



Formerly named
America's Second Harvest

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Tax Policies and Charitable Giving: A One Page Summary

Feeding America (formerly known as America's Second Harvest) is the nation's largest network of non-profit feeding organizations. It operates in all states through 205 food banks that provide food to over 63,000 local community feeding agencies serving more than 25 million low-income Americans. The *Feeding America* network promotes public and private efforts that help nourish low-income populations, support federal food assistance programs, raise charitable funding and donations, and foster community action to end hunger in America.

Operating through public and private partnerships, *Feeding America* is able to leverage federal support to expand the volume of food needed to help hungry Americans and fill in the gaps in our nation's food and nutrition safety net; and, there are gaps in that safety net. Too many low-income families do not apply or qualify for the Supplemental Nutrition Assistance Program, or SNAP (formerly the Food Stamp Program). *Feeding America* food banks see this first hand when there are layoffs or plant closings. They also see the rising numbers of people coming to them for support toward the end of each month when SNAP benefits run out, and in the summer months when millions of poor children do not have access to healthy school meals.

For the charitable feeding sector, the new Administration and Congress can help expand the reach of emergency feeding programs and promote volunteerism by supporting greater **tax incentives** for food donations and related support activities. Tax deductions for charitable food donations help to generate greater amounts of food and volunteers for local community feeding efforts. This is particularly important in a time when private charitable and philanthropic donations are being challenged by financial uncertainty and declining economic conditions. Among other things, *Feeding America* proposes:

- Extension of the enhanced special tax deduction (Section 170e3 of the Internal Revenue Code) for food donations by small businesses, restaurants, farmers and ranchers and Subchapter S corporations to qualified non profit charities. (This provision expires at the end of 2009)
- Increasing the allowable deduction for food donations to the full fair market value.
- Allowing mileage deductions for volunteers utilizing personal vehicles to transport food packages, meals and related services under the auspices of qualified non-profit charities.

As economic conditions continue to worsen, our federal nutrition programs play an increasingly critical role with dwindling resources. For this reason, *Feeding America* also strongly supports the quick enactment of an economic recovery package that adds funding for food assistance programs, and a FY2010 Administration budget that acknowledges the critical importance of our federal food assistance programs to the longer-term economic growth of the nation.

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