



DOING THE
MOST GOOD™

Steps to Make a Charitable Gift of Grain

Following these specific steps will help ensure that you receive the intended tax benefits from a gift of grain. Failure to follow these steps may result in the IRS treating the transaction as a sale by the farmer resulting in a donation of cash, rather than a contribution of grain. As a donor, please follow these steps to ensure that ownership of the gifted grain is transferred prior to sale and you receive recognition for your gift:

1. Contact one of the following individuals at The Salvation Army – Planned Giving Department to advise us that a gift is about to be made.

Linda Garbina	Director of Planned Giving: Metropolitan Omaha	(402) 898-5913
John Langdon	Planned Giving Associate: Western & Central Iowa	(402) 898-5868
Greg Krumbach	Planned Giving Associate: South Dakota	(402) 898-5970
Diane K. Moore	Planned Giving Associate: Nebraska (excluding Omaha)	(402) 898-5890

2. Complete the **Letter from the Producer** form notifying us that you are making a gift of grain. Indicate the quantity and type of grain being contributed and the affiliated fund (and related purpose) to which your contribution is directed. Send the letter to:
The Salvation Army, Planned Giving Department, 3612 Cuming Street, Omaha, NE 68131
3. When you deliver the grain to the local elevator, please inform the grain elevator to issue a storage receipt in the name of The Salvation Army. The storage receipt is the evidence that ownership of the grain was transferred from the farmer to The Salvation Army. Then send the storage receipt to The Salvation Army at the address above.
4. Instruct the grain elevator that it must send the contract to sell the grain to The Salvation Army for signature. The contract can be mailed to the address in Step 2 or faxed to the attention of your Planned Giving Associate at (402) 898-5853. If the elevator does not use written contracts for grain sales, ask The Salvation Army to provide you with a completed **Instructions to Grain Elevator for Gift of Grain** form. Because The Salvation Army owns the grain following your gift, you may not instruct the elevator to sell it.