Vincent Cervoni
Mayor

OFFICE OF THE MAYOR

TOWN OF WALLINGFORD
CONNECTICUT

45 South Main Street
Wallingford, CT 06492
Phone: (203) 294-2070

March 12, 2026

The Town of Wallingford will be implementing the provisions of C.G.S. 12-631, the Neighborhood Assistance Act, in order to prepare and submit to the Connecticut Department of Revenue Services a "program list" as defined by Departmental regulations.

Please note the following:

1. **Form NAA-01 is available on-line at CT.gov** or click here for Form NAA-01 pdf.
   - **Scroll down the page and select the link for NAA-01.** (To request an email copy of the application contact Stacie McCarthy at smccarthy@wallingfordct.gov).
   - Part IV – Municipal Information (page 4 of 5) will be filled out by the municipality.

2. The **completed application(s)** (without the instruction sheet) may be returned via mail, email (smccarthy@wallingfordct.gov) or hand delivered to this office. (Mailing address: Town Hall, Room 311, 45 South Main
   Street, Wallingford, CT 06492).
   - All applications **must be received** no later than **May 22, 2026.**
   - A separate application must be completed for each project or program.

     Note: If there are e-mail addresses you wish to provide to contact you or your staff besides those listed in the application, please provide them in a cover letter.

3. **Fax transmittals, late or incomplete applications will not be accepted.**
4. **Only page one** of **Federal Form 990 or 990EZ** is required.
5. **All approved programs are eligible for either a 60% or 100% (energy conservation programs only) credit.**
6. **Important Reminder: NAA Post-Project Audit Requirement**
   Any program receiving $25,000 or more in NAA funding is required to provide a post-project audit prepared by a certified public accounting firm, to the municipality overseeing the program, no later than three months after the program completion date. All audits received by the municipality will be forwarded to DRS through the MOVEit Secure File Transfer System. The comprehensive list of NAA Post-Project Audit requirements can be found online at CT.gov

The Town is required to hold a public hearing before submitting applications to the State. This is expected to occur at the Town Council meeting scheduled for **June 9, 2026**. Given that questions do occasionally arise at the public hearing, it would be advisable to have a representative available.

DRS normally issues the list of approved applications before the end of August. Businesses wishing to sponsor one or more approved NAA programs must electronically submit Form NAA-02 to DRS beginning September 15 through October 1, 2026.

Thank you for your assistance in this matter. If you should have any questions, please contact the Program Planning Office at 203-294-2060.

Sincerely,

Vincent Cervoni
Mayor

NAAAppMOLtr2026_email_slm

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
450 COLUMBUS BOULEVARD, SUITE 1 • HARTFORD, CT 06103-1837

March 2, 2026

The **Connecticut Neighborhood Assistance Act** (NAA) Tax Credit Program is designed to provide funding for municipal and tax-exempt organizations by providing a corporation business tax credit for businesses which make cash contributions to these entities.

Enclosed is the 2026 Neighborhood Assistance Act Program Proposal application for distribution to interested organizations in your municipality. The application must be completed in full, approved locally, and submitted to the Department of Revenue Services (DRS) no later than **July 1, 2026**. Note this deadline is set by statute.

A fillable **Form NAA-01**, *2026 Connecticut Neighborhood Assistance Act (NAA) Program Proposal*, is available on the DRS website at **portal.ct.gov/DRS**. Using the fillable Form NAA-01 enables you and your community organization to input information directly onto the form via computer.

Prior to your submission to DRS, your municipality must hold a public hearing on all programs, and the governing body of your municipality must vote to approve these programs. Copies of the public hearing notice and minutes of the meeting approving the programs must be submitted electronically with your applications. Contact DRS by email at **NAAProgram@ct.gov** to receive instructions on how to process your submission through our MOVEit Secure File Transfer System. NAA submissions will not be accepted on paper.

Please designate a liaison to handle all Neighborhood Assistance Act matters. You must enter the name, address, email address, telephone number, and fax number of your liaison in Part IV of the application. **DRS will directly notify your liaison by email of the programs that have been approved.** You must notify your participating organizations accordingly as DRS will not contact them directly.

Lastly, be reminded that any program receiving $25,000 or more in NAA funding is required to have a post-project audit prepared by a certified public accounting firm and submitted for certification, to the municipality overseeing the program, no later than three months after the program completion date. All audits received by the municipality should be forwarded to DRS, again through our MOVEit system. For further information on the post-project audit requirements, please refer to Conn. Gen. Stat. §12-637a.

E-mail any questions to **NAAProgram@ct.gov** or call 860-297-5687, Monday through Friday, 8:30 a.m. to 4:30 p.m. for more information.

Mark D. Boughton

Commissioner, Department of Revenue Services

NAA-CVR (Rev. 02/26)

Enclosures

Print Form

Clear Form

CONNECTICUT
portal.ct.gov/DRS
(Rev. 02/26)

Department of Revenue Services

Municipality: _____

Form NAA-01

2026 Connecticut Neighborhood Assistance Act (NAA) Program Proposal

This form **must** be completed and submitted to your municipality for approval. All items **must** be completed with as much detail as possible. If additional space is needed, attach additional sheets. Please type or print clearly. See attached instructions before completing. **Do not submit this form directly to the Department of Revenue Services**.

Part I — General Information

Name of tax-exempt organization/municipal agency: _____

_____

Address:

_____

Federal Employer Identification Number: _____

Program title: _____

Name of contact person: _____

Telephone number: _____

Email address: _____

Total NAA funding requested ($250 minimum, $150,000 maximum): $ _____

Is your organization required to file federal Form 990 or 990EZ, Return of Organization Exempt from Income Tax?

☐ Yes ☐ No

If **Yes**, attach a copy of the **first page** of your most recent return.

If **No**, attach a copy of your determination letter from the U.S. Treasury Department, Internal Revenue Service.

Part II — Program Information

Check the appropriate description of your program:

100% credit percentage

_____ Energy conservation; **or**

_____ Comprehensive college access loan forgiveness (see Conn. Gen. Stat. § 12-635(3)).

60% credit percentage

_____ Job training/education for unemployed persons aged 50 or over;

_____ Job training/education for persons with physical disabilities;

_____ Program serving low-income persons;

_____ Child care services;

_____ Establishment of a child day care facility;

_____ Open space acquisition fund; **or**

_____ Other (specify): _____

Description of program: _____

Need for program: _____

Neighborhood area to be served: _____

Plan to implement the program: _____

Visit us at **portal.ct.gov/DRS** for more information.

Timetable:

Program start date: _____
MM - DD - YYYY

Program completion date: _____
MM - DD - YYYY

Post-project audit due date: _____
MM - DD - YYYY

The program start date must not be more than two years prior to the program completion date. Additionally, the program completion date must not extend beyond December 31, 2028.

Any program receiving $25,000 or more in NAA funding is required to provide a post-project audit, prepared by a certified public accounting firm, to the municipality overseeing the program, no later than three months after the program completion date.

Part III — Financial Information

Program Budget:

Complete in full. Expenditures must equal or exceed total funding.

Sources of Revenue:

NAA funds requested _____

Other funding sources - itemized sources:

a) _____ _____

b) _____ _____

c) _____ _____

d) _____ _____

Total Funding: _____

Proposed Program Expenditures:

Direct operating expenses - itemized description:

a) _____ _____

b) _____ _____

c) _____ _____

d) _____ _____

Administrative expenses - itemized description:

a) _____ _____

b) _____ _____

c) _____ _____

d) _____ _____

Total Proposed Expenditures: _____

Part IV — Municipal Information

To be completed by the municipal agency overseeing implementation of the program

Name of municipal agency overseeing implementation of the program: _____

_____

Mailing address: _____

_____

Name of municipal liaison: _____

Telephone number: _____

Fax number: _____

Email address: _____

Post-Project Audit

Is a post-project audit required for this proposal?

☐ Yes ☐ No

If **Yes**, date post-project audit due:

_____
Date

2026 Connecticut Neighborhood Assistance Act (NAA) Program Proposal Instructions

Complete all items on **Form NAA-01**, *2026 Connecticut Neighborhood Assistance Act (NAA) Program Proposal.* Incomplete applications will **not** be accepted. For where to direct inquiries, see *Additional Information* below.

Part I — General Information

Enter the name of the tax-exempt organization or municipal agency, address, Federal Employer Identification Number, name, telephone number, and email address of the contact person.

Program Title: Assign a unique program title to each program for which your organization is making an application.

Federal Form 990: Attach a copy of the first page of your organization's most recent federal Form 990 or Form 990EZ. If your organization is not required to file either Form 990 or Form 990EZ, attach a copy of the determination letter from the Internal Revenue Service.

Part II — Program Information

Description of Program: Describe the program, including information about how the program will operate, its benefit to the community, how recipients will be selected, and any measures used to determine the program's impact on the community.

Need for Program: Demonstrate a need for this program. For example, provide relevant statistics.

Neighborhood Area to Be Served: Describe the neighborhood or municipality this program will serve.

Plan to Implement the Program: Describe how the program will operate. Identify other persons or organizations involved in the administration of the program.

Timetable: Indicate the starting and completion dates of the program. The program completion date must not be more than two years from the program start date.

Part III — Financial Information

Each program proposal must include a program budget that includes all sources of funding and all anticipated expenditures. The information provided in the budget may be used during a post-project audit.

Sources of Revenue: The budget must include the requested NAA funding and any other anticipated revenue sources.

NAA Funding Requested: Indicate the total amount your organization is requesting for its program. This amount may not exceed the total proposed expenditures. Please note that the minimum NAA funding is $250, with a maximum funding of $150,000 per organization or agency per year.

Other Funding Sources: Provide a detailed description(s) and the amount(s) of all funding sources.

Proposed Program Expenditures: The budget must include a detailed description and the amount of all direct operating and administrative expenditures. **Expenditures must equal or exceed totalfunding.**

Direct Operating Expenses: Expenses include materials, equipment, wages, salaries, tuition fees, sub-contracting services, and any other expenses needed to administer the program.

Part IV — Municipal Information

This part is to be completed by the municipal agency overseeing implementation of the program.

Municipal Liaison: The municipality must designate an individual to serve as a liaison with the Department of Revenue Services (DRS) for all NAA matters.

Post-Project Audit: Any program receiving $25,000 or more in NAA funding is required to have a post-project audit prepared by a certified public accounting firm and submitted for certification, to the municipality overseeing the program, no later than three months after the program completion date. For further information on the post-project audit requirements, please refer to Conn. Gen. Stat. § 12-637a.

Additional Information

See the *Guide to Connecticut Business Tax Credits* available on the DRS website at **portal.ct.gov/DRS**. E-mail any questions to **NAAProgram@ct.gov** or call **860-297-5687**, Monday through Friday, 8:30 a.m. to 4:30 p.m. for more information.