Clear form

2022 Form OR-CROP

Page 1 of 2, 150-101-240 (Rev. 08-18-22, ver. 01)

Oregon Department of Revenue

01582201010000

Office use only

Crop Donation Tax Credit

Oregon Revised Statutes (ORS) 315.154 and 315.156

Grower name	Social Security number (SSN)	Fed. emp. id. no. (FEIN)	Phone
	– –	–	( ) –

Address	City	State	ZIP code

I am an individual, fiduciary, or corporation making a qualified donation to a gleaning cooperative, food bank, or other charitable organization of a crop that I have grown. The organization receiving the donation is engaged in the distribution of food without charge and the crop is usable as food for human consumption. The donation is available because (check one):

☐ I have supplied my contract quota with the wholesale or retail buyer.

☐ I was party to a contingent supply contract. The buyer reduced my crop quota below what I expected to supply.

☐ I am making a donation of apparently wholesome food intended for human consumption, and I grow this food primarily for sale.

Determination of wholesale market price

The wholesale market price for each crop being donated is determined by either:

- The amount paid to the grower by the last previous cash buyer; or
- If there is no previous cash buyer, the market price of the nearest wholesale buyer or the regional u-pick market price.

Donation and calculation of credit. To be completed by the grower.

	A. Description of crop donated	B. Date donated	C. Quantity of donation	D. Wholesale market price	E. Wholesale value
1A.					
1B.	/ /	1C.		1D. .	1E. (multiply column C x column D) .
2A.					
2B.	/ /	2C.		2D. .	2E. (multiply column C x column D) .
3A.					
3B.	/ /	3C.		3D. .	3E. (multiply column C x column D) .
4A.					
4B.	/ /	4C.		4D. .	4E. (multiply column C x column D) .
5A.					
5B.	/ /	5C.		5D. .	5E. (multiply column C x column D) .
6A.					
6B.	/ /	6C.		6D. .	6E. (multiply column C x column D) .

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7. Total wholesale value (add column E, lines 1–6) ..... 7. .

8. Credit percentage ..... 8. × 0.15

9. **Credit amount.** Multiply line 7 by line 8 and round to the nearest dollar.
Use code 843 and claim on Schedule OR-ASC, OR-ASC-NP, OR-ASC-FID, or OR-ASC-CORP.
Form OR-40-N and Form OR-40-P filers, multiply your credit by your Oregon percentage ..... 9. .00

Grower signature	Date
X	/ /

Donation verification. To be completed by organization receiving the donation.

Name of organization receiving donation			Phone
Address	City	State	ZIP code

I verify the crop was, or will be, distributed in Oregon (a) without charge; **and** (b) to children or homeless, unemployed, elderly, or low-income individuals; **and** (c) by a qualified charitable organization as defined by Internal Revenue Code Section 501(c)(3).

Signature of official receiving donation	
X	
Name of official receiving donation	Date

Don't include this form with your Oregon return. Keep it with your tax records.