



# Waste No Food TAMPA BAY

In partnership with Tampa Bay Network to End Hunger and Waste No Food

In the Tampa Bay Area, one in seven people are food insecure, and that number is higher among children and the elderly. We produce enough food in this country to feed every American - we just waste almost half of what we produce. Help us reduce the amount of food that is thrown out and redirect it to those who need it!

## What is Waste No Food Tampa Bay?

- *Waste No Food* is a free, web-based and mobile marketplace allowing excess food to be donated from the food service industry to individuals or qualified charities for consumption or compost in Tampa Bay.
- Developed through a partnership between Waste No Food, a non-profit organization in San Francisco, and Tampa Bay Network to End Hunger, a three-county network with the goal of building a hunger-free community.
- The *Waste No Food* website and mobile app allow individuals, farms, restaurants, cafeterias, hotels, grocery stores, etc. to post excess food for consumption or compost in real time. Recipients can see what is available near them and claim the food online or on the app, then arrange transportation and food handling with the donor.



## Benefits to Donors

- Donors are protected from being held liable for problems caused by food they donate in good faith to charities by both federal and state law through the Bill Emerson Good Samaritan Act and the Jack Davis Florida Restaurant Lend a Helping Hand Act.
- The app tracks each donation in order to facilitate tax deductions. And as a bonus, donors can have the satisfaction of knowing that instead of throwing out perfectly good food (and paying for that disposal), they are providing quality food to hungry people or to compost.

## Benefits to Recipients

- Recipients can claim food, which might otherwise have been thrown out, and distribute it to their clients, who might otherwise have gone hungry, or use it for compost.
- The food, like the app, is free. The charities can use the money they might have otherwise spent on food for case management or other operational necessities.



[www.NetworktoEndHunger.org](http://www.NetworktoEndHunger.org)

**Contact the Waste No Food Tampa Bay Team Today!**

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## Download and Sign Up Now!

1. **Search and download “Waste No Food” app** in the iTunes or Google Play store on your smartphone or tablet. The app is free to download.
2. **Register by entering your personal information.** Donors can sign up and post both compost and food donations. All recipients can sign up and receive compost donations\*, though you must be a registered 501(c)3 charity if you intend to accept edible food donations. If you are a donor, enter your business’s name and a password you wouldn’t mind sharing with your colleagues, since more than one person might be posting donations. If you are a charity, our dietitian will contact you to discuss proper food handling procedures.
3. **Enable push notifications** so that you’ll get an alert when a donation is available to receive or when someone claims your donation.
4. **Post or claim food donations.** Post a donation by clicking “Donate” tab and filling in the details: food description, photos, pickup location, pickup date and time, and any specific instructions (A).
5. **View your donation history.** Click the “My Donations” tab. Green dots mean your donated food has been accepted by the charity, and orange dots mean your donated food has not been accepted by a charity (B).
6. **Respond directly to the donor or charity.** All donation and contact details for the donor and recipient are displayed under each posting (C).
7. **Be active on the *Waste No Food* app.** Share each *Waste No Food* transaction that you complete on Facebook/Twitter.

\*Recipients of food scraps donations for compost are prohibited from selling the finished compost.

**Thank you for helping reduce food waste in Tampa Bay!**



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**Information for taxes** – You can write the food donations at retail value. A report can be generated through the app to show the total amount of donations given. Please work with your attorney or tax consultant.

### **Current Tax Law**

U.S. Congress enacted [Section 170](#) of the Internal Revenue Code in 1976 to encourage donations by allowing C corporations to earn an enhanced tax deduction for donating selected surplus property, including food. In 2015, Congress passed the PATH Act as Division Q of the [Consolidated Appropriations Act, 2016](#), which modified Section 170 of the Internal Revenue Code to allow all companies to earn an enhanced tax deduction for donating selected surplus property, including food.

This encourages food donations by:

1. Making the enhanced tax deduction permanently available for Non-C corporations – retroactive for contributions made after December 31, 2014.
2. Increasing the charitable contributions cap from 10% to 15% of net income for Non-C corporations or taxable income for C corporations - applicable to taxable years beginning after December 31, 2015. The additional 5% is specifically for food donations.
3. Allowing Non-C corporations a tax deduction carry forward of 5 years, mirroring the treatment of C corporations - applicable to taxable years beginning after December 31, 2015.
4. Defining the Fair Market Value for donated food by taking into account the price for which the item is sold at the time of the contribution without regard to lack of market, internal standards - applicable to taxable years beginning after December 31, 2015.
5. Providing basis for food donations from businesses using the cash method of accounting (typically identified as “farmers and ranchers”) as 25% of the fair market value - applicable to taxable years beginning after December 31, 2015.

See an explanation of how this enhanced tax deduction applies to [donation of wholesome food](#).

### **Technical Tax Correction for S Corporations**

Prior to December of 2007, S corporations with limited shareholder basis faced a [dilemma](#) regarding their ability to take the enhanced tax deduction for donating food inventory. FDC submitted a technical correction to the House Committee on Ways and Means in 2007 which was integrated into The Tax Technical Corrections Act of 2007 ([HR 4839 and Public Law 110-172](#)). This made a technical correction to the provision relating to contributions of appreciated property by an S corporation.

The technical correction provides that the present-law basis limitation on the deduction of S corporation items does not apply to a contribution of appreciated property to the extent the shareholder’s pro rata share of the contribution exceeds the shareholder’s pro rata share of the adjusted basis of the property. **This means that S corporation shareholders can take the enhanced deduction regardless of their basis in the corporation.**

Source: <http://www.foodtodonate.com/Fdcmain/TaxBenefits.aspx>