Tips for Getting Involved

1. **Give Before you Sell**: Commodity gifts should be from unsold inventory with no prior sale commitments.

2. **Proper Documentation**: Either a warehouse receipt in the charity’s name, or a notarized letter of transfer for crops stored on a farm. Sales invoice should list charity as seller.

3. **Consult your Tax Professional**: Always consult with your tax or legal advisers to determine tax implications prior to making a gift.

4. **Crop Share Leases**: Gifting commodities will not work for crop share landlords. The crop received as rental payment is still considered income.

5. **Call the SDCF**: Let us know how we can help you meet your philanthropic goals. Whether it be through a new fund or one of our already established endowments supporting nonprofit work in South Dakota.

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Please send or fax this form, along with the appropriate documentation to:

**South Dakota Community Foundation**
PO Box 296
Pierre, SD 57501
Phone: 800-888-1842

1714 N. Lincoln Ave
P.O. Box 296
Pierre, SD 57501
sdcommunityfoundation.org
WHY DONATE COMMODITIES?

For many farmers and ranchers, tax savings can be had by donating crops or cattle.

Tax Savings

Cash contributions are deductible only when you itemize from adjusted gross income. Since many farmers and ranchers do not itemize deductions, giving commodities to the SDCF offers these benefits:

- Donor avoids including the sale of the commodity as their income

- Often the donor can still deduct the cost of producing the commodity, which results in saving self-employment tax, or federal income tax

Guidelines for Giving

The typical method of gifting does not work for commodities. Delivering, selling, or directing proceeds to the SDCF can result in the donor incurring income and making a cash contribution. Instead, the property should be gifted to us prior to sale. The SDCF, or one of our specific funds, would then be noted as the seller.

1 - Gift should occur after harvest

2 - Gift/Commodity ownership may be transferred to SDCF through a deed of gift or bill of sale

3 - The commodity should be sold in the name of the SDCF or a specific fund

4 - Contact your tax professional prior to giving

Sow the Seeds to Support our Work