



West Virginia Department of Agriculture
1900 Kanawha Blvd. E., Charleston, WV 25305

Farm-to-Food Bank Tax Credit Application

ALL PARTS MUST BE COMPLETED PRIOR TO SUBMISSION

PART A. TAXPAYER INFORMATION – To be completed by the donor

Printed Name (Last, First) – include Business Name if applicable:
Tax ID:

Address:
City/State/ZIP:
Phone: ()
E-mail:

Donation Information (Use continuation page if necessary)

Table with 3 columns: (A) Donated Edible Food Product, (B) Quantity Donated, (C) Total Value of Donation*. Includes rows for item details and summary rows for TOTAL VALUE FROM CONTINUATION PAGE and TOTAL OF ALL DONATED ITEMS.

*If value was determined based on prior sale, please attach copies of invoice(s). The Commissioner of Agriculture retains the discretion to reject the value based on an invoice and use the Fair Market Value (FMV) of the product instead, pursuant to W.Va. Code § 11-13DD-4

Taxpayer Certification: By signing below, I certify that I am a farming taxpayer, which is defined in W.Va. Code § 11-13DD-2(4) as "a West Virginia taxpayer responsible for, and deriving income of, at least \$1,000 from growing fruits, vegetables, or other edible agricultural products or from raising beef, poultry, pork, fish or other edible agricultural products." I also certify that all donated products included herein were grown in West Virginia.

Signature:
Date:

PART B. NONPROFIT FOOD PROGRAM INFORMATION – To be completed by the recipient food program

Food Program:
Tax ID:
Donation Date:
Address:
City/State/ZIP:
Phone: ()
E-mail:

(continued)

Food Program Certification: By signing below, I certify that I am an authorized representative of a nonprofit food program, which is defined in W.Va. Code § 11-13DD-2(5) as “a surplus food collection and distribution program operated and established to collect donated food for redistribution to persons in need and is recognized as exempt from federal taxation under Section 501(c)(3) of the Internal Revenue Code.” I also certify that all donated products included herein were received on the date noted above, were edible agricultural products, and were donated free of fee or charge.

Signature of Authorized Representative

Printed or Typed Name and Title

Date

After completion, return to:

West Virginia Department of Agriculture
Farm-to-Food Bank Tax Credit Program
Administrative Services, Room 106
217 Gus R. Douglass Lane
Charleston, WV 25312



Kent Leonhardt, Commissioner

FOR DEPT. USE ONLY

Donation Amount: _____
Approve Date: _____
Signature: _____
Certificate #: _____
Amount of Credit: _____

INSTRUCTIONS

The West Virginia Farm-to-Food Bank Tax Credit program is administered by the West Virginia Department of Agriculture and the West Virginia State Tax Department under W.Va. Code § 11-13DD.

To be eligible to apply for this credit:

- The Farm-to-Food Bank Tax Credit Donation Form must be filled out completely and certified by both the taxpayer (donor) and food program (recipient).
- Donated products must be “edible agricultural products”, defined as fruits, vegetables, beef, poultry, pork, fish or any other edible product raised or grown in West Virginia that is intended for, and fit for, human consumption. **Food programs reserve the right to reject any food donations.**
- The amount of the credit is equal to thirty percent (30%) of the value of the donated edible agricultural products.
- The total amount of the credit may not exceed \$5,000 during a taxable year and is subject to the limitations in W.Va. Code § 11-13DD-3.

Completed forms and supporting documentation must be returned to:

By Email:

sbaxter@wvda.us

By Mail:

**WV Department of Agriculture
Administrative Services Division, Room 106
ATTN: Farm-to-Food Bank Tax Credit
217 Gus R. Douglass Lane
Charleston, WV 25312**

- No more than \$200,000 of tax credits may be allocated in any fiscal year. The West Virginia Department of Agriculture shall allocate the tax credits in the order the donation forms are received.
- **All applications must be received by the West Virginia Department of Agriculture no later than January 31 of the year following the year in which the donation was made.**

