

# CALL US

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Or contact Leslie Van Horn at the Federation of Virginia Food Banks at (757) 314-4572 or by email at [leslie@vafoodbanks.org](mailto:leslie@vafoodbanks.org)

Participation encouraged by:



# ABOUT THE FEDERATION OF VIRGINIA FOOD BANKS



FEDERATION OF  
VIRGINIA FOOD BANKS



The primary mission of the Federation of Virginia Food Banks and its network is to feed hungry Virginians. Last year, the Federation's network distributed more than 139 million pounds of food and grocery products to almost 1.2 million individuals through more than 2,608 member agencies that directly serve those in need. These agencies operate programs such as food pantries, soup kitchens, after school programs, senior centers and elderly feeding programs, the Kids Cafe® program, Head Start, transitional housing, mental health programs, homeless and domestic violence shelters, and individual household distribution.



# Grow & Give

## Tax Credits for Virginia Farmers

Federation of  
Virginia Food  
Banks

## PLAN YOUR DONATION NOW

Harvest season is the time to give excess crops to your local food bank.

Now the Commonwealth of Virginia is offering the Food Crop Donation Tax Credit to Virginia farmers who donate to a nonprofit food bank. And the tax credit is worth up to a 30 percent of the value of their donation.

It's a win for local growers looking for an outlet for imperfect or excess product.

It's a win for local food banks that need more nutritious food for the families they serve.

But most importantly, it's a win for about 1.2 million hungry neighbors, many of them children and seniors.

### DID YOU KNOW?

**Virginia's food banks distributed almost 40 million pounds of fresh produce last year and have the capacity to accept and move truckloads of fruits and vegetables.**

## HOW DOES THE TAX CREDIT WORK?

The Commonwealth gives a farmer a tax credit of up to 30 percent of the fair market retail or wholesale value of food crops such as grains, fruits, nuts and vegetables, up to a maximum of \$5,000 in credits for a taxable year. If the farmer doesn't owe enough Virginia income tax to use all of the credits received, he or she can carry over the credits to the next five succeeding taxable years or until the total amount of tax credit has been taken, whichever is sooner.

**Example:** A farmer who sells his produce only at retail donates five tons of potatoes at the retail market price of 65 cents per pound. A tax credit of 30 percent of the price of the potatoes is 19.5 cents per pound, and on 10,000 pounds of potatoes, that equals a tax credit worth \$1,950.

Importantly, farmers may make donations of produce whereby food banks pay "pick and pack out" fees.

**Please Note:** The maximum amount of Food Crop Donation Tax Credits for all qualifying taxpayers is limited to \$250,000 for each fiscal year. If all the applications for tax credits exceeds that total in a given year, then in the interest of fairness, the tax credits will be pro-rated at less than 30 percent of fair market value.

## THE PAPERWORK IS EASY. WE PROMISE.

To take advantage of the Food Crop Tax Credit, the food bank will give the grower a Virginia Food Crop Donation Certificate (Form FCD-2) within 30 days of the date of donation. Then the grower must submit an application (Form FCD-1) to the Virginia Department of Taxation by February 1st of the year following the taxable year in which the donation was made.

Learn more about the tax credit and download forms from the Virginia Department of Taxation (<https://www.tax.virginia.gov/>).

