

Farmers and ranchers can save *significant taxes* by donating commodities such as corn to **The Salvation Army** rather than donating the cash after the sale.

When an agricultural producer transfers legal ownership of grain to The Salvation Army before it is sold, the producer avoids the taxable income from that sale. The producer is still able to deduct the entire cost of the production of the commodity on Schedule E.

Depending on the producer's own circumstances, savings may be obtained on federal and state income tax and self-employment tax. A nonmaterially participating landlord does not have the same tax advantages as a farm operator or materially participating landlord. A producer should consult with his or her tax advisor to determine whether a contribution of commodities is appropriate for them.



For assistance in gifting commodities,
please contact:

Linda Garbina

Director of Planned Giving
Metropolitan Omaha

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(402) 898-5913

Greg Krumbach

Planned Giving Associate
South Dakota

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Planned Giving Associate
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The Salvation Army

Planned Giving Department

10755 Burt St, Omaha, NE 68114
p (402) 898-7700 f (402) 898-5853
www.SalArmyGiving.org



DOING THE
MOST GOOD®

help others in your community through

GIFTS *of* GRAIN

THE SALVATION ARMY
PLANNED GIVING DEPARTMENT



How to Make a Charitable Gift of Grain:

1. **Contact The Salvation Army Planned Giving Department** to advise us that a gift is about to be made.
2. **Complete this form** (Letter from the Producer) notifying us you are making a gift of grain. Indicate quantity and type of grain being contributed and the affiliated fund (and related purpose) to which your contribution is directed.
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 evidence that ownership of the grain was transferred from the farmer to The Salvation Army. **Then send the storage receipt to The Salvation Army.**
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 Salvation Army 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. Since The Salvation Army now owns the grain following your gift, you may not instruct the elevator to sell it.

Letter from the Producer Regarding a Gift of Grain



DOING THE
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To: The Salvation Army
Planned Giving Department
10755 Burt Street
Omaha, NE 68114
Fax (402) 898-5853

I/We, _____ hereby gift _____ (# of bushels)
of _____ (type of grain)
to The Salvation Army, to be used for _____ (gift designation).

A check mark in this box verifies this grain does not have a lien against it; or if the grain does have a lien against it, a lien waiver from the lender is attached.

Signature(s) _____ Date: _____

Printed name(s) _____

Mailing address _____

I will transport the gifted grain to the following facility on behalf of The Salvation Army:

Name of grain elevator, feed lot or other facility

Contact person & phone number

Fax this to: (402) 898-5853 or mail to:

The Salvation Army, Planned Giving Department, 10755 Burt Street, Omaha, NE 68114