



NH Gleans

Helping to feed those in need with fresh New Hampshire produce

A network of organizations working to increase the availability of fresh and local produce that is distributed to and through NH food pantries, soup kitchens, community suppers and schools.

Donate Support Volunteer

www.NHGleans.org

NH Gleans

2013-2017

A program of



Partners include:



NH Gleans Data History

| YEAR | Lbs Gleaned | # of Farms, Farmers Markets or Gardens | # of Volunteers | # of Recipient organizations |
|---------------|-------------|--|-----------------|------------------------------|
| 2013 | 28,864 | 58 | 94 | 36 |
| 2014 | 65,094 | 64 | 136 | 36 |
| 2015 | 109,685 | 89 | 169 | 59 |
| 2016 | 101,888 | 128 | 86 | 74 |
| 2017 | 163,592 | 120 | 130 | 87 |
| 2018 (so far) | 151,639 | 142 | 78 | |

Belknap County Participating Farms in 2017

- Moulton Farm, Meredith
- Beans and Greens Farm, Gilford
- Petal Pushers, Laconia
- Prescott Farm, Laconia
- Smith Orchard, Belmont
- Krebs Farm, Sanbornton
- Winnepesaukee Woods
- Hackleboro Orchard, Canterbury

Recipient Organizations in 2017

- Tilton Food Pantry
- Vineyard Pantry
- Senior Centers in Laconia, Belmont, Tilton and Alton

Top crops donated in Belknap County

- Cucumbers
- Corn
- Zucchini and Summer Squash
- Tomatoes
- Peaches
- Blueberries

Belknap County Lbs Gleaned

2015: 2475
 2016: 5937
 2017: 10,000
 2018: 11,573 (so far)



Signed in 1996 to encourage the donation of food and grocery products to non-profit organizations for distribution to individuals in need. It makes it easier to donate apparently wholesome food by excluding donor liability except in cases of gross negligence.

Bill Emerson
Good Samaritan Food Donation Act

- Protects you from liability when you donate to a non-profit organization.
- Protects you from civil and criminal liability should the product donated in good faith later cause harm to the recipient.
- Gives uniform federal protection to donors who may cross state lines.

For Farmers



Farm Benefits of Gleaning

- * Maintenance harvesting.
- * Thin crops like turnips and beets. The greens can be donated.
- * Bumper crop with no market or labor to pick it.
- * Giant zucchini, green tomatoes, and pumpkins all have nutritional value.
- * Contribute healthy food to your community.
- * Outlet for seconds or imperfect produce.
- * You will receive a letter detailing your donations which can be used as a deduction on tax returns.
- * Contact for more info: NHGleans.org

A FARMER'S GUIDE TO THE ENHANCED FEDERAL TAX DEDUCTION FOR FOOD DONATION

In December 2015, U.S. Congress passed legislation to permanently extend an enhanced deduction for tax-paying businesses that donate food to a food bank or other charitable organization. Prior to the change, only C corporations could claim a deduction, now, all for-profit farms can benefit.

CAN MY FARM BENEFIT?
This provision applies to sole proprietorships, partnerships, corporations, and limited liability companies (LLCs) on all farms. If your farm donates food to a charitable organization for donated food after 2014 and expects to use it in the following five years, you can potentially claim a deduction. To claim a deduction, your farm has not used (or expects to use) the donated food for its own business.

HOW DO I CALCULATE MY DEDUCTION?
Your deduction is the lesser of:
1. your tax basis for the donated food (generally, your cost, plus one-half of the appreciation (the market value minus the tax basis), or
2. twice your tax basis.
Fair market value is your normal selling price—what your farm charges for food of the same type and quality. You don't have to list or to whether you had a buyer, or whether the food meets normal standards for size, shape, etc., as long as the food is "apparently wholesome." You should note that fair market value will vary depending on whether you intended to sell on the wholesale or retail market.

Let's go through the calculation:
1. Determine your basis—the amount it cost to grow, buy, or make the food you donated. Similar farms are permitted to use the cash method of accounting generally use 25 percent of the fair market value of the donated food as their basis.
2. Subtract your basis from the fair market value to find the amount of appreciation—assuming the profit generated here made from selling the food.
3. Calculate your deduction. Divide the appreciation in half and add the basis, or double the basis—the lesser of the two equals your deduction.

Example:
John grows apples at a cost of \$1000. He donates the apples with a fair market value of \$2000, to a food bank. His potential deduction is \$2000 (basis) plus 50% (one-half of \$1000 appreciation), or \$2500. The "twice basis" limitation does not apply because the \$2500 amount is less than twice basis (2 x \$1000, or \$2000).
If the fair market value of the apples were \$700 (rather than \$2000), John's potential deduction would be \$2000 (basis) plus \$350 (one-half of \$500 appreciation), or \$2350. However, under the "twice basis" limitation, his deduction is limited to twice his basis (2 x \$1000, or \$2000).

ARE THERE LIMITS TO HOW MUCH I CAN DEDUCT?
The Tax deduction cannot exceed 15 percent of your farm's net income. Also, your charitable contributions cannot offset more than 30 percent of your adjusted gross income.

WHAT IF MY FARM DOESN'T OWE ANY TAXES THIS YEAR?
You can claim the deduction within five years of your donation. If your farm didn't make money in the donation year, or if you donated food in excess of the 15 percent or 30 percent limits, you can carry the deduction over each of the following five years. You will apply the 15 percent and 30 percent limits and the deduction is carried up five years again.

HOW CAN I FIND MORE INFORMATION?
Download the new "Federal Enhanced Tax Deduction for Food Donations: A Legal Guide" by the Harvard Food Law & Policy Clinic and the University of Arkansas School of Law's Food Recovery Project.
This document is only a brief summary of the deduction and does not seek to provide legal or tax advice. You should consult your accountant or lawyer to learn more about the federal deduction.

For Volunteers

Volunteer Registration Form

Please fill out this form completely, then click Save. Please note that this page will not sign you up to participate in a specific glean; remember to visit the Gleans page to sign up for a particular glean.

If you have already registered before, you do not have to register again. If you want to update your contact information, go to the Volunteer page and click on 'Update'. If you have a name change, send an email to Dick at nhgleans@gleanweb.org.

Privacy: Information entered here is used solely by NH Gleans. We do not share, sell or otherwise distribute your personal information.

You must be 18 or older to register as a volunteer, and each adult must register separately.

First name Last name

Phone: (603) 300-8900 Alternate Phone: (603) 300-8900

Email

Address

City State Zip code

NH Gleans Region You may sign up for gleans in any region, but select the one that you live in or are closest to. See the [Regions Map](#).

I can transport produce with my pickup truck? Yes No

How did you hear about NH Gleans?

You may enter an optional password (up to 15 letters and numbers only) that you can use to check your sign-up and waiting list status anytime instantly on a web page rather than waiting for an email.

Password (optional):

Emergency contact (first and last name)

Emergency contact phone number: (603) 300-8900

I agree to the [Terms of Participation](#).

After registering as a volunteer, please visit our [gleans](#) page to see what gleans are scheduled and to sign up for one.



What to expect as a volunteer gleaner

* Short notice about gleaning opportunities.

* Farm gleans are from 1-3 hours.

* Dress appropriately for weather and field conditions.

* Restrooms may not be available at the farm.

* You are required to sign a waiver of liability: sign up at NHGleans.org

* Volunteers can take .14 federal tax deduction per mile for volunteer activities.

* Bill Emerson Good Samaritan Act protects those from criminal or civil liability when donating food in good faith.

Terms of Participation

By registering as a volunteer with NH Gleans and attending events that we sponsor, you are agreeing to the following terms of participation:

- The mission of NH Gleans is to reduce hunger, build community and promote sustainable living. I will conduct myself in a manner consistent with that mission while attending NH Gleans sponsored events.
- I will read and check off the Release and Waiver of Liability, Assumption of Risk, and Indemnity Agreement when I sign up for gleans.
- I will cancel my roster spot if, after signing up for a glean, I find that I am unable to attend.
- I will be punctual in arriving at gleans.
- I will not bring other adults to gleans who have not signed up and been added to the roster.
- I will not smoke at gleans.
- I will not bring alcohol to gleans.
- I will not bring firearms to gleans.
- I will not bring glass containers to gleans.
- I understand that gleans are conducted on private property that the owner has granted NH Gleans permission to enter and glean. I will conduct myself in a manner that is respectful of the owner's property at all times.
- I will be respectful of other participants at gleans.
- I will listen to, and follow the rules of, the orientation about the glean given by the glean leader.
- I will follow all directions given to me by the glean leader or designated assistants.
- I understand that NH Gleans reserves the right to deny me entry to a glean, or require me to leave a glean, or remove me from the registration list if I do not follow these Terms of Participation.

