

NEIGHBORHOOD INVESTMENT PROGRAM

May 2019 for FY 2020

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NIP Program Overview

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Community Sustainability

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Community Sustainability

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Purpose of Legislation

- Encourage WV citizens and businesses to donate to projects that support low-income citizens.
- Create local partnerships between non-profits and businesses.
- Encourage charitable organizations to support community development activities.



- Agencies that offered Emergency Assistance and Direct Needs were the primary focus of the Legislation when it renewed NIP in 2016.

Program History

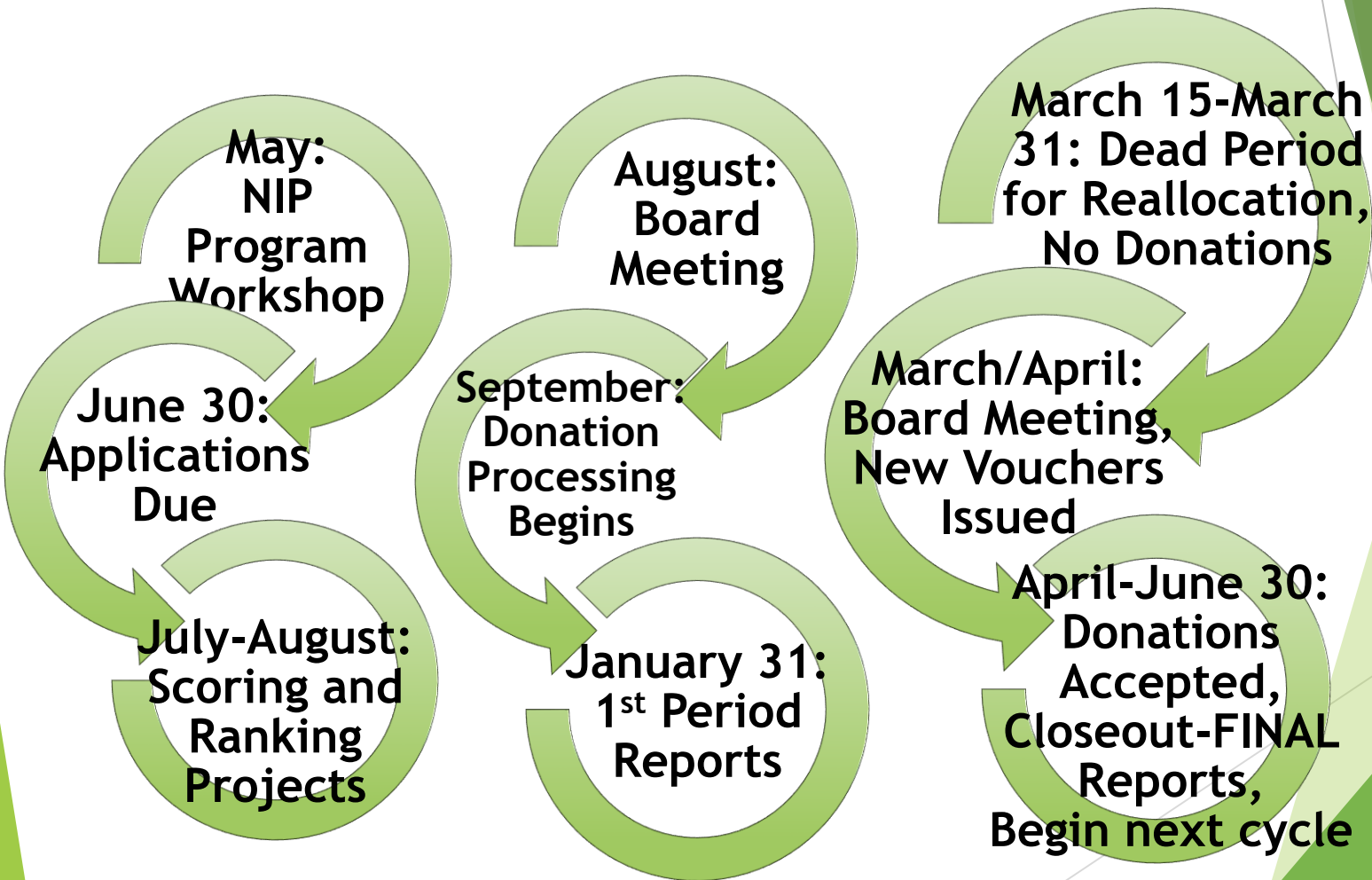
Over the past 22 years of the NIP:

- 3,157 projects serving WV's low income population were awarded tax credits.
- Over \$93 million in donations were generated for certified projects.
- \$43.4 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 NIP funds.



Program Cycle

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



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
- 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 4 members from any 1 Congressional District

NIP Independent Assessment

- An independent review of the program is conducted every 3 years. We just completed the review for years 2015, 2016, and 2017. It is being finalized.
- This review concluded that the program was in compliance with enabling legislation.
- The review recommended the possibility of non-mandatory workshops. We presented this to the Advisory Board on April 1st and they felt the workshops were necessary to keep the usage at 100% of the \$3 million and that one day with us was worth what you were receiving.

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. 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 and fee schedule.
- 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**



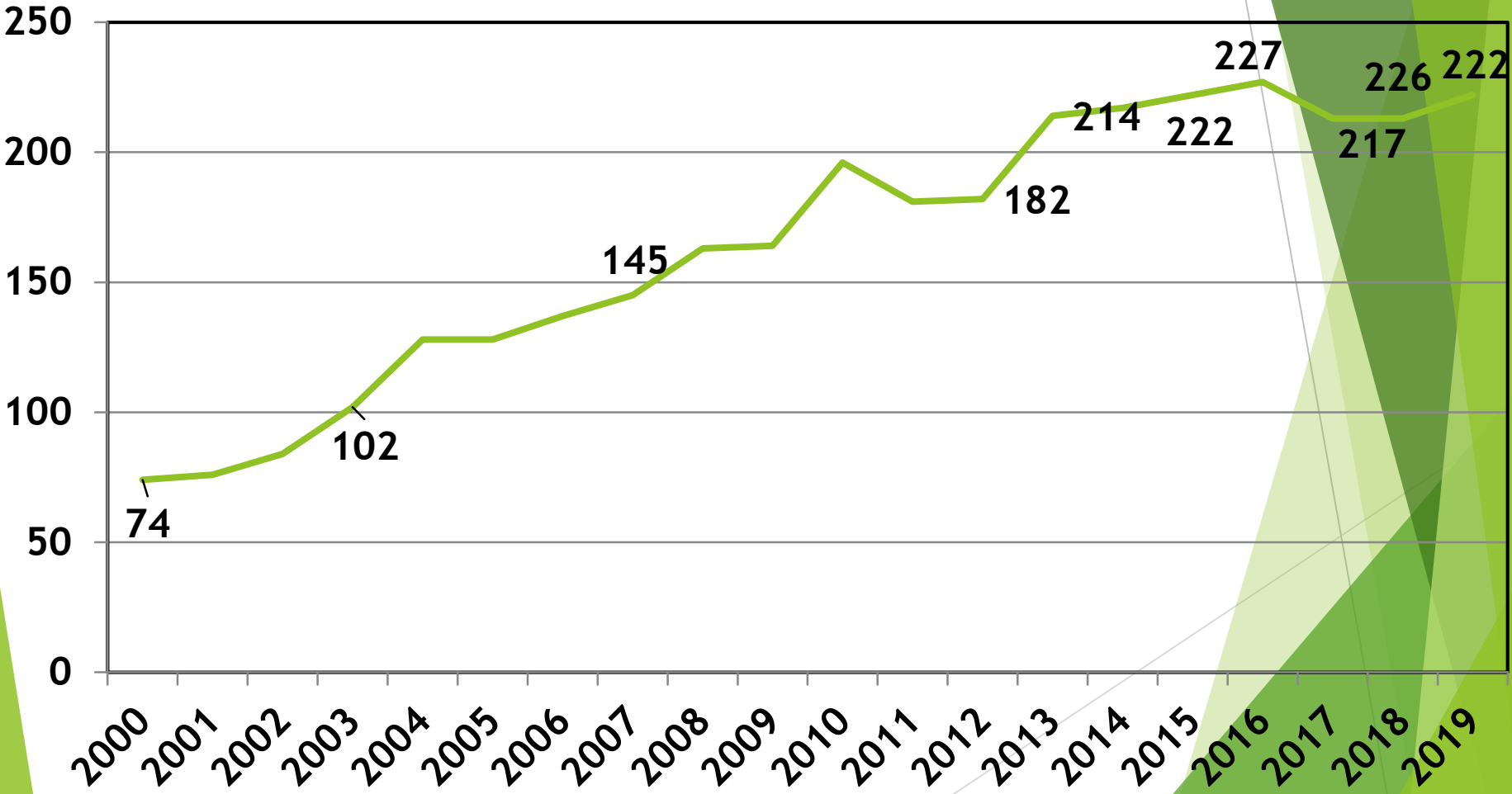
Tax Credit Details

- 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**.



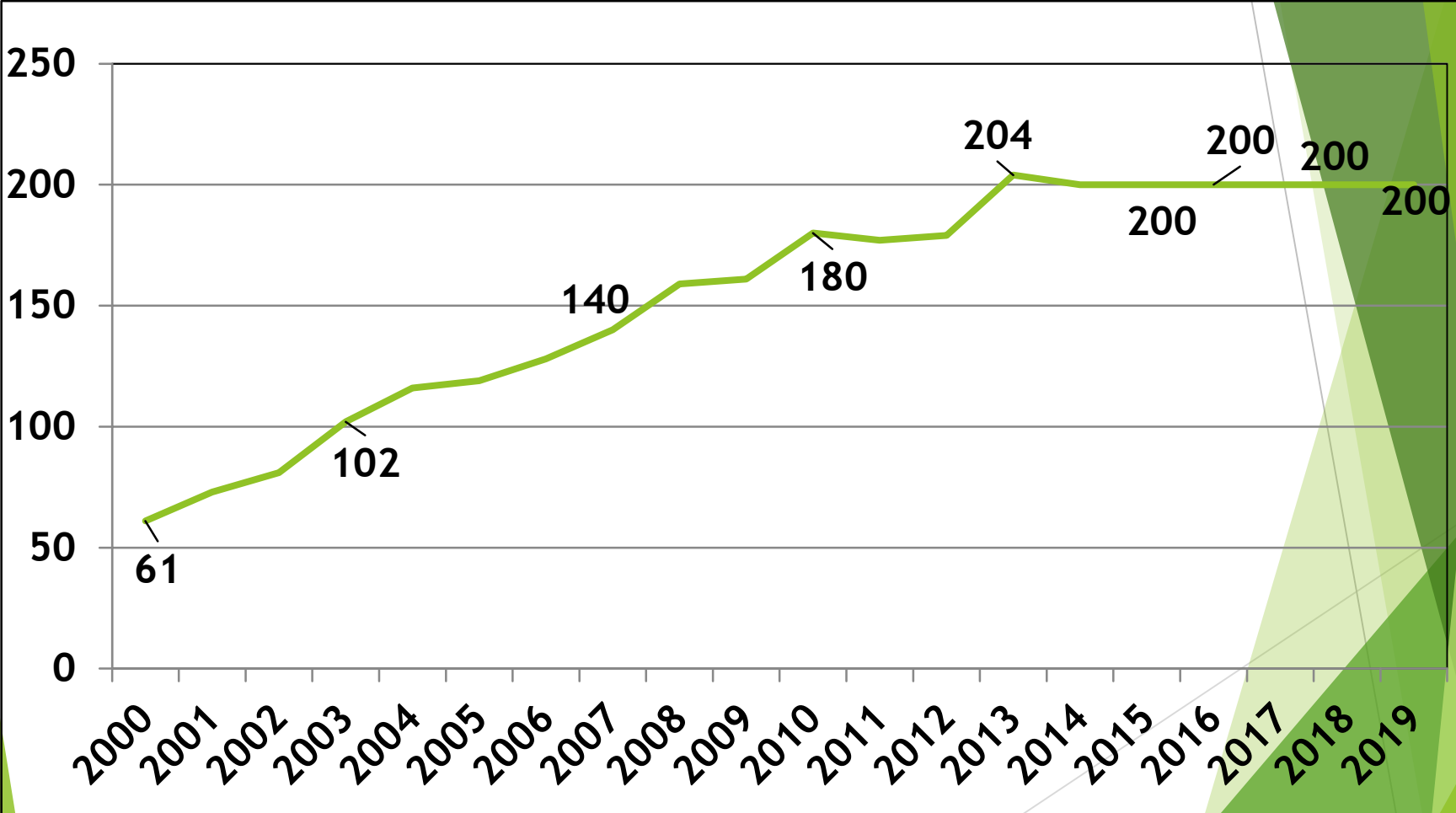
Number of Applicants per Year

Figure 1



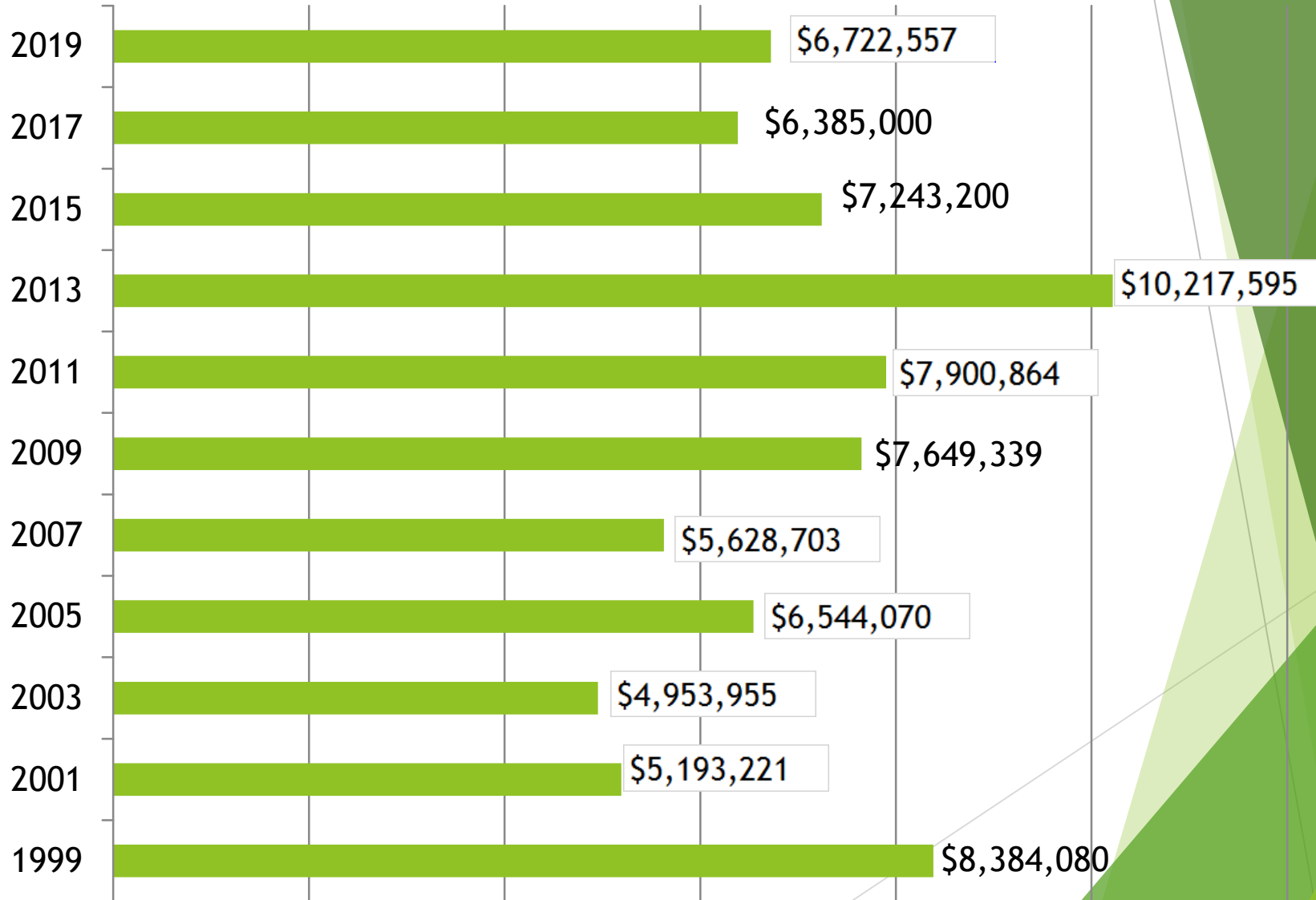
Number of Projects Certified

Figure 2



Amount of Credit Requested

Figure 3



Project Evaluation

Applicants to the program are scored and ranked based on the following criteria:

1. Projects should be **Emergency Assistance** and/or **Direct Needs**. (page 83)
2. Projects should be **community based**.
3. Projects should **serve primarily low-income persons** (incomes within 125% of the federal poverty line).
4. Projects should **serve highly distressed neighborhoods** (economically distressed, crime and unemployment problems, high numbers of uneducated citizens, etc.).
5. Projects should be **collaborative with other local organizations** to maximize project benefits.
6. Projects should be **innovative or unique**.
7. Projects should **maintain low administrative costs**.
8. Projects should be **clearly needed in the project area**.
9. Applying organizations should **demonstrate the capacity to deliver the proposed services**.

FY 2019 Tax Credit Allocation

- The NIP Advisory board has approved the funding formula for the 2020 application round. It is the same as the method used in 2018-19.
- 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 or the amount requested if lower or penalized.**
- **Up to 200 projects** may receive an initial allocation.

Eligible Contributions



Cash



Stock



In-Kind
Professional
Services (Limited)



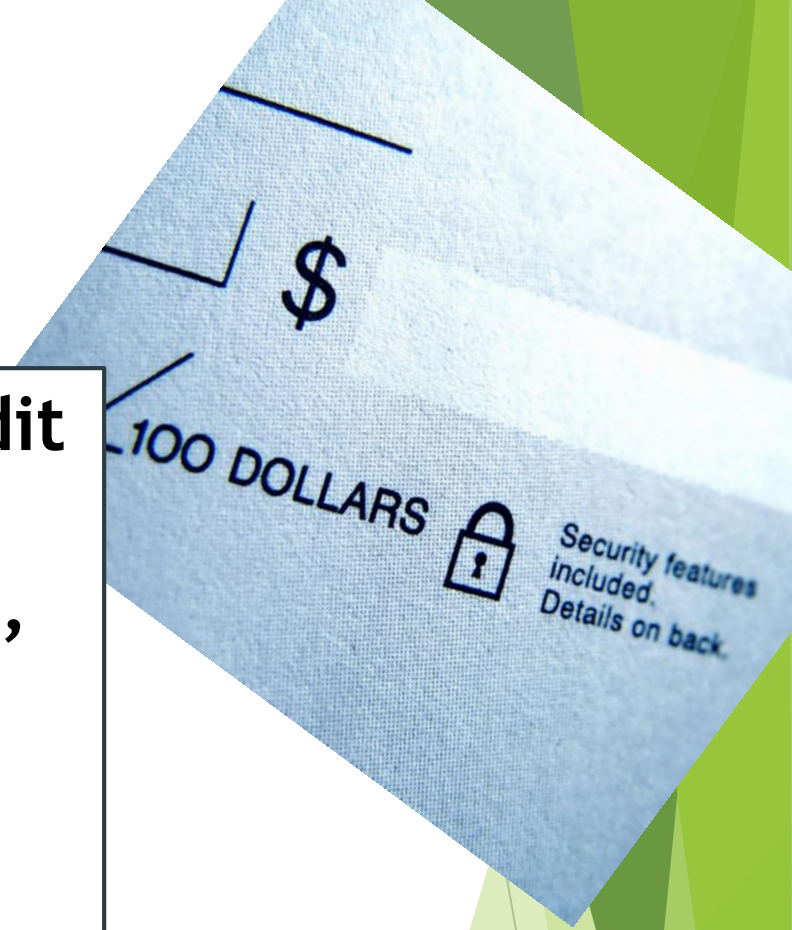
Personal
Property



Real
Property

Cash Donations

- Includes Cash, Check, Credit Card, Pay Pal, Debit Card, Etc. (**NO** Network for Good, Razoo, etc.)
- Easiest eligible donation type
- Must be at least \$500 for each donation (no cumulative donations)



Personal Property

- **Computers, Cars, Equipment, Clothing, etc.**
- **Valued at the agreed upon fair market value as you would for a federal tax deduction.**
- **On vehicles, must keep in your file & give to me the donor's name, VIN, type of vehicle and total value of the donation.**



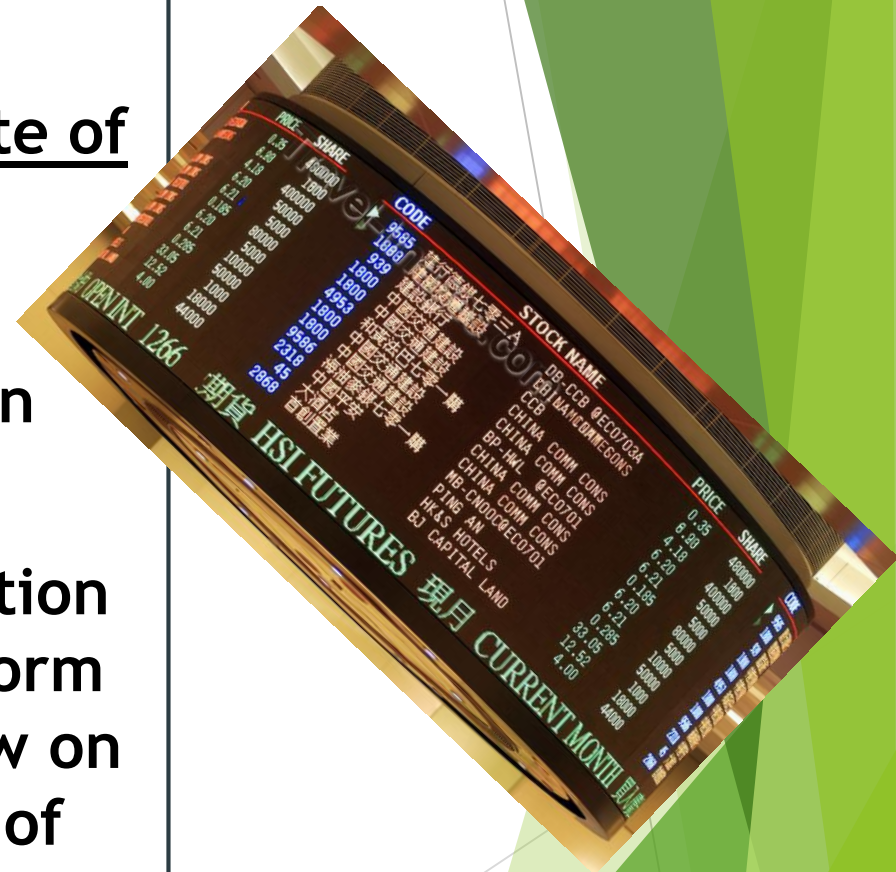
In-Kind Professional Services

- **Eligible professions: attorneys, accountants, architects, doctors, and other state licensed medical professionals.**
- **Only 25% of the total donations made by a donor may be in-kind.**
- **Only 75% of the value of the services is eligible for tax credit.**
- **Must indicate the amount of time given in documentation following the formula. Call me.**



Stock

- Value of the donation is the average of the high and low value of the stock on the date of transfer.
- Stock must be sold by the accepting organization within 180 days.
- 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. The value is the number of shares times the average value on day of receipt.



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.
- 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.)
- Third party donations that are not made to the NIP approved organization name or DBA names provided on the application.
- Third party donations also include Network for Good and Razoo donations, which are first gifted to those organizations and then re-gifted to your organization.

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 credits may be issued during the dead period, March 16th - 31st, for reallocation calculations.

Year End Giving

- Given the program cycle, it is best to try to use most of your credits by December 31st.
- Nonprofit organizations on average raise 40% of their budget in the last six weeks of the year. -- *Charity Navigator*
- The average person makes 24% of their annual donations between Thanksgiving and New Years. -- *Center on Philanthropy*
- Studies show that donations by email account for one-third (33%) of all online fundraising revenue for nonprofits. -*winspire*
- A third (33%) of December's donations happen on the 31st of the month. -- *Network for Good*

Application

Chris Garner
NIP Coordinator

The Basics

- Only one application accepted per FEIN.
- Applications will be available online by May 20th 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 30, 2019 BY 5 P.M.**
- Only the “Application Received” E-MAIL will serve as proof that your application was received.

The Basics - New Rule

- **When an organization is notified there is missing documentation or incorrect documentation, they will have until July 19th 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,

A handwritten signature in black ink that reads "Mac Warner".

Mac Warner
Secretary of State

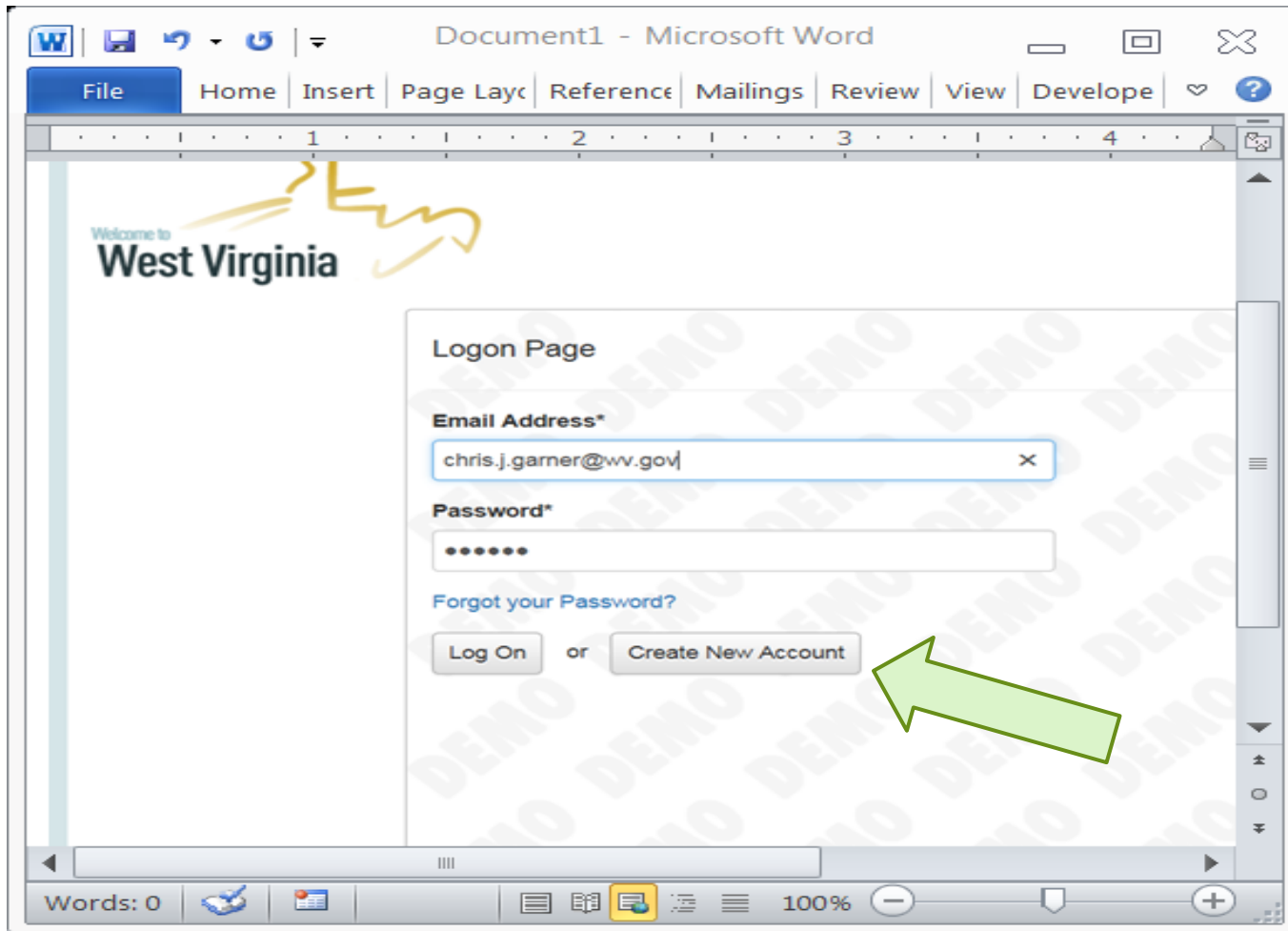
To apply for NIP Credit, visit
our **new web page**

www.wvcad.org/nip

Click the link titled,

“NIP LOGIN”

Create New Account (for new applicant organizations only)



Picture1 - Paint

Home View

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*
<input type="text"/>	<input type="text"/>
Web Site	Telephone Number*
<input type="text"/>	<input type="text"/>
Fax Number	Organization Email
<input type="text"/>	<input type="text"/>
Address 1*	Address 2
<input type="text"/>	<input type="text"/>
City*	State*
<input type="text"/>	<input type="text"/>
Postal Code*	Country
<input type="text"/>	<input type="text"/>

100%

NIP Contact Information

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

Contacts:

- Executive Director
- NIP Contact
- Alternate

Applying for NIP Credit

The screenshot shows a Microsoft Word document titled "Document1 - Microsoft Word" with a web browser window embedded. The browser window displays the "Application Status Page" for the West Virginia NIP Credit program. The page includes a "Welcome to West Virginia" logo, a sidebar with navigation links, and a main content area with contact information and application details.

requests

- Dashboard
- Apply**

tools

- Fax to File

Application Status Page

View the status of your applications below.

Contact: Mr. Chris Garner
1 Main St. Charleston, wv 25314 USA
304-957-2072
gamers801@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

Scouting in West Virginia but not the National Jaboree

Process: WVDO NIP

Application	Submitted	05/05/2015	View Application

Words: 0

10:18 AM 5/26/2015

125%

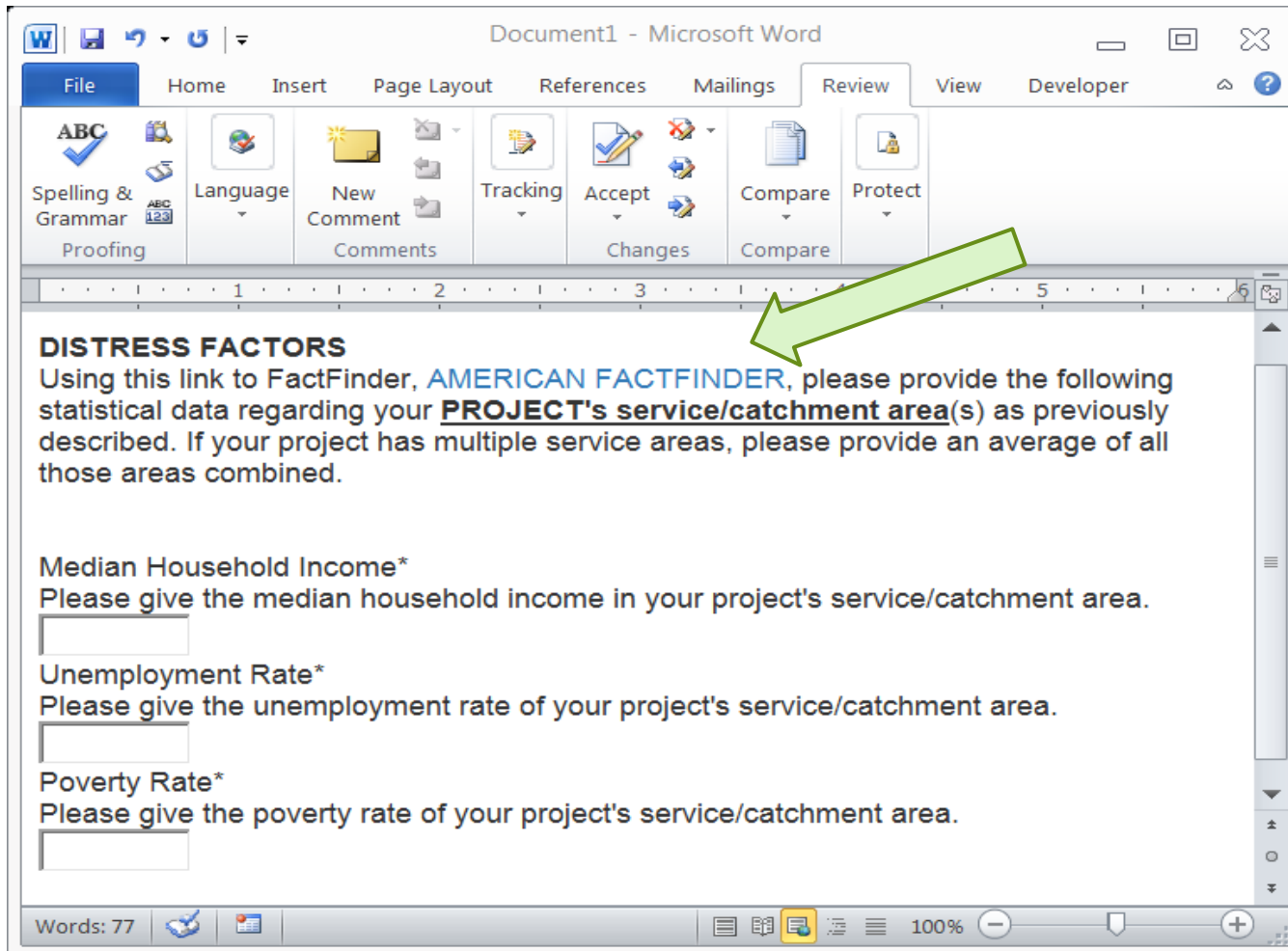
100%

Applying for NIP Credit

The screenshot shows a Microsoft Word document titled "Document1 - Microsoft Word" with a ribbon menu including File, Home, Insert, Page Layout, References, Mailings, Review, View, and Developer. The document content is a web application form for NIP Credit. The form includes a "Welcome to West Virginia" logo, a sidebar with "requests" (Dashboard, Apply) and "tools" (Fax to File), and a main content area. The main content area has a "Question List" button, contact information for Mr. Chris Garner (1 Main St., Charleston, WV 25314 USA; 304-957-2072; garners801@myway.com), an info box stating "If your organization information does not appear correct, please contact the funder. Thank you.", contact information for Test 1 (3005 Greenview Rd, South Charleston, WV 25309 USA; 304-555-1212; 55-0357013), another info box stating "Questions marked with a * are required.", and a section titled "ORGANIZATIONAL INFORMATION" with a sub-section for "Instructions". Three green arrows point to the "Application" button, the "Question List" button, and the "ORGANIZATIONAL INFORMATION" section. The Windows taskbar at the bottom shows the date and time as 10:23 AM on 5/26/2015.

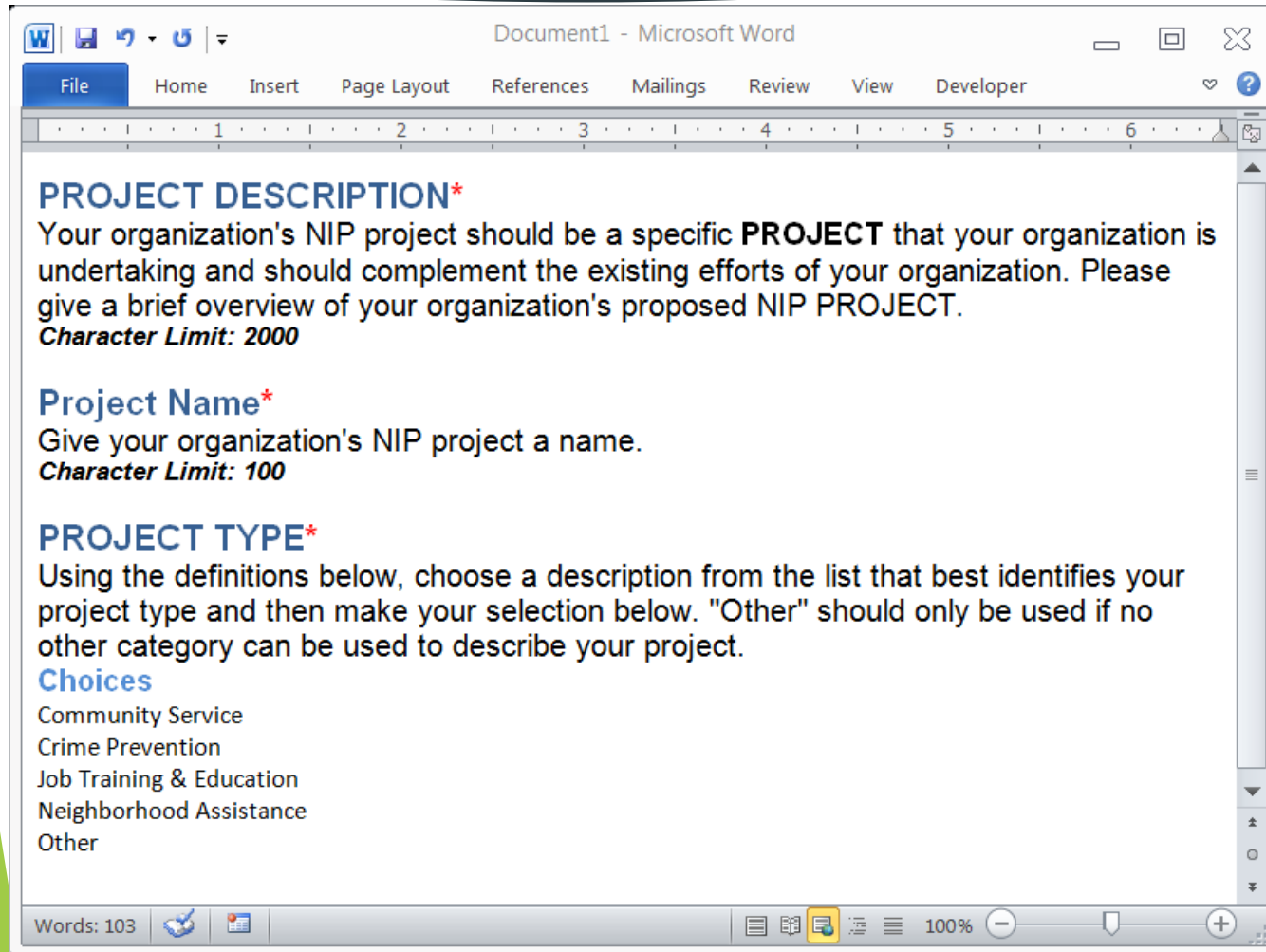
Links

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



NIP Project Information

We will publicize your project description in the Participant Directory.



The screenshot shows a Microsoft Word window with the following content:

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

At the bottom of the window, the status bar shows "Words: 103" and a zoom level of "100%".

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.

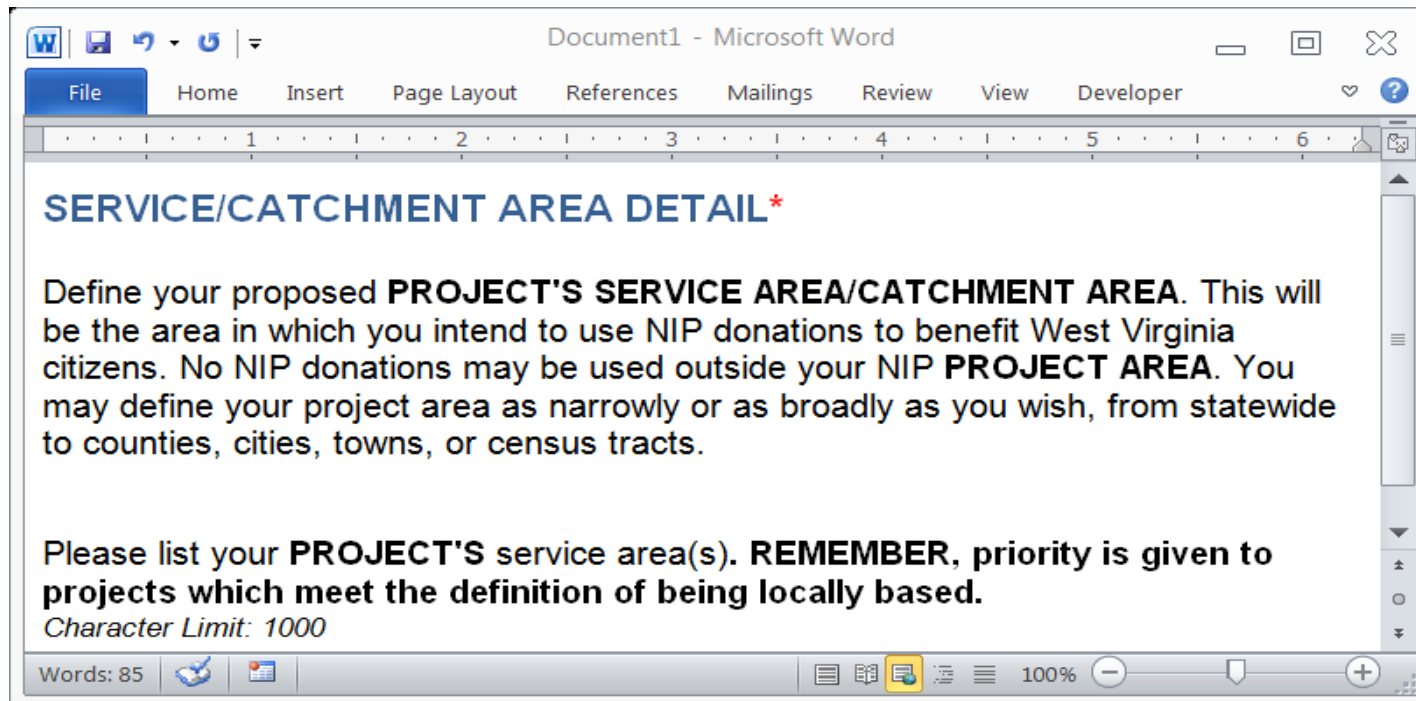
Crime Prevention includes any project whose aim is to reduce crime.

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.

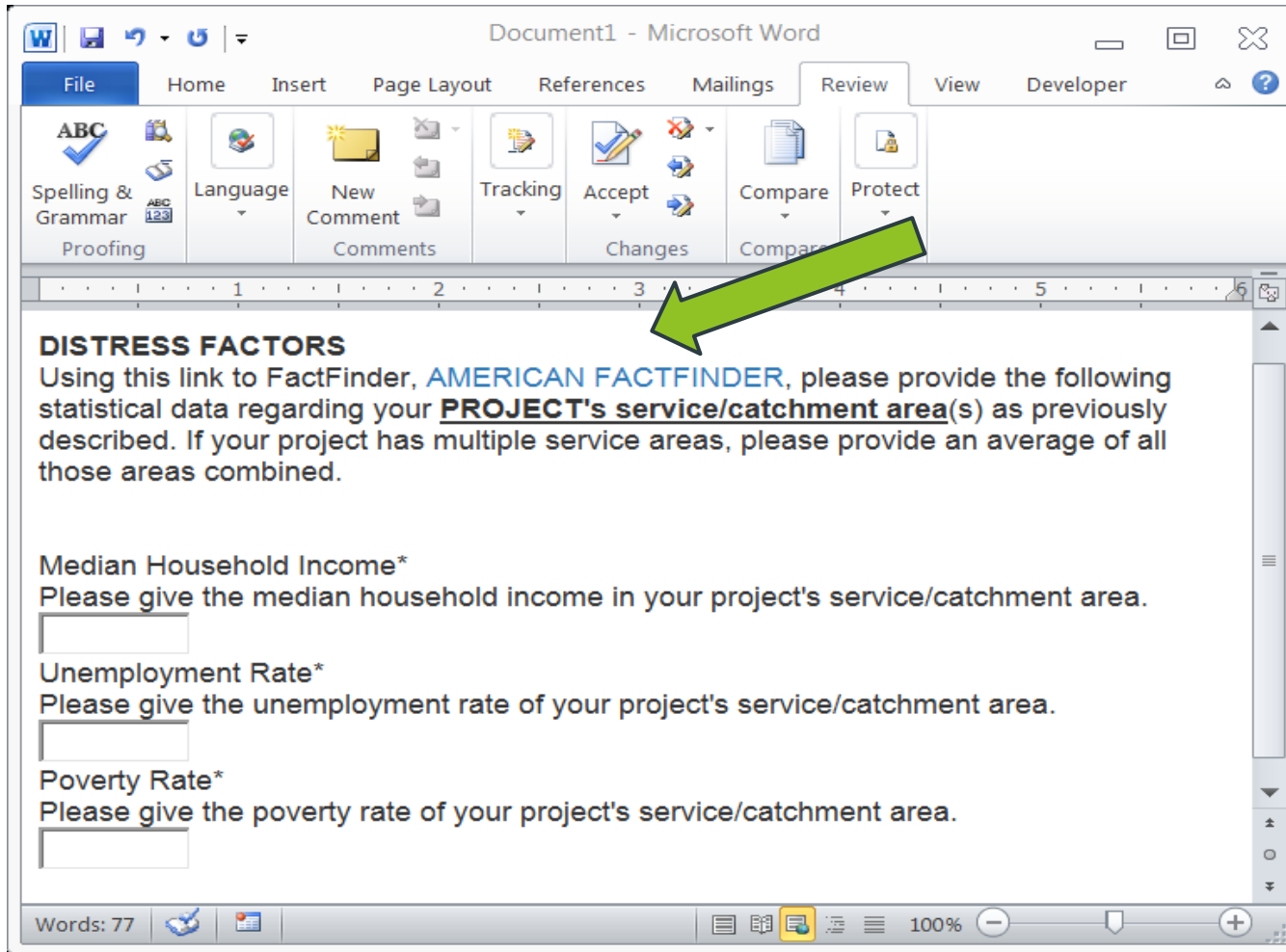
NIP Project Area

- 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 FACTFINDER for this area.



Distress Factors

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



Document1 - Microsoft Word

File Home Insert Page Layout References Mailings Review View Developer

Spelling & Grammar Proofing Language New Comment Comments Tracking Accept Changes Compare Protect

DISTRESS FACTORS

Using this link to FactFinder, [AMERICAN FACTFINDER](#), 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.

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.

Words: 77

Factfinder Instructions

<http://factfinder2.census.gov/faces/nav/jsf/pages/index.xhtml>

Search for your specific PROJECT area.

The screenshot shows the American Factfinder website. At the top, there is a navigation bar with the United States Census Bureau logo and the text "AMERICAN FactFinder". Below this is a search bar with a magnifying glass icon and a map of the United States. The main content area is divided into several sections:

- Community Facts:** A section with a dropdown arrow, containing a description: "Find popular facts (population, income, etc.) and frequently requested data about your community." Below this is a search input field with the placeholder text "Enter a state, county, city, town, or zip code:" and a "GO" button. A green arrow points to this section.
- Guided Search:** A section with a dropdown arrow, containing a description: "Learn about American FactFinder's functions and features." A green arrow points to this section.
- Advanced Search:** A section with a dropdown arrow, containing a description: "Find Census data by entering a street address." A green arrow points to this section.
- Download Center:** A section with a dropdown arrow, containing a description: "The following data are available on American FactFinder: American Community Survey more » | get data »".

On the right side of the page, there is a "News and Notes" section with a "GET EMAIL UPDATES" button and a news item dated "Apr 08, 2014" titled "The 2013 Annual Survey of State Government Tax Collections is now available...". Below this is a "Address Search" section with a blue arrow icon pointing to the right.

Factfinder Instructions

To find the median household income, select “Income” from the menu bar on the left as pictured below. The median household income will be displayed.

The screenshot shows the American Factfinder website interface. At the top, the URL is factfinder2.census.gov/faces/nav/jsf/pages/community_facts.xhtml. The page header includes the U.S. Department of Commerce logo and the American Factfinder logo. A navigation bar contains links for MAIN, COMMUNITY FACTS (highlighted), GUIDED SEARCH, ADVANCED SEARCH, and DOWNLOAD CENTER. Below the navigation bar, a search bar prompts the user to "Enter a state, county, city, town, or zip code:" with a "GO" button. A left-hand menu lists various data categories: Population (2010 Census), Population (Latest Estimate), Age, Race and Ethnicity, Occupations and Industry, Education, Housing, Income (selected), Origins and Language, Poverty, and Veterans. The main content area displays results for "Wirt County, West Virginia". The "Median Household Income" is prominently displayed as "36,602" with a source note: "Source: 2008-2012 American Community Survey 5-Year Estimates". Below this, a section titled "Popular tables for this geography:" lists several data tables from the 2012 American Community Survey and the 2000 Census. A green arrow points from the "Income" menu item to the "Income" category in the left-hand menu, and another green arrow points from the "Income" category to the "Median Household Income" value.

U.S. Department of Commerce
United States Census Bureau
AMERICAN FactFinder

MAIN COMMUNITY FACTS GUIDED SEARCH ADVANCED SEARCH DOWNLOAD CENTER

Community Facts - Find popular facts (population, income, etc.) and frequently requested data about your community.

Enter a state, county, city, town, or zip code: GO

Population (2010 Census) ▶
Population (Latest Estimate) ▶
Age ▶
Race and Ethnicity ▶
Education ▶
Housing ▶
Income ▼
Origins and Language ▶
Poverty ▶
Veterans ▶

Wirt County, West Virginia

Median Household Income
36,602 Source: 2008-2012 American Community Survey 5-Year Estimates

Popular tables for this geography:

2012 American Community Survey

- Selected Economic Characteristics (Employment, Commute, Occupation, Income, Poverty, ...)
- Income in the Past 12 Months (Households, Families, ...)
- Earnings in the Past 12 Months (Sex, Educational Attainment, ...)
- Employment Status (Age, Race, Sex, Poverty, Disability, Education, ...)
- Occupation by Sex and Median Earnings in the Past 12 Months

Census 2000

- Selected Economic Characteristics (Employment, Commute, Occupation, Income, Health Insurance, ...)

Want more? Use Guided Search or Advanced Search, or visit Census.gov's Quick Facts.

Factfinder Instructions

To find the unemployment rate, click “Employment Status” indicated by the arrow.

The screenshot shows the American Factfinder website interface. The browser address bar displays `factfinder2.census.gov/faces/nav/jsf/pages/community_facts.xhtml`. The page header includes the U.S. Department of Commerce logo and the American Factfinder title. A navigation bar contains links for MAIN, COMMUNITY FACTS, GUIDED SEARCH, ADVANCED SEARCH, and DOWNLOAD CENTER. Below the navigation bar, a search prompt asks the user to "Enter a state, county, city, town, or zip code:" with a text input field and a GO button. A sidebar on the left lists various data categories: Population (2010 Census), Population (Latest Estimate), Age, Business and Industry, Employment, Housing, Income, Origins and Language, Poverty, and Veterans. The main content area displays results for "Wirt County, West Virginia". A prominent statistic shows "Median Household Income" as "36,602" with a source note: "Source: 2008-2012 American Community Survey 5-Year Estimates". Below this, a section titled "Popular tables for this geography:" lists several tables from the 2012 American Community Survey, including "Selected Economic Characteristics (Employment, Commute, Occupation, Income, Poverty, ...)", "Income in the Past 12 Months (Households, Families, ...)", "Earnings in the Past 12 Months (Sex, Educational Attainment, ...)", "Employment Status (Age, Race, Sex, Poverty, Disability, Education, ...)", and "Occupation by Median Earnings in the Past 12 Months". A green arrow points from the "Income" category in the sidebar to the "Income" section in the main content. Another green arrow points from the "Employment Status" table in the "Popular tables" list to the "36,602" value.

Factfinder Instructions

On the application, you will report the “Estimate” under “Unemployment Rate” for the first row of the table, “Population 16 years and older” as indicated by the arrow.

U.S. Department of Commerce
United States Census Bureau

AMERICAN FactFinder

MISSOURI KANSAS KENTUCKY VIRGINIA NORTH CAROLINA

Feedback FAQs Glossary Help

MAIN COMMUNITY FACTS GUIDED SEARCH ADVANCED SEARCH DOWNLOAD CENTER

Community Facts - Find popular facts and frequently requested data about your community

1 Community Facts 2 Table Viewer

S2301 EMPLOYMENT STATUS
2008-2012 American Community Survey 5-Year Estimates

Table View BACK TO COMMUNITY FACTS

Actions: Modify Table Bookmark Print Download Create a Map

View Geography Notes View Table Notes

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities and towns and estimates of housing units for states and counties.

Subject	Wirt County, West Virginia							
	Total		In labor force		Employed		Unemployment rate	
	Estimate	Margin of Error	Estimate	Margin of Error	Estimate	Margin of Error	Estimate	Margin of Error
Population 16 years and over	4,687	+/-62	52.7%	+/-4.0	44.7%	+/-4.9	15.1%	+/-4.7
AGE								
16 to 19 years	348	+/-89	24.4%	+/-20.8	19.5%	+/-20.9	20.0%	+/-29.9
20 to 24 years	251	+/-83	69.7%	+/-15.7	34.3%	+/-20.5	50.9%	+/-25.1
25 to 44 years	1,268	+/-76	63.5%	+/-9.8	54.7%	+/-11.7	13.9%	+/-9.4
45 to 54 years	1,025	*****	84.9%	+/-6.0	75.1%	+/-9.3	11.5%	+/-7.5
55 to 64 years	872	*****	52.1%	+/-13.7	45.8%	+/-12.8	12.1%	+/-9.2
65 to 74 years	589	*****	13.2%	+/-8.5	13.2%	+/-8.5	0.0%	+/-30.9
75 years and over	334	*****	0.9%	+/-1.6	0.9%	+/-1.6	0.0%	+/-100.0

Factfinder Instructions

Click back to community facts to report the poverty rate.

The screenshot shows the American Factfinder interface. At the top, there is a navigation bar with 'COMMUNITY FACTS' selected. Below this, a green arrow points to a button labeled 'BACK TO COMMUNITY FACTS' located at the bottom right of the main content area. The page title is 'S2301 EMPLOYMENT STATUS 2008-2012 American Community Survey 5-Year Estimates'. Below the main content, there are links for 'Modify Table', 'Bookmark', 'Print', 'Download', and 'Create a Map'. A table of data is displayed at the bottom, showing employment statistics for Wirt County, West Virginia, categorized by age group.

U.S. Department of Commerce
United States Census Bureau
AMERICAN FactFinder
 Feedback FAQs Glossary Help

MAIN COMMUNITY FACTS GUIDED SEARCH ADVANCED SEARCH DOWNLOAD CENTER

Community Facts - Find popular facts and frequently requested data about your community

1 Community Facts 2 Table Viewer

S2301 EMPLOYMENT STATUS
 2008-2012 American Community Survey 5-Year Estimates

Table View

← BACK TO COMMUNITY FACTS

Actions: Modify Table Bookmark Print Download Create a Map

View Geography Notes View Table Notes

Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities and towns and estimates of housing units for states and counties.

Subject	Wirt County, West Virginia							
	Total		In labor force		Employed		Unemployment rate	
	Estimate	Margin of Error	Estimate	Margin of Error	Estimate	Margin of Error	Estimate	Margin of Error
Population 16 years and over	4,687	+/-62	52.7%	+/-4.0	44.7%	+/-4.9	15.1%	+/-4.7
AGE								
16 to 19 years	348	+/-89	24.4%	+/-20.8	19.5%	+/-20.9	20.0%	+/-29.9
20 to 24 years	251	+/-83	69.7%	+/-15.7	34.3%	+/-20.5	50.9%	+/-25.1
25 to 44 years	1,268	+/-76	63.5%	+/-9.8	54.7%	+/-11.7	13.9%	+/-9.4
45 to 54 years	1,025	*****	84.9%	+/-6.0	75.1%	+/-9.3	11.5%	+/-7.5
55 to 64 years	872	*****	52.1%	+/-13.7	45.8%	+/-12.8	12.1%	+/-9.2
65 to 74 years	589	*****	13.2%	+/-8.5	13.2%	+/-8.5	0.0%	+/-30.9
75 years and over	334	*****	0.9%	+/-1.6	0.9%	+/-1.6	0.0%	+/-100.0

Factfinder Instructions

Click “Poverty”, and the poverty rate for your project area will be displayed.

The screenshot shows the American Factfinder website interface. At the top, there is a navigation bar with the U.S. Department of Commerce logo and the American Factfinder logo. Below the navigation bar, there is a search bar with the text "Enter a state, county, city, town, or zip code:" and a "GO" button. The main content area displays "Wirt County, West Virginia" and "Individuals below poverty level" with a large green arrow pointing to the "15.7%" value. Below this, there is a section titled "Popular tables for this geography:" with a list of tables. A green arrow points to the "Poverty" category in the left sidebar.

U.S. Department of Commerce
United States Census Bureau

AMERICAN FactFinder

MAIN COMMUNITY FACTS GUIDED SEARCH ADVANCED SEARCH DOWNLOAD CENTER

Community Facts - Find popular facts (population, income, etc.) and frequently requested data about your community.

Enter a state, county, city, town, or zip code: GO

Population (2010 Census) ▶
Population (Latest Estimate) ▶
Age ▶
Business and Industry ▶
Education ▶
Housing ▶
Income ▶
Language ▶
Poverty ▼
Veterans ▶

Wirt County, West Virginia

Individuals below poverty level
15.7% Source: 2008-2012 American Community Survey 5-Year Estimates

Popular tables for this geography:

2012 American Community Survey

- Poverty Status in the Past 12 Months (Age, Sex, Race, Education, Employment, ...)
- Poverty Status in the Past 12 Months of Families (Family Type and Size, Race, Work, Education, Children, ...)
- People at Specified Levels of Poverty (Age, Sex, Race, Hispanic, Education, Citizenship, Work, Disability, ...)
- Children Characteristics (Poverty, Public Assistance, Age, Race, School Enrollment, ...)

Census 2000

- Selected Economic Characteristics (Poverty, Children, Income, Employment, ...)
- Individual Poverty Status (Age, Sex, ...)

• Want more? Use Guided Search or Advanced Search, or visit Census.gov's Quick Facts.

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:

$$(\$38,101 + \$39,384 + \$40,850 + \$34,144) / 4 = \mathbf{\$38,119}$$

Average Unemployment Rate:

$$(5.4\% + 16.2\% + 8.4\% + 10.5\%) / 4 = \mathbf{10.13\%}$$

Average Poverty Rate:

$$(15.2\% + 15.9\% + 19.4\% + 20.3\%) / 4 = \mathbf{17.7\%}$$

Required Documentation

The screenshot shows a Microsoft Word document titled 'Document1 - Microsoft Word' with the 'Format' ribbon selected. A web browser window is embedded in the document, displaying a page from 'https://demo.grantinterface.com/Application/BaseForm.a'. The browser window shows a form titled 'Organization: Test 1' with a user 'Chris Garnes'. The form has a section titled 'REQUIRED DOCUMENTATION' with the following text: '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.'

The 'REQUIRED DOCUMENTATION' section lists four items, each with an 'Upload a file' button and a file size limit:

- 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]

The Word status bar at the bottom shows 'Words: 0' and a zoom level of '100%'.

See slide 32
for a
complete list
of
attachments

Sign, Date, & Submit

Document1 - Microsoft Word

File Home Insert Page Layout References Mailings Review View Developer

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.

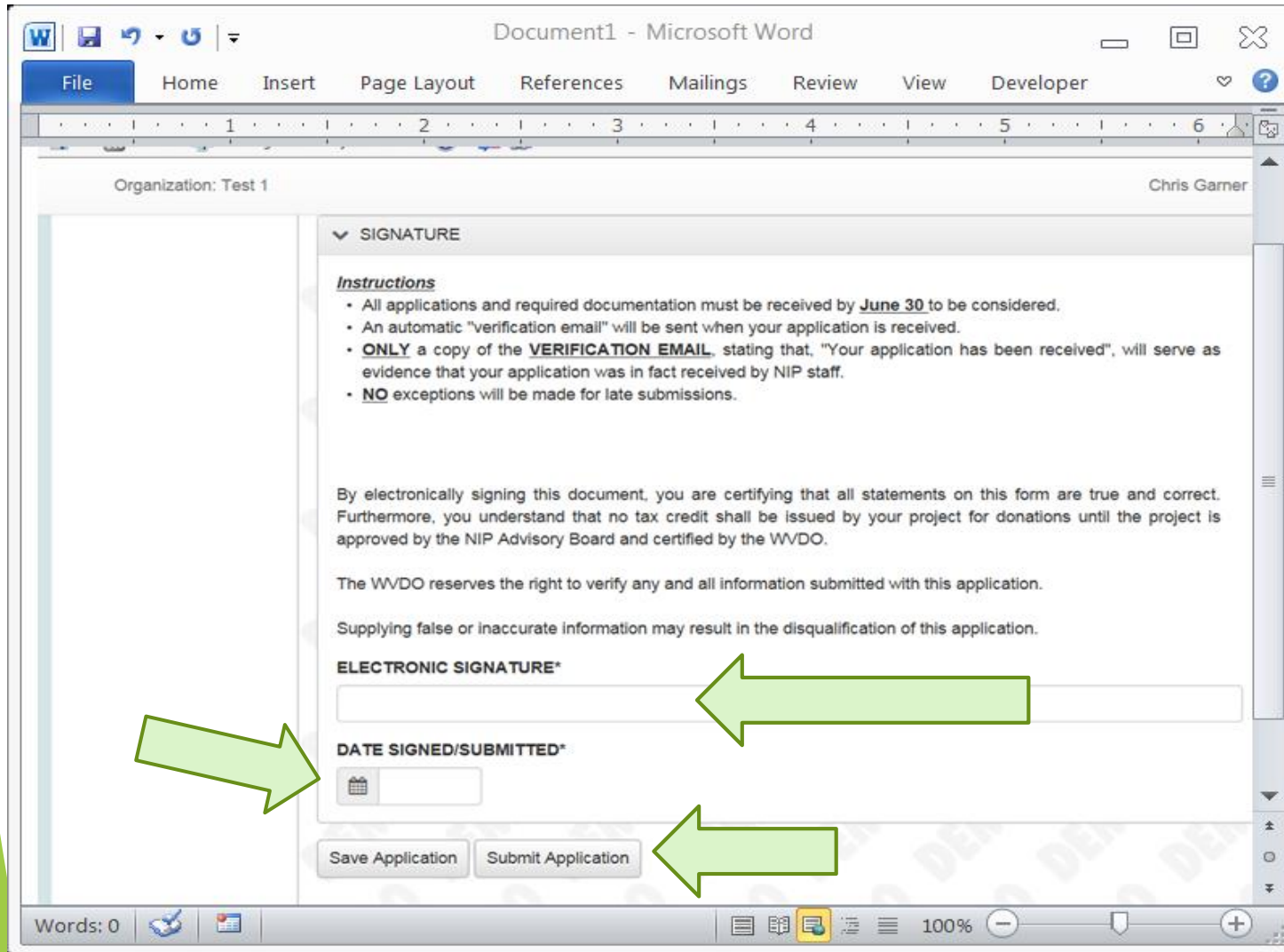
ELECTRONIC SIGNATURE*

DATE SIGNED/SUBMITTED*

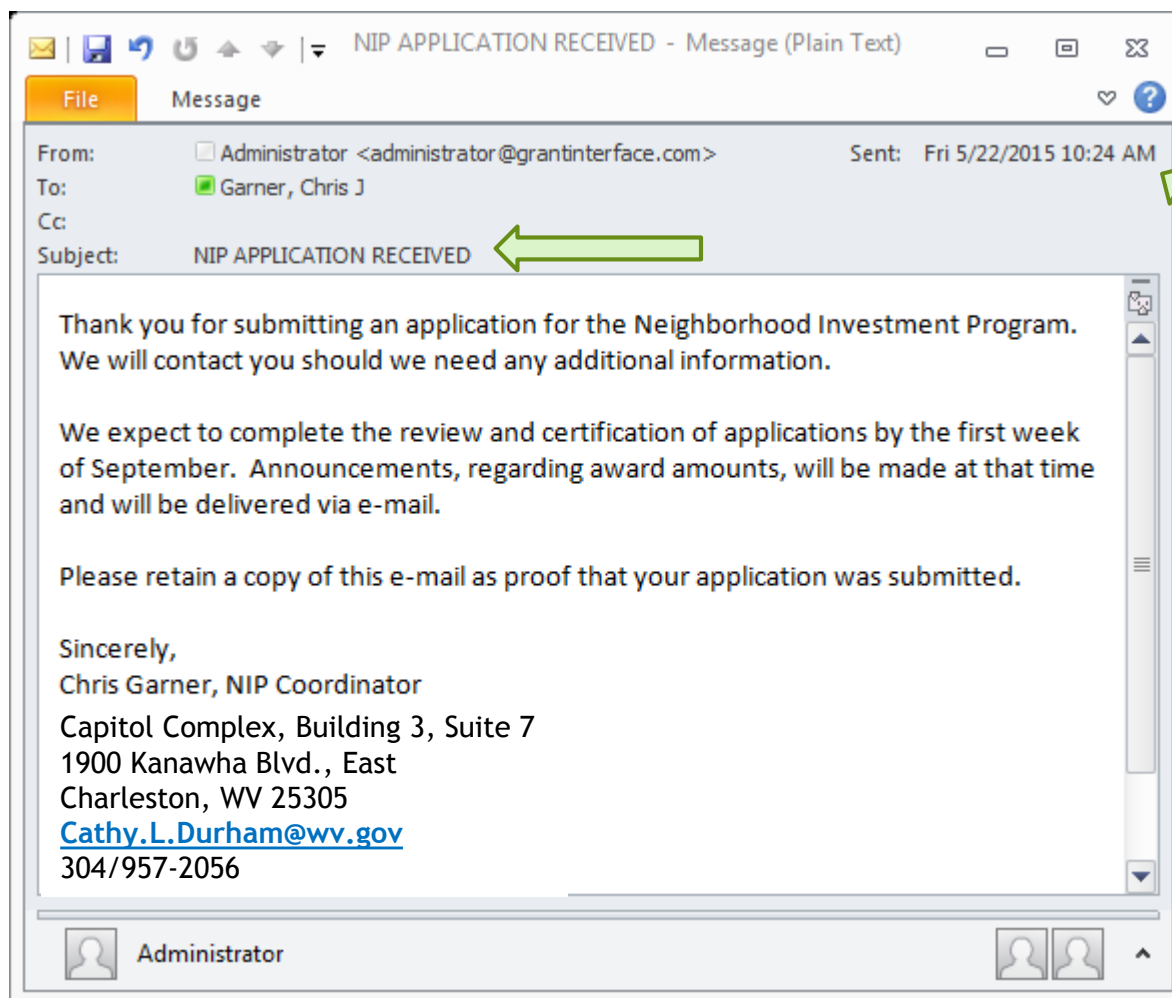
Save Application Submit Application

Words: 0

100%



E-mail Verification



Performance Measures

Performance Measures

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

Performance Measures

- **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 through the year if you receive an allocation.**

Performance Measures

Each performance measurement listed should be:

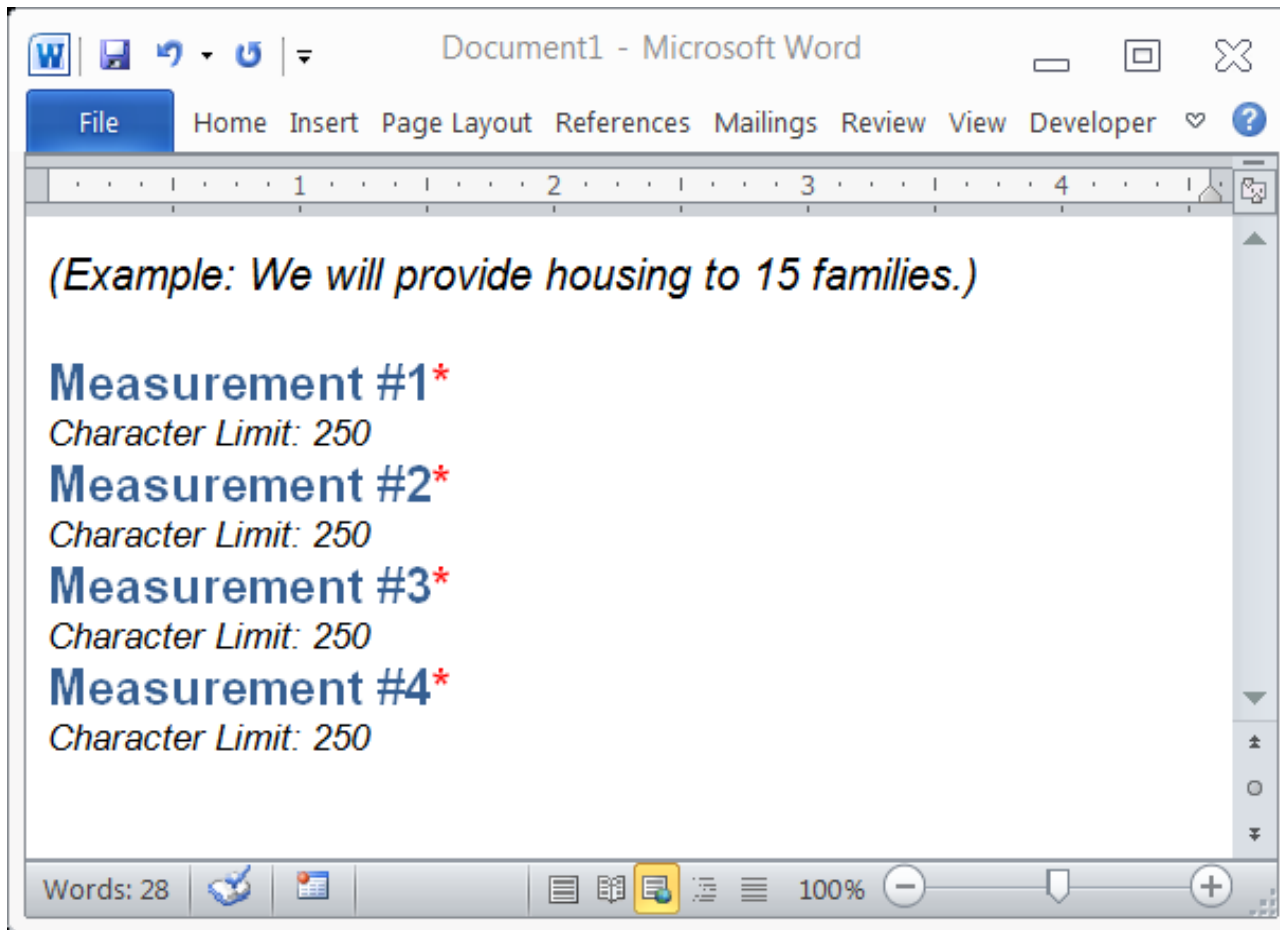
- Written to capture the intent of the project as it relates to the project activity
- Goal oriented
- Quantifiable using only one (1) numerical response per measurement
- Focused on serving the needs of low-income individuals or distressed neighborhoods in your project area
- Easily reportable
- No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

Performance Measures

- They should be precise.
- You do not have to spell out any information you have already listed elsewhere in the application.
- They must tell us exactly what the NIP funds will DO in your community. Nothing more.



Performance Measures



Performance Measures

You have 250 characters for each performance measure, but ideally, they are less than 100 characters.

Example: We will distribute 2,000 meals to the homeless in the Wheeling area.
-70 Characters

Example: We will demolish 4 dilapidated structures on Brooke Avenue.
-49 Characters

Performance Measures

The screenshot shows a Microsoft Word window with the following content:

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?

(Ctrl)

Words: 139

Performance Measures

If you have trouble, please do not hesitate to call us.

We are here to help you earn these tax credits!



Participant Guide

Participant Guide

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

Certification of Awards

- All certified projects will receive an e-mail notification of their award amount.
- No donations can be accepted prior to the certification date.
- 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.



This voucher should be copied for use with 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 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	
<p>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.</p>	
Donor Information	Name of Taxpayer (Donor): <u>Legal Name(s) of donor(s)</u>
	Mailing Address: _____
	Contribution Dollar Value Eligible for Tax Credit: (Circle All That Apply):
	<input type="checkbox"/> Cash <input checked="" type="checkbox"/> Publicly Traded Stock <input type="checkbox"/> Real Property <input checked="" type="checkbox"/> Personal Property <input type="checkbox"/> 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, 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.
- The “DONATION PROCESSING” form is accessible at www.WVCAD.org/nip
DO NOT USE AN OLD FORM
- Follow all directions as given on the form.
- Legislation says all donations should be reported within 30 days of receipt of the donation.
- To report your donations, log on to your NIP account and upload your excel report.
- Call NIP staff for help.

Donation Processing - Final - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View

D25 *fx*

Donation Processing

Organization Information

Name of Organization

FEIN Number Phone Number

Please enter your FEIN

Contact Name E-Mail

Donation Information - This section will be automatically calculated.

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

Donor Information

Donor Table

Ready 100%

Donation Processing - Final - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View

D25

Donor 1

Donor Name

Donor Address

City State Zip

Donation Type	Donation Date	Donation Amount	Fee Due on this Donation

Amount of NIP 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 these Donor sections.

Donor Table

Ready 100%

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 combine the total of fees due into one ACH payment.
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 form.
6. Save each excel form you complete as:
“Your Organization’s Name - NIP Donations - Transaction #”.
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. If you need assistance, please call our office. We are more than willing to help.

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
- Reports are on your dashboard and may be accessed by logging on to your NIP Account.
- Period 1 covers September 1 thru December 31.
- Final Report covers your whole FY.

Period Reports (Continued)

Period	Due Date
Period 1: Certification Date until December 31, 2018	By January 31, 2020
Final Report: Certification Date until June 30, 2019	Before July 31, 2020
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 15-31 each year.
- You must use at least 70% of any credits you have received by March 15, **without commitment letters**, 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.

Reallocation Reference Chart

By March 15, 2020, program participant has:

Issued 0% - 69%

100% of unused credit will be recaptured (minus commitments).

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:

1. You **MUST** have **issued 100%** of your credit award by March 15th.
 2. You **MUST** have received an award **LESS THAN** your initial credit request in the NIP application.
 3. 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.
- No other applications are considered for reallocation.
 - Supplemental credits are awarded based on your NIP application ranking.

FY 2019 Reallocation Overview

Reallocation funds are expected to be small next year, and few very high-ranking projects receive them.

200 Projects Funded	\$3,000,000
Credits Held Back	\$5,000
Credits Surrendered (6)	\$28,160
Total Recaptured Credits (7)	\$42,245
Total Available to Reallocate	\$75,405
Organizations Issuing 0% of Credits, without commitments	2
Number of Organizations Receiving Additional Credits	12

Reminders

- **COMPLETE applications, including all attachments, are due **by 5 pm on June 30, 2019** to be considered.**
- 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>

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.

Q & A

Shelly Woda

Unit Manager

Community Sustainability

Chris Garner

NIP Coordinator

Cathy Durham

Grants Management