



A SIMPLE CHECKLIST FOR DONATING SURPLUS FOOD



Understand the Bill Emerson Good Samaritan Food Donation Act. The Act was passed in 1996 by President Bill Clinton to offer food businesses liability protection associated with food donations.



Review the enhanced tax deductions for food donations. In December 2015, Congress passed a permanent extension of enhanced tax deductions for food donations in which businesses are eligible to claim up to 15% of their taxable income.



Identify the types of food you'd like to donate. Where do you typically have surplus? A food waste audit may highlight where excess is occurring.



Establish benchmarks for frequency and quantity. How often will you be donating and how frequently will pick ups or drop offs occur?



Comply with packaging, labeling, and handling requirements. Make sure to follow food safety best practices. Consult ServSafe® for information on food handling.



Locate nearby nonprofits and food rescue organizations. Decide if you'll coordinate food donations directly with local nonprofits or if you'll work with a food rescue organization who can handle transportation and distribution of the donation.



Determine logistics and transportation. If you do decide to handle the logistics and transportation of your food donations, you'll need to consider how dropping off the food or having the food picked up will impact your operations.



Record your food donations. Be sure to keep a log of your donations for reference purposes, as well as for traceability.



Maximize your tax benefits. In order to claim enhanced tax deductions on your food donations, you'll need to record the fair market value and cost of goods for each donation.