

Virginia Board of Education Agenda Item



Agenda Item: C

Date: January 10, 2013

Title	Final Review of Revised <i>Guidelines for the Neighborhood Assistance Act Tax Credit Program for Education</i> to Conform to HB 321 and SB 131		
Presenter	Mr. Kent C. Dickey, Deputy Superintendent for Finance and Operations		
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Purpose of Presentation:

Action required by state or federal law or regulation.

Previous Review or Action:

Previous review and action. Specify date and action taken below:

Date: July 23, 2009

Action: Approved *Guidelines for the Neighborhood Assistance Program for Education*.

Date: November 29, 2012

Action: First Review of Revised *Guidelines for the Neighborhood Assistance Act Tax Credit Program for Education* to Conform to HB 321 and SB 131.

Action Requested:

Final review: Action requested at this meeting.

Alignment with Board of Education Goals: Please indicate (X) all that apply:

	Goal 1: Accountability for Student Learning
	Goal 2: Rigorous Standards to Promote College and Career Readiness
X	Goal 3: Expanded Opportunities to Learn
	Goal 4: Nurturing Young Learners
	Goal 5: Highly Qualified and Effective Educators
	Goal 6: Sound Policies for Student Success
	Goal 7: Safe and Secure Schools
	Other Priority or Initiative. Specify:

Background Information and Statutory Authority:

Goal 3: These guidelines support implementation of the *Neighborhood Assistance Act Tax Credit Program for Education*, which provides expanded learning opportunities for low-income persons and students with a disability through scholastic instruction and assistance, such as postsecondary academic and career planning and scholarships. Chapter 851 (SB 1325) adopted by the 2009 General Assembly established, effective July 1, 2009, the *Neighborhood Assistance Act Tax Credit Program for Education*, whereby individuals or businesses may receive state tax credits for eligible contributions made to non-profit neighborhood organizations whose primary function is providing education assistance. The program is codified in §§ 58.1-439.18 through 58.1-439.22 and § 58.1-439.24 of the *Code of Virginia*.

The legislation authorized the Board of Education to establish guidelines that included a requirement that at least 50 percent of the persons served by neighborhood organizations approved for an allocation of tax credits be “impoverished people as defined in § 58.1-439.18.” Persons served can be elementary, secondary, or postsecondary students. The legislation defined “education” as “any type of scholastic instruction or scholastic assistance to an individual who is impoverished.” “Scholastic assistance” is defined as “(i) counseling or supportive services to elementary school, middle school, secondary school, or postsecondary school students or their parents in developing a postsecondary academic or vocational education plan, including college financing options for such students or their parents, or (ii) scholarships.”

The legislation authorized the Board of Education to adopt guidelines for the approval of education proposals submitted by neighborhood organizations and for the Department of Education to administer the distribution of tax credits to individuals and businesses. The Board approved the existing program guidelines in July 2009 for implementation of the program beginning in fiscal year 2010. The guidelines are exempt from the Virginia Administrative Process Act (§ 2.2-4000 et seq.) of the *Code*.

Chapters 842 (HB 321) and 731 (SB 131) enacted by the 2012 General Assembly amended and re-enacted §§58.1-439.18 through 58.1-439.21 and § 58.1-439.24 of the *Code of Virginia*, making several policy and technical language changes to the program as summarized in the next section.

Summary of Important Issues:

The guidelines adopted by the Board of Education in July 2009 need to be revised to conform to the 2012 legislative changes. The amendments enacted by the 2012 General Assembly replaced the term “impoverished people” with “low-income persons or eligible students with a disability,” defined “low-income person” and “eligible students with a disability,” increased the total amount of state tax credits that may be granted related to education proposals from \$4.9 to \$8.0 million per year, increased the state tax credit from 40 percent to 65 percent of the value of an eligible donation, removed the tax credit cap for business donors, and extended the program through fiscal year 2017.

The revised guidelines reflect these legislative changes, as well as technical clarifications in areas such as neighborhood organization eligibility requirements, types of eligible donations, and determining the date and value of donations for purpose of the state tax credit. The Office of the Attorney General reviewed the revised guidelines and the Department of Taxation provided guidance on various revisions.

At its November meeting, the Board authorized staff to post the revised guidelines on the Department Web site for public comment. The revised guidelines were posted through December 12, 2012. No public comments were received. The proposed revised guidelines are attached in both tracked changes format (Attachment A) and final format (Attachment B). No changes have been made to proposed guidelines from the version presented for first review at the November meeting.

Impact on Fiscal and Human Resources:

There is minimal impact on resources.

Timetable for Further Review/Action:

Upon approval by the Board of Education, the revised guidelines will be posted on the Department Web site with an effective date of January 10, 2013. Approved neighborhood organizations will be notified of the revised guidelines.

Superintendent's Recommendation:

The Superintendent of Public Instruction recommends that the Board of Education approve the attached revised *Guidelines for the Neighborhood Assistance Act Tax Credit Program for Education* with an effective date of January 10, 2013. In addition, the Superintendent of Public Instruction requests that the Board of Education provide a delegation of authority to the Department of Education to make subsequent changes to the guidelines as may be necessary in consultation with the Office of the Attorney General.

Virginia Board of Education

Guidelines for Neighborhood Assistance Act Tax Credit Program for Education Adopted by the Board of Education on January 10, 2013~~July 23, 2009~~

Chapter 851, Virginia Acts of Assembly (2009), established a program, known as the Neighborhood Assistance Act ~~tax~~ Tax credit ~~Credit program~~ Program for Education, whereby individuals or businesses may receive state tax credits for eligible contributions made to ~~Neighborhood~~ neighborhood ~~Organizations~~ organizations whose primary function is providing neighborhood education assistance for ~~impoverished people~~. The ~~Act language~~ legislation specified that the ~~Department~~ Board of Education is to ~~issue~~ adopt guidelines for the approval or disapproval of proposals submitted by neighborhood education organizations and for the administration of this program ~~which is effective July 1, 2009~~.

The Neighborhood Assistance Act ~~tax~~ Tax credit ~~Credit program~~ Program for education Education is established in §§ 58.1-439.18 through, ~~58.1-439.20, 58.1-439.21, 58.1-439.22, 58.1-439.23,~~ and § 58.1-439.24 of the *Code of Virginia*.

Chapters 842 and 731 enacted by the 2012 General Assembly amended and reenacted §§58.1-439-18 through 58.1-439.21, and § 58.1-439.24 of the Code of Virginia.

Definitions:

Under this Program, definitions are set forth in § 58.1-439.18 and further include the following:

~~"Contracting services" means the same as the definition set forth in § 58.1-439.18 except that clause (i) of such definition shall not apply for purposes of these guidelines, and for purposes of clause (ii) of such definition "buildings" means buildings used by neighborhood organizations for the purpose of providing scholastic instruction or scholastic assistance to impoverished people.~~

~~"Job training" means the same as the definition set forth in § 58.1-439.18. The term shall include scholastic instruction or scholastic assistance.~~

"Neighborhood education assistance" means providing education any type of scholastic instruction or scholastic assistance, including scholarships, to a low income person or an eligible student with a disability.

~~"Primary function" means at least 50% of total persons served are impoverished people, and at least 50% of total expenditures are for the purpose of providing scholastic instruction or scholastic assistance to impoverished people.~~

Purpose; pProcedure for submitting proposals; eligibility criteria; termination of

approval of program of a neighborhood organization; appeal procedure:

~~A. The purpose of the Neighborhood Assistance Act tax credit program for education is to encourage businesses and individuals to contribute directly to neighborhood organizations whose primary function is providing neighborhood education assistance for impoverished people.~~

~~B.~~A. Neighborhood organizations wishing to obtain an allocation of tax credits under this program must submit an education proposal as set forth ~~under in~~ § 58.1-439.20, of the *Code of Virginia* and provide the following information to the Superintendent of Public Instruction:

1. A description of their eligibility as a neighborhood organization, the education program to be conducted, the ~~impoverished people~~low-income persons or eligible students with a disability to be assisted, the estimated amount that will be donated to the program, and plans for implementing the program.
2. Proof of the neighborhood organization's current exemption from income taxation under the provisions of § 501 (c) (3) or § 501 (c) (4) of the Internal Revenue Code, or the organization's eligibility as a community action agency as defined in the Economic Opportunity Act of 1964 (42 USC § 2701 et seq.) or housing authority as defined in § 36-3 of the *Code of Virginia*.
3. A copy of the neighborhood organization's current audit, review, or compilation as required by OMB Circular No. A-133 as may be applicable to nonprofit organizations, or, if a current audit, review, or compilation is not required by OMB Circular No. A-133, the reason for the exemption and a current audit, review or compilation prepared in accordance with generally accepted accounting principles for nonprofit organizations; a copy of the organization's current federal form 990; materials that describe the organization's programs; and a copy of the annual report filed with the Department of Agriculture and Consumer Services' Division of Consumer Protection certification that the organization follows/complies with Code of Virginia § 57-48 et seq.
4. A statement of objective and measurable outcomes that are expected to occur and the method the organization will use to evaluate the education program's effectiveness and, for established programs, a statement about the measurable outcomes that have occurred, and the method used to evaluate the program's effectiveness.

~~C.~~B. To be eligible for participation in the Neighborhood Assistance Act Tax ~~credit~~Credit Program for Education, the ~~applicant~~neighborhood organization must meet the following criteria:

- ~~1. Applicants must have been in operation as a viable entity, providing neighborhood assistance for impoverished people for at least 12~~

months prior to the time an application is submitted to the Superintendent of Public Instruction.

~~2.1.~~ Applicants must be able to demonstrate that at least 50% percent of the total persons served are impoverished people, and at least 50% of total expenditures are for the purpose of providing scholastic instruction or scholastic assistance to "impoverished people." low-income persons or eligible students with a disability.

~~3.2.~~ Applicant's audit must not contain any significant findings or areas of concern for the ongoing operation of the neighborhood organization.

~~D. 1.~~ For the time period July 1, 2009 to June 30, 2010, the Department shall allocate all available tax credits by July 1, 2009, or as soon thereafter as practicable.

~~2.~~ Beginning in calendar year 2010 and thereafter, the application period will start no later than March 15 of each year. All applications must be received by the Virginia Department of Education no later than the first business day of May. The program year will run from July 1 through June 30 of the following year.

~~C.~~ The program year for the implementation of awarded tax credits will be July 1 through June 30 of each year. The application period will start no later than March 15 prior to the beginning of each program year. All applications must be received by the Department of Education no later than the first business day of May prior to the beginning of each program year.

~~D. E.~~ Those applicants submitting proposals, including all required information and reports and meeting the eligibility criteria described in this section will be notified by the Superintendent of Public Instruction of the approval or disapproval of such proposals by July 1.

~~E. F.~~ The Superintendent of Public Instruction may request the assistance of the Department of Taxation for purposes of determining whether or not anticipated donations for which tax credits are requested by a neighborhood organization likely qualify as a charitable donation under federal tax laws and regulations. The Department of Education must work cooperatively with the Department of Social Services for purposes of ensuring that neighborhood organization proposals are submitted to the proper agency.

~~G. E.~~ The Superintendent of Public Instruction may terminate a neighborhood organization's eligibility to participate under the Neighborhood Assistance Act ~~tax Credit-Credit program-Program for education-Education~~ based on a finding of program abuse including, but not limited to, illegal activities, fraudulent valuation or reporting of contributions, material deviations from the approved proposal, or

other actions that are inconsistent with the purpose of the Neighborhood Assistance Act ~~tax~~ Tax credit ~~Credit program~~ Program.

H.G. Any neighborhood organization that disagrees with the disposition of its application, or its termination as an approved organization, may appeal to the Superintendent of Public Instruction in writing for reconsideration. Such requests must be made within 30 days of the denial or termination. The Superintendent of Public Instruction will act on the request and render a final decision within 30 days of the request for reconsideration.

H. -Actions of the Superintendent of Public Instruction or the Department of Education relating to the review of neighborhood organization proposals and the allocation of tax credits to proposals shall be exempt from the provisions of the Administrative Process Act (§ 2.2-4000 et seq.). Decisions of the Superintendent of Public Instruction shall be final and not subject to review or appeal.

Allocation of tax credits:

- A. The available tax credits will be allocated equitably among the approved proposals submitted by neighborhood organizations as set forth in § 58.1-439.20 of the *Code of Virginia*.
- B. If the Superintendent of Public Instruction approves a proposal submitted by a neighborhood organization, the organization shall make the allocated tax credit amounts available to business firms and individuals making donations to the approved program. A neighborhood organization shall not assign or transfer an allocation of tax credits to another neighborhood organization without the approval of the Superintendent of Public Instruction. Such action will be deemed program abuse and will be cause for termination of a neighborhood organization's eligibility to participate under the Neighborhood Assistance Act ~~tax~~ Tax credit ~~Credit program~~ Program for ~~education~~ Education.
- C. During the program year, neighborhood organizations that have used at least 75% percent of their allocation of tax credits for education programs may request additional allocation of tax credits for education purposes in accordance with § 58.1-439.20(C) ~~within the limits described in the Act~~. Requests will be evaluated on a basis of reasonableness and tax credits will be reallocated on a first-come basis as they are available.
- D. Tax credits to be allocated are limited to the amounts as set forth in § 58.1-439.20. ~~If the amount of tax credits requested by neighborhood organizations and approved by the Superintendent for education proposals is less than the total amount allocated by law for education proposals, then the balance of such~~

amount shall be allocated to programs for approval by the Commissioner of the Department of Social Services.

- E. Organizations may release all or a portion of their unused tax credit allocation to be reallocated in accordance with § 58.1-439.20(C) subsection C of this section.

Value of donations:

- A. The neighborhood organization with an approved education proposal is responsible for maintaining documentation as required by the Virginia Department of Education to verify the date and value of all donations.

- B. Donations from individuals eligible for tax credits are limited to monetary donations and donations of marketable securities, which shall be valued at fair market value as of the date of the donation.

~~The value of money, property, motor vehicles, professional services and contracting services donated by a business firm during its taxable year shall be valued in accordance with § 58.1-439.21.~~

- C. The value of donated rent/lease of the neighborhood organization's facility must be reasonable and cannot exceed the prevailing square footage rental charge for comparable property. The value of merchandise (other than motor vehicles) donated by businesses to be sold, auctioned, or raffled is the lesser of the actual cost of the item or the proceeds received by the neighborhood organization.

- D. For rent/lease of facility, the value assigned to a donation to a neighborhood organization by a business cannot exceed the prevailing square footage rental charge for comparable property and must be agreed to by the donor and the neighborhood organization in advance. The neighborhood organization is responsible for obtaining documentation verifying reasonable costs for comparable property.

- E. The value of professional services donated by businesses is as set forth in § 58.1-439.22.

- F. No tax credit shall be granted to any business firm for donations to a neighborhood organization providing job training or education for individuals employed by the business firm.

- G. No tax credits shall be issued by the Department of Education for donations of contracting services.

H. The value of eligible donations by businesses not addressed above shall be such value as determined for federal income tax purposes using the laws and regulations of the United States related to federal income taxes.

~~The value of donated rent/lease of the neighborhood organization's facility must be reasonable and cannot exceed the prevailing square footage rental charge for comparable property~~

~~Donations from individuals eligible for tax credits are limited to monetary donations and donations of marketable securities, which shall be valued at fair market value as of the date of the donation.~~

~~Except as otherwise provided by law, the value of a donation from an organization or individual shall be such value as determined for federal income tax purposes using the laws and regulations of the United States related to federal income taxes.~~

Minimum and maximum amounts:

- A. Organizations shall grant tax credits to business firms consistent with the minimum and maximum amounts and other provisions set forth in § 58.1-439.21 of the *Code of Virginia*.
- B. Organizations shall grant tax credits to individuals consistent with the minimum and maximum amounts and other provisions set forth in § 58.1-439.24 of the *Code of Virginia*. Individuals and married persons who make donations to more than one neighborhood organization approved by the Department of Social Services or the Department of Education should contact the Department of Education prior to requesting tax credits that would result in more than a total of \$50,000 in tax credits being issued to the individual or married persons in a taxable year.
- C. The donor and neighborhood organization shall complete a certification on a form prescribed by the Department of Education. The certification shall identify the date, type, donor and value of the donation eligible for tax credits.
- D. Upon receipt and approval of the certification, the Superintendent of Public Instruction shall issue a tax credit certificate to the donor eligible for the tax credit.

Determining date of donation:

- A. Except as noted below, tThe date of donation for cash, marketable, securities and property to be used by the neighborhood organization is the date used for federal income tax purposes according to IRS regulations.

B. For merchandise donated to be sold, auctioned, or raffled, the date the proceeds are received by the neighborhood organization is the date of the donation.

B.C. The date of donation for professional services ~~or contracting services~~ is the dates such services are rendered. The neighborhood organization with an approved education proposal is responsible for maintaining documentation as required by the ~~Virginia~~ Department of Education to verify the date and value of all services donations.

C.D. The date of donation for donated rent/lease is the ~~effective date~~ of the use by of the lease the neighborhood organization.

Virginia Board of Education

Guidelines for Neighborhood Assistance Act Tax Credit Program for Education Adopted by the Board of Education on January 10, 2013

Chapter 851, Virginia Acts of Assembly (2009), established a program, known as the *Neighborhood Assistance Act Tax Credit Program for Education*, whereby individuals or businesses may receive state tax credits for eligible contributions made to neighborhood organizations whose primary function is providing neighborhood education assistance. The legislation specified that the Board of Education adopt guidelines for the approval of proposals submitted by neighborhood education organizations and for the administration of this program.

The Neighborhood Assistance Act Tax Credit Program for Education is established in §§ 58.1-439.18 through 58.1-439.22, and § 58.1-439.24 of the *Code of Virginia*.

Chapters 842 and 731 enacted by the 2012 General Assembly amended and reenacted §§58.1-439-18 through 58.1-439.21, and § 58.1-439.24 of the *Code of Virginia*.

Definitions:

Under this Program, definitions are set forth in § 58.1-439.18 and further include the following:

"Neighborhood education assistance" means providing any type of scholastic instruction or scholastic assistance, including scholarships, to a low income person or an eligible student with a disability.

Procedure for submitting proposals; eligibility criteria; termination of approval of program of a neighborhood organization; appeal procedure:

- A. Neighborhood organizations wishing to obtain an allocation of tax credits under this program must submit an education proposal as set forth in § 58.1-439.20 of the *Code of Virginia* and provide the following information to the Superintendent of Public Instruction:
 1. A description of their eligibility as a neighborhood organization, the education program to be conducted, the low-income persons or eligible students with a disability to be assisted, the estimated amount that will be donated to the program, and plans for implementing the program.
 2. Proof of the neighborhood organization's current exemption from income taxation under the provisions of § 501 (c) (3) or § 501 (c) (4) of the Internal Revenue Code, or the organization's eligibility as a community action agency

as defined in the Economic Opportunity Act of 1964 (42 USC § 2701 et seq.) or housing authority as defined in § 36-3 of the *Code of Virginia*.

3. A copy of the neighborhood organization's current audit, review, or compilation as required by OMB Circular No. A-133 as may be applicable to nonprofit organizations or, if a current audit, review, or compilation is not required by OMB Circular No. A-133, the reason for the exemption and a current audit, review or compilation prepared in accordance with generally accepted accounting principles for nonprofit organizations; a copy of the organization's current federal form 990; materials that describe the organization's programs; and certification that the organization complies with *Code of Virginia* § 57-48 et seq.
 4. A statement of objective and measurable outcomes that are expected to occur and the method the organization will use to evaluate the education program's effectiveness and, for established programs, a statement about the measurable outcomes that have occurred, and the method used to evaluate the program's effectiveness.
- B. To be eligible for participation in the Neighborhood Assistance Act Tax Credit Program for Education, the neighborhood organization must meet the following criteria:
1. Applicants must be able to demonstrate that at least 50 percent of the total persons served are low-income persons or eligible students with a disability.
 2. Applicant's audit must not contain any significant findings or areas of concern for the ongoing operation of the neighborhood organization.
- C. The program year for the implementation of awarded tax credits will be July 1 through June 30 of each year. The application period will start no later than March 15 prior to the beginning of each program year. All applications must be received by the Department of Education no later than the first business day of May prior to the beginning of each program year.
- D. Those applicants submitting proposals, including all required information and reports and meeting the eligibility criteria described in this section will be notified by the Superintendent of Public Instruction of the approval or disapproval of such proposals by July 1.
- E. The Department of Education must work cooperatively with the Department of Social Services for purposes of ensuring that neighborhood organization proposals are submitted to the proper agency.
- F. The Superintendent of Public Instruction may terminate a neighborhood organization's eligibility to participate under the Neighborhood Assistance Act Tax

Credit Program for Education based on a finding of program abuse including, but not limited to, illegal activities, fraudulent valuation or reporting of contributions, material deviations from the approved proposal, or other actions that are inconsistent with the purpose of the Neighborhood Assistance Act Tax Credit Program.

- G. Any neighborhood organization that disagrees with the disposition of its application, or its termination as an approved organization, may appeal to the Superintendent of Public Instruction in writing for reconsideration. Such requests must be made within 30 days of the denial or termination. The Superintendent of Public Instruction will act on the request and render a final decision within 30 days of the request for reconsideration.
- H. Actions of the Superintendent of Public Instruction or the Department of Education relating to the review of neighborhood organization proposals and the allocation of tax credits to proposals shall be exempt from the provisions of the Administrative Process Act (§ 2.2-4000 et seq.). Decisions of the Superintendent of Public Instruction shall be final and not subject to review or appeal.

Allocation of tax credits:

- A. The available tax credits will be allocated equitably among the approved proposals submitted by neighborhood organizations as set forth in § 58.1-439.20 of the *Code of Virginia*.
- B. If the Superintendent of Public Instruction approves a proposal submitted by a neighborhood organization, the organization shall make the allocated tax credit amounts available to business firms and individuals making donations to the approved program. A neighborhood organization shall not assign or transfer an allocation of tax credits to another neighborhood organization without the approval of the Superintendent of Public Instruction. Such action will be deemed program abuse and will be cause for termination of a neighborhood organization's eligibility to participate under the Neighborhood Assistance Act Tax Credit Program for Education.
- C. During the program year, neighborhood organizations that have used at least 75 percent of their allocation of tax credits for education programs may request additional allocation of tax credits for education purposes in accordance with § 58.1-439.20(C). Requests will be evaluated on a basis of reasonableness and tax credits will be reallocated on a first-come basis as they are available.
- D. Tax credits to be allocated are limited to the amounts as set forth in § 58.1-439.20.

- E. Organizations may release all or a portion of their unused tax credit allocation to be reallocated in accordance with § 58.1-439.20(C).

Value of donations:

- A. The neighborhood organization with an approved education proposal is responsible for maintaining documentation as required by the Department of Education to verify the date and value of all donations.
- B. Monetary donations and donations of marketable securities shall be valued at fair market value as of the date of the donation.
- C. The value of merchandise (other than motor vehicles) donated by businesses to be sold, auctioned, or raffled is the lesser of the actual cost of the item or the proceeds received by the neighborhood organization.
- D. For rent/lease of facility, the value assigned to a donation to a neighborhood organization by a business cannot exceed the prevailing square footage rental charge for comparable property and must be agreed to by the donor and the neighborhood organization in advance. The neighborhood organization is responsible for obtaining documentation verifying reasonable costs for comparable property.
- E. The value of professional services donated by businesses is as set forth in § 58.1-439.22.
- F. No tax credit shall be granted to any business firm for donations to a neighborhood organization providing job training or education for individuals employed by the business firm.
- G. No tax credits shall be issued by the Department of Education for donations of contracting services.
- H. The value of eligible donations by businesses not addressed above shall be such value as determined for federal income tax purposes using the laws and regulations of the United States related to federal income taxes.

Minimum and maximum amounts:

- A. Organizations shall grant tax credits to business firms consistent with the minimum amounts and other provisions set forth in § 58.1-439.21 of the *Code of Virginia*.

- B. Organizations shall grant tax credits to individuals consistent with the minimum and maximum amounts and other provisions set forth in § 58.1-439.24 of the *Code of Virginia*. Individuals and married persons who make donations to more than one neighborhood organization approved by the Department of Social Services or the Department of Education should contact the Department of Education prior to requesting tax credits that would result in more than a total of \$50,000 in tax credits being issued to the individual or married persons in a taxable year.
- C. The donor and neighborhood organization shall complete a certification on a form prescribed by the Department of Education. The certification shall identify the date, type, donor and value of the donation eligible for tax credits.
- D. Upon receipt and approval of the certification, the Superintendent of Public Instruction shall issue a tax credit certificate to the donor eligible for the tax credit.

Determining date of donation:

- A. Except as noted below, the date of donation is the date used for federal income tax purposes according to IRS regulations.
- B. For merchandise donated to be sold, auctioned, or raffled, the date the proceeds are received by the neighborhood organization is the date of the donation.
- C. The date of donation for professional services is the date such services are rendered. The neighborhood organization with an approved education proposal is responsible for maintaining documentation as required by the Department of Education to verify the date and value of all services donations.
- D. The date of donation for donated rent/lease is the date of the use by the neighborhood organization.