



# NEIGHBORHOOD INVESTMENT PROGRAM

---

From 1996-2022

FY 2022

CONGRATULATIONS ON  
25 YEARS

Jennifer Ferrell, Director  
Community Advancement  
& Development

Chris Garner  
NIP Coordinator

---

Shelly J. Woda  
Unit Manager  
[Shelly.J.Woda@wv.gov](mailto:Shelly.J.Woda@wv.gov)

Cathy L Durham (304) 352-3959  
[Cathy.L.Durham@wv.gov](mailto:Cathy.L.Durham@wv.gov)  
NIP Grant Management Specialist

West Virginia Development Office  
Community Advancement & Development  
Building 3, Suite 700  
1900 Kanawha Boulevard, E.  
Charleston, WV 25305  
304/558-2234



# Table of Contents

•Purpose of Legislation and History.....	5
•Program Cycle.....	19
•Advisory Board.....	20
•Independent Assessment.....	21
•How it Works.....	22
•Tax Credit Overview.....	24
•Statistics.....	27
•Evaluation Criteria.....	30
•Tax Credit Allocation .....	31
•Eligible Contributions.....	32
•Ineligible Contributions .....	38
•Application.....	40

# Table of Contents (continued)

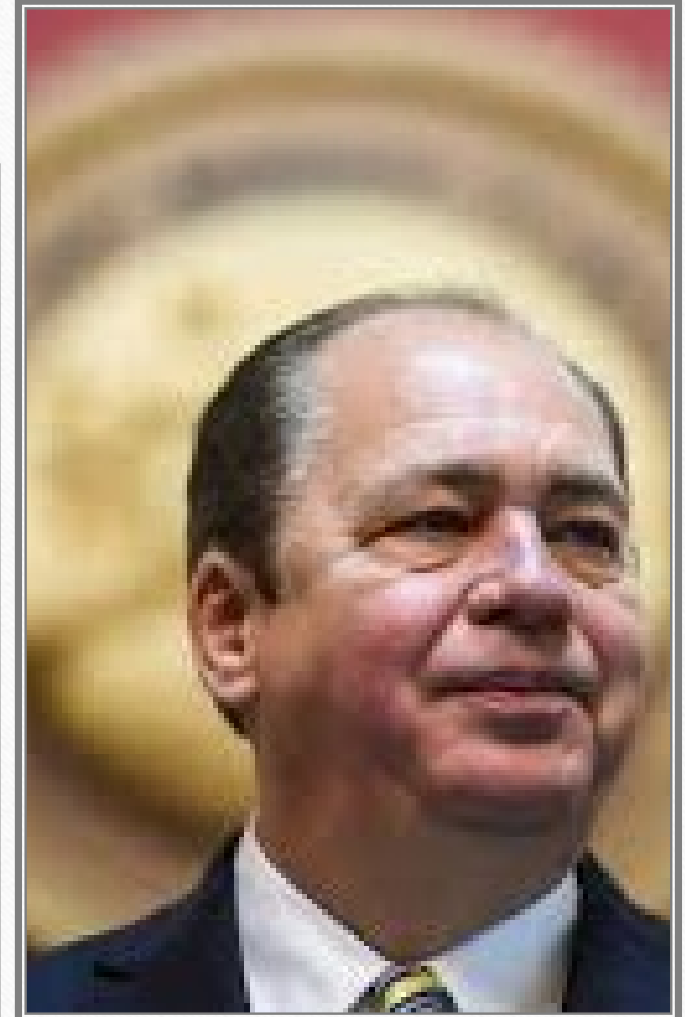
•The Basics: Rules & Deadlines.....	41
• <b>NEW RULE</b> .....	42
•Items Needed to Complete the Application .....	43
•Sample Secretary of State Letter.....	44
•Creating an Online Account .....	46
•Applying for NIP Credit – the Application .....	49
•Performance Measures .....	68
•Participant Guide .....	77
•Certification of Awards .....	79
•Tax Credit Voucher .....	80
•Issuing Credit .....	82
•Donation Processing .....	83
•Period Reports .....	88
•Reallocation.....	90
•Helpful Websites.....	94
•Definition of Emergency Assistance & Direct Needs.....	97
•Q&A .....	98



Senators Joe Manchin and Earl Tomblin in 1995,  
who, with Philanthropy WV, started NIP



The first time Philanthropy WV suggested NIP, from a model in Maryland, it failed. The second time in 1996 it passed, and the first program was in 1996-1997.



## WHEN STARTED NIP WAS TO:

- ★ Encourage citizens and businesses to donate to projects supporting low-income citizens
- ★ Create local partnerships
- ★ Encourage non-profits to support their community

### When renewed in 2016 focus changed to:

- ★ Emergency Assistance
- ★ Direct Needs



**Health Access** waiting room for glasses



## PROGRESS IN 25 YEARS

**3,700** projects serving WV's low-income population awarded credits

**\$109,233,347.24** in donations generated for certified projects

**\$50,191,727.72** in tax credits given to donors

Thousands of low-income individuals were fed, educated, housed, or assisted in other capacities each year thanks to NIP funds, such as the following:

**Gabriel provides car seats for twins**



**Huntington City Mission feeds homeless and low-income**



# Homelessness & Low Income

---

**Physical  
needs**



**The House of the Carpenter**

**Housing**



**Cabell-Huntington Coalition for the Homeless**



# Uniting Families while Learning

Read Aloud WV

Cuddling and



Learning to  
Read





# Providing support and guidance

Big Brothers Big Sisters of the Tri-State

---

**Big Brother**



**Big Sister**





# Legal Assistance for Low-Income & Elderly, Victims of Abuse, domestic abuse, disabilities

The West Virginia Fund for Law in the Public Interest, Inc.

---

## Public Interest Advocates Fellows



## 2019 PIA Fellows





# Health care for uninsured

## Health Access

### Free vision exams



### And glasses





# Dental work for the first time

West Virginia Health Right

34 year old uninsured



New lease on life – now employable





# United Way of SWV helps many

Shoe Closet in Mercer Co.



Healthy babies in McDowell Co.



Back to school bash in Fayette Co.





# Arts for Character

---

**Charleston Ballet**



**Apollo Theatre in Martinsburg**



**Appalachian Children's Chorus**





# Emotional Needs

## Wheelchair races



Special Olympics

## Camp for bereaved children



Hospice of Southern WV

## Physical disability parks



Greater Huntington Park  
& Recreation



# Taking care of our Veterans

Mountaineer Food Bank

## Food for Veterans



## Veteran couldn't make it



"For me, I live alone and I'm diabetic so its really hard for me to meet my needs for food. My average is about \$6.25 a day I'm able to spend on food with SNAP benefits so having the food bank available to me is really a necessity to me."  
-Scott Wilkinson, United States Marine Corps Veteran & Veterans Table Recipient.



# 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.
- Encourage agencies to offer Emergency Assistance and Direct Needs.

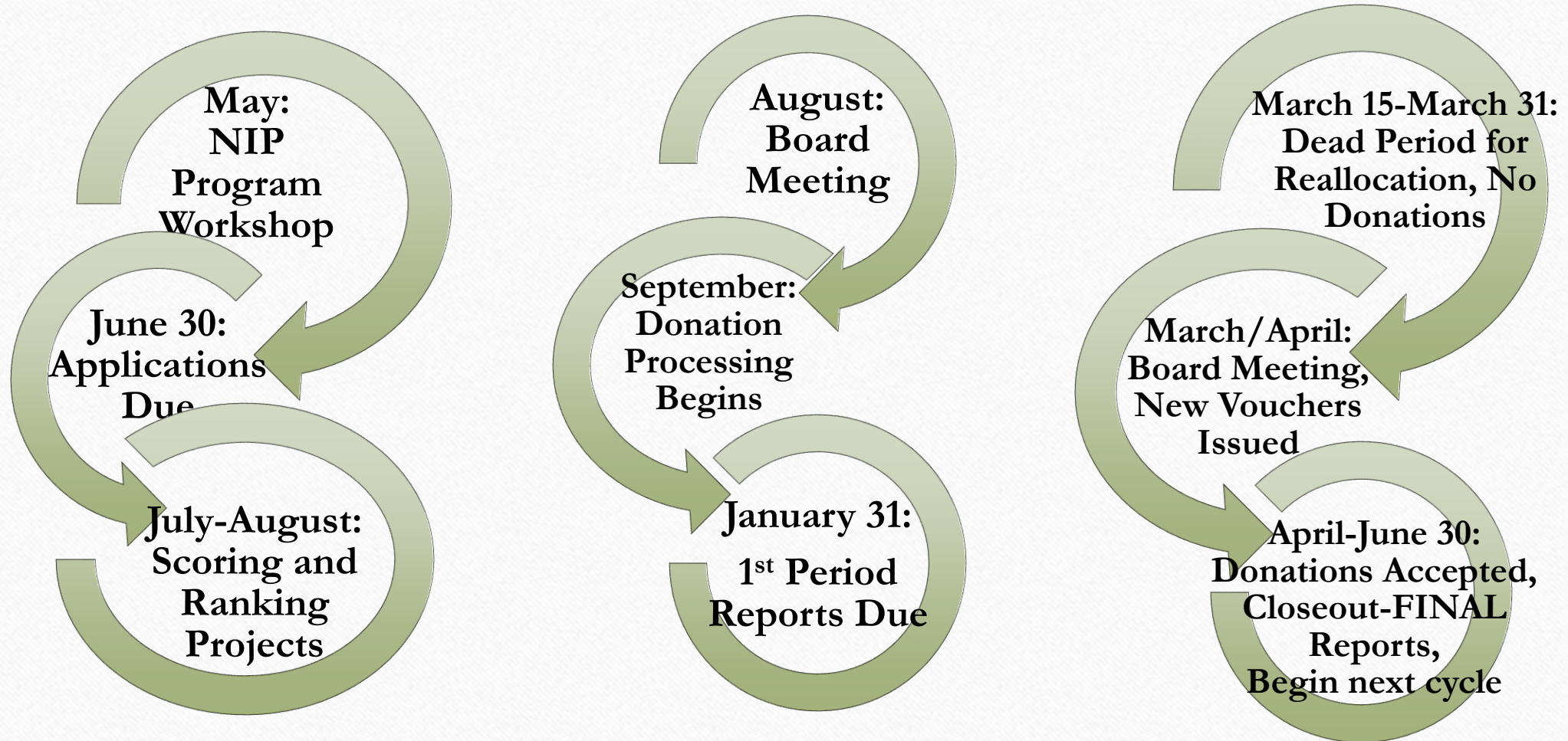
Rea of Hope





# Program Cycle

The NIP operates on the state fiscal year: July 1<sup>st</sup> – June 30<sup>th</sup>.





# 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. For the review of 2015, 2016, and 2017, the NIP was found to be in compliance with enabling legislation.



# How It Works

- Organizations must apply annually for projects by completing an application on-line.
- 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 and awards are made.



# 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 (up to 50% of donation) 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 presentation.



# 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

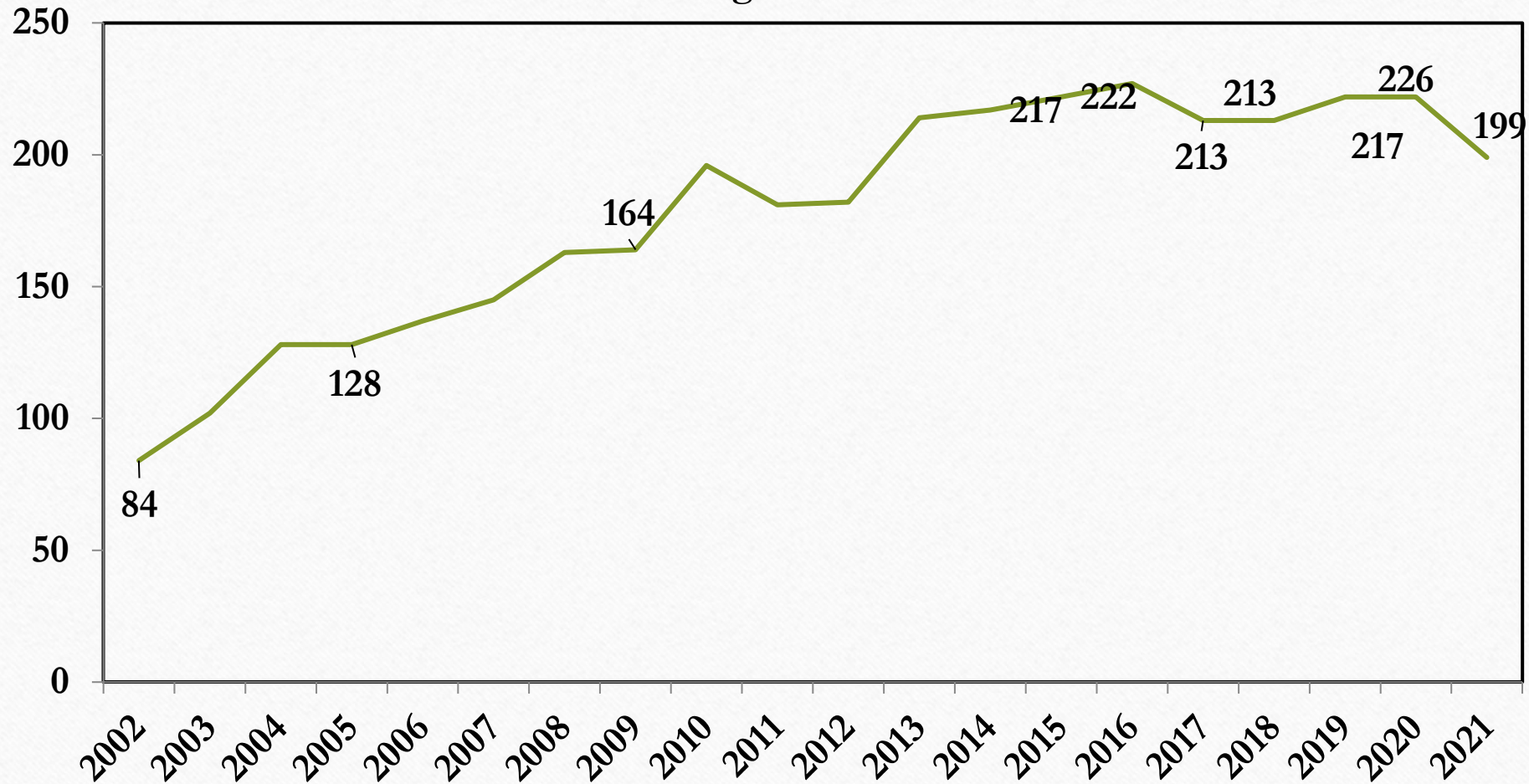
- Donors have the option of using the tax credit **in one year or over a five-year period**, with the year of donation being year one.
- NIP credits **cannot reduce total state tax liability by more than 50%.**
- The **maximum** tax credit allowed in any one year to any donor is \$100,000.
- All donations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





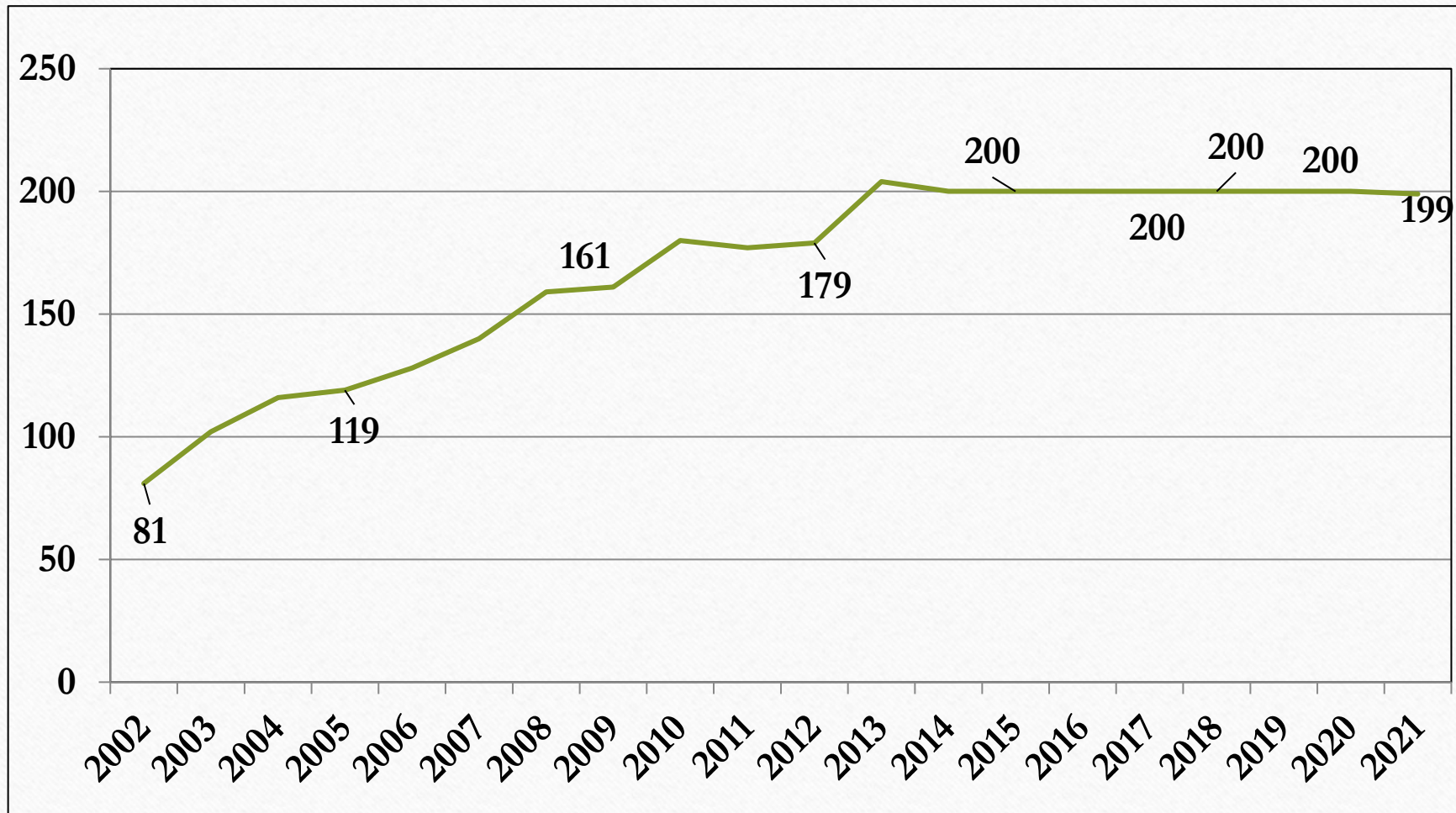
# Number of Applicants per Year

Figure 1



# Number of Projects Certified

Figure 2





# Amount of Credit Requested

Figure 3

2000 \$3,526,044.00	2001 \$5,193,221.00	2002 \$5,193,221.00	2003 \$4,953,955.00	2004 \$7,985,241.00	2005 \$6,544,070.00
2006 \$7,283,960.00	2007 \$5,628,703.00	2008 \$6,235,056.00	2009 \$7,649,339.00	2010 \$9,364,182.00	2011 \$7,900,864.00
2012 \$6,138,208.00	2013 \$10,217,595.00	2014 \$8,464,264.00	2015 \$7,243,200.00	2016 \$7,272,475.00	2017 \$6,385,000.00
	2018 \$6,505,157.00	2019 \$6,722,557.00	2020 \$6,598,400.00	2021 \$5,901,250.00	

# 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 97)
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 2022 Tax Credit Allocation

- The NIP Advisory board has approved the funding formula for the 2022 application round. It is the same as the method used in 2019-21.
- 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



In-Kind Professional  
Services (Limited)  
Must also include  
monetary donation



Stock



Personal Property



Real Property



# Cash Donations

---

NAME  
ADDRESS  
CITY, STATE ZIP

PAY TO THE  
ORDER OF

DATE

0123  
01-23456789

BANK NAME  
ADDRESS  
CITY, STATE ZIP

FOR

\$

DOLLARS

0123456789 0123456789 0123 0123

Routing Number Account Number

- Includes Cash, Check, Credit Card, Pay Pal, Debit Card, 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 report on Excel form and keep in your file, the donor's name, VIN, type and year of vehicle and total value of the donation.





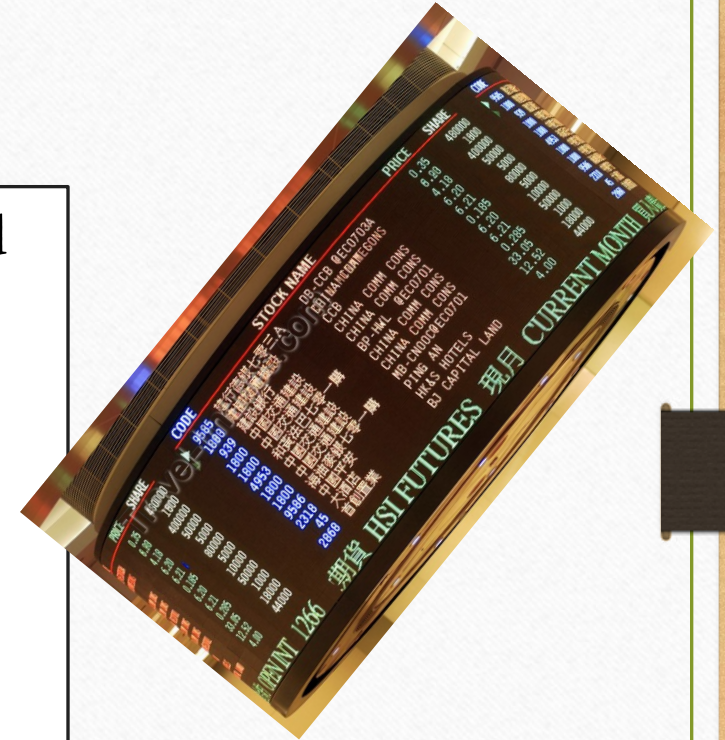
# In-Kind Professional Services

- Eligible professions: just includes attorneys, accountants, architects, doctors, and other state licensed medical professionals. Only 25% of any organizations' submittals may be in-kind.
- Only 25% of the total donations made by a donor may be in-kind. There must also be a monetary donation with the in-kind.
- Only 75% of the value of the services is eligible for tax credit.
- Must indicate the amount of time given (on excel form) in documentation following the formula. Call and leave a message (304-352-3959) or email [Cathy.L.Durham@wv.gov](mailto: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 times the number of shares.
- Stock must be sold by the accepting organization within 180 days.
- Must include in the note section of the excel sheet the stock name, high and low on day of transfer, and number of shares. The donation value is the number of shares times the average value on day of transfer. The donation date is the day the stock is transferred.





# 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 (excel sheet) 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 not add two (2) checks together.)



# 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 before certification date.
- No NIP tax credits may be issued during the dead period, or dated March 16<sup>th</sup> - 31<sup>st</sup>, because this is used for reallocation calculations. They will be rejected.

---

# Application



# The Basics

- Only one application accepted per FEIN.
- Applications will be available online by May 17<sup>th</sup> 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 ON OR BEFORE JUNE 30, 2021 BY 5 P.M.**
- Only the “Application Received” E-MAIL will serve as proof that your application was received.



# The Basics – New Rule

## **BEWARE**



### Missing or Incorrect Documentation

- Because of persistent issues related to incorrect or missing documentation, the NIP Advisory Board has implemented the following corrective measures beginning this fiscal year.
- When an organization is notified of missing or incorrect documentation, they will be given a grace period of five (5) business days to correct the issues. After the 5-day grace period, a three (3) point penalty will be deducted from the application score. Organizations which continue to have issues in following years will be penalized without a grace period.
- The second offence will be penalized at 10 points and each additional offence will be penalized at 25 points.



## 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. (Only request an amount you can reasonably use)
5. Required attachments (*All attachments should be current*)
  - 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](http://www.wvcad.org/nip)*)
  - e. Names, with city and state only, of Board members
  - f. NIP Program Contract (*Provided at [www.wvcad.org/nip](http://www.wvcad.org/nip)* )
  - g. Review questions from Workshop Presentation.



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](http://www.wvsos.gov)

Date

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  
Secretary of State

## SAMPLE SECRETARY OF STATE REGISTRATION LETTER

Not the “Annual Report Fee  
Paid” letter

Not the Letter or Certificate  
stating you are a Corporation



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

---

[www.wvcad.org/nip](http://www.wvcad.org/nip)

Click the link titled,

**“NIP LOGIN”**

# Create New Account

(for new applicant organizations only)

Document1 - Microsoft Word

File Home Insert Page Layout Reference Mailings Review View Developer

Welcome to West Virginia

Login Page

Email Address\*

chris.j.garner@wv.gov

Password\*

.....

[Forgot your Password?](#)

Log On or Create New Account

Words: 0

100%



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"/>

# 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

Log on to your NIP account and click apply

The screenshot shows a Microsoft Word document titled "Document1 - Microsoft Word" containing a web page from "Welcome to West Virginia". The web page is titled "Application Status Page" and instructs users to "View the status of your applications below." A large yellow arrow points to the "Apply" link in the left-hand navigation menu, which is under the "requests" section. The main content area displays contact information for Mr. Chris Garner, an information message, and organization details for "Test 1". At the bottom, a table shows the application status as "Submitted" on "05/05/2015" with a "View Application" link.

Document1 - Microsoft Word

File Home Insert Page Layout References Mailings Review View Developer

Welcome to West Virginia

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  
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

Scouting in West Virginia but not the National Jaboree

**Process:** WVDO NIP  
Application Submitted 05/05/2015 View Application

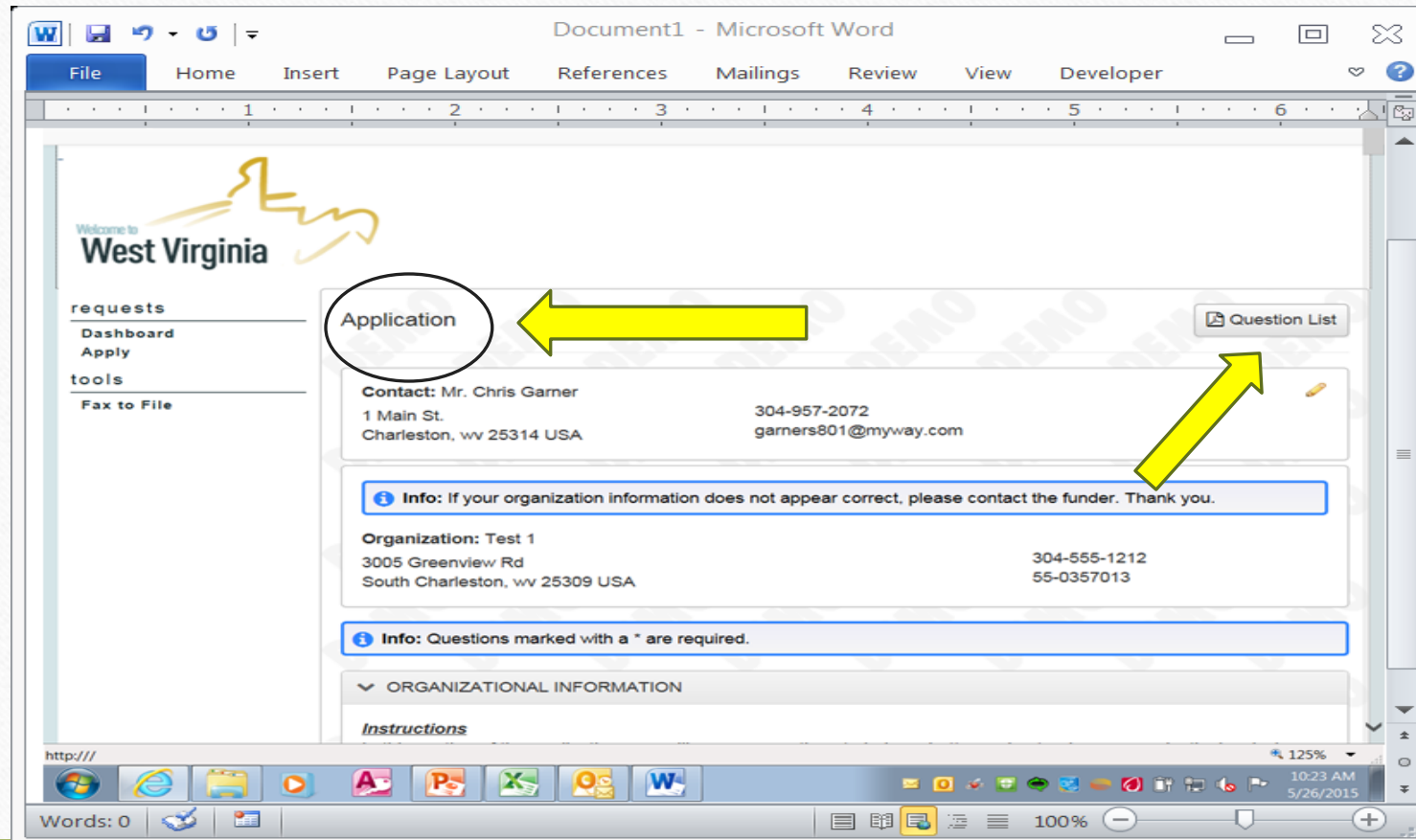
Words: 0

100%

10:18 AM 5/26/2015

# Applying for NIP Credit

The application will display and you are ready to begin. You can even print a question list if you like.

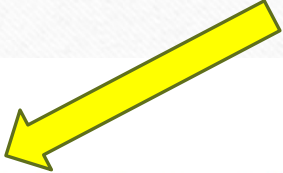




# Links

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

## DISTRESS FACTORS



Using this link to [Data.Census.gov](https://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.

# NIP Project Information

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

We will publicize your project description in the Participant Directory.

Document1 - Microsoft Word

File Home Insert Page Layout References Mailings Review View Developer

1 2 3 4 5 6

**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

Words: 103

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 [data.census.gov](http://data.census.gov).

Document1 - Microsoft Word

File Home Insert Page Layout References Mailings Review View Developer

1 2 3 4 5 6

**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

Words: 85 100%



# Distress Factors

Please use [data.census.gov](https://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](https://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](https://data.census.gov). |*

### Median Household Income\*

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

### Unemployment Rate\*

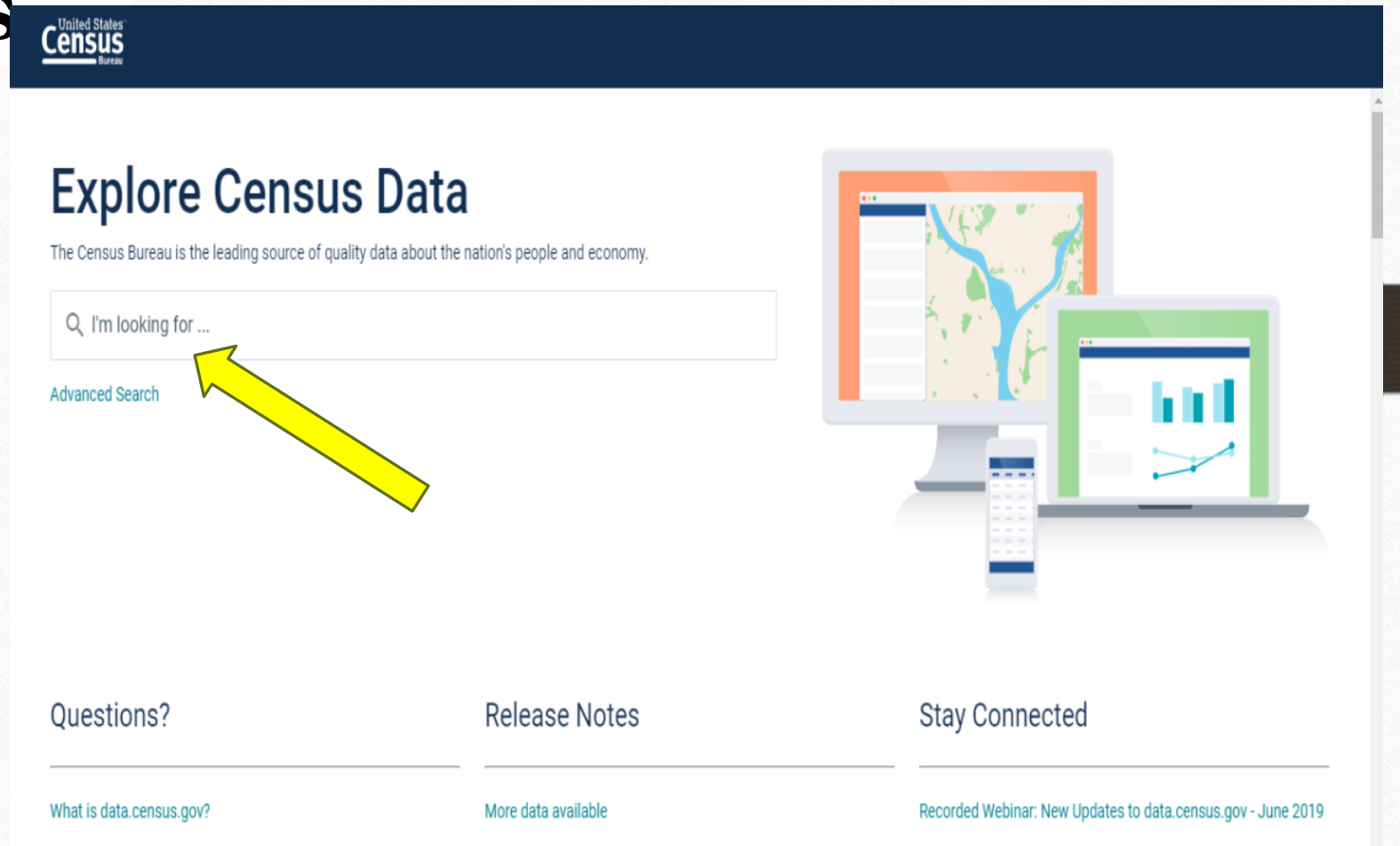
Please give the unemployment rate of your project's service/catchment area.

### Poverty Rate\*

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

# Data.census.gov Instructions

Search for your specific **PROJECT** area.



The screenshot shows the Data.census.gov website. At the top is the United States Census Bureau logo. Below it is a dark blue header. The main content area is titled "Explore Census Data" with a subtitle: "The Census Bureau is the leading source of quality data about the nation's people and economy." Below this is a search bar with the placeholder text "I'm looking for ...". A yellow arrow points to this search bar. Below the search bar is a link for "Advanced Search". To the right of the search bar is an illustration of a desktop monitor, a laptop, and a smartphone, all displaying data visualizations like maps and charts. At the bottom of the page, there are three columns of links: "Questions?" with a link "What is data.census.gov?", "Release Notes" with a link "More data available", and "Stay Connected" with a link "Recorded Webinar: New Updates to data.census.gov - June 2019".

United States  
**Census**  
Bureau

## Explore Census Data

The Census Bureau is the leading source of quality data about the nation's people and economy.

Q I'm looking for ...

[Advanced Search](#)

[Questions?](#)  
What is data.census.gov?

[Release Notes](#)  
More data available

[Stay Connected](#)  
Recorded Webinar: New Updates to data.census.gov - June 2019



# Data.census.gov Instructions

To find the median household income:  
Type “median household income in \_\_\_\_ county, WV” then  
select your appropriate area from the dropdown list. (See  
example for Roane County below.)

The screenshot displays the 'Explore Census Data' page on the Data.census.gov website. The United States Census Bureau logo is in the top left. The main heading is 'Explore Census Data', followed by the text 'The Census Bureau is the leading source of quality data about the U.S. and its people and economy.' Below this is a search bar containing the text 'median household income in roane'. A yellow arrow points to this search bar. To the right of the search bar is a 'Search' button. Below the search bar, a dropdown menu lists several suggestions: 'median household income in Roane County, Tennessee', 'median household income in Roane County, West Virginia', 'median household income in District 6, Roane County, Tennessee', 'median household income in District 2, Roane County, Tennessee', and 'median household income in District 1, Roane County, Tennessee'. A second yellow arrow points to the 'median household income in Roane County, West Virginia' option. Below the dropdown menu is a link for 'Advanced Search'. To the right of the search interface is an illustration of a desktop monitor, a laptop, and a smartphone, each displaying different types of data visualizations like maps and charts. Below the illustration is the text 'Stay Connected'. At the bottom of the page, there are three links: 'What is data.census.gov?', 'More data available', and 'Recorded Webinar: New Updates to data.census.gov - June 2019'.

United States  
Census  
Bureau

## Explore Census Data

The Census Bureau is the leading source of quality data about the U.S. and its people and economy.

median household income in roane X Search

- median household income in Roane County, Tennessee
- median household income in Roane County, West Virginia
- median household income in District 6, Roane County, Tennessee
- median household income in District 2, Roane County, Tennessee
- median household income in District 1, Roane County, Tennessee

[Advanced Search](#)

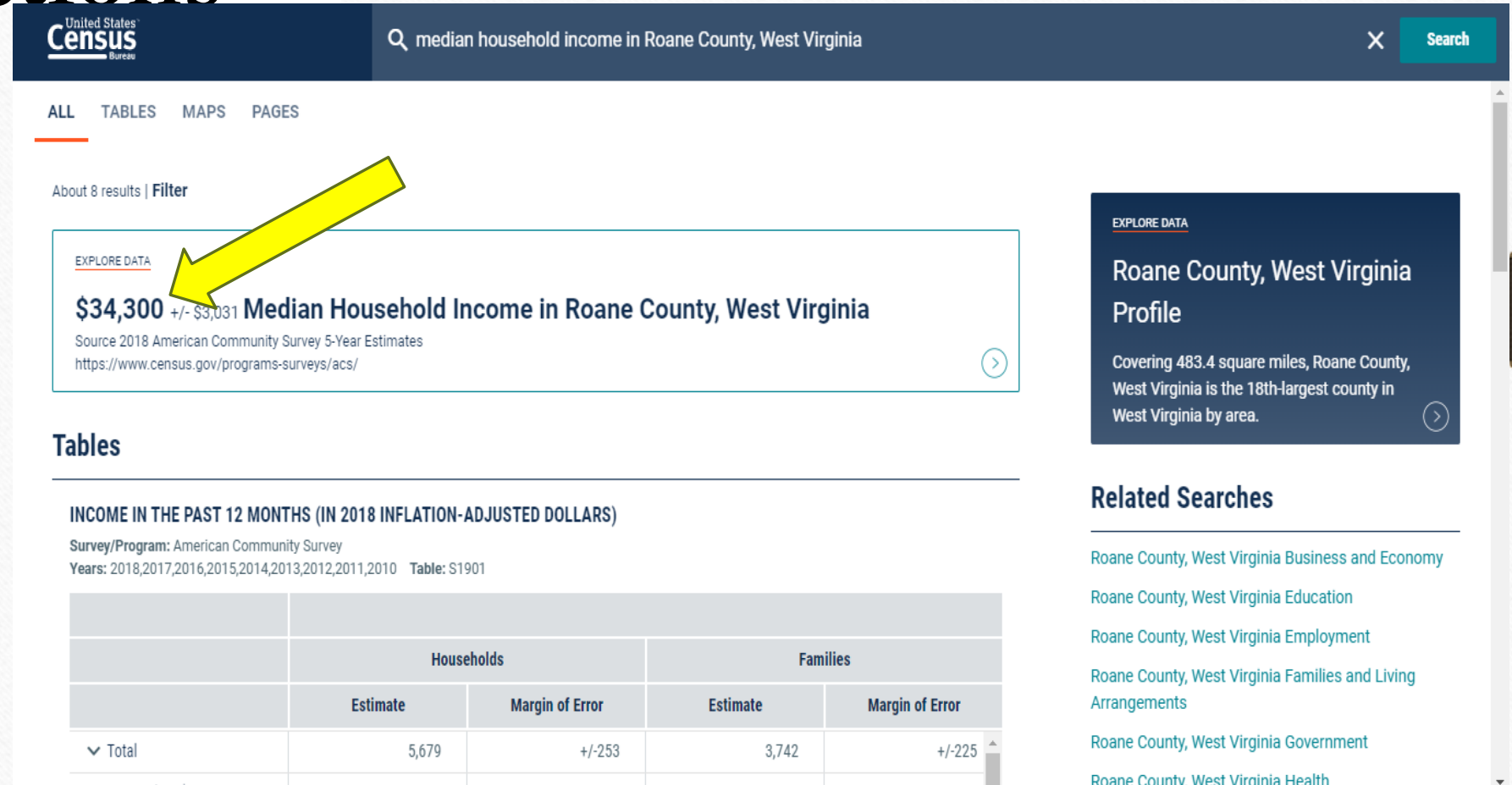
What is data.census.gov? [More data available](#)

Stay Connected

Recorded Webinar: New Updates to data.census.gov - June 2019

# Data.census.gov Instructions

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



The screenshot shows the Data.census.gov interface. At the top, the United States Census Bureau logo is on the left, and a search bar contains the text 'median household income in Roane County, West Virginia' with a search button. Below the search bar, there are tabs for 'ALL', 'TABLES', 'MAPS', and 'PAGES'. The 'ALL' tab is selected. Below the tabs, it says 'About 8 results | Filter'. A yellow arrow points to the 'EXPLORE DATA' button next to the result for 'Median Household Income in Roane County, West Virginia'. The result shows a value of '\$34,300 +/- \$3,031'. Below this, it says 'Source 2018 American Community Survey 5-Year Estimates' and provides a URL. To the right of the main results, there is a 'Roane County, West Virginia Profile' section with a description of the county's size and population. Below the profile, there is a 'Related Searches' section with links to various topics related to Roane County, West Virginia.

**EXPLORE DATA**

**\$34,300** +/- \$3,031 **Median Household Income in Roane County, West Virginia**

Source 2018 American Community Survey 5-Year Estimates  
<https://www.census.gov/programs-surveys/acs/>

**Tables**

**INCOME IN THE PAST 12 MONTHS (IN 2018 INFLATION-ADJUSTED DOLLARS)**

Survey/Program: American Community Survey  
Years: 2018,2017,2016,2015,2014,2013,2012,2011,2010 Table: S1901

	Households		Families	
	Estimate	Margin of Error	Estimate	Margin of Error
▼ Total	5,679	+/-253	3,742	+/-225

**Roane County, West Virginia Profile**

Covering 483.4 square miles, Roane County, West Virginia is the 18th-largest county in West Virginia by area.

**Related Searches**

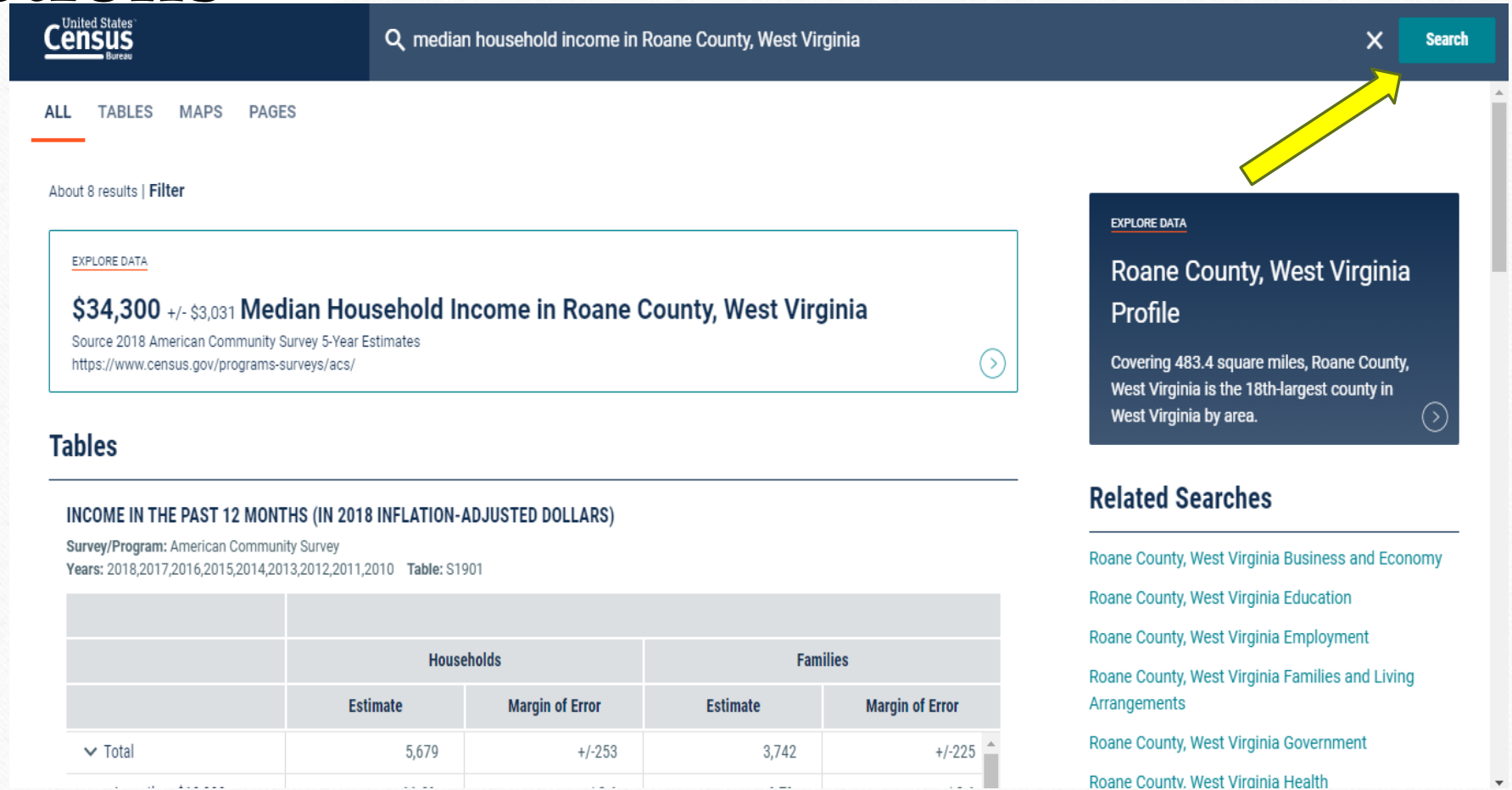
- Roane County, West Virginia Business and Economy
- Roane County, West Virginia Education
- Roane County, West Virginia Employment
- Roane County, West Virginia Families and Living Arrangements
- Roane County, West Virginia Government
- Roane County, West Virginia Health



# Data.census.gov

## Instructions

To find the unemployment rate, click “Search”. A search bar will open for you to enter your project area.



The screenshot shows the Data.census.gov website interface. At the top, there is a dark blue navigation bar with the 'United States Census Bureau' logo on the left and a search bar on the right. The search bar contains the text 'median household income in Roane County, West Virginia' and a 'Search' button. A yellow arrow points to the 'Search' button. Below the navigation bar, there are tabs for 'ALL', 'TABLES', 'MAPS', and 'PAGES'. The 'ALL' tab is selected. Below the tabs, it says 'About 8 results | Filter'. The main content area displays a result for 'Median Household Income in Roane County, West Virginia' with a value of '\$34,300 +/- \$3,031'. Below this, there is a section titled 'Tables' with a table showing 'INCOME IN THE PAST 12 MONTHS (IN 2018 INFLATION-ADJUSTED DOLLARS)'. The table has columns for 'Households' and 'Families', each with 'Estimate' and 'Margin of Error' sub-columns. The first row shows 'Total' with an estimate of 5,679 for households and 3,742 for families.

United States Census Bureau

median household income in Roane County, West Virginia

Search

ALL TABLES MAPS PAGES

About 8 results | Filter

EXPLORE DATA

**\$34,300** +/- \$3,031 **Median Household Income in Roane County, West Virginia**

Source 2018 American Community Survey 5-Year Estimates  
<https://www.census.gov/programs-surveys/acs/>

Tables

**INCOME IN THE PAST 12 MONTHS (IN 2018 INFLATION-ADJUSTED DOLLARS)**

Survey/Program: American Community Survey  
Years: 2018,2017,2016,2015,2014,2013,2012,2011,2010 Table: S1901

	Households		Families	
	Estimate	Margin of Error	Estimate	Margin of Error
▼ Total	5,679	+/-253	3,742	+/-225

EXPLORE DATA

**Roane County, West Virginia Profile**

Covering 483.4 square miles, Roane County, West Virginia is the 18th-largest county in West Virginia by area.

Related Searches

- Roane County, West Virginia Business and Economy
- Roane County, West Virginia Education
- Roane County, West Virginia Employment
- Roane County, West Virginia Families and Living Arrangements
- Roane County, West Virginia Government
- Roane County, West Virginia Health

# Data.census.gov

## Instructions

Begin entering your project area and then select it from the dropdown menu.

The screenshot shows the Data.census.gov website. The search bar at the top contains the text 'unemployment in roane county,'. A dropdown menu is open, displaying several suggestions: 'unemployment in Roane County, Tennessee', 'unemployment in Roane County, West Virginia', 'unemployment in District 6, Roane County, Tennessee', 'unemployment in District 2, Roane County, Tennessee', and 'unemployment in District 1, Roane County, Tennessee'. Two yellow arrows point to the search bar and the first dropdown suggestion. The left sidebar shows the 'United States Census Bureau' logo, navigation tabs for 'ALL', 'TABLES', 'MAPS', and 'PAGES', and a section titled 'EXPLORE DATA' with a 'Median Household Income' of '\$34,300 +/- \$3,031'. The bottom section is titled 'Tables' and shows 'INCOME IN THE PAST 12 MONTHS (IN 2018 INFLATION-ADJUSTED DOLLARS)'. The right sidebar is titled 'Related Searches' and lists several related topics.

United States Census Bureau

ALL TABLES MAPS PAGES

About 8 results | Filter

EXPLORE DATA

**\$34,300** +/- \$3,031 **Median Household Income**

Source 2018 American Community Survey 5-Year Estimate  
<https://www.census.gov/programs-surveys/acs/>

Tables

**INCOME IN THE PAST 12 MONTHS (IN 2018 INFLATION-ADJUSTED DOLLARS)**

Survey/Program: American Community Survey  
Years: 2018,2017,2016,2015,2014,2013,2012,2011,2010 Table: S1901

	Households		Families	
	Estimate	Margin of Error	Estimate	Margin

Advanced Search

Related Searches

- Roane County, West Virginia Business and Economy
- Roane County, West Virginia Education
- Roane County, West Virginia Employment
- Roane County, West Virginia Families and Living



# DATA.CENSUS.GOV INSTRUCTIONS

Use the down arrow to scroll to the unemployment rate found on the table below. Do not use the number with the X, use the one with the arrow pointing to it.

data.census.gov/cedsci/table?q=unemployment%20rate%20for%20Roane%20County,%20WV&g=0500000US54087&hidePreview=false&tid=AC...

Apps Google Logon Page - Grant... WV SOS - Business... 990 Finder | Find Fu... Neighborhood Inve... Eventbrite - Manag... ePayAdministration eGov - WVSTO

**United States Census Bureau**

unemployment rate for Roane County, WV

ALL TABLES MAPS PAGES

4 Results Filter | Download

**SELECTED ECONOMIC CHARACTERISTICS**  
Survey/Program: American Community Survey  
TableID: DP03

Product: 2018: ACS 5-Year Estimates Data Profiles

**CUSTOMIZE TABLE**

**Roane County, West Virginia**

	Estimate	Margin of Error	Percent	Percent Margin of Error
EMPLOYMENT STATUS				
Population 16 years an...	11,409	+/-90	11,409	(X)
In labor force	5,022	+/-325	44.0%	+/-2.8
Civilian labor force	5,022	+/-325	44.0%	+/-2.8
Employed	4,534	+/-317	39.7%	+/-2.7
Unemployed	488	+/-139	4.3%	+/-1.2
Armed Forces	0	+/-18	0.0%	+/-0.3
Not in labor force	6,387	+/-320	56.0%	+/-2.8
Civilian labor force	5,022	+/-325	5,022	(X)
Unemployment Rate	(X)	(X)	9.7%	+/-2.7
Females 16 years and ...	5,769	+/-62	5,769	(X)
In labor force	2,374	+/-196	41.2%	+/-3.5

**EMPLOYMENT STATUS**  
Survey/Program: American Community Survey  
Years: 2018,2017,2016,2015,2014,2013,2012,2011,2010  
Table: S2301

**VETERAN STATUS**  
Survey/Program: American Community Survey  
Years: 2018,2017,2016,2015,2014,2013,2012,2011,2010  
Table: S2101

**COMPARATIVE ECONOMIC**

Send Feedback  
cedsci.feedback@census.gov

# Data.census.gov

## Instructions

Repeat these steps to find the poverty rate. Notice the dropdown menu also lists “districts”. Remember that you can search multiple layers within an area using other search factors such as districts or zip codes.

The screenshot shows the Data.census.gov interface. At the top, the search bar contains the text "poverty rate in Roane County, West Virginia". Below the search bar, a dropdown menu displays four suggestions: "poverty rate in Roane County, West Virginia", "poverty rate in District II, Roane County, West Virginia", "poverty rate in District I, Roane County, West Virginia", and "poverty rate in District III, Roane County, West Virginia". A yellow arrow points to the first suggestion. Below the dropdown menu is a link for "Advanced Search". On the left side of the page, under the heading "SELECTED ECONOMIC CHARACTERISTICS", there is a table for "EMPLOYMENT STATUS". The table includes data for "Population 16 years and over", "In labor force", "Civilian labor force", "Employed", "Unemployed", and "Armed Forces". On the right side of the page, there is a list of related topics for "Roane County, West Virginia", including "Education", "Employment", "Families and Living Arrangements", "Government", "Health", "Housing", and "Income and Poverty".

United States Census Bureau

poverty rate in Roane County, West Virginia

poverty rate in Roane County, West Virginia

poverty rate in District II, Roane County, West Virginia

poverty rate in District I, Roane County, West Virginia

poverty rate in District III, Roane County, West Virginia

Advanced Search

SELECTED ECONOMIC CHARACTERISTICS

Survey/Program: American Community Survey

Years: 2018,2017,2016,2015,2014,2013,2012,2011,2010

Characteristic	2018	2017	2016	2015	2014	2013	2012	2011	2010
Population 16 years and over	5,022	+/-325	44.0%						
Employment Status									
Civilian labor force	5,022	+/-325	44.0%						
Employed	4,534	+/-317	39.7%						
Unemployed	488	+/-139	4.3%						
Armed Forces	0	+/-18	0.0%						

EMPLOYMENT STATUS

Survey/Program: American Community Survey

Years: 2018,2017,2016,2015,2014,2013,2012,2011,2010 Table: S2301

Roane County, West Virginia Education

Roane County, West Virginia Employment

Roane County, West Virginia Families and Living Arrangements

Roane County, West Virginia Government

Roane County, West Virginia Health


Roane County, West Virginia Housing

Roane County, West Virginia Income and Poverty



# Data.census.gov Instructions

The poverty rate is indicated by  
the arrow below.



poverty rate in Roane County, West Virginia

×

Search

ALL TABLES MAPS PAGES

About 8 results | [Filter](#)

EXPLORE DATA

**20.9% +/- 3.2% Poverty, All people in Roane County, West Virginia**

Source 2018 American Community Survey 5-Year Estimates  
<https://www.census.gov/programs-surveys/acs/>

>

EXPLORE DATA

**Roane County, West Virginia Profile**

Covering 483.4 square miles, Roane County, West Virginia is the 18th-largest county in West Virginia by area.

>

**Tables**

**POVERTY STATUS IN THE PAST 12 MONTHS**  
Survey/Program: American Community Survey  
Years: 2018,2017,2016,2015,2014,2013,2012 Table: S1701

	Roane County, West Virginia			
	Total		Below poverty level	
	Estimate	Margin of Error	Estimate	Margin of Error

**Related Searches**  
[Roane County, West Virginia Business and Economy](#)  
[Roane County, West Virginia Education](#)  
[Roane County, West Virginia Employment](#)  
[Roane County, West Virginia Families and Living](#)

# 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:**

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



# Required Documentation

See slide 43 for a complete list of attachments

The screenshot shows a Microsoft Word document titled "Document1 - Microsoft Word" with the "Format" ribbon selected. Embedded within the document is a web browser window displaying a grant application interface. The browser's address bar shows the URL "https://demo.grantinterface.com/Application/BaseForm.a". The page header of the application indicates "Organization: Test 1" and the user "Chris Garne".

The main content area of the application is titled "REQUIRED DOCUMENTATION". It contains the following instructions and upload fields:

- 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]

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

# 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\***

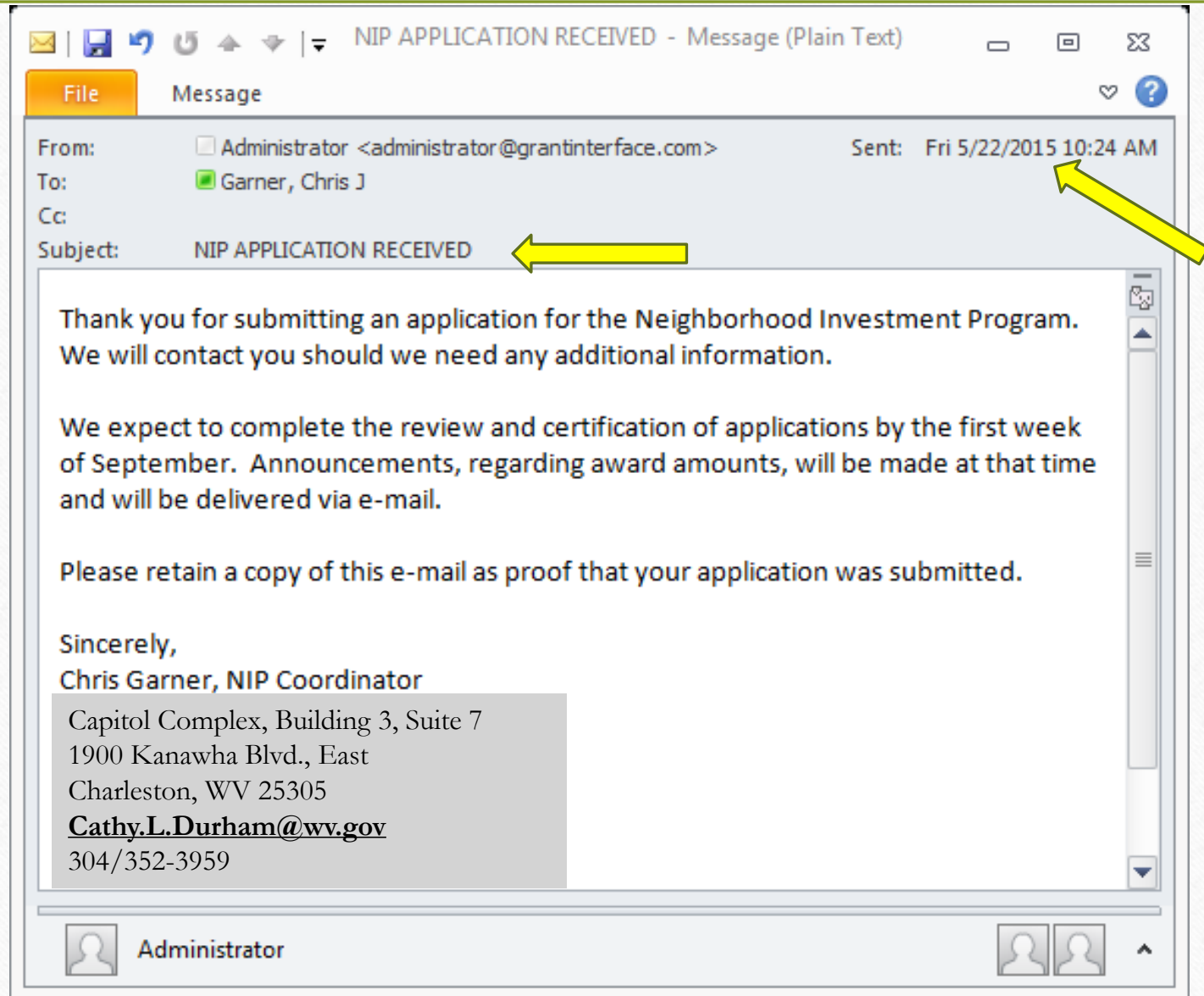
Save Application Submit Application

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

---

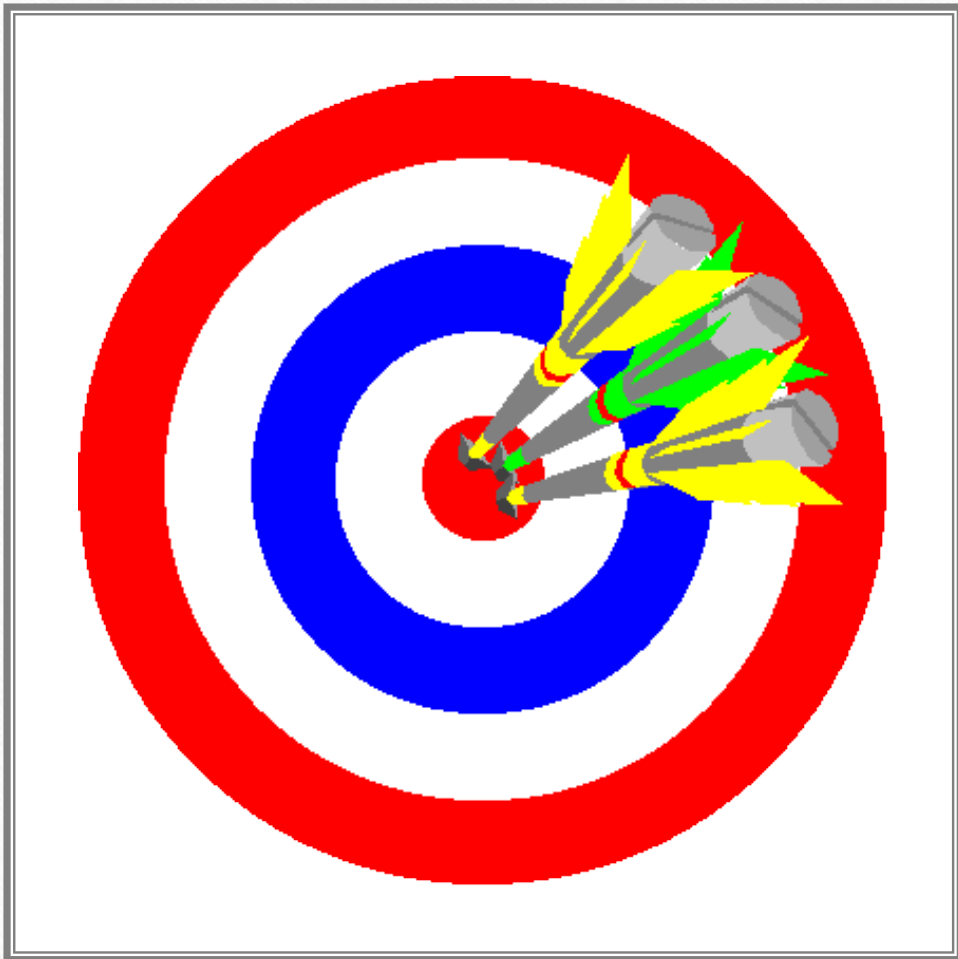
- Your performance measures must **SELL** your project as a worthy investment to the program in as few words as possible.
- Your performance measures must be reportable, as you will report your project progress throughout the year if you receive an allocation.



# 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



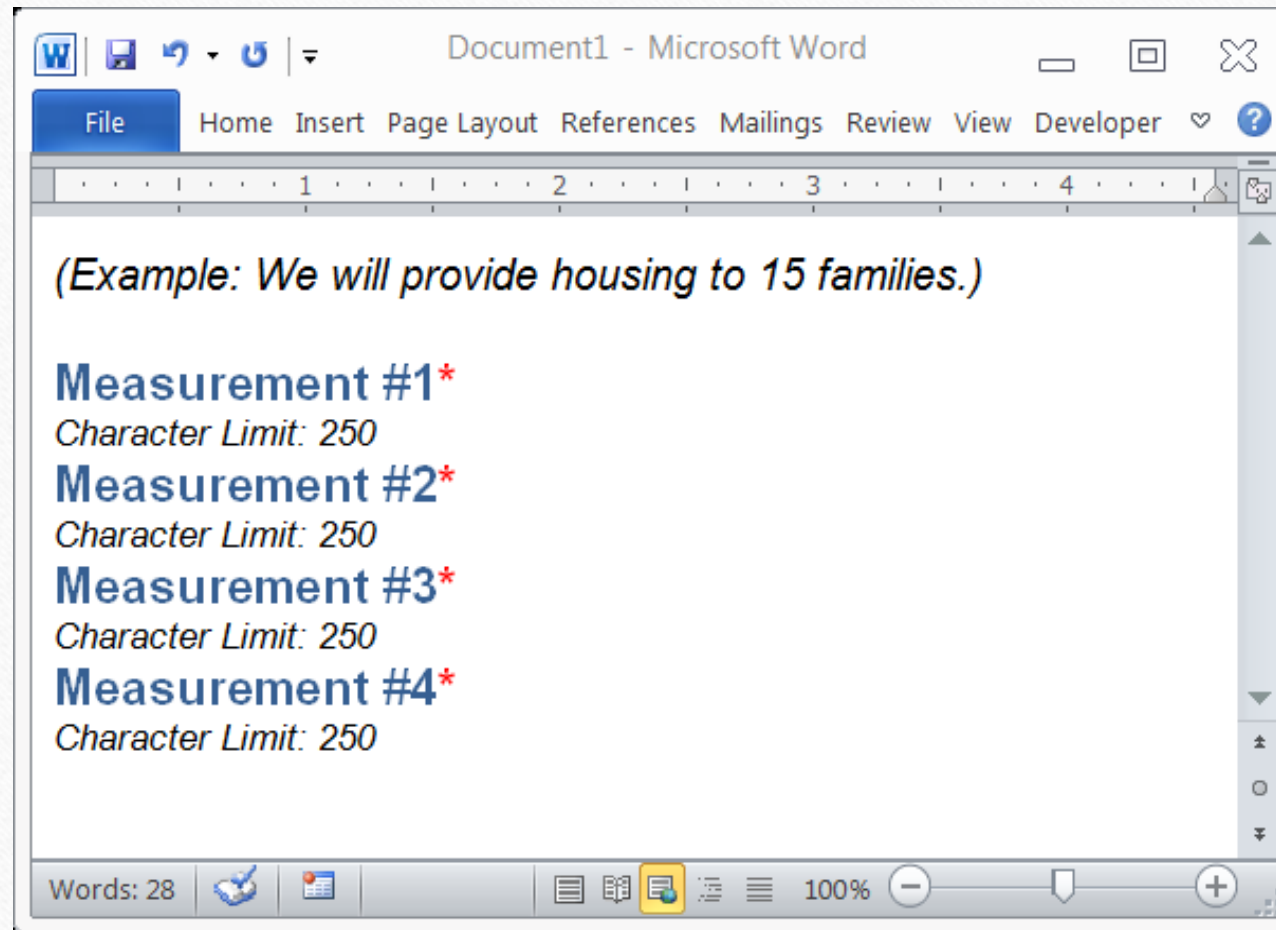
# Performance Measures

---

- 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.

-67 Characters

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

-59 Characters



# STANDARD Measurements

Document1 - Microsoft Word

File Home Insert Page Layout References Mailings Review View Developer

1 2 3 4 5 6

## 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?

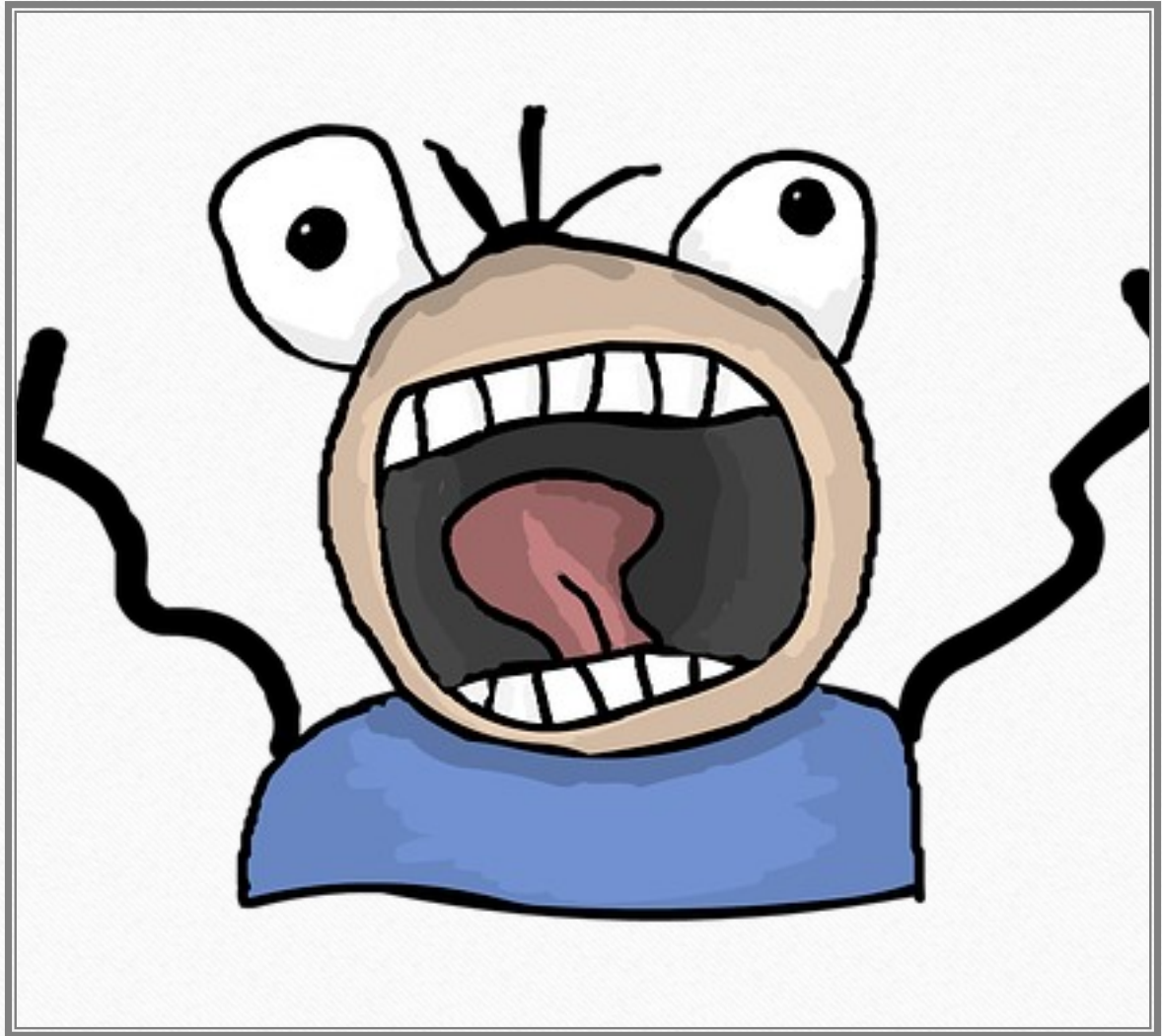
(Ctrl) ▼

Words: 139

100%

# Performance Measures

- If you have trouble, please do not hesitate to email or call and leave a message.
- We are here to help you use your tax credits!





---

# Participant Guide

# 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.

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.*



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 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):	<u>Legal Name(s) of donor(s)</u>				
	Mailing Address:	_____				
	Contribution Dollar Value Eligible for Tax Credit:	_____				
	(Circle All That Apply):					
	<input checked="" type="radio"/> Cash	<input checked="" type="radio"/> Publicly Traded Stock	<input checked="" type="radio"/> Real Property	<input type="radio"/> Personal Property	<input type="radio"/> 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).
- The “DONATION PROCESSING” form is accessible at [www.WVCAD.org/nip](http://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 (called Donation Processing Form – found on the webpage.)
- Call and leave a message or email (Cathy.L.Durham@wv.gov) 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	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

Donor Table

Ready

100%

Don't forget the dash in your FEIN number.



Donation Processing - Final - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View

D25 fx

**Donor 1**

Donor Name

Donor Address

City  State  Zip

Donation Type	Donation Date	Donation Amount	Fee Due on this Donation
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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%

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

86



# 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 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. (304-352-3959 and leave a message or email [Cathy.L.Durham@wv.gov](mailto: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
- Reports are on your dashboard and may be accessed by logging on to your NIP Account.
- The “January 31 Period Report” covers September 1 thru December 31 and is due by **JANUARY 31<sup>st</sup>**.
- The “July 31 NIP Final Report” is due by July and covers your whole FY.



# Period Reports (Continued)

Period	Due Date
Period 1: Certification Date thru December 31	Before January 31
Final Report: Certification Date thru June 30	Before July 31
Failure to submit reports could jeopardize your organization's participation in NIP. <b>You must turn in all reports before you can be funded for the next year,</b> 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, commitment letters are not allowed, 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 for FY-2022

**By March 15, 2022, 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 15<sup>th</sup>.
- 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.
  - Supplemental credits are awarded based on your NIP application ranking.
  - Organizations with remaining credit may again begin accepting donations for credit on April 1<sup>st</sup> of each year.



# FY 2021 Reallocation Overview

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

199 Projects Funded	\$3,000,000.00
Credits Held Back	\$900.00
Credits Surrendered (1)	\$4,500.00
Total Recaptured Credits (6)	\$32,841.50
Total Available to Reallocate	\$38,241.50
Organizations Issuing 0% of Credits	1
Number of Organizations Receiving Additional Credits	21

# Reminders

- **COMPLETE** applications, including all attachments, are due **by 5 pm on June 30, 2021** 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](http://www.wvcad.org/NIP)

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

- [www.irs.gov](http://www.irs.gov):

- Information on fair market value for personal property donations.

- [www.nada.com](http://www.nada.com) , [www.kbb.com](http://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 include dash.
- 2. Use the information on the check to complete 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.
- 5. In the note section, use the **FIRST LINE** for the check number.
  - 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.
- 6. To make your ACH payment for fees go to [www.wvcad.org/nip](http://www.wvcad.org/nip) and click on the ACH Payment Link on the right hand side.



# 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.

**When NIP was renewed in 2016 for five years, the Legislation stressed that priority be given to these two areas.**

**Shelly Woda**  
Unit Manager  
Community Sustainability

---

**Chris Garner**  
NIP Coordinator

**Cathy.L.Durham@wv.gov**  
Grants Management Specialist  
304-352-3959 (leave a message)





# THANK YOU!

---

- To all the organizations who sent me pictures of their projects a couple of years ago and gave permission for them to be published. You all do a much needed and very good work! We are proud of all of you and everything that has been accomplished over the last 25 years! YOU made it happen!
- Please remember your application is due by June 30, 2021 but can be turned in anytime before that. Please check and double check your attachments to be sure they are correct.