



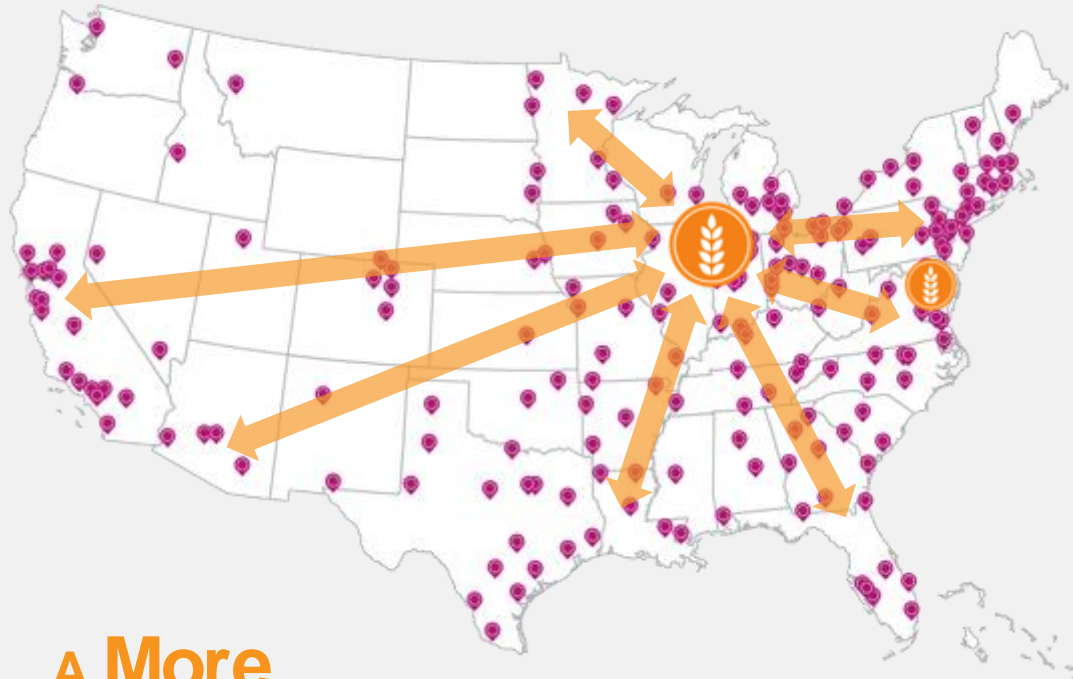
**TOGETHER  
WE CAN  
SOLVE  
HUNGER**

**FEEDING<sup>®</sup>  
AMERICA**

# The Feeding America Network



## What Sets Feeding America Apart?



**A More  
Food-Secure  
Nation**

### NATIONAL OFFICE

- National vision and plan to achieve clear goals
- The leading hunger research organization
- Highly efficient use of resources by measuring program outcomes and impact
- National reach and grantmaking allow for strategic market focus and community impact
- Unmatched cause marketing, branding and communications capacity
- Unmatched national advocacy capacity
- Ability to scale anti hunger activities
- Developing approaches to ending hunger

### FOOD BANK NETWORK

- Reaches into every county in the U.S.
- Regional and local authority on hunger relief
- Rooted in local communities, immediately connected to the people we serve and donors
- Deep opportunities for community engagement
- Tailored, responsive programs for agencies, food insecure people, volunteers and donors

# The Feeding America Network Serves Every County in the U.S.



## Opportunity for Rescue

Excluding consumer waste at home, 52 billion pounds of good food end up in landfills. An additional 20 billion pounds of fruits and vegetables are discarded on farms or left in fields.



# 72 Billion Pounds



## The Need Remains Large



Through the  
*Map the Meal Gap* study,  
Feeding America identified a

**MEAL GAP OF**

**8.7**

**BILLION  
MEALS**



**That means 8.7 billion meals  
are missing from family's  
tables in the United States.**

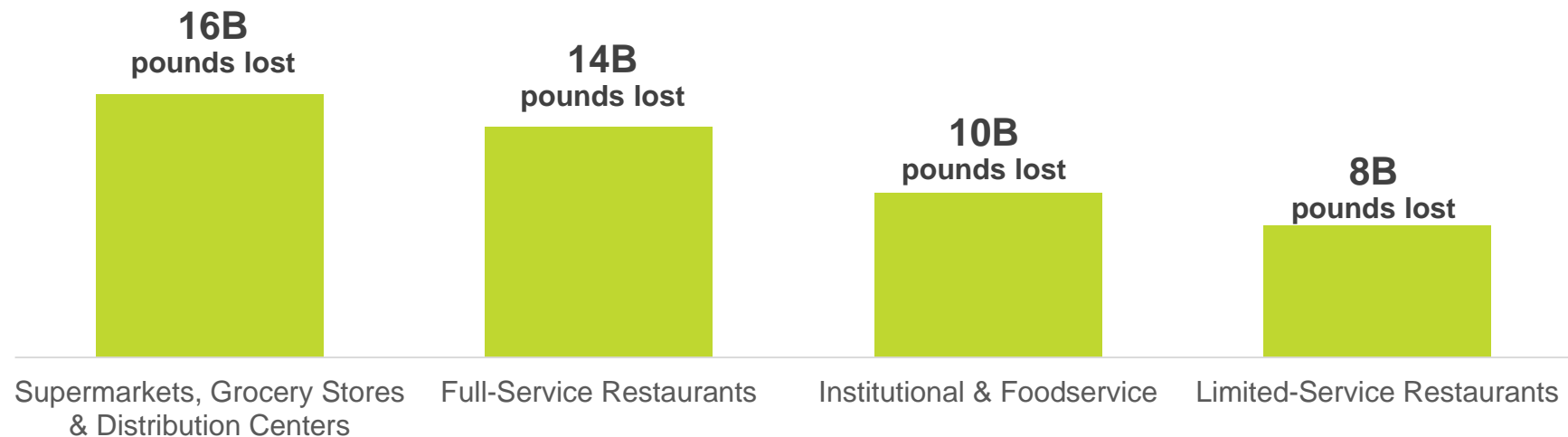
**WE MUST DO  
MORE.**

Source: *Map the Meal Gap 2015*

## The Largest Opportunity for Food Recovery is Consumer-Facing Businesses

Feeding America is investing in programs to rescue more food from grocery stores, restaurants and convenience stores. We are leading the way in safe, sustained food recovery.

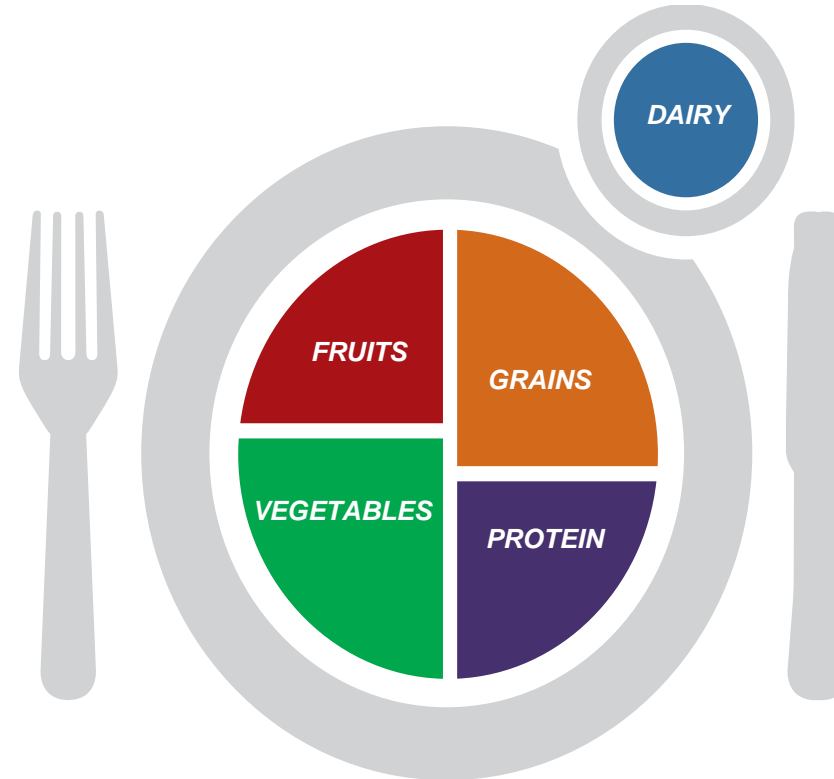
### Consumer-Facing Businesses Include



## A Balanced Meal

Meals provided by Feeding America consist of food from a variety of our food sources.

68% of the food we distribute closely aligns with the USDA Dietary Guidelines for Americans.







AN EASIER WAY TO DONATE SURPLUS FOOD

 SAFE

 FAST

 FREE

 CONVENIENT

To source more meals and help end hunger in America, Feeding America has created MealConnect™, an online tool that makes it easier than ever to connect your excess food with your local Feeding America member food bank and its partners.



**EASY PICKUPS**

conveniently on your schedule



**REAL-TIME ACTIVITY TRACKING**

Including alerts when your donation is accepted



**TAX SAVINGS**

through simple receipt recording

# MealConnect™ FEEDING AMERICA

Match your surplus food with your local Feeding America member food bank and its partners.

- Easy pickups based on your schedule
- Convenient activity tracking
- Simple receipt recording for tax savings
- Reduce food waste
- Fight hunger in your community
- Donation App



## POST PRODUCT

easily from your computer or phone



## GET ALERTED

when your donation is accepted



## PICKUP MADE

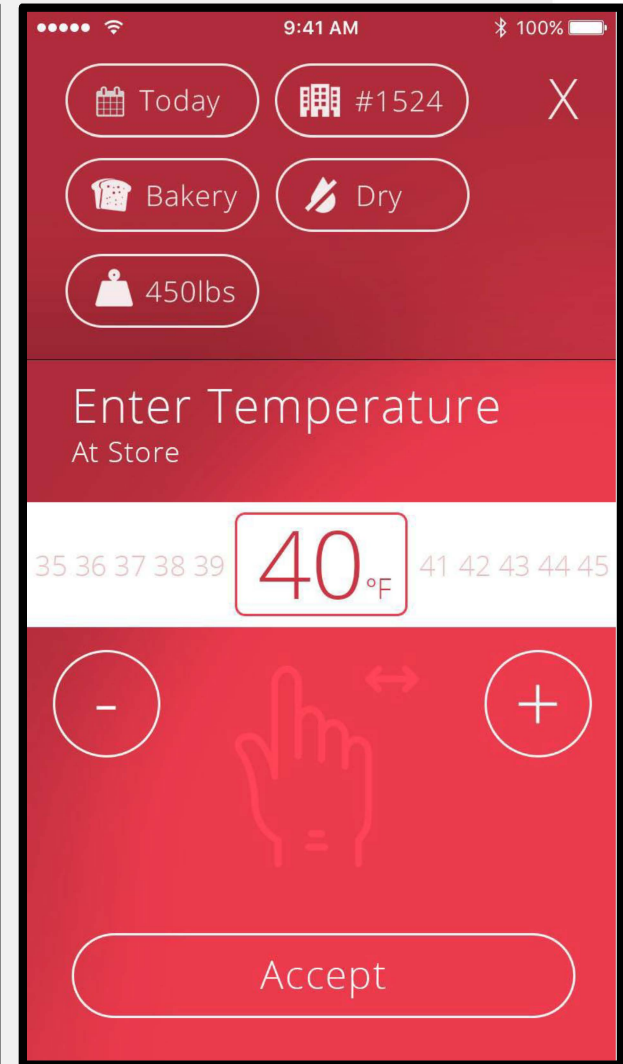
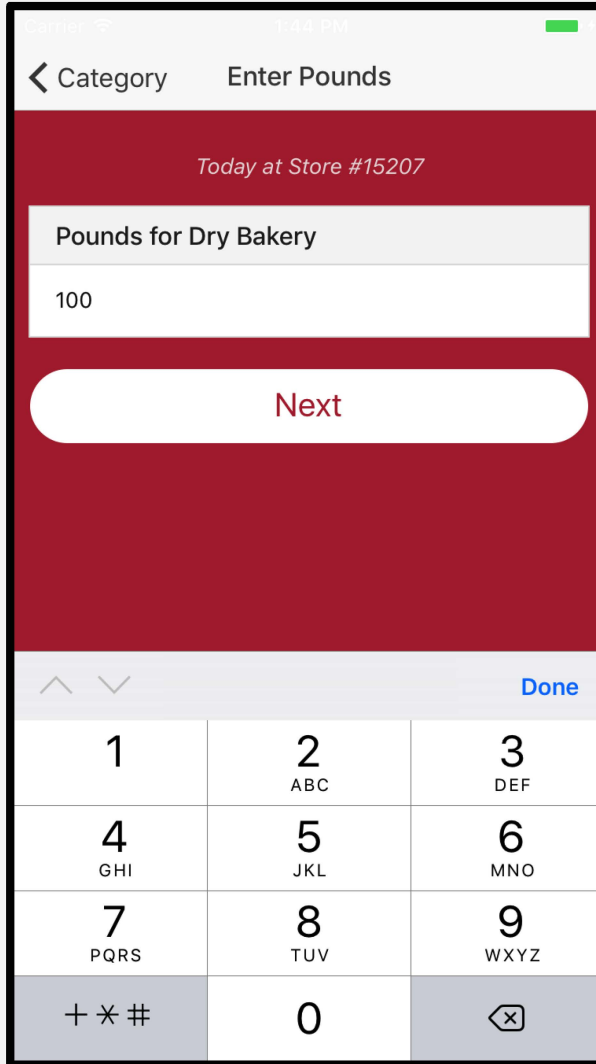
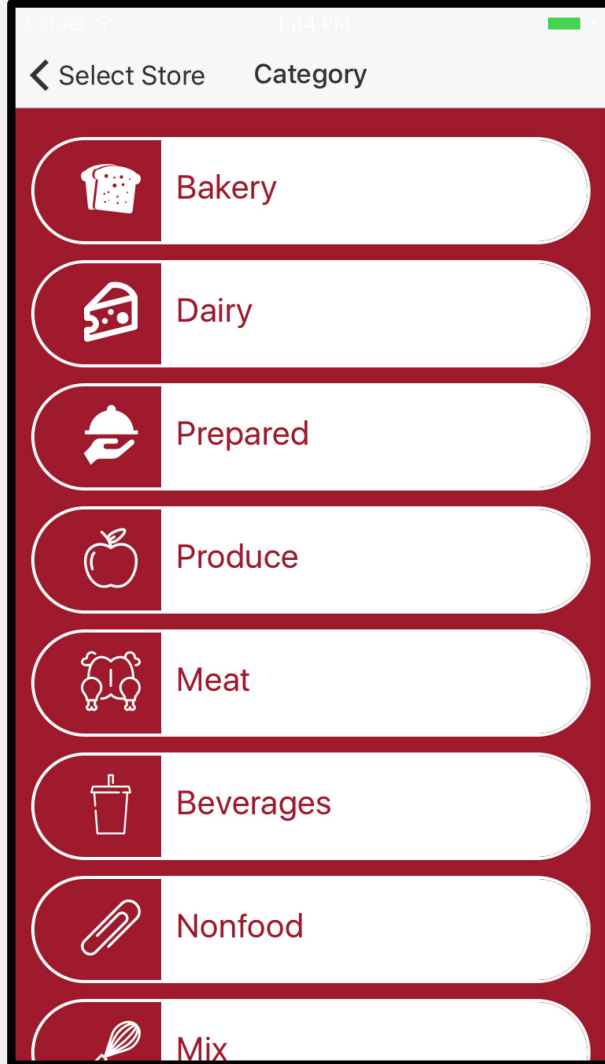
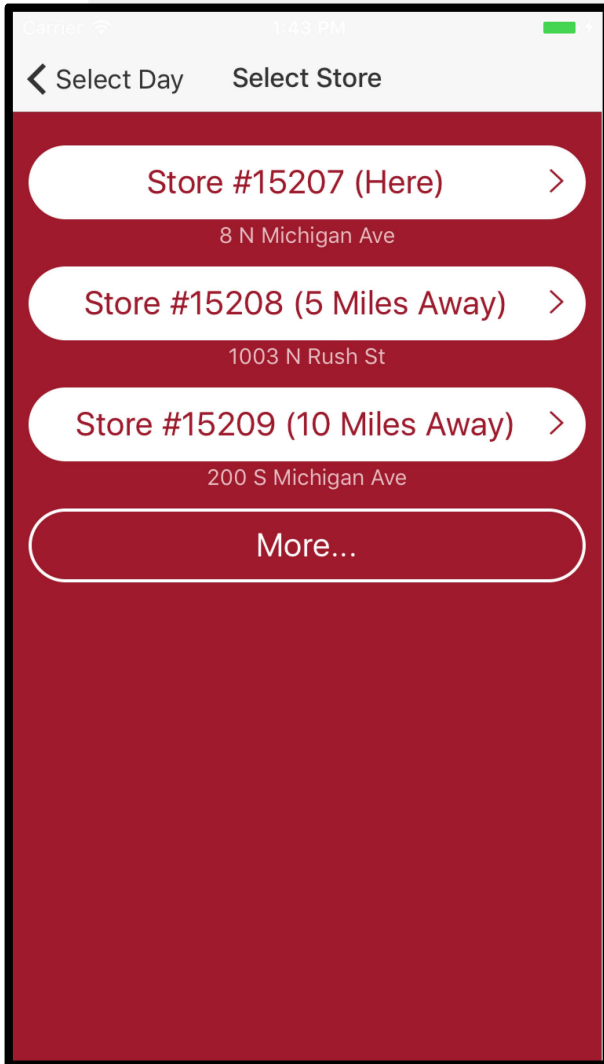
you get a friendly confirmation



## YOU'RE A CHAMPION!

helping the hungry in your community

**SIGN UP TODAY!**  
AT MEALCONNECT.ORG



## Client and Donor Protection are Paramount

### **BILL EMERSON GOOD SAMARITAN FOOD DONATION ACT**

#### **PUBLIC LAW 104-210**

- Protects companies from liability when donating to a nonprofit organization
- Protects companies from civil and criminal liability should the product donated in good faith later cause harm to the needy recipient
- Standardizes donor liability exposure. Legal counsel no longer has to investigate liability laws in 50 states
- Sets a floor of "gross negligence" or "intentional misconduct" for persons who donate food



## Client and Donor Protection are Paramount

### FOOD SAFETY COMES FIRST

Proactive preventative food safety policies and programs are in place to ensure that food is safe. Typical food safety policies and programs include:

- Cleaning/Preventive Maintenance
- Integrated Pest Management (IPM)
- Good Manufacturing Practices (GMP)
- Chemical Control
- Food Safety Auditing
- Product Recall
- Warehousing and Distribution
- Regulatory Contacts
- ServSafe Certification

All Feeding America food banks, including branch locations, have passed or are working toward passing AIB scored audits and have ServSafe Manager certified staff.



# ServSafe® Training



## Manager Training

Leading ANSI/CFP approved food safety certification training.  
Mandatory certification at food bank level.



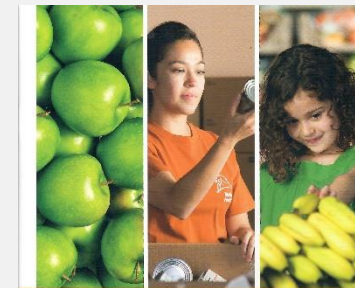
## Food Handler Program

Entry level food safety training to meet the food safety needs of those preparing food.



## Food Handler for Food Banking

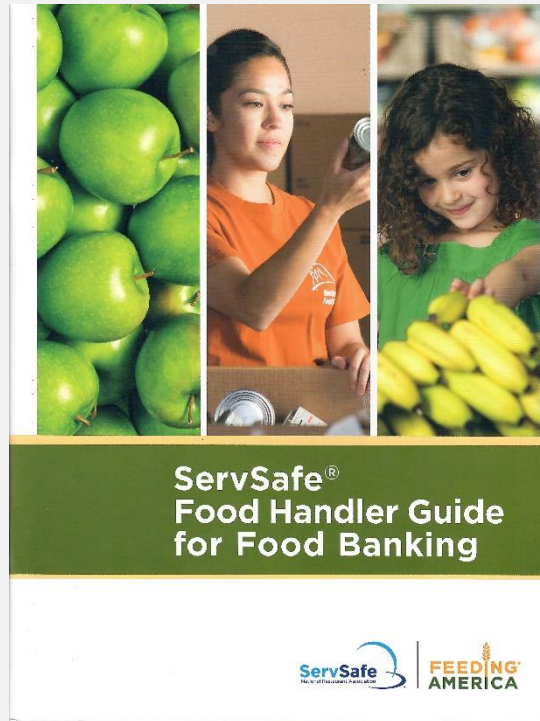
Food Safety training customized to meet the needs of Food Banks, agency staff and volunteers.



## ServSafe® Food Handler Guide for Food Banking



# ServSafe® Food Handler Guide for Food Banking



## Training Details

- 3 hour training course/virtual classroom
- Personal Hygiene video
- Visual aid posters
- Instructor Guide

## Workbook contents

- Why Food Safety is Important
- Good Personal Hygiene
- Receiving and Storing Food Safely
- Evaluating, Repacking, and Transporting Food Safely
- Cleaning and Sanitizing

# Foodservice and Retail Food Safety Guidelines



## Contents

- Types of food safe for donation
- Labeling
- Working with donors/preparing food for donation
- Collection and safe transportation
- Matching agencies to donors
- Temp logs
- Delivery logs
- Cooler/Freezer logs
- Checklists for donor and food bank



*Enabling Success*

2015 PATH ACT:  
enhancing tax benefits for  
donation



# Executive Summary



Key Concept	2005 – 2015	2016 →
Calculation of the enhanced deduction	ATB (defined below) of the food plus one-half of the difference between FMV (defined below) and the ATB; but the total deduction may not exceed twice the ATB of the food.	No change.
Limitation on the enhanced deduction for charitable contributions of food	For C corporations, may not exceed 10% of taxable income. For taxpayers other than a C corporation, may not exceed 10% of aggregate net income.	For C corporations, may not exceed 15% of taxable income. For taxpayers other than a C corporation, may not exceed 15% of aggregate net income
Fair Market Value (“FMV”)	The price that the taxpayer would have received if the food was sold in the usual market.  No guidance for determining the FMV of food not sold in the usual market.	The price that the taxpayer would have received if the food was sold in the usual market.  For food which is not sold by the taxpayer due to internal standards, the price at which the same or substantially the same food is sold by the taxpayer at the time of the charitable contribution or in the recent past.
Adjusted Tax Basis (“ATB”)	The inventoriable carrying cost of the donated food at the time of the charitable contribution.  No guidance for cash basis taxpayers, those that do not account for inventories, or off-spec food that does not receive an allocation of carrying costs under the inventory method used by taxpayer.	The inventoriable carrying cost of the donated food at the time of the charitable contribution.  If the taxpayer does not account for inventories and is not required to capitalize indirect costs to the food, the taxpayer may elect to treat the ATB of donated food as 25% of the FMV.

## Qualified Organizations

In order for charitable contributions to qualify for the enhanced tax deduction:

- The donee must be certified by the IRS as a tax-exempt IRC § 501(c)(3) organization, and must be either a public charity or a private operating foundation.
- The donee's use of the property must be related to its tax-exempt purpose or function to care for the ill, the needy, or infants, and the donee must provide the donor with a written statement to this effect.

## Substantiation Requirements

It is up to the taxpayer to substantiate the charitable contribution deductions claimed on a tax return.

- Generally, the following items regarding the contributed property should be documented:
  - (1) Name and address of donee organization
  - (2) A detailed description of the property
  - (3) Date of the charitable contribution
  - (4) The fair market value of the property on the date the contribution was made
  - (5) The method used in determining FMV

## Understanding the Enhanced Deduction

### EXAMPLE

Donor pounds donated	10,400 lb
Fair market value/lb	\$3.50
ATB/COGS / lb <sup>2</sup>	\$1.85
Marginal tax rate	35%
<b>Enhanced tax benefit deduction</b>	<b>\$9,010</b>

Total incremental benefit higher if dumping costs considered

#### Formula:

1.  $\text{FMV} - \text{COGS} = X$
2.  $X (*) 50\% = Y$
3.  $Y + X = Z$
4.  $Z (*) 35\% = N$
5.  $N (*) \text{lb} = \text{Possible deduction}$

#### Formula:

1.  $\$3.50 - \$1.85 = \$1.65$
2.  $\$1.65 (*) 50\% = .825$
3.  $\$1.65 + .825 = \$2.475$
4.  $\$2.475 (*) 35\% = .86625$
5.  $.86625 (*) 10,400 = \$9,009$

**Thank you!**

**Questions:**

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**Tony Pupillo**

**Director of Foodservice**

**Donations**

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