



## **Donate Surplus Food During COVID-19 National Emergency**

In an effort to reduce the spread of COVID-19 across the country, businesses are temporarily closing their doors and events are being cancelled or postponed. If your business has made the difficult decision to pause operations and has a surplus of food, you can still create a positive impact for the community by donating that food to a local nonprofit organization in need.

[Food Recovery Network](#) (FRN) is a national nonprofit that unites students at colleges and universities, business leaders, and event planners to fight food waste and hunger by recovering perishable food that would otherwise go to waste and donating that food to hunger-fighting nonprofit organizations in their communities. Our goal is to change the norm from food waste to food recovery in the United States.

Through the [Food Recovery Verified](#) (FRV) program, FRN offers support specifically for businesses and event planners to establish food recovery programs tailored to meet their needs. The FRV team has created this guide to ensure that businesses and event planners have timely access to the information and resources they need to safely recover and donate surplus food. This guide offers an explanation of the legal protection from liability for food donors, the incentives to donating surplus food, and the steps involved with food recovery, each outlined in detail so that you can ensure good food is donated to those in need.

**Food donation is legal:** [The Bill Emerson Good Samaritan Food Donation Act of 1996](#) protects all food donors from civil and criminal liability when donating food and grocery products in good faith to a *501c3 nonprofit organization*. Additionally, nearly all states and the District of Columbia have a version of the Good Samaritan Food Donation Act to promote food recovery and donation on a local level. Use the [policy finder tool](#), provided by [ReFED](#), to view the legislative protections for food donors in your state.

**Tax incentive for food donation:** Businesses that donate food are eligible to receive tax incentives, including the general federal tax deduction and enhanced federal tax deduction for food donation. [This resource](#) created by the [Harvard Food Law and Policy Clinic](#) (HFLPC) explains the process, noting that enhanced deduction generally offers a higher value than the base price of the product. HFLPC has also created this [handout](#) on how to donate during Covid-19 that provides a helpful summary of the issue at hand and the benefits of donating food.

***Please see below for a detailed outline of the primary steps involved with food donation.***



### Primary steps to donate food:

- I. Identify a 501c3 nonprofit partner
  - II. Coordinate logistics for food recovery and donation
  - III. Pack and transport the food following food safety regulations
  - IV. Request a donation receipt from the nonprofit to whom you've donated your food to receive tax benefits
- I. **Identify a 501c3 nonprofit partner:** Many food banks and other social service institutions provide emergency food assistance to support those who face barriers to obtaining food consistently. They have been engaged in this work well before the pandemic struck the world. These institutions face an even greater need during the COVID-19 crisis. *Please keep in mind that many organizations are in need of food to support their communities, but do not have the ability to transport donated food from your food site to their nonprofit.* To the extent possible, food donors should provide financial or operational assistance to help with the delivery of food donations. Additionally, each organization has specifications on foods they can and cannot accept. One of the benefits of donating your surplus food is building a relationship with amazing people, and through this process, you'll get to know the needs of a critical nonprofit in your community.
- A. **Non-perishable and shelf-stable foods:** Reach out to local food banks in your region. As a starting point, [Feeding America](#) has a search tool to find food banks by zip code.
  - B. **Perishable and prepared foods:** Connect with local homeless shelters, social service providers offering meal service or food programs, and other nonprofit groups that provide emergency response like The Salvation Army. An internet search, like 'homeless shelters, Arlington, VA', or a search by zip code on [Aunt Bertha's database](#) should help you identify these service providers in your region.
- If you are unable to identify a nonprofit partner to accept your food donation FRN is here to help. Please email [foodrecoveryverified@foodrecoverynetwork.org](mailto:foodrecoveryverified@foodrecoverynetwork.org) for assistance.
- II. **Coordinate logistics for food recovery and donation:** Once you've identified an organization in your area that can accept your food donations, call that organization to coordinate the logistics of a drop-off or, if you are not able to drop the food off, to coordinate a pick-up. We cannot stress enough the need for food donors to drop off the food whenever possible. If you need help to start a conversation with an identified nonprofit, Food Recovery Network has provided our [script for connecting with nonprofit partners](#).

If transportation is a barrier to ensure food is donated, there are many food recovery/rescue organizations that operate in regions across the country. Check to see



what resources might be available in your area. Some examples include: [Food Rescue US](#), [Chefs to End Hunger](#), [Rescuing Leftover Cuisine](#), [Peninsula Food Runners](#), and [Fight2Feed](#). It's also possible that local volunteer groups exist through religious or other community service-based groups. If you are unable to solve the problem of transportation, please contact the FRV team for support by emailing [foodrecoveryverified@foodrecoverynetwork.org](mailto:foodrecoveryverified@foodrecoverynetwork.org).

- III. **Pack and transport the food following food safety regulations:** Be prepared to pack food donations according to the specifications of your nonprofit partner and deliver the food as discussed in your call with the recipient organization. During the COVID-19 pandemic, it is critical to follow all food handling safety regulations. When in doubt for any reason about the quality of the food, do not donate the food. You may also refer to FRN's [food safety guidelines](#) and [food recovery checklist](#) as an additional reference. And remember, it is critical that anyone who is not feeling well not handle food that will be distributed to others.
  
- IV. **Request a donation receipt from the nonprofit to whom you've donated your food to receive tax benefits:** When your food donation has been delivered or picked up, check in with your nonprofit partner to ask if they issue receipts for donations. If they do, be sure to request a receipt which should include an overview of the food products donated and the estimated value of those products. Food donors have the opportunity to receive an enhanced tax deduction for their donation when they meet the criteria specified by the IRS. Please refer to this [guide](#) created by the [Harvard Food Law and Policy Clinic](#) for more information on tax deductions.

For additional questions regarding food recovery and donation, please contact the FRV team at FRN by emailing us at [foodrecoveryverified@foodrecoverynetwork.org](mailto:foodrecoveryverified@foodrecoverynetwork.org). In addition to supporting businesses as they establish food recovery programs, FRN also offers a Food Recovery Verification for businesses and events that recover and donate surplus food to nonprofit organizations on a regular basis. To learn more about this program and the qualifications to become verified, please [visit our website](#).