

Feeding America's standardized national reporting empowers food rescue across the country.

Standardized reporting makes it easy for donors to see how many pounds of food they have donated enterprise wide. These reports also offer the data needed to generate accurate tax deductions.

Both donation partners and neighbors in need benefit from standardized reporting.

► For Donors:

Feeding America reviews and distributes all reports on behalf of donors. **These reports identify any anomalies in the donation process as well as opportunities for further collaboration on efficiencies and solutions.** Our teams also use these reports to explore, develop, pilot, and scale donation programs with food banks.

► For Neighbors:

Reporting qualifies the impact of food donations, fostering credibility across the Feeding America ecosystem. **Increased awareness of this impact inspires more donations. Moreover, reporting reveals opportunities to improve and expand donation programs,** leading to more food in the hands of people who need it most.

The Reporting Process

Feeding America uses receipts from food banks to generate donor-facing reports. The frequency and timeframe for the reports will be agreed upon ahead of time.



Food banks must share data for the previous month, as well as any fiscal year adjustments, by the 15th of the month.



Updates or corrections to the data will be incorporated into the next month's report.

Different variables can impact the timing of reports

A food bank submitting their receipts late, size or complications in the report, and the volume of data clean-up can all delay the delivery of a report.



In 2021, Feeding America's network rescued 4 billion pounds of good, safe groceries and distributed them to those in need. By 2025, we aim to increase this number to **5 billion pounds annually.**

In Addition to Serving Your Neighbors in Need, Partnering with Feeding America Also Provides Tax Benefits to Donors.

Program Highlights

- ✓ There's a standard protocol for establishing a Fair Market Value (FMV) for products that are not sold in market. FMV is key to the calculation of tax benefits based on IRS tax code.
- ✓ Donations that cannot or will not be sold because the product is out of specification or overproduced can be valued at the same price as other similar food items sold by the taxpayer at the time of the contributions (or in the recent past).
 - There is a specific protocol for valuing product in circumstances where FMV is not easily valued, so companies can benefit from the enhanced tax deduction and potentially offset incremental costs to donate (i.e., products produced directly for donation, perhaps to utilize excess ingredients or line time).
 - Products that are off spec and currently landfilled or sold for animal feed vs. donation
 - Bulk product currently going to animal feed or left in field may be packaged in consumer-friendly packs
 - Relabeled product with missing allergens on the label currently going to landfill

Sample Enhanced Benefit Calculation

The sum of one-half of the unrealized appreciation (fair market value minus cost of goods sold = appreciation) plus the taxpayer's cost, but **not in excess of twice the cost of the contributed property**.

Selling Price (FMV)	\$2.00
Cost of Goods Sold	\$1.00
Gross Profit	\$1.00
Tax benefits for C and non-C Corps between FMV and COGS	$\$1.00 + \$0.50 = \$1.50$ (1/2 the difference)

Additional Resources

- [The Path Act of 2015](#)
[The Bill Emerson Good Samaritan Food Donation Act](#)
- [Legal Guide to Food Recovery](#)
- [Internal Revenue Code 170\(e\)\(3\)](#)
- [The U.S. Federal Food Donation Act of 2008](#)

Program Impacts for Donors

Manufacturers

- In the case of off spec product or variation in packaging, size, or formulation variation, an established selling price (FMV) wasn't available, negating the producer's ability to calculate enhanced tax benefits
- New law allows for a similar or past item to be used in establishing an FMV
- By establishing a protocol for enhanced tax benefits, this provision compensates the company in a small way if there needs to be an investment in packaging or labeling to ensure the product can be distributed

Retailers/Food Service Outlets

- No matter the age of the product being donated, the FMV is the same as the original selling pricing of fresh product
- Permanence of this provision allows grocery and food service retailers to invest in permanent donation processes with long term commitments and impact, assured of on-going tax benefits, again partially offsetting any investment required.