WHY DONATE?

Each month, 1 in 5 Lane County residents struggle to put food on the table. More than 100,000 people, including 18,000 children, will access emergency food through the FOOD for Lane County network of more than 160 partnering community organizations, pantries and social service agencies. Access to healthy and nutritious food helps children and adults in our community grow, be healthy, learn, work and prosper.

Produce, Protein and Pantry Staples

Focusing on the building blocks of health, we facilitate donations of safe, nutrient-dense food from partners across the food system - from farmers, ranchers, processors, wholesalers and distributors.

MORE WAYS TO HELP

Donate packaging: Boxes, bags, polyfilm, jugs, bottles, totes, barrels and more

Donate trucking: Back-haul and less than load (LTL) opportunities

Donate processing: Add value to bulk donated product by donating or discounting excess capacity

Donate funds: Corporate donations, sponsorship, employee giving and matching

Donate time: Bring your employees to volunteer or organize an office food and fund drive

ADDITIONAL BENEFITS OF DONATING FOR YOUR BUSINESS

Community:
- Nourish the community
- Increase employee morale
- Attract and retain talent

Savings:
- Reduce storage costs
- Reduce dumping fees
- Receive tax credits and deductions

Waste:
- Minimize waste
- Increase sustainability
- Expand commitment to environmental stewardship and community

FOOD BUSINESS PARTNERS

Food Donations

FOOD for Lane County

foodforlanecounty.org
541-343-2822 ext 122
ksmith@foodforlanecounty.org
We have the capacity to receive, pick up, repack, store and distribute the following types of products:

- Fruits, vegetables, grains, protein, dairy and ingredients
- Canned, shelf-stable, dried and dehydrated foods
- Fresh, refrigerated and frozen products if the cold chain has been maintained
- Discontinued or surplus products
- Products with damaged packaging if the product is intact
- Bulk products
- Code-dated, mislabeled and out-of-specification products
- Home-grown produce and gleaned farm crops
- Post-retail packaged food items
- Non-food household grocery items

We accept products with traceable lot codes and products past the “Best By” code date if within our standards. Please contact us to see if your donation’s codes are acceptable.

### ADDITIONAL ASSURANCES

**Labeling:** We can relabel and repack any donation to correct ingredient errors and protect brand integrity based on your specifications. If the product is labeled, it must meet federal labeling requirements including product description, ingredients and an allergen statement. If the product is unlabeled, the same information must be provided. We will use it to label the products prior to distribution.

**Food Safety:** Your business takes food safety seriously, and so does FOOD for Lane County. We train and monitor all member agencies to ensure compliance with all applicable safe food handling practices and policies. We have been inspected by the U.S. Food and Drug Administration (FDA) and the Oregon Department of Agriculture.

**Recalls:** Recalls can happen to any business. FOOD for Lane County has a recall program as part of our food safety management. In the event a food manufacturer must issue a recall for donated products, we will work with the manufacturer to issue the required notifications and dispose of products in accordance with regulations.

**Product sizing:** FOOD for Lane County accepts retail-sized products and industrial sized packaged products (super sacks, totes, etc.). We can accept donations of many sizes - from pallets to truckloads. If we aren’t able to accept your full offer, we work with a statewide network of food banks and can help facilitate the donation.

**Integrity:** FOOD for Lane County and our distribution partners never sell, barter or trade food donations without explicit permission from a food donor.

### FOOD DONOR PROTECTIONS

Millions of pounds of food go to waste every year. To encourage companies to donate food that would otherwise go to waste, companies that donate healthy, sound food to nonprofit organizations are protected from criminal and civil liability under the Good Samaritan Act.

**Who is protected?**

- Farmers and Growers
- Gleaners and Home Gardeners
- Processing and Manufacturing Companies
- Trucking Companies
- Retail Companies
- Restaurants

**How Does it Work?**

- Protects food donors from liability when they donate to a nonprofit organization
- Protects food donors from civil and criminal liability should the product donated in good faith later cause harm to the recipient
- Standardizes donor liability exposure. The protection is standardized across all 50 states.

### ENHANCED TAX DEDUCTION

Your donation is eligible for a federal enhanced deduction and some products qualify for Oregon’s Crop Donation Tax Credit. In many cases, the tax deductions received from donating surplus products are greater than the tax shield that is earned from liquidating or disposing of the goods. All donors will receive a receipt at the time of donation.

### TRACKING FAIR MARKET VALUE AND COST BASIS

**Fair Market Value (FMV):** The price at which comparable items are being sold elsewhere in the market.

**Cost Basis (Cost):** Cost of producing/acquiring the food (or 25% of FMV for certain farms and small businesses).

There are two equations for determining the deductible amount. Businesses can deduct the lesser amount of the two options below.

**Method 1:** Cost + 1/2 (FMV - Cost)

**Method 2:** Cost x 2

**Example:** A distributor donates apples with a FMV of $500. The cost basis (how much it costs the distributor to buy the apples) is $400. The expected profit margin is $100 ($500 - $400). The distributor can deduct the lesser of the following values (in this particular case, the distributor can deduct $450 using Method 1).

**Method 1:** $400 + 1/2 ($100) = $450

**Method 2:** $400 x 2 = $800