

## Resources

- A **food bank near you** is one of the best resources to help you coordinate the donation of your surplus. In 2016, 13.2 million pounds of local food was donated to New York's **10 Regional Food Banks** who then donated their bounty to over 5,000 emergency food providers across the state.



- **New York State Association for Reduction, Reuse and Recycling, Inc.** has a food locator page listing the emergency meal sites in each region that you can also donate to: <https://www.nysar3.org/page/food-locators-130.html>
- Gleaning is the collection of fresh foods from farms, gardens and other sources. To learn more about gleaning support, contact your local **Cornell Cooperative Extension Office**.
- Milk is one of the *most requested items* by food bank clients, yet there is a dire shortage of milk donated. If you are a dairy farmer or processor, **call your local food bank today** to learn about the opportunity to donate.
- **Venison** is also in high demand in the emergency food system and farmers can make a donation by delivering a deer to a participating processor. Visit <http://www.venisondonation.com/> for more information.

# Donating Your Harvest to Support Hungry New Yorkers

## *An Instructional Guide for Farmers on Donating Extra Food*



### We'll cover:

- ✓ **Becoming part of the solution**
- ✓ **Tax credit for farmers**
- ✓ **Resources to help you coordinate**



**Agriculture  
and Markets**

## The Problem

Studies show that unhealthy, heavily processed food is more affordable and easier to access than food that is fresh, healthy and locally grown.

2.67 million, or 13.5%, of New Yorkers are food insecure and hungry.

New York State's meal gap is 472 million, which means that New York State residents who experience food insecurity fall short of a nutritious diet by 472 million meals in a single year. (Feeding America, 2016).

Nutrition assistance helps close this meal gap each month, but is often not enough. Economic factors are forcing hungry New Yorkers to rely more heavily on supplemental sources of food. **Access to healthy, wholesome foods remain a challenge for these families, which makes your donation even more important.**

## The Solution

**As a farmer, you can help!** Through community action, the coordination of food distribution, public investment in emergency food sites and recent State legislation, New Yorkers are committed to ensuring that everyone has access to the bounty grown and harvested in the state.

Donating product can happen in many ways. Farmers can donate directly to a food bank, which then delivers product to their network of pantries and soup kitchens. Farmers can also donate their product directly to a local food pantry or soup kitchen. Working with a gleaning team (gleaning is the collection of leftover crops from the field) and then donating product is another option.

When reaching out to a nonprofit to donate, it will be helpful to inquire about the following:

- Receipt for tax purposes
- Delivery logistics
- Packing requirements
- Specific products needed
- Capacity to coordinate gleaning (if applicable)

## New York State Tax Credit for Farmers

**Summary:** Farm businesses in New York will be eligible to receive up to a \$5,000 tax credit annually for 25% of their donation measured at fair market value.

### **Who:**

Donor: Farm businesses are eligible to receive a tax credit for donating food.

In order to be an 'eligible farm business,' your federal gross income from farming for the taxable year is two-thirds of excess federal gross.

Recipient: A 501 ( c ) ( 3 ) nonprofit, that includes a food bank, food pantry, soup kitchen or other emergency food site.

### **What:**

Qualified donations can be made by farm businesses to eligible recipients (as listed above). The federal Good Samaritan Act defines a 'qualified donation' as "*apparently wholesome food,*" which means food that meets all quality and labeling standards imposed by Federal, State, and local laws and regulations even though the food may not be readily marketable due to appearance, age, freshness, grade, size, surplus, or other conditions.

Farm businesses will need to request a receipt from the recipient that they can use to earn their tax credit at the end of the year.

### **When:**

Starting on January 1, 2018

### **Where:**

From farm businesses located in New York that donate their product to non-profits in New York State.

### **Why:**

To help compensate farm businesses for some of the costs associated with increasing access to fresh, healthy food.