

Food Bank, Food Pantry, Food Rescue Donation Credit

Name of Nebraska Grocery Store Retailer, Restaurant, or Agricultural Producer Applicant				
Street or Other Mailing Address:				
City		State		ZIP Code
Nebraska ID Number or Social Security Number (SSN)			FEIN	
Business Classification Code			Principal Business Activity: <input type="checkbox"/> Grocery store retailer or restaurant <input type="checkbox"/> Agricultural producer	
Type of Nebraska Return Claiming Tax Credit <input type="checkbox"/> 1040N <input type="checkbox"/> 1041N <input type="checkbox"/> 1065N <input type="checkbox"/> 1120N <input type="checkbox"/> 1120-SN				

1 Taxable year credit will be claimed for:

Tax year beginning (MM DD YYYY) _____ and ending _____

2 Date(s) of accepted food donation or agricultural food donation _____

3 Value of food donated (see instructions) \$ _____

4 Multiply line 3 by 50% (.50) \$ _____

5 Food Donation Credit Requested. Enter lesser of line 4 amount or \$2,500 \$ _____

Attach receipt from food bank, food pantry, or food rescue that a food donation was made and accepted.

Under penalties of law, I declare that I have examined the information provided, and to the best of my knowledge and belief, it is correct and complete. By submitting this Form I affirm that the applicant does not employ an individual who is not authorized to work in the United State under federal law.

**sign
here** ▶

Authorized Signature	Date	Print Name
Title	Phone Number	Email Address
Street or Other Mailing Address	City, State, ZIP Code	
Contact Person	Phone Number	Email Address

**Certification of Nebraska FDCs
For DOR Use Only**

Approved <input type="checkbox"/>	Comments: _____
Approved in Part <input type="checkbox"/> \$ _____	_____
Disapproved <input type="checkbox"/>	▶ Authorized Signature _____ Date _____
Certificate # _____	
Tax Year _____	

Instructions

Who May File. Any Nebraska grocery store retailer or restaurant who makes a food donation or a Nebraska agricultural producer who makes a qualifying agricultural food donation accepted by a food bank, food pantry, or food rescue in Nebraska during the taxable year. Any food rejected by a food bank, food pantry, or food rescue does not qualify for a credit. Definitions of grocery store retailer, restaurant, and agricultural producer may be found in [Neb. Rev. Stat. § 77-27.241](#). The credit cannot be claimed by an S-Corporation, partnership, or LLC filing as an S-corporation or partnership unless the pass-through entity has made the election to be subject to Nebraska income tax.

What to File. The applicant must submit Food Bank, Food Pantry, Food Rescue Donation Credit, Form FDC along with a copy of the receipt received from a food bank, food pantry, or food rescue after the food donation was made and accepted. The receipt should include the name of the qualified food bank, food pantry, or food rescue and the date of the donation. If the credit is being requested for donations made on multiple dates, attach all applicable receipts to the Form FDC.

How to Apply. The applicant must file this form after having a donation accepted by a food bank, food pantry, or food rescue on or after January 1, 2025. The application may be submitted via the State of Nebraska's [ShareFile](#) system.

Processing Procedure and Credit Limitation. The Nebraska Department of Revenue (DOR) may approve up to \$500,000 each State fiscal year starting with State fiscal year 2025-26 for donations made in taxable years beginning on or after January 1, 2025. Form FDC and all applicable receipts must be submitted to DOR no later than February 1 of the year following the taxable year during which the donation(s) were made. If the total amount of credits requested by all qualified taxpayers in any year exceeds the State fiscal year limit, DOR will allocate credits proportionally based on the amounts requested so that the limit is not exceeded.

Credit Amount. The credit amount is 50% of the value of the food donations or qualifying agricultural food donations plus processing incurred during the taxable year. The total certified amount requested for a taxable year may not exceed \$2,500 per taxpayer.

Enter All Amounts as Whole Dollars. Do not include cents on the form. Round any amount from 50 cents to 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Claiming Credits. The certified nonrefundable credit may be claimed in the tax year beginning on or after January 1, 2025. The credit may be claimed on the appropriate line of the corporate, individual, or fiduciary income tax return for the tax year listed on the certification of credit returned by DOR. The certification of credit must be attached to the return. In the event that a taxpayer does not receive certification of the allowable credit amount before their income tax return is due, the taxpayer may file for an extension or file the original return without claiming the credit and then file an amended tax return once notification of the allowable credit amount is received. Partnerships and S corporations electing to be subject to Nebraska income tax may also claim the credit. Any amount of the credit that the taxpayer is prohibited from claiming in the taxable year may be carried forward to any of the three subsequent taxable years. If the donation was deducted as a charitable contribution on the federal return and not included in federal adjusted gross income or federal taxable income, the donation must be added back in the determination of Nebraska adjusted gross income or Nebraska taxable income.

Line Instructions

Line 1. Enter the start and end date of the tax able year for which the credit will be claimed.

Line 2. Enter the date(s) the food bank, food pantry, or food rescue accepted the food donation or agricultural food donation.

Line 3. Enter the value of the food donation or agricultural food donation in whole dollars. Food donations by a grocery store retailer or restaurant are valued at its wholesale value. Agricultural food donations by a qualifying agricultural producer are valued at the prevailing market value of the product at the time of donation, plus the direct cost incurred by the agricultural producer for processing the product.

Line 4. Multiply the line 2 amount by 50% (.50).

Line 5. Enter the lesser of the line 3 amount or \$2,500.

Email. By entering an email address or uploading this form electronically, the applicant acknowledges DOR may contact the applicant by email. The applicant accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's ShareFile system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Authorized Signature. This application must be signed by the owner, corporate officer, fiduciary, or other individual who is authorized to sign by a power of attorney on file with DOR.