



# DONOR TAX INFORMATION

Oregon Food Bank follows the tax receipting guidelines established by the IRS. Oregon Food Bank staff members must perform receipting of all donations delivered to any of its branch locations. The receipt will reflect the full value of the donation with the exception of donations for which the donor received goods or services (a quid pro quo donation, see below).

Oregon Food Bank will send receipts for all cash donations with two exceptions: 1) Donations provided without a name or valid address. 2) Donations for which the donor requests no receipt.

Donations to Oregon Food Bank can be made at one of our four branches, or sent via UPS, FedEx or USPS to our Portland location at 7900 N.E. 33rd Drive, Portland, OR 97211.

## Donor Tax Topics

### Donation made by cash and check

Oregon Food Bank will provide a tax receipt for all checks and cash received at one of its four branch locations. The receipt will be for the full value of the donation (see below for quid pro quo donations). Oregon Food Bank will send the receipt to the donor associated with the check or cash at the address provided, unless otherwise instructed. If there is no address provided, no receipt will be provided. If there is no name and no address, no tax receipt will be provided and the donation will be recorded as anonymous.

### Donations made by credit or debit card

Donor initiated credit- or debit-card donations made on Oregon Food Bank's website are receipted via e-mail when the donor provides an accurate and valid e-mail address (required to complete the transaction). If the credit- or debit-card donation is phoned in or mailed to Oregon Food Bank, it will be receipted via e-mail if an e-mail address is provided, or by hard copy letter. The Tillamook, Southeast Oregon and Washington County branches will forward credit card information to Oregon Food Bank's N.E. 33rd Drive location for handling. Oregon Food Bank will provide a receipt for the full value of the donation (see below for quid pro quo donations). If there is no address provided, no receipt will be provided.

If you have any additional questions, please reach out to our donor relations coordinator at:

donorrelations@oregonfoodbank.org  
or 503-853-8727



@oregonfoodbank

oregonfoodbank.org | 503.282.0555



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## **Third-party donations**

Oregon Food Bank will provide a tax receipt to donors for cash received via a third party when the cash is accompanied by a written statement that the cash represents other people's donations and lists the names, addresses and amounts donated by each person. Oregon Food Bank will send the receipt to the donor associated with the cash at the address provided unless otherwise instructed.

## **Quid Pro Quo donations**

A quid pro quo contribution is a payment made to a charity by a donor partly as a contribution and partly for goods or services provided to the donor by the charity. Oregon Food Bank will provide a tax receipt for contributions with which there is an associated receipt of goods and services. The receipt will indicate the full amount of the donation, a description of the good(s) or service(s) received and the portion of the donation that is tax deductible. The receipt will be sent to the donor associated with the check or cash at the address provided unless otherwise instructed. If there is no address provided, Oregon Food Bank will not provide a receipt. If there is no name and no address, Oregon Food Bank will not provide a tax receipt and will record the donation as anonymous.

## **In-kind donations, including food**

Oregon Food Bank will provide a tax receipt for in-kind donations received either at one of the four branch locations or sent via UPS or FedEx to NE 33rd, or sent via USPS to the P.O. Box or lockbox. The receipt will identify a description of the item(s) donated, but will not provide a dollar value associated with the donation. Food donations that are not delivered to a warehouse for weighing will be described simply as "(the number of) bags or boxes of assorted food." It is the donor's responsibility to assign a dollar amount for tax filing purposes. For high dollar value items, additional receipting may be necessary. The handwritten receipt provided when the donation is received by Oregon Food Bank serves as the tax receipt for food and in-kind donations.

All food donations are protected by the Good Samaritan Law. Under the 1996 Bill Emerson Good Samaritan Act, a federal statute, anyone who donates food in good faith to a food bank or gleaning organization is protected from all liability associated with that product. Furthermore, Oregon Food Bank and our partner agencies follow strict food-handling and safety procedures to ensure that the people we serve receive the highest-quality food possible.

Food industry donors may be eligible for state tax credits and/or federal deductions based on food donations to Oregon Food Bank. We give tax receipts to all donors.

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## Off-site events

Oregon Food Bank will not issue a tax receipt for personal property donated for an off-site fundraising event unless the event is planned and operated by Oregon Food Bank and Oregon Food Bank staff. Receipts will be issued for money raised by the sale of such items upon receipt of said funds. As in the case of third-party donations (see above), appropriate documentation of cash donations must be submitted with the cash to Oregon Food Bank. Cash and checks received from such events will be receipted as above. Organizations that donate food to Oregon Food Bank can either receive a receipt for the food donated, or for the cash donated to purchase that food, but not both.

## Pledges

Oregon Food Bank will not issue a tax receipt for a pledge, but will do so for each payment toward a pledge that is received. Written pledge agreements that outline pledge payment schedules are encouraged.

## Payroll deduction donations

Per the IRS, payroll deduction donations are receipted by the employer, using a paystub, W-2 or other document provided by the employer that indicates the amount withheld and paid to Oregon Food Bank, or the pledge card provided at the workplace. Oregon Food Bank does not provide tax receipts to donors making payroll deduction donations.

## Form of receipting

- A tax receipt will be provided in one of the following forms:
- a handwritten receipt provided to the donor when the donation is delivered to any of the four branches,
- a letter mailed to the donor,
- a document e-mailed to the donor,
- or, an automatic receipt generated upon completion of an online gift transaction.

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