



August 1, 2016

Mr. James Savage, Tax Policy Analyst
Virginia Department of Taxation
P.O. Box 27185
Richmond, VA 23261-7185

RE: Food Crop Donation Tax Credit Draft Guidelines

Dear Mr. Savage,

The Virginia Farm Bureau Federation (VFBF) is submitting this document as public comment regarding the **Food Crop Donation Tax Credit Draft Guidelines**. The VFBF is the largest farm family membership organization in Virginia representing some 38,000 farms in the Commonwealth. Our membership was supportive of the passage of the legislation that established the food donation program.

After reviewing the draft guidelines we have recommendations. We believe the currently proposed timeline of Food Bank certification to farmers, application and supporting documentation, and TAX notifying donor of eligible amount approved needs to be moved up to allow the donor to have adequate time to prepare the tax filings for submission prior to the May 1 deadline. We echo the concerns previously submitted by former VDACS commissioner Matt Lohr.

We believe the **latest possible** dates for each of these events should be no later than:

January 5, 2017	–	Food Bank Certification to Farmers (2016 donations)
		<i>Subsequent years, 30 days after donation as proposed is acceptable</i>
February 1	–	Application and Supporting documentation to TAX
April 1	–	TAX notify donor of eligible amount approved

We believe the timeline should end with TAX notifying the donor early enough to allow them to adequately file their State return without filing for an extension or amended return. The proposed timeline could lead to additional expense for everyone involved and deter some from donations.

Thank you for the opportunity to comment on the draft guidelines of this new program.

Questions concerning this comment may be directed to Tony Banks, tony.banks@vafb.com, 804-290-1114, or Andrew Smith, andrew.smith@vafb.com, 804-290-1021.

Best regards,

A handwritten signature in blue ink, appearing to read "Andrew W. Smith".

Andrew W. Smith
Senior Assistant Director
Governmental Relations

C: Wayne Pryor, President
Tony Banks