

**I. Taxpayer information**

Name(s): \_\_\_\_\_ Taxpayer Identification Number (SSN or FEIN): \_\_\_\_\_

Pass-through entity legal name (if applicable): \_\_\_\_\_

Pass-through FEIN: \_\_\_\_\_ Tax period ending date: \_\_\_\_\_

**II. Iowa Farm to Food Tax Credit calculation to be completed by donor-producer**

	A Food organization code	B Receipt number	C Donation date (MM/DD/YYYY)	D Donated commodity (dairy, eggs, meat, produce, or other)	E Donation quantity	F Measurement unit (pounds, gallons, or quantity)	G Price per unit	H Total donation value (E x G)	I Credit calculation (H x 15%)
1.									
2.									
3.									
4.									
5.									
6.									
7.									

**Part II Total**

- Sum column I, not to exceed \$5,000. (See Where to Report This Tax Credit in instructions.) .....1. \_\_\_\_\_
- Pass-through Farm to Food Donation Tax Credit from partnership, limited liability company (LLC), S corporation, estate, or trust. (See Where to Report This Tax Credit in instructions.) .....2. \_\_\_\_\_



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Taxpayers who wish to claim the Farm to Food Donation Tax Credit under Iowa Code chapter 190B must use the IA 178 Farm to Food Tax Credit Form to report eligible donations of food commodities and to calculate the Farm to Food Donation Tax Credit for the tax year. Donor-producers are not required to receive a tax credit certificate from the Iowa Department of Revenue (Department) prior to claiming the Farm to Food Donation Tax Credit.

**Instructions** - Complete all applicable fields. Failure to provide the information necessary to verify the credit claimed will result in the denial of the claim. If more space is needed, include additional sheets. To complete this form, you will need the authorized receipts you received from authorized food organizations for donations made during tax year 2023. Each donation must be separately reported. If a single donation included multiple food commodities, list each commodity on a separate line. This form must be included with your tax return.

If the donor-producer is a pass-through entity (partnership, limited liability company, S corporation, estate, or trust), the tax credit is allocated to the members in the ratio of each member's share of the earnings of the entity to the entity's total earnings. Special allocations are not permitted. Report the tax credit to the Department and members as instructed (see Where to Report This Tax Credit).

## Part II - Iowa Farm to Food Tax Credit calculation

**Column A:** Food organization code - Enter the six-digit food organization code for each entry. The Iowa Department of Revenue assigns a unique organization code when the food organization registers with the Department. The food organization code can be found on the authorized receipt provided by the food organization when the donation was made.

**Column B:** Receipt number - Enter the number listed on the receipt provided when the donation was made.

**Column C:** Donation date - Enter the month, day, and year when the donation was made.

**Column D:** Donated commodity - Indicate the commodity type of dairy, eggs, meat, produce, or other.

**Column E:** Donation quantity - Enter the

quantity or amount of the commodity donated. If the donation included a fractional amount, round to the nearest whole unit. For example, if a donor-producer donated pumpkins weighing a total of 142 pounds, 7 ounces, enter "142" in Column E. If the donated pumpkins weighed 142 pounds, 8 ounces, enter "143" in Column E.

**Column F:** Measurement unit - Indicate the measurement unit applicable for the donated commodity. Use the measurement units of pounds, gallons, or quantity. Report egg donations by the total number of eggs donated, not by the dozen or the gross. Report donations of meat and fresh produce by weight using pounds. Report donations of dairy products using gallons, if the donated product was a liquid, or using pounds, if the donated product was a solid.

**Column G:** Price per unit - Enter the price assigned to the commodity on a per unit basis. Use the price of the commodity on the date the donation was made to the authorized food organization.

**Column H:** Total donation value - Enter the total donation value. Multiply the quantity listed in Column E of the corresponding line by the price per unit listed in Column G of the corresponding line.

**Column I:** Credit calculation - Enter the Farm to Food Donation Tax Credit available for each donated commodity. Multiply the amount in Column H of the corresponding line by 15% (0.15).

## Part II Total

**Line 1:** Sum the amounts listed in Column I. Enter that sum or \$5,000, whichever is less, on line 1. See Where to Report This Tax Credit.

**Line 2:** If the taxpayer has received a Farm to Food Donation Tax Credit from a pass-through entity, indicate that amount on line 2 of the IA 178. See Where to Report This Tax Credit.

Include this form and the IA 148 with your IA 1040, IA 1041, or IA 1120.

Include this form with your IA 1065 or IA 1120S.

## Where to Report This Tax Credit

Iowa Form:	Enter amounts from Part II Total, lines 1 and 2 on:	Additional instructions:
1040	IA 148 Tax Credits Schedule	<ul style="list-style-type: none"> <li>Report line 1 and line 2 amounts on the IA 148, Part I, using tax credit code 26. List each tax credit claim earned or received separately.</li> <li>For line 2 amounts from another pass-through entity, report required information about the pass-through entity on the IA 148, Part IV. List each pass-through tax credit claim separately.</li> </ul>
1120		
1041 (amounts claimed at entity level)		
1041 (amounts allocated to beneficiaries)	IA 1041 Schedule K-1	<ul style="list-style-type: none"> <li>Report the allocated share of line 1 and line 2 amounts on each beneficiary's IA 1041 Schedule K-1 using tax credit code 26. List each tax credit claim earned or received separately.</li> <li>Instruct beneficiaries to report their allocated tax credit on line 2 of form IA 178 and include the IA 178 with their tax return.</li> </ul>
1065	IA 1065 Schedule B <b>and</b> IA 1065 Schedule K-1	<ul style="list-style-type: none"> <li>Report line 1 and line 2 amounts on the IA 1065 Schedule B as earned by the entity (line 1) or received from another pass-through entity (line 2) and use tax credit code 26. Also, report each member's allocated share of the tax credit on the IA 1065 Schedule K-1 using tax credit code 26. List each tax credit claim earned or received separately on the Schedule B and Schedule K-1.</li> <li>Instruct members to report their allocated tax credit on line 2 of form IA 178 and include the IA 178 with their tax return.</li> </ul>
1120S	IA 1120S Schedule B <b>and</b> IA 1120S Schedule K-1	<ul style="list-style-type: none"> <li>Report line 1 and line 2 amounts on the IA 1120S, Schedule B as earned by the entity (line 1) or received from another pass-through entity (line 2) and use tax credit code 26. Also, report each member's allocated share of the tax credit on the IA 1120S Schedule K-1 using tax credit code 26. List each tax credit claim earned or received separately on the Schedule B and Schedule K-1.</li> <li>Instruct members to report their allocated tax credit on line 2 of form IA 178 and include the IA 178 with their tax return.</li> </ul>