



National Wheat Foundation  
25 Massachusetts Ave NW Suite 500B  
Washington DC 20001

### **About the National Wheat Foundation Gifts of Grain Program**

- **The National Wheat Foundation is launching a fundraiser to help support our research, outreach and educational programs**
- **Farmers can donate “gifts of grain” from unsold crop inventory. Any commodity traded such as wheat, corn, cattle is eligible for donation**
- **Interested donors should contact Anne Osborne ([aosborne@wheatworld.org](mailto:aosborne@wheatworld.org) or 701-368-9815) and let her know the details of your donation (e.g., elevator location, timing, and volume of donation).**
- **The donor may deliver the grain to the elevator of their choice and ask to transfer ownership of the donated bushels to the National Wheat Foundation**
- **Donors can exclude the sale of the donation and deduct the cost of growing the crop from their farm income. There is no deduction for charitable contribution for the value of the donated commodity**
- **The National Wheat Foundation will authorize sale and collect proceeds from commodity. (Elevator should mail check to NWF 25 Massachusetts Ave NW, Suite 500B Washington, DC 20001)**
- **Donors must give up “dominion and control” of the commodity. The commodities cannot be subject to liens or prior commitments to sell. The donor cannot provide guidance to NWF regarding the sale of the commodity**
- **Donors should always consult with their tax preparer to determine the tax implication prior to making a gift. This information is not to be construed as specific tax advice**
- **Donors should complete the Gifts of Grain letter of understanding and return it to Anne Osborne ([aosborne@wheatworld.org](mailto:aosborne@wheatworld.org))**
- **Thank you for supporting the National Wheat Foundation!**

### **About the National Wheat Foundation**

The National Wheat Foundation was established by the industry to serve as the national center for wheat research, education and outreach. The Foundation works to advance the wheat industry through strategic research, education and outreach collaborations, guided by core values of grower centeredness, integrity, honesty and trustworthiness.

The Foundation is a 501(c)3 non-profit organization incorporated and headquartered in Washington, D.C., governed by a nine-member Board of Directors, overseen by Chandler Goule, Executive Director and managed by Anne Osborne, project manager, who is assisted by the staff of the National Association of Wheat Growers, the Foundation’s sole member.