

Each day in America thousands of pounds of quality prepared food goes to waste. Food Donation Connection (FDC) has developed the ***Harvest Program*** to coordinate the distribution of *surplus* food from restaurants and other food service organizations to qualified local non-profit organizations that help people in need. FDC can help you expand your company's food donation efforts to benefit more people and to provide you with a national donation program. We do not advocate creating food for the sole purpose of donating, but rather focus on maximizing the donation of *surplus* food, thereby increasing the tax savings to the donor, providing assistance to the community, and helping those who are in need.

### **Provide Full-Time Focus for Harvest Program Partners**

We realize that operating a quality food service organization takes time and commitment. We make the food donation program our full-time job so it does not have to be your full-time job. As a result of our coordination, the donation process requires minimal effort by operations personnel and restaurant team members embrace the program.

### **When coordinating food service prepared food donations we provide the following services:**

- Assist in developing safe handling standards for food donations
- Identify and link qualified food recovery programs
- Provide Manager Guides, donation logs and web-based reporting
- Provide food storage pans and transport containers for agencies
- Support managers with a toll-free support center for questions and solutions
- Track donations, providing toll-free fax number, pre-paid envelopes, or eLogs
- Produce period or monthly, and annual reports for operations and tax departments

### **When coordinating national warehouse and distribution center donations we provide the following services:**

- Develop a process to compliment and improve any existing donation program
- Select an agency from our nationwide network of qualified organizations
- Coordinate logistics between multiple warehouses and distribution centers
- Communicate with the agency to ensure timely pick up
- Document the donation with donation logs that meet IRS requirements
- Provide rapid receipting and reporting to properly record donations
- Supply product description, amount and tax deduction figures.

FDC's donation process furnishes detailed information that enables donors to maximize their tax savings. Past experience has shown that the key to a successful donation program is in handling the type of details and challenges addressed by the services we provide. These services are made possible through the processes and information technology systems FDC has developed and customized for each Harvest Program partner.

### **Determine the Deduction Value and Document Incremental Tax Savings**

Section 170(e)(3) of the IRS code allows all business entities to earn an incremental deduction for donating excess food. To earn this incremental deduction, the tax code sets certain requirements regarding the type of organization that must receive the donation, as well as for the receipting process. Using donor price and cost information, FDC determines the tax deduction value for each product donated. We track and process ongoing donations and provide a monthly or period report listing tax savings by location. We compile these records into an annual confirmation of donations and provide a summary detailing the amount of product donated to each agency for attachment to the donor's IRS tax Form 8283.

### **Encourage Donor to Use Savings as Financial Incentive to General Managers**

We strongly encourage the donors we support to use these tax savings as an incentive to their general managers by including the financial benefit from tax savings on the profit and loss (P&L) statement. Our system provides the rapid receipting and reporting needed to supply the tax savings on a period or monthly basis. This enables the tax benefit to be placed on the profit center P&L in the same month or period that the donation log was received.

### **Food Donation Connection**

Food Donation Connection has coordinated prepared food donation programs since 1992 involving the donation of over 165 million pounds of quality surplus food. We are funded by the donor partners we support through a fee based on a percentage of the incremental tax savings, calculated at the donor's marginal federal tax rate, which result from the surplus food donations.

If you choose to donate, and use our services under the Harvest Program, FDC's fee is 15 percent of the incremental tax savings for food service donations and 7.5 percent of the incremental tax savings for warehouse or distribution center donations. FDC will provide food safe donation bags for an additional fee.

The food service organizations that have implemented a Harvest Program have found it worthwhile. Not only has the program benefited the donor financially, but also it has benefited their communities and most importantly provided those in need with wholesome food that otherwise would have been wasted.

### ***"Let Nothing Be Wasted"***

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