



## DONATED CROPS TAX CREDIT

Name of Grower		Social Security No.		Employer ID No.
Address	City	State	ZIP Code	Telephone No. (      )

I am an individual or corporation making a qualified donation to a gleaning cooperative, food bank, or other charitable organization of a crop that I have grown. The organization receiving the donation is engaged in the distribution of food without charge and the crop is usable as food for human consumption. The donation is available because (check one):

- I have supplied my contract quota with the wholesale or retail buyer.
- I was party to a contingent supply contract. The buyer reduced my crop quota below what I expected to supply.
- I have determined that I am making a donation of apparently wholesome food intended for human consumption.

**DONATION** (to be completed by the grower)

Description of Donated Crop	Date Donated	Quantity of Donation	Wholesale Market Price*
1.			
2.			
3.			

**CALCULATION OF CREDIT** (to be completed by the grower)

Description of Donated Crop	Quantity of Donation	Wholesale Market Price	Wholesale Value (Quantity x Price)
1.			
2.			
3.			
<b>Total</b>			
Multiply by 10 percent			<b>10%</b>
Credit limited to tax liability			

**\*Determination of Wholesale Market Price**

The wholesale market price for each crop being donated is determined by either:

- The amount paid to the grower by the last previous cash buyer, or
- If there is no previous cash buyer, the market price of the nearest wholesale buyer or the regional u-pick market price.

Signature of Grower <b>X</b>	Date
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**VERIFICATION OF DONATION** (to be completed by receiving organization)

Name of Organization Receiving Donation		Telephone No. (      )	
Address	City	State	ZIP Code

I verify that the produce was (or will be) distributed to children of homeless, unemployed, elderly, or low-income individuals.

Signature of Official from Organization Receiving Donation <b>X</b>	Date
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