



FOOD CONNECTION DONOR TAX BENEFITS



No donation is too big or too small!
Together, we feed neighbors, reduce waste, and
make every meal count.

01.

☀️ Why Donate?

- Feed neighbors in need
- Reduce food waste
- Support sustainability
- Receive tax benefits and liability protection



02.

💰 Federal Enhanced Tax Deduction

- Eligible donors: caterers, restaurants, grocery stores, food service providers
- Deduct the lesser of:
 - a. Twice the food's cost basis (ingredients & direct production costs)
 - b. Cost basis + half the profit margin (fair market value – cost)



03.

✅ Eligibility Requirements

Donated food must be “apparently wholesome,” given to a qualified 501(c)(3) nonprofit like Food Connection, used solely to serve the ill, needy, or infants, not sold (though nominal administrative fees are allowed), and accompanied by a written acknowledgment from the nonprofit.



04.

📄 Record-Keeping

- Keep receipts or acknowledgment letters
- Track item description, cost, and fair market value
- Donations >\$500 → file IRS Form 8283



05.

🛡️ Liability Protection

- Covered by the Bill Emerson Good Samaritan Food Donation Act (1996)
- Protection for civil & criminal liability when donating in good faith



WHY DONATE TO FOOD CONNECTION AS A NONPROFIT

No donation is too big or too small!
Together, we feed neighbors, reduce waste, and
make every meal count.



Why Donate?



01.

Feed Neighbors in Need

1 in 4 children are food insecure



02.

Reduce Food Waste

Food Connection has served over 900K meals to our community



03.

Support Sustainability

Food Connection has diverted over 500 + tons out of the landfill



04.

Liability Protection

Food Connection and our donors are fully protected under the Bill Emerson Good Samaritan Food Donation Act.

