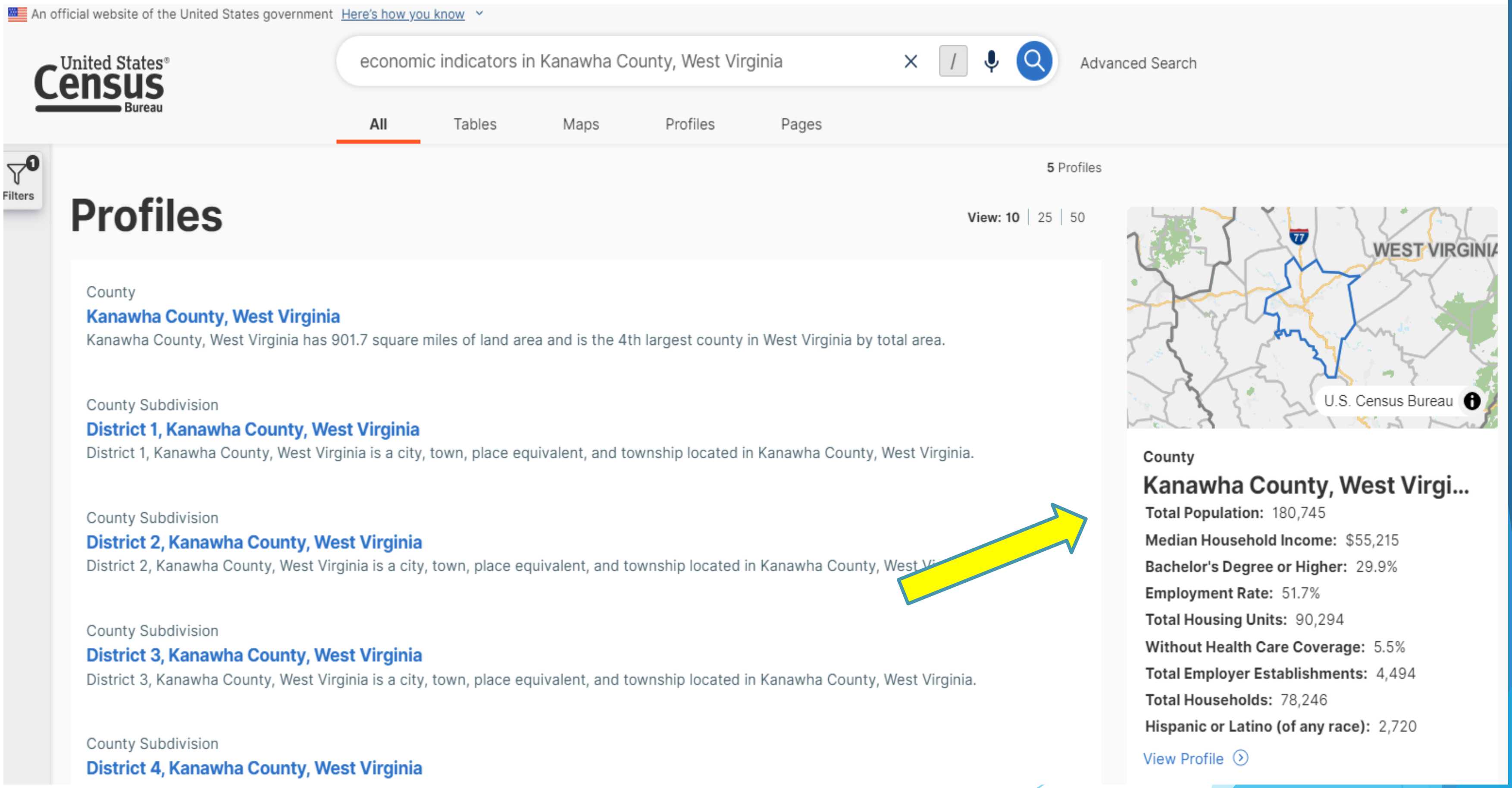
economic indicators in kanawha

- economic indicators in Kanawha County, West Virginia
- economic indicators in Kanawha city, Iowa
- economic indicators in Kanawha CDP, West Virginia
- economic indicators in District 2, Kanawha County, West Virginia
- economic indicators in Balance of Kanawha County, West Virginia

Use Advanced Search...

Data.census.gov Instructions

Once you select your appropriate area, the Median Household Income along with other statistics, will display on the screen.



An official website of the United States government Here's how you know
United States Census Bureau
economic indicators in Kanawha County, West Virginia
Advanced Search
All
Tables
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Profiles
Pages
Filters
5 Profiles
View: 10 | 25 | 50
WEST VIRGINIA
U.S. Census Bureau

Profiles

County
Kanawha County, West Virginia
Kanawha County, West Virginia has 901.7 square miles of land area and is the 4th largest county in West Virginia by total area.

County Subdivision
District 1, Kanawha County, West Virginia
District 1, Kanawha County, West Virginia is a city, town, place equivalent, and township located in Kanawha County, West Virginia.

County Subdivision
District 2, Kanawha County, West Virginia
District 2, Kanawha County, West Virginia is a city, town, place equivalent, and township located in Kanawha County, West Vi

County Subdivision
District 3, Kanawha County, West Virginia
District 3, Kanawha County, West Virginia is a city, town, place equivalent, and township located in Kanawha County, West Virginia.

County Subdivision
District 4, Kanawha County, West Virginia

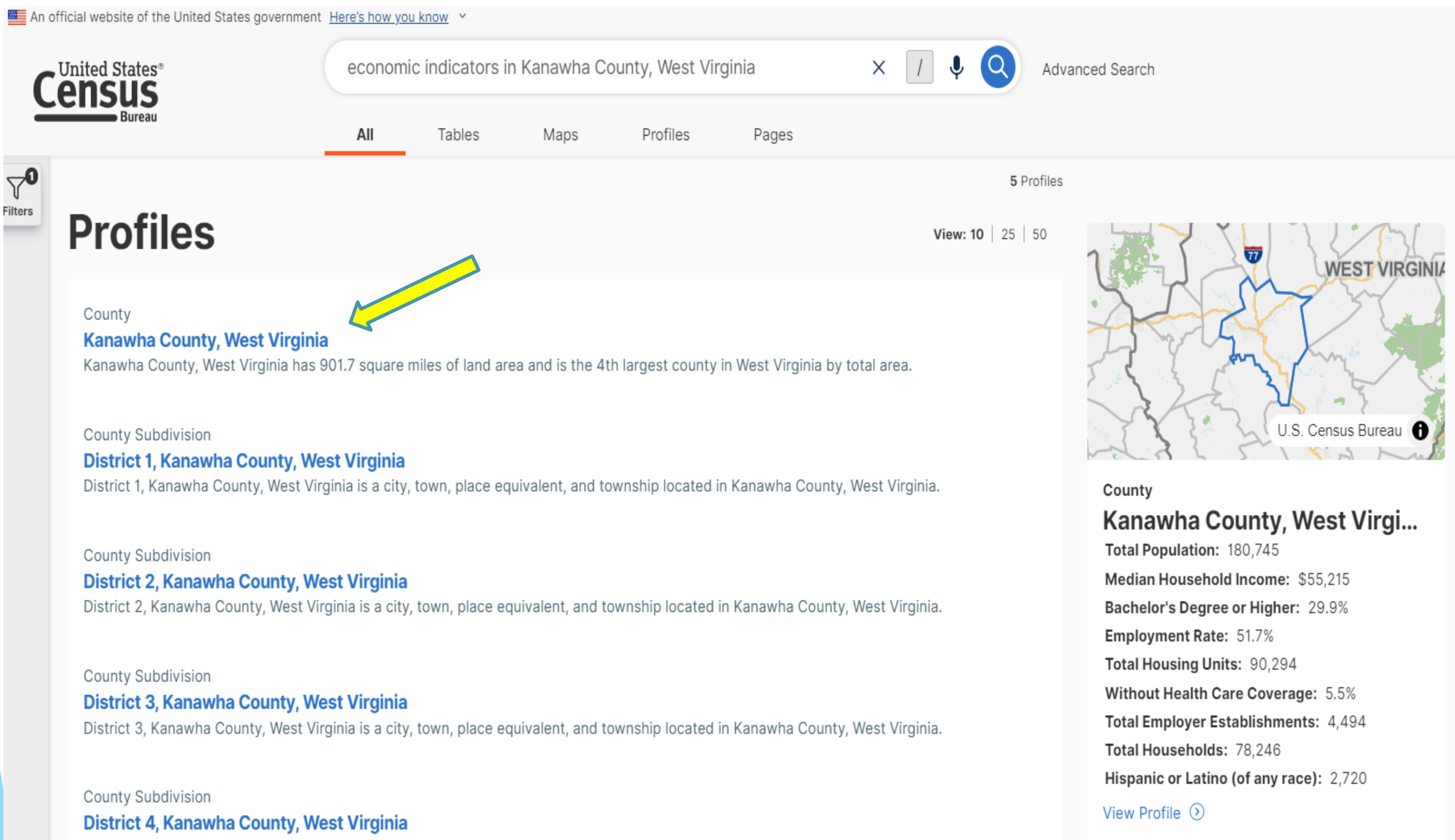
County
Kanawha County, West Virgi...

Total Population: 180,745
Median Household Income: $55,215
Bachelor's Degree or Higher: 29.9%
Employment Rate: 51.7%
Total Housing Units: 90,294
Without Health Care Coverage: 5.5%
Total Employer Establishments: 4,494
Total Households: 78,246
Hispanic or Latino (of any race): 2,720

View Profile

Data.census.gov Instructions

To find the unemployment rate as well as other statistics, click on the appropriate area in the "Profiles" section.



An official website of the United States government Here's how you know

economic indicators in Kanawha County, West Virginia

Advanced Search

5 Profiles

Profiles

County

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County Subdivision

District 3, Kanawha County, West Virginia

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County Subdivision

District 4, Kanawha County, West Virginia

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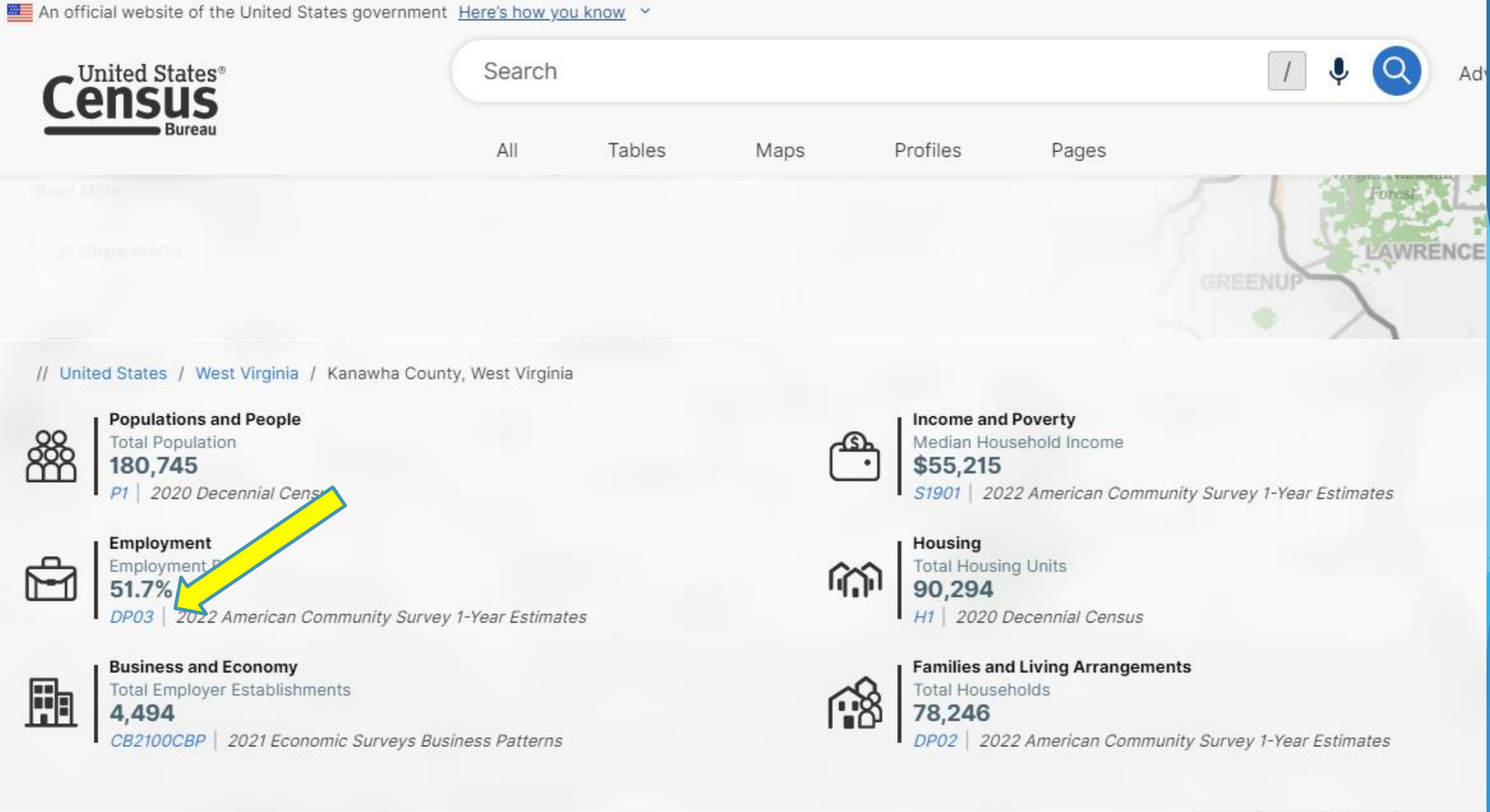
View Profile

Data.census.gov Instructions

From this screen, click on the blue link below "Employment".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LAWRENCE
GREENUP

// United States / West Virginia / Kanawha County, West Virginia

Populations and People
Total Population
180,745
P1 | 2020 Decennial Cens

Income and Poverty
Median Household Income
$55,215
S1901 | 2022 American Community Survey 1-Year Estimates

Employment
Employment R
51.7%
DP03 | 2022 American Community Survey 1-Year Estimates

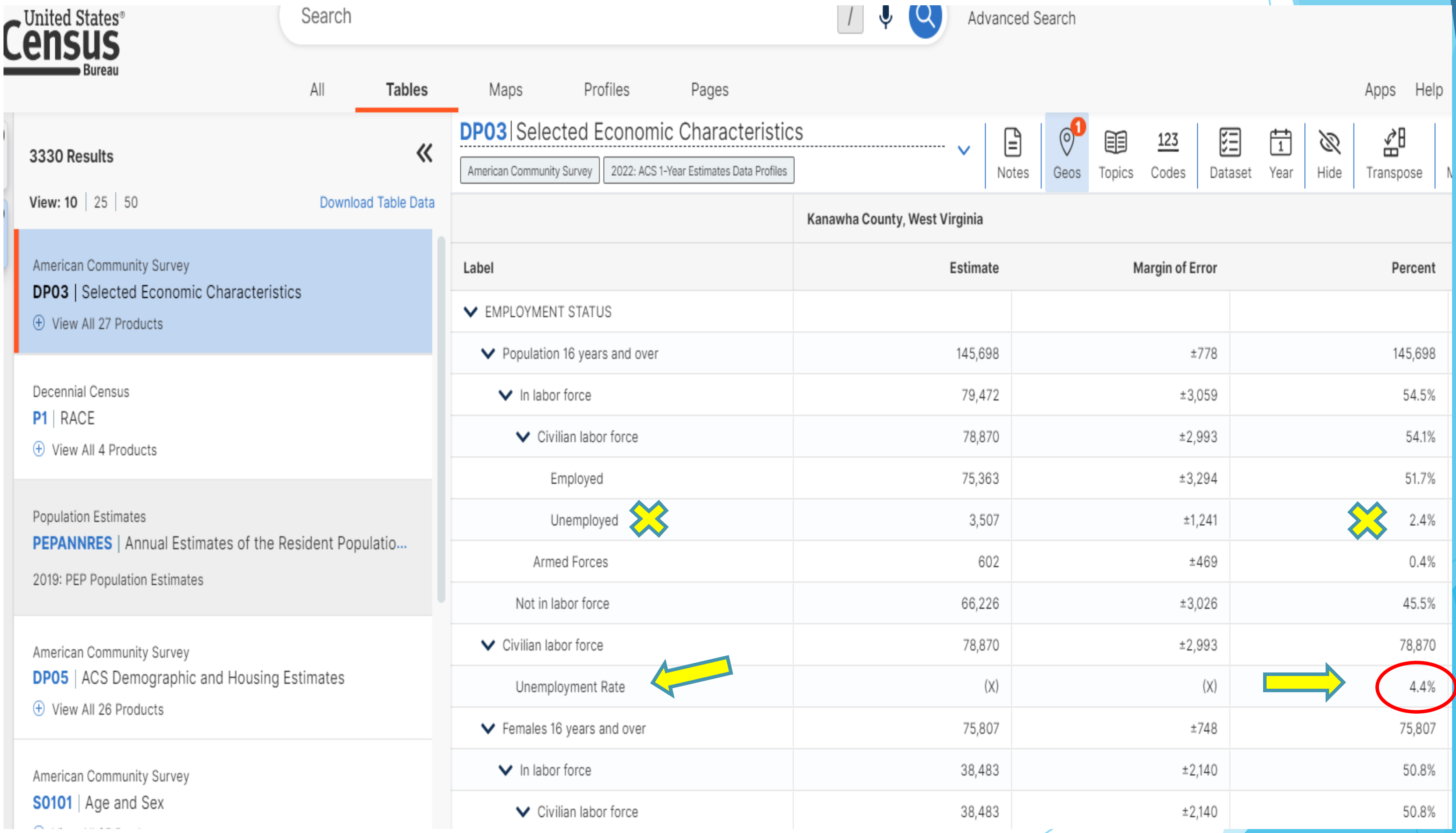
Housing
Total Housing Units
90,294
H1 | 2020 Decennial Census

Business and Economy
Total Employer Establishments
4,494
CB2100CBP | 2021 Economic Surveys Business Patterns

Families and Living Arrangements
Total Households
78,246
DP02 | 2022 American Community Survey 1-Year Estimates

DATA.CENSUS.GOV INSTRUCTIONS

The unemployment rate is found on the table under “Civilian labor force” “Unemployment Rate”. Do not use the number with the “X”.



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Apps
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Notes
Geos
Topics
Codes
Dataset
Year
Hide
Transpose

3330 Results

View: 10 | 25 | 50 Download Table Data

American Community Survey
DP03 | Selected Economic Characteristics
View All 27 Products

Decennial Census
P1 | RACE
View All 4 Products

Population Estimates
PEPANNRES | Annual Estimates of the Resident Populatio...
2019: PEP Population Estimates

American Community Survey
DP05 | ACS Demographic and Housing Estimates
View All 26 Products

American Community Survey
S0101 | Age and Sex

DP03 | Selected Economic Characteristics

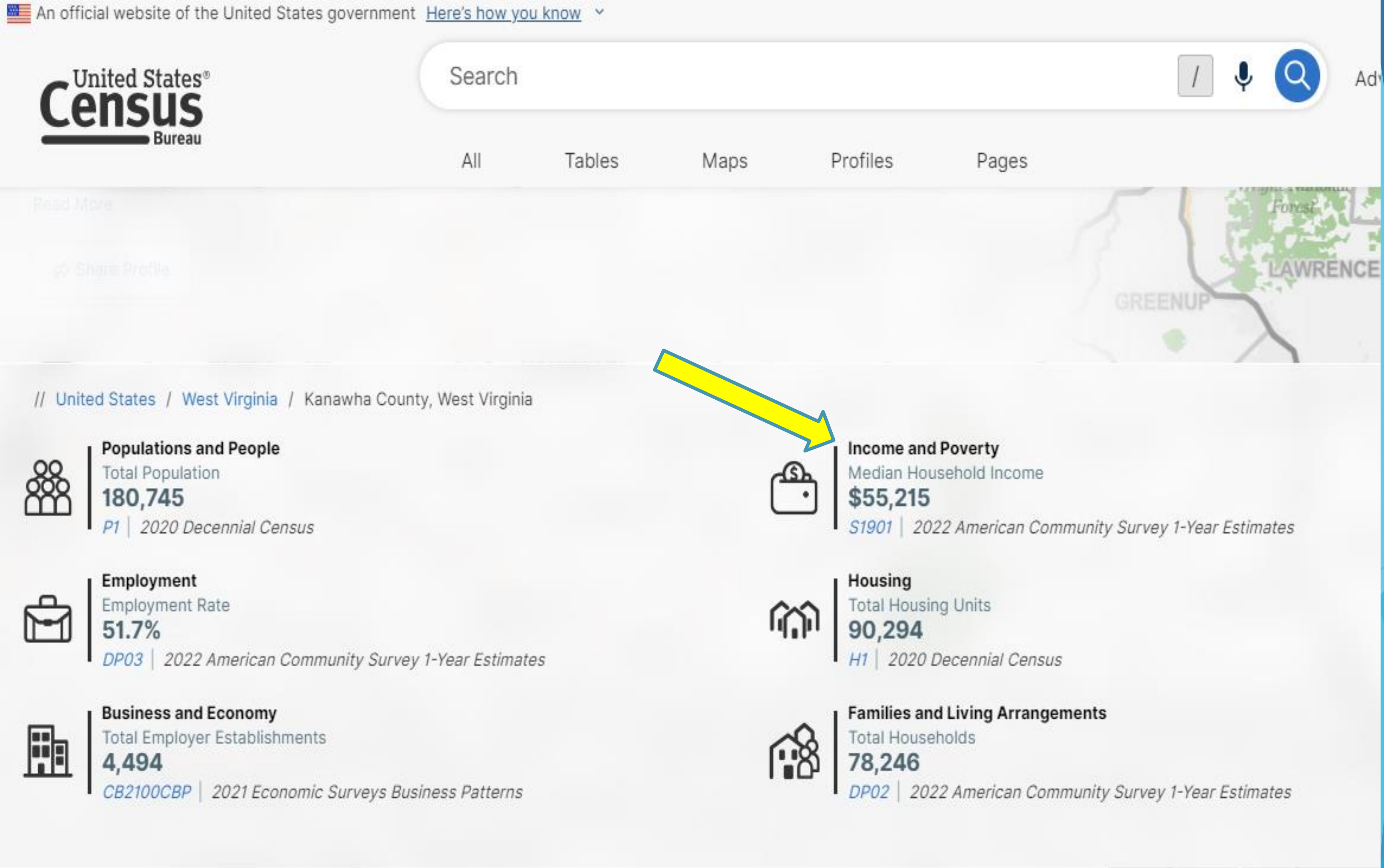
American Community Survey | 2022: ACS 1-Year Estimates Data Profiles

Kanawha County, West Virginia

Label	Estimate	Margin of Error	Percent
EMPLOYMENT STATUS			
Population 16 years and over	145,698	±778	145,698
In labor force	79,472	±3,059	54.5%
Civilian labor force	78,870	±2,993	54.1%
Employed	75,363	±3,294	51.7%
Unemployed	3,507	±1,241	2.4%
Armed Forces	602	±469	0.4%
Not in labor force	66,226	±3,026	45.5%
Civilian labor force	78,870	±2,993	78,870
Unemployment Rate	(X)	(X)	4.4%
Females 16 years and over	75,807	±748	75,807
In labor force	38,483	±2,140	50.8%
Civilian labor force	38,483	±2,140	50.8%

Data.census.gov Instructions

To find the poverty rate, use the back button to return to this screen. Then select “Income and Poverty”. Do not select the blue link.



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LAWRENCE
GREENUP

// United States / West Virginia / Kanawha County, West Virginia

Populations and People
Total Population
180,745
P1 | 2020 Decennial Census

Income and Poverty
Median Household Income
$55,215
S1901 | 2022 American Community Survey 1-Year Estimates

Employment
Employment Rate
51.7%
DP03 | 2022 American Community Survey 1-Year Estimates

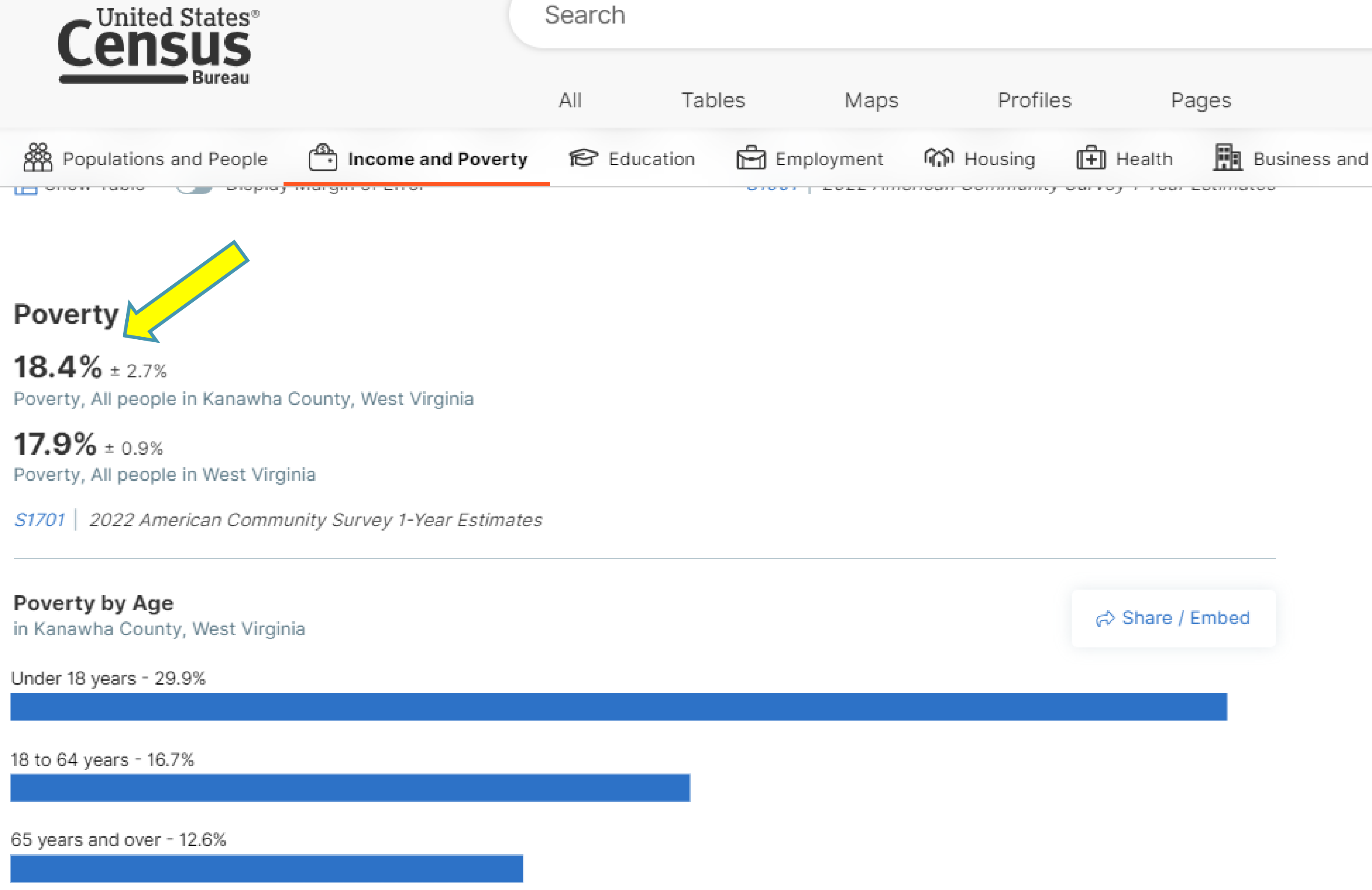
Housing
Total Housing Units
90,294
H1 | 2020 Decennial Census

Business and Economy
Total Employer Establishments
4,494
CB2100CBP | 2021 Economic Surveys Business Patterns

Families and Living Arrangements
Total Households
78,246
DP02 | 2022 American Community Survey 1-Year Estimates

Data.census.gov Instructions

The poverty rate is indicated by the arrow below.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Profiles
Pages
Populations and People
Income and Poverty
Education
Employment
Housing
Health
Business and
Share / Embed

Poverty

18.4% ± 2.7%

Poverty, All people in Kanawha County, West Virginia

17.9% ± 0.9%

Poverty, All people in West Virginia

S1701 | *2022 American Community Survey 1-Year Estimates*

Poverty by Age

in Kanawha County, West Virginia

Under 18 years - 29.9%

18 to 64 years - 16.7%

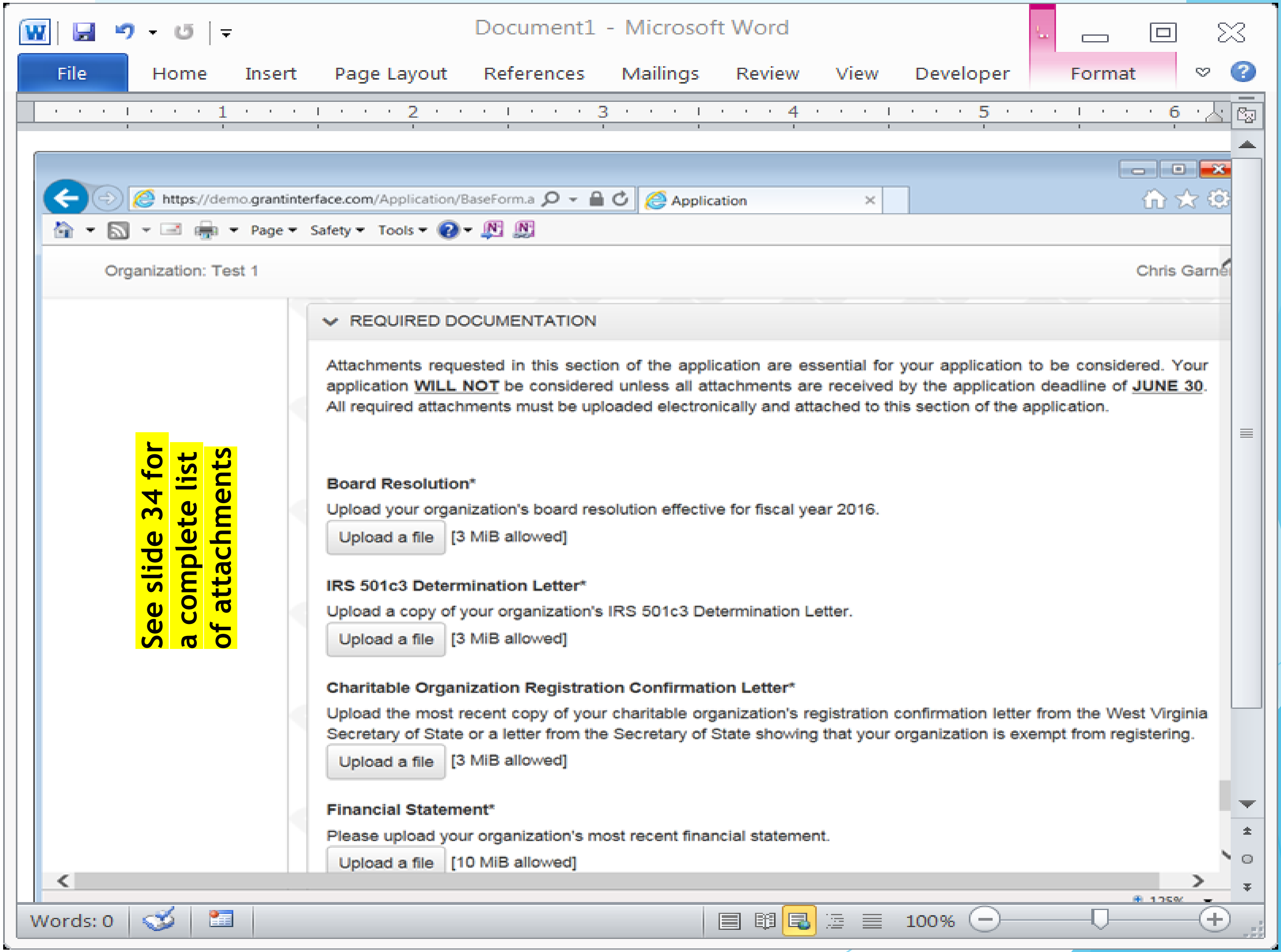
65 years and over - 12.6%

Reporting Statistics for Multiple Project Areas

Reporting Statistics for Multiple Regions:	
For example, if your project covers Wirt, Ritchie, Calhoun, and Roane counties, you will look up the median income, unemployment rate, and poverty rate for each using Factfinder. You would report the statistics highlighted below for your project area.	
Wirt County: Median Household Income – $38,101 Unemployment Rate - 5.4% Poverty Rate – 15.2%	Ritchie: Median Household Income – $40,850 Unemployment Rate - 8.4% Poverty Rate – 19.4%
Calhoun: Median Household Income – $39,384 Unemployment Rate – 16.2% Poverty Rate – 15.9%	Roane: Median Household Income – $34,144 Unemployment Rate – 10.5% Poverty Rate – 20.3%
Average Median Household Income:	($38,101+$39,384+$40,850+$34,144)/4= $38,119
Average Unemployment Rate:	(5.4%+16.2%+8.4%+10.5%)/4=10.13%
Average Poverty Rate:	(15.2%+15.9%+19.4%+20.3%)/4=17.7%

These are not accurate numbers – example only.

Required Documentation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Organization: Test 1

Chris Garne

REQUIRED DOCUMENTATION

Attachments requested in this section of the application are essential for your application to be considered. Your application **WILL NOT** be considered unless all attachments are received by the application deadline of **JUNE 30**. All required attachments must be uploaded electronically and attached to this section of the application.

Board Resolution*

Upload your organization's board resolution effective for fiscal year 2016.

Upload a file [3 MiB allowed]

IRS 501c3 Determination Letter*

Upload a copy of your organization's IRS 501c3 Determination Letter.

Upload a file [3 MiB allowed]

Charitable Organization Registration Confirmation Letter*

Upload the most recent copy of your charitable organization's registration confirmation letter from the West Virginia Secretary of State or a letter from the Secretary of State showing that your organization is exempt from registering.

Upload a file [3 MiB allowed]

Financial Statement*

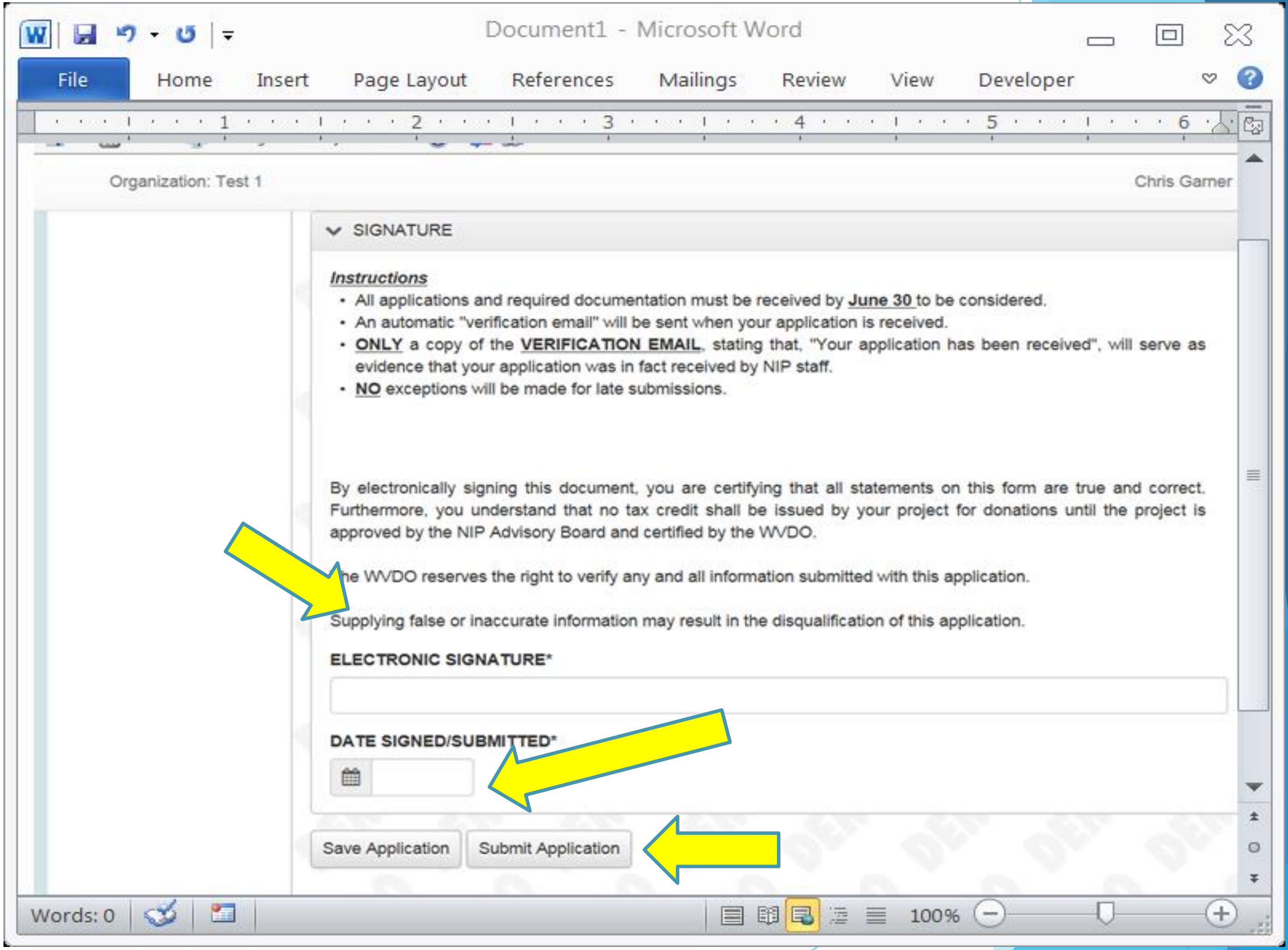
Please upload your organization's most recent financial statement.

Upload a file [10 MiB allowed]

See slide 34 for a complete list of attachments

SEEING HAND
Debbie caning a chair

Sign, Date, & Submit



Organization: Test 1

Chris Garner

SIGNATURE

Instructions

- All applications and required documentation must be received by **June 30** to be considered.
- An automatic "verification email" will be sent when your application is received.
- **ONLY** a copy of the **VERIFICATION EMAIL**, stating that, "Your application has been received", will serve as evidence that your application was in fact received by NIP staff.
- **NO** exceptions will be made for late submissions.

By electronically signing this document, you are certifying that all statements on this form are true and correct. Furthermore, you understand that no tax credit shall be issued by your project for donations until the project is approved by the NIP Advisory Board and certified by the WVDO.

The WVDO reserves the right to verify any and all information submitted with this application.

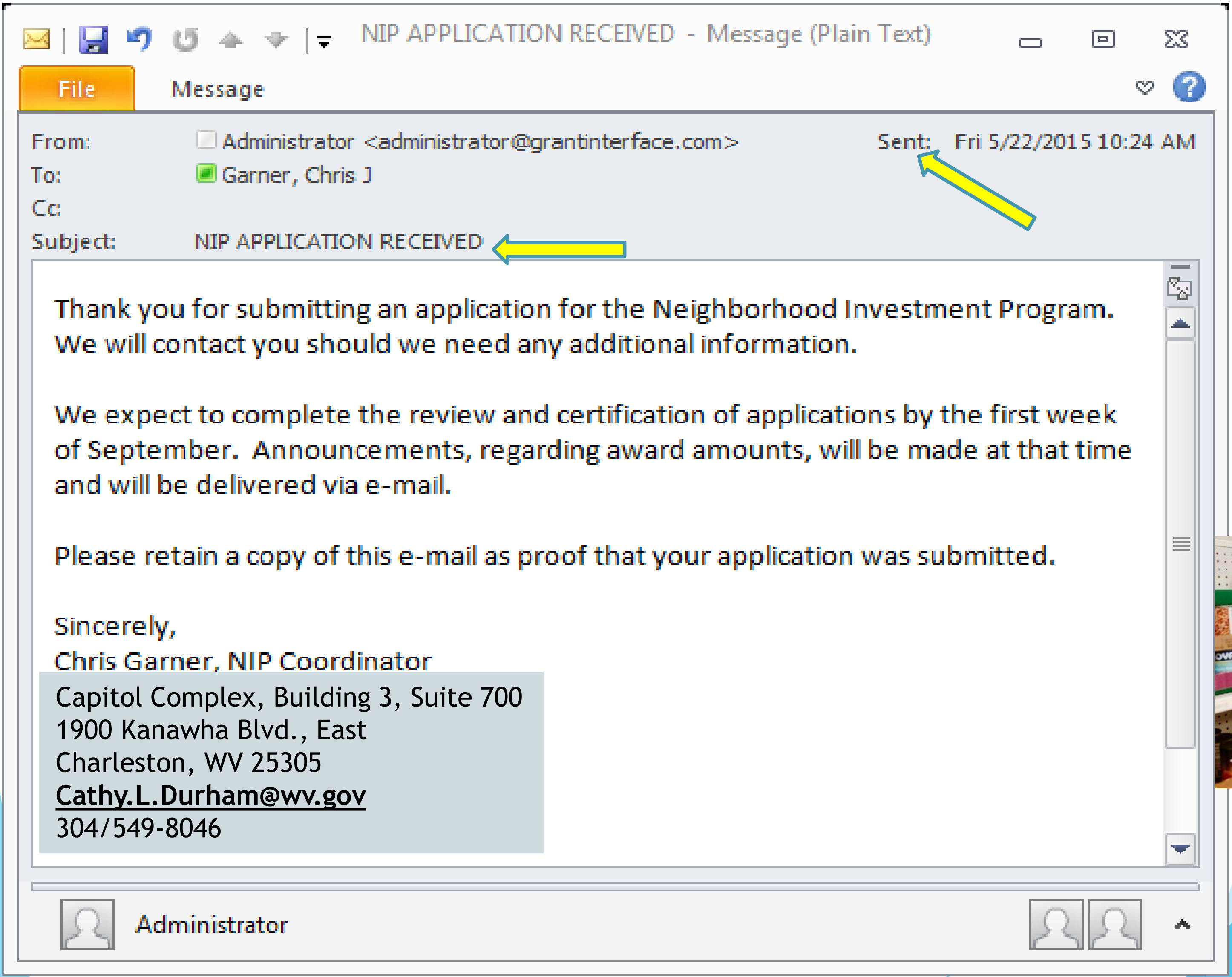
Supplying false or inaccurate information may result in the disqualification of this application.

ELECTRONIC SIGNATURE*

DATE SIGNED/SUBMITTED*

Save Application Submit Application

E-mail Verification



From: Administrator <administrator@grantinterface.com>
Sent: Fri 5/22/2015 10:24 AM
To: Garner, Chris J
Cc:
Subject: NIP APPLICATION RECEIVED

Thank you for submitting an application for the Neighborhood Investment Program. We will contact you should we need any additional information.

We expect to complete the review and certification of applications by the first week of September. Announcements, regarding award amounts, will be made at that time and will be delivered via e-mail.

Please retain a copy of this e-mail as proof that your application was submitted.

Sincerely,
Chris Garner, NIP Coordinator
Capitol Complex, Building 3, Suite 700
1900 Kanawha Blvd., East
Charleston, WV 25305
Cathy.L.Durham@wv.gov
304/549-8046

Administrator

JEFFERSON COUNTY COMMUNITY MINISTRIES
Stocked pantry shelves

Performance Measures

Performance Measures

Your performance measures are extremely important for your application score, rank, and potential tax credit allocation.

Your performance measures must SELL your project as a worthy investment to the program in as few words as possible.

Your performance measures must be reportable, as you will report your project progress twice throughout the year, if you receive an allocation.

UNITED WAY OF CENTRAL WV
WV 211 Information booth

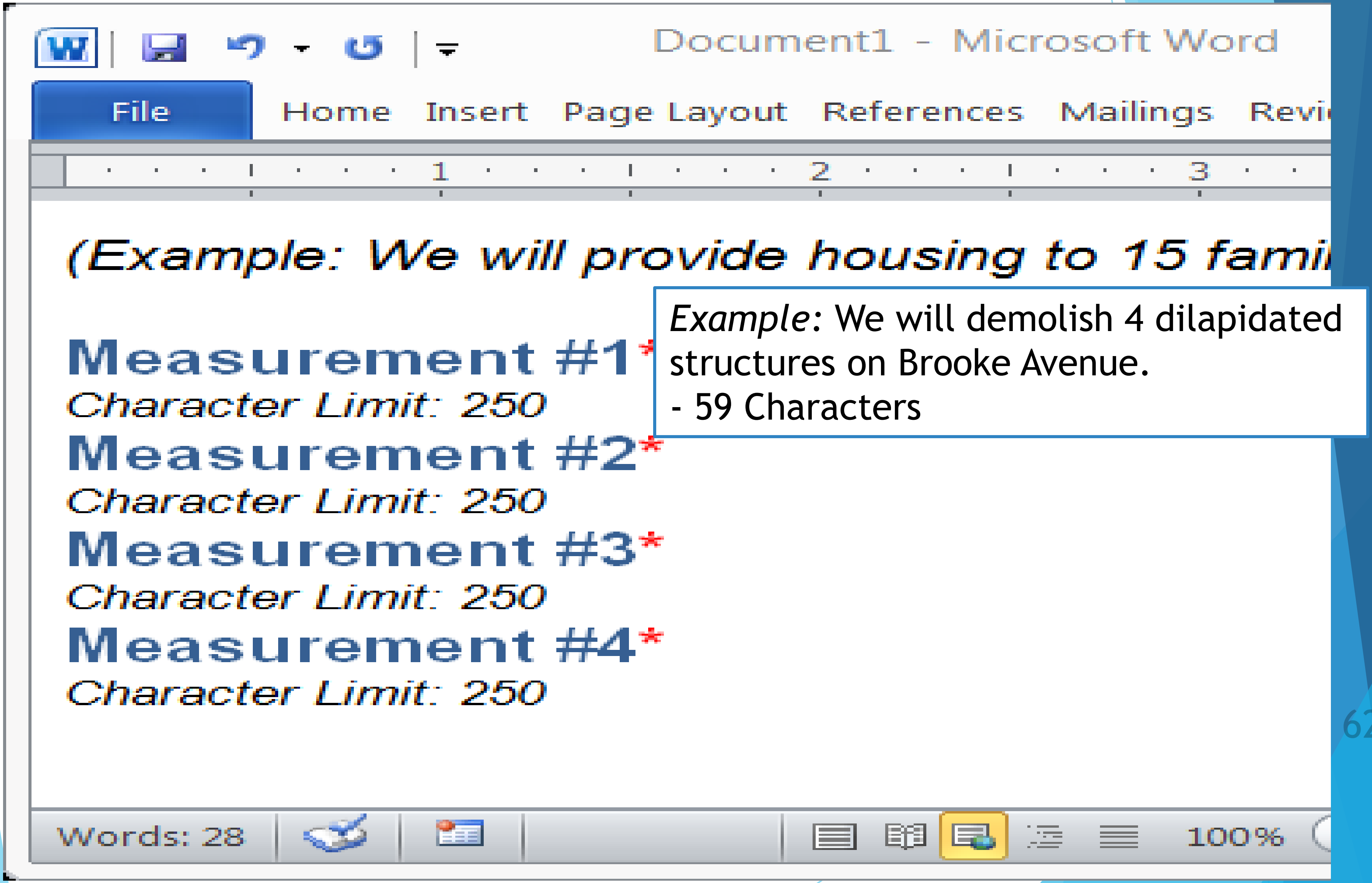
If you have trouble, please do not hesitate to email or call and leave a message.

PERFORMANCE MEASURES

Each performance measurement listed should be:

- Written to capture the intent of the project as it relates to the project activity
- Goal oriented
- Quantifiable using only **one (1) numerical response** per measurement
- Focused on serving the needs of low-income individuals or distressed neighborhoods in your project area
- Easily reportable
- No percentages, evaluations or surveys
- One measurement per project is all that is required

Performance Measures



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(Example: We will provide housing to 15 famil

Measurement #1*
Character Limit: 250

Measurement #2*
Character Limit: 250

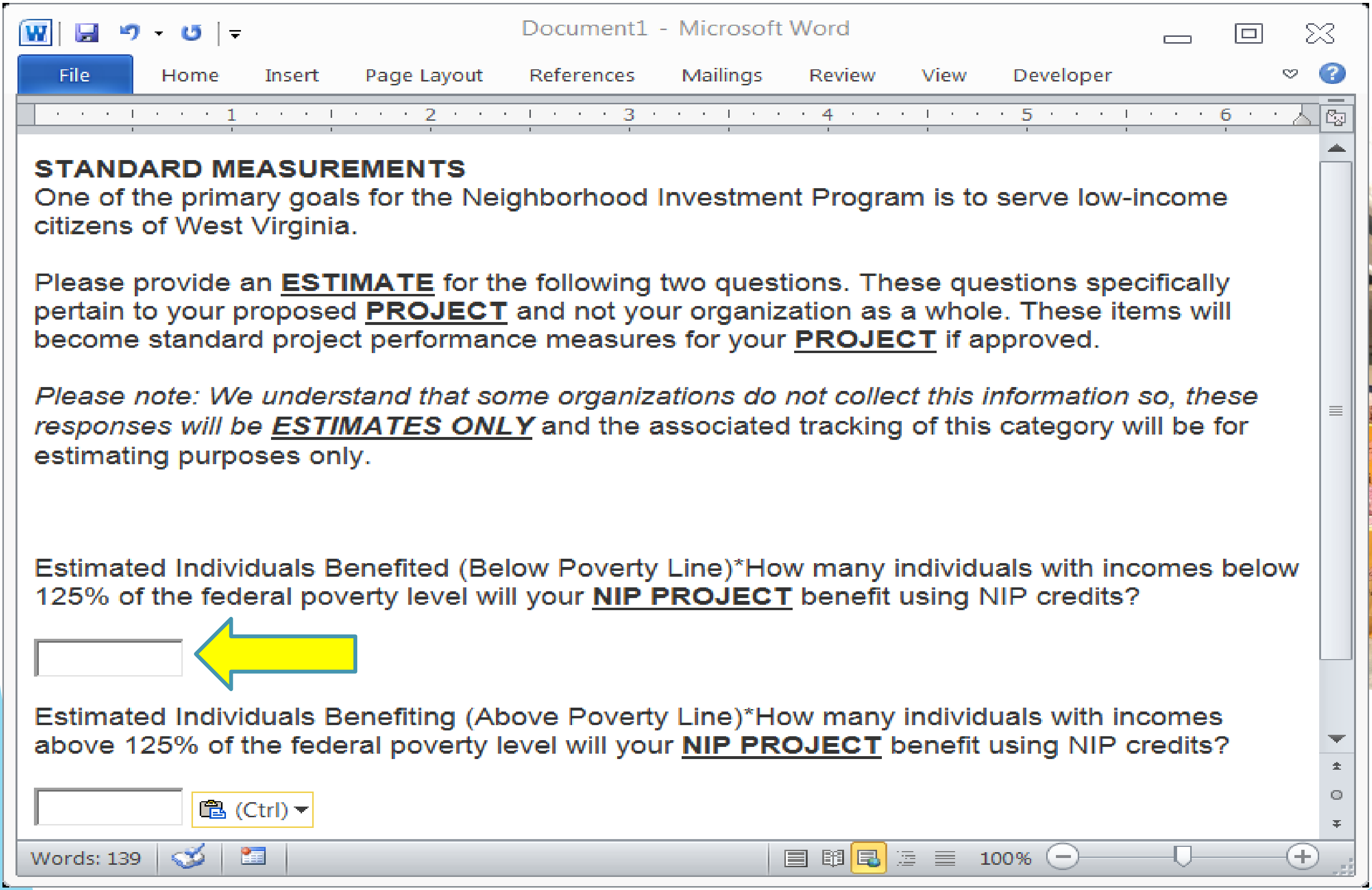
Measurement #3*
Character Limit: 250

Measurement #4*
Character Limit: 250

Example: We will demolish 4 dilapidated structures on Brooke Avenue.

- 59 Characters

STANDARD MEASUREMENTS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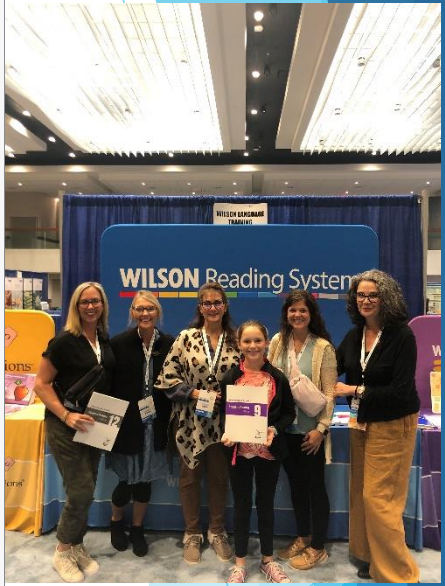
STANDARD MEASUREMENTS
One of the primary goals for the Neighborhood Investment Program is to serve low-income citizens of West Virginia.

Please provide an **ESTIMATE** for the following two questions. These questions specifically pertain to your proposed **PROJECT** and not your organization as a whole. These items will become standard project performance measures for your **PROJECT** if approved.

Please note: We understand that some organizations do not collect this information so, these responses will be ***ESTIMATES ONLY*** and the associated tracking of this category will be for estimating purposes only.

Estimated Individuals Benefited (Below Poverty Line)*How many individuals with incomes below 125% of the federal poverty level will your **NIP PROJECT** benefit using NIP credits?

Estimated Individuals Benefiting (Above Poverty Line)*How many individuals with incomes above 125% of the federal poverty level will your **NIP PROJECT** benefit using NIP credits?


WILSON Reading System

THE APPALACHIAN READING CENTER
Dyslexia conference

Remember - these projects should serve the low-income.

Participant Guide

- Certification
- Tax Credit Voucher
- Issuing Credit
- Donation Processing
- Period Reporting
- Reallocation

Certification of Awards

1

- All certified projects will receive an e-mail notification of their award amount by September 1st.

2

- No donations can be accepted for NIP tax credit prior to the certification date. **You can't give out what you don't have!**

3

- No NIP credit can be issued prior to the certification date.

Tax Credit Voucher

All certified projects will receive one (1) tax credit voucher by e-mail.

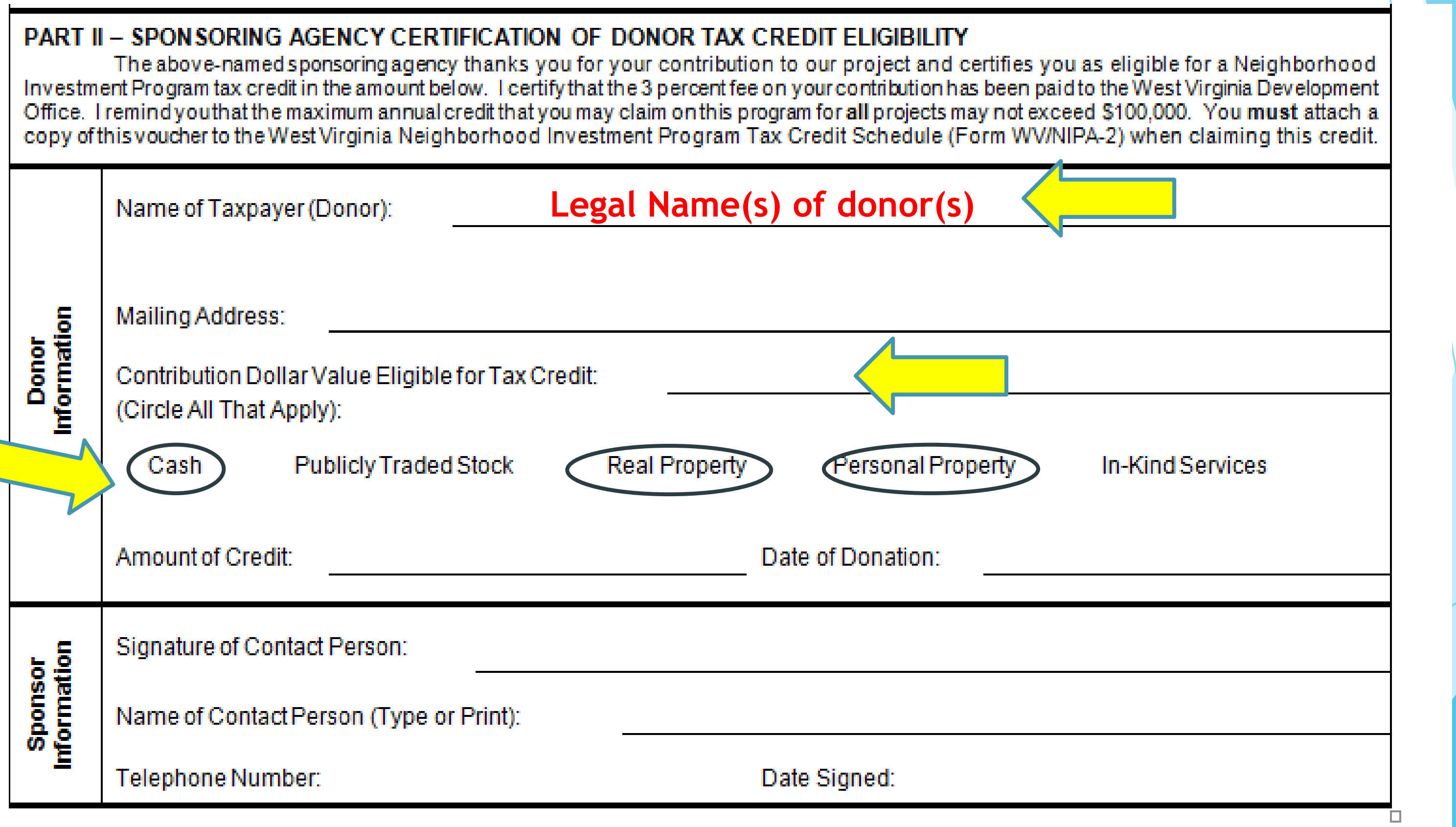
This voucher is an official tax document. *Complete it using legal names and addresses of donors. (If it is a business check, you can't make the voucher out to an individual).*

This voucher should be copied for use for each donor. (If you fill it in by hand, please delete the "click here" statements first.)

You must retain a copy of the completed voucher, along with a copy of the check, for your records. The WVCAD may also request a copy at any time.

Tax Credit Vouchers

This is the section of the tax credit voucher you will fill out for each donor. You must provide a copy to the donor and keep one for your files.



PART II – SPONSORING AGENCY CERTIFICATION OF DONOR TAX CREDIT ELIGIBILITY

The above-named sponsoring agency thanks you for your contribution to our project and certifies you as eligible for a Neighborhood Investment Program tax credit in the amount below. I certify that the 3 percent fee on your contribution has been paid to the West Virginia Development Office. I remind you that the maximum annual credit that you may claim on this program for **all** projects may not exceed $100,000. You **must** attach a copy of this voucher to the West Virginia Neighborhood Investment Program Tax Credit Schedule (Form WV/NIPA-2) when claiming this credit.

Donor Information

Name of Taxpayer (Donor): Legal Name(s) of donor(s)

Mailing Address: ____

Contribution Dollar Value Eligible for Tax Credit: ____

(Circle All That Apply):

[✓ Cash] Publicly Traded Stock [✓ Real Property] [✓ Personal Property] In-Kind Services

Amount of Credit: ____ Date of Donation: ____

Sponsor Information

Signature of Contact Person: ____

Name of Contact Person (Type or Print): ____

Telephone Number: Date Signed:

Issuing Credit

All donations must meet the criteria, as previously stated, to receive NIP credit.

Give the donor the original printed copy of your completed voucher.

Keep a copy of the voucher for your records. The WVCAD may also request a copy.

As a courtesy, it is helpful to provide each donor with Tax Credit Instructions at http://tax.wv.gov/Documents/TaxForms/2015/nipa2.instructions.pdf

and the tax credit schedule at http://tax.wv.gov/Documents/TaxForms/2015/nipa2.pdf

Donation Processing

- All donations for which NIP credit has been issued, must be reported to the WVCAD using the "Donation Processing" form (excel sheet found on the website).

- The "DONATION PROCESSING" form is accessible at www.WVCAD.org/nip

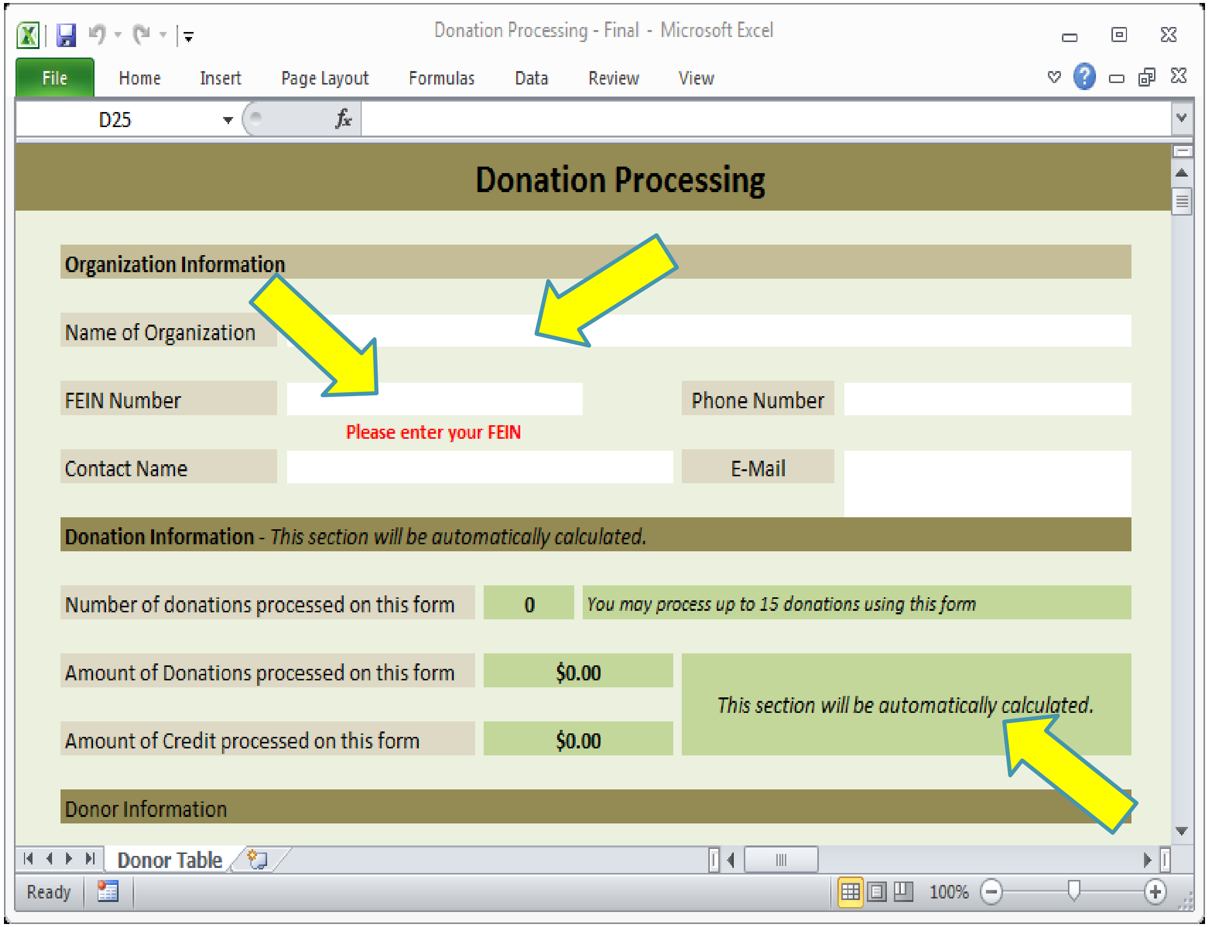
  DO NOT USE SAVED FORMS. ALWAYS USE A NEW FORM FROM OUR WEB PAGE.

- Follow all directions as given on the form.

- Legislation says all donations should be reported within 30 days of receipt of the donation. Please process your donations within that time period. Once monthly is great!

- To report your donations, log on to your NIP account and upload your excel report (called Donation Processing Form - found on the webpage.)

- Call and leave a message or email Cathy.L.Durham@wv.gov for help.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Donor Table
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Donation Processing

Organization Information

Name of Organization

FEIN Number

Please enter your FEIN

Phone Number

Contact Name

E-Mail

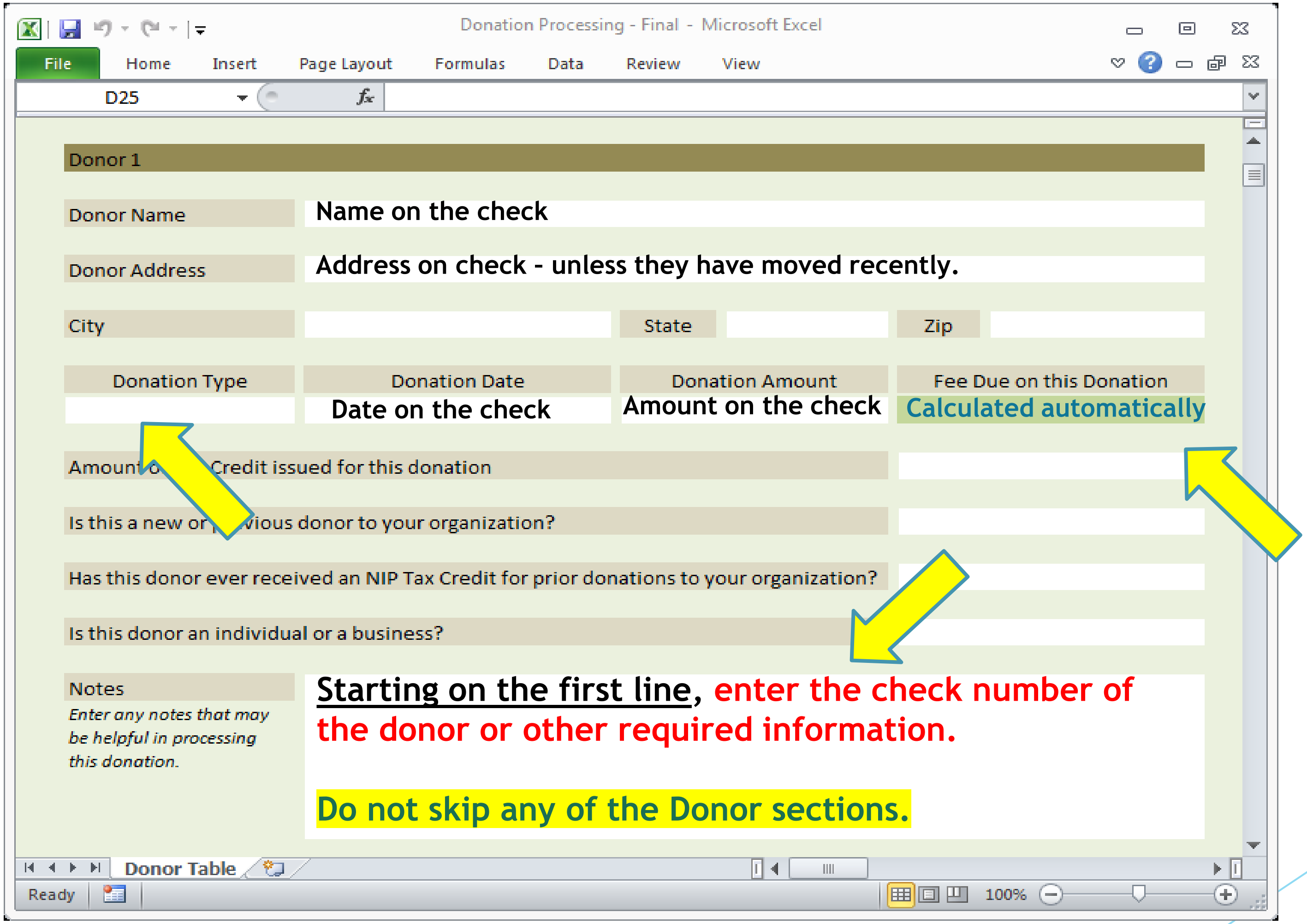
Donation Information - *This section will be automatically calculated.*

Number of donations processed on this form	0	*You may process up to 15 donations using this form*
Amount of Donations processed on this form	$0.00	*This section will be automatically calculated.*
Amount of Credit processed on this form	$0.00	

Donor Information

GREENBRIER REPERTORY THEATRE CO.
"Nemo" presentation for children

1. **Complete the organization information.**
2. **Don't forget the dash in your FEIN number.**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Donor Table
Ready
100%

Donor 1

Donor Name	Name on the check
Donor Address	Address on check - unless they have moved recently.

City		State		Zip	

Donation Type	Donation Date	Donation Amount	Fee Due on this Donation
	Date on the check	Amount on the check	Calculated automatically

Amount of Credit issued for this donation	
Is this a new or previous donor to your organization?	
Has this donor ever received an NIP Tax Credit for prior donations to your organization?	
Is this donor an individual or a business?	

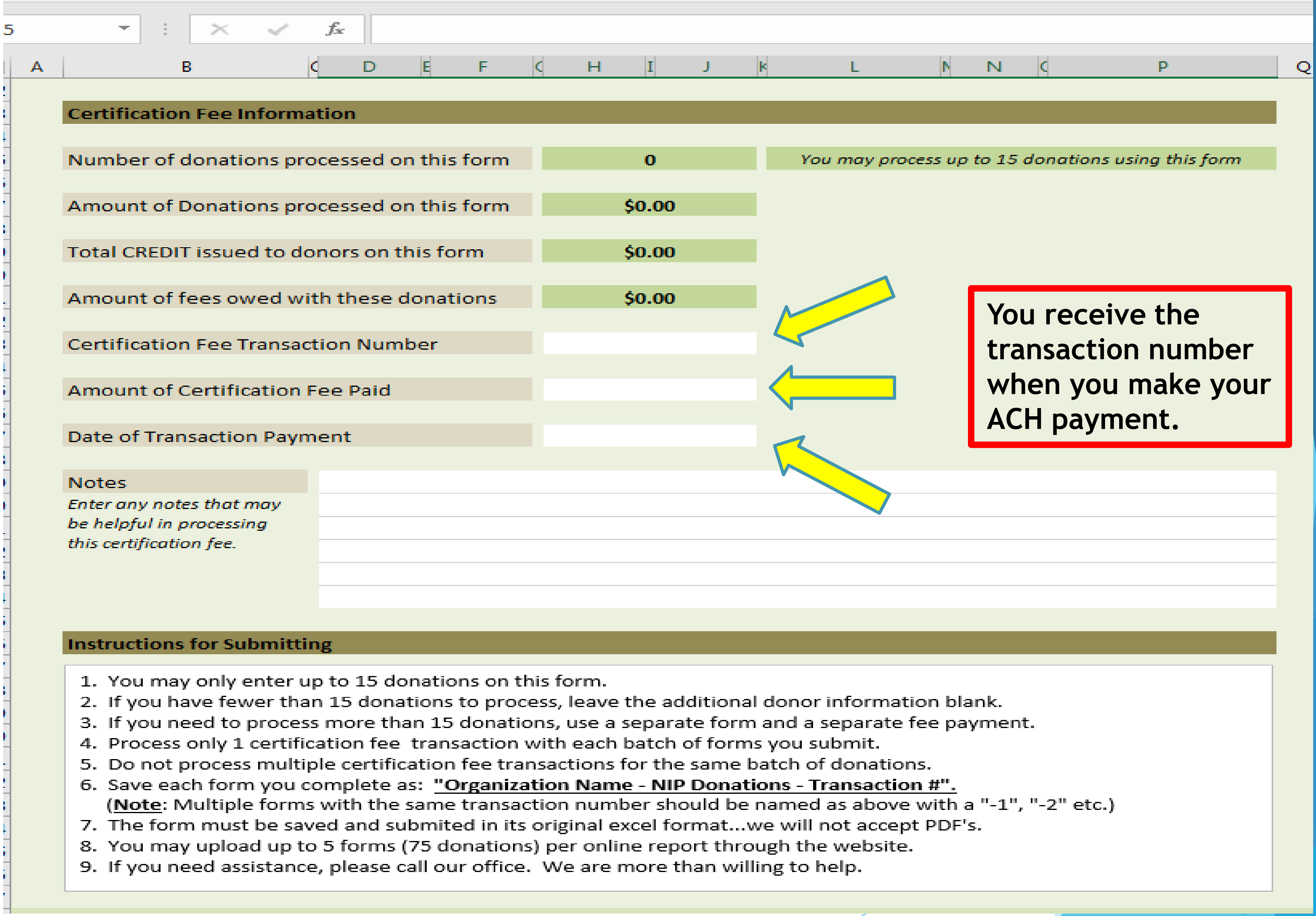
Notes

Enter any notes that may be helpful in processing this donation.

Starting on the first line, enter the check number of the donor or other required information.

Do not skip any of the Donor sections.

Donation Processing Form



Certification Fee Information

Number of donations processed on this form	0	*You may process up to 15 donations using this form*
Amount of Donations processed on this form	$0.00	
Total CREDIT issued to donors on this form	$0.00	
Amount of fees owed with these donations	$0.00	
Certification Fee Transaction Number		
Amount of Certification Fee Paid		
Date of Transaction Payment		

Notes

Enter any notes that may be helpful in processing this certification fee.

Instructions for Submitting

1. You may only enter up to 15 donations on this form.
2. If you have fewer than 15 donations to process, leave the additional donor information blank.
3. If you need to process more than 15 donations, use a separate form and a separate fee payment.
4. Process only 1 certification fee transaction with each batch of forms you submit.
5. Do not process multiple certification fee transactions for the same batch of donations.
6. Save each form you complete as: **"Organization Name - NIP Donations - Transaction #".**
   (**Note**: Multiple forms with the same transaction number should be named as above with a "-1", "-2" etc.)
7. The form must be saved and submited in its original excel format...we will not accept PDF's.
8. You may upload up to 5 forms (75 donations) per online report through the website.
9. If you need assistance, please call our office. We are more than willing to help.

You receive the transaction number when you make your ACH payment.

Donation Processing

1. You may only enter up to 15 donations on this form. (DO NOT skip any donor information areas)
2. If you have fewer than 15 donations to process, leave the additional donor information blank.
3. If you need to process more than 15 donations, attach another Donation Processing Form to your Donation Report and **make an ACH payment for each Form** (if three forms attached – 3 payments).
4. You must make an ACH payment for each Donation Report you submit (link located on webpage underneath NIP LOGIN).
5. **Do not submit multiple fee checks for the same excel form**.
6. Save each excel form you complete as:

   "Your Organization's Name - NIP Donations - Transaction ACH #".

7. The form must be saved and submitted in its **original excel format** - we will not accept PDF's. (DO NOT reuse old forms)
8. You may upload up to 5 forms (75 donations) at a time through the NIP website using the donation processing form.
9. **Do not put previously reported excel forms on the Donation Report** – it can result in duplications.
10. If you need assistance, please call our office. We are more than willing to help.
    (304-549-8046 and leave a message or email Cathy.L.Durham@wv.gov)

Period Reports

Projects are required to report their progress each period including:

Verification of your WVCAD donation records

Project Measurements as stated in your application

Success stories – stories of interest (different one on each report)

Reports are on your dashboard and may be accessed by logging on to your NIP Account.

The "January 31 Period Report" or Midterm Report covers September 1 thru December 31 and is due by JANUARY 31st .

The "July 31 NIP Final Report" is due by July and covers September 1st through June 30th. Turn in as close to June 30th as you can. **It is to cover all work done, whether with NIP funds or not.**

To stay in compliance with the program you must turn these reports in **ON TIME**.

Period Reports (Continued)

Period	Due Date
Mid Term: Certification Date thru December 31	By January 31
Final Report: Certification Date thru June 30	Before July 31 (as close to June 30 as possible)
Failure to submit reports could jeopardize your organization’s participation in NIP. You must turn in all reports before you can be funded for the next year, if you are awarded credits.	

Reallocation Process

The Reallocation process begins with a dead period from March 16-31 each year.

You must use at least 70% of any credits you have received by March 15 to avoid losing credits awarded and negatively affecting future applications to the program.

Reallocation ensures that the maximum amount of NIP credit is utilized by taking credit away from participants that have not used their credits effectively and awarding them to organizations issuing 100% following the APPLICATION RANK.

Participants may only receive up to the INITIAL AMOUNT OF CREDIT REQUESTED and we will notify you if you are eligible by March 21st.

Reallocation Reference Chart for FY-2026

By March 15, 2026, program participant has:	
Issued 0% - 69%	100% of unused credit will be recaptured.
Issued 70% to 99%	Not subject to recapture or reallocation. Not eligible for supplemental credit.
Issued 100% and awarded full request	Not subject to recapture or reallocation. Not eligible for supplemental credit.
Issued 100% but NOT awarded full request	Eligible for supplemental credit award. Total of supplemental & original award may not exceed original request.

Supplemental Credit

In order to BE ELIGIBLE for supplemental credits, you must meet the following requirements:

You MUST have **issued 100%** of your credit award by March 15th.

You MUST have received an award LESS THAN your initial credit request in the NIP application.

You may be eligible for a supplemental credit award that is EQUAL TO or LESS THAN your initial credit request MINUS your initial credit award.

You do not fill out an application or any paperwork to be considered for reallocation, we will contact you by March 21st, if you are eligible, to see if you can use more credits.

Supplemental credits are awarded based on your NIP application ranking.

Organizations with remaining credit may again begin accepting donations for credit **on April 1st** of each year.

STEPPING STONES
Summer Camp

FY 2025 Reallocation Overview

Reallocation funds may be small next year and only a few high-ranking projects receive them.	
195 Projects Funded	$3,000,000.00
Credits Held Back	$6,000.00
Total Recaptured Credits (9)	$57,576.50
Total Available to Reallocate	$63,576.50
Organizations Issuing 0% of Credits	2
Number of Organizations Receiving Additional Credits	14

Reminders

COMPLETE applications, including all attachments, are due by 5 pm on June 30, 2025 to be considered for FY 26.

Your score and rank based on this application remains for the fiscal year, including reallocation.

Request ONLY the amount of credits you can use.

Contact us if you need help.

Helpful Websites

www.wvcad.org/NIP:

NIP program information and downloadable forms.
NIP participant directory, workshop presentations, donation paperwork, applications, etc.

www.irs.gov:
Information on fair market value for personal property donations.

www.nada.com , www.kbb.com:
information on fair market value of vehicles.

Tax Credit Schedule (NIPA - 2):

http://tax.wv.gov/Documents/TaxForms/2015/nipa2.pdf and

Instructions at:
http://tax.wv.gov/Documents/TaxForms/2015/nipa2.instructions.pdf

TIPS FOR COMPLETING YOUR EXCEL FORM

- 1. Always complete the top portion, being sure FEIN is correct and includes the dash. (Please double check the number)
- 2. Use the information on the check to complete the donor section.
- 3. The date on the check is the date of the donation. (not the date received)
- a. If it is stock, the date of donation is the date of transfer – not the date of sale.
- 4. Complete all blanks for the donor in each section and do not skip a section.
- 5. In the note section, use the **FIRST LINE** for the check number or other information.
  - a. If a credit card donation, put the **Transaction ID** or **Approval Code**.
  - b. If a stock donation, put the name of the stock, the number of shares, the high and low on the date of transfer. To arrive at the value of stock, multiply the average of high and low by the number of shares. This is the value of the stock (not what you sell it for).
  - c. If personal property, give a brief description of donation.
  - d. If a vehicle, list the VIN number, the year, make and model, and blue book value, all on the first line.
  - e. If an in-kind donation, E-MAIL CATHY and get the formula to calculate the value – there must also be a monetary donation.
- 6. To make your ACH payment for fees go to **www.wvcad.org/nip** and click on the ACH Payment Link on the right-hand side.
- 7. On your Donation Report, do not include previously submitted excel forms, **only new ones**.

DEFINITIONS:

- "**Direct needs programs**" means a program, organization or community endowment that serves persons whose annual **income is no more than 125% of the federal poverty level** with self-reliance and independence from government assistance as its primary objective.

- "**Emergency assistance**" – the provision of basic needs including shelter, clothing, food, water, medical attention or supplies, personal safety, or funds to obtain these to an individual facing circumstances that prevent him or her from securing or maintaining these basic needs.

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