

2026 GUIDE

Michigan Food Donation & Recovery

About This Guide

This guide provides practical guidance for Michigan food businesses to safely and legally donate surplus food, instead of discarding it. It is designed for real-world use in kitchens, food service operations, and production environments.

Why Donate Food?



Community Impact

Donated food helps strengthen local food systems and supports organizations working to reduce hunger across Michigan.



Environmental Benefits

Food waste is a major contributor to landfill methane emissions. Donating edible food keeps valuable resources like water, energy, and labor from being wasted.



Financial Incentives

Eligible food donations may qualify for federal tax deductions and may help lower disposal costs by reducing the amount of food sent to landfill.



Brand & Staff Engagement

Food donation can strengthen relationships within the community, enhance sustainability commitments, and increase employee pride and engagement.

Who is This Guide For?

All Michigan food businesses, including:

- Restaurants, cafes, and bakeries
- Breweries and distilleries
- Caterers and event venues
- Food trucks
- Schools and universities
- Hospitals
- Hotels
- Entertainment venues
- Retail stores and grocers
- Food manufacturers, processors and agriculture

How Will This Guide Help?

This guide walks through the key questions businesses often have when considering food donation. It will help you:

- Determine if food is safe and legal to donate
- Understand food liability protections
- Find organizations that accept donated food
- Set up simple internal systems to make food donation routine
- Train staff on safe food donation practices
- Reduce food waste while supporting your community

IMPORTANT DISCLAIMER

This guide provides general informational guidance on food donation practices and applicable laws. It is intended to support food businesses in understanding donation processes and requirements. It does not constitute legal advice. For questions about specific situations, businesses should consult legal counsel or reach out to their local health department and/or MDARD/MDHHS for guidance on safe food donation practices—these agencies are familiar with food donation practices and can help you make safe decisions.

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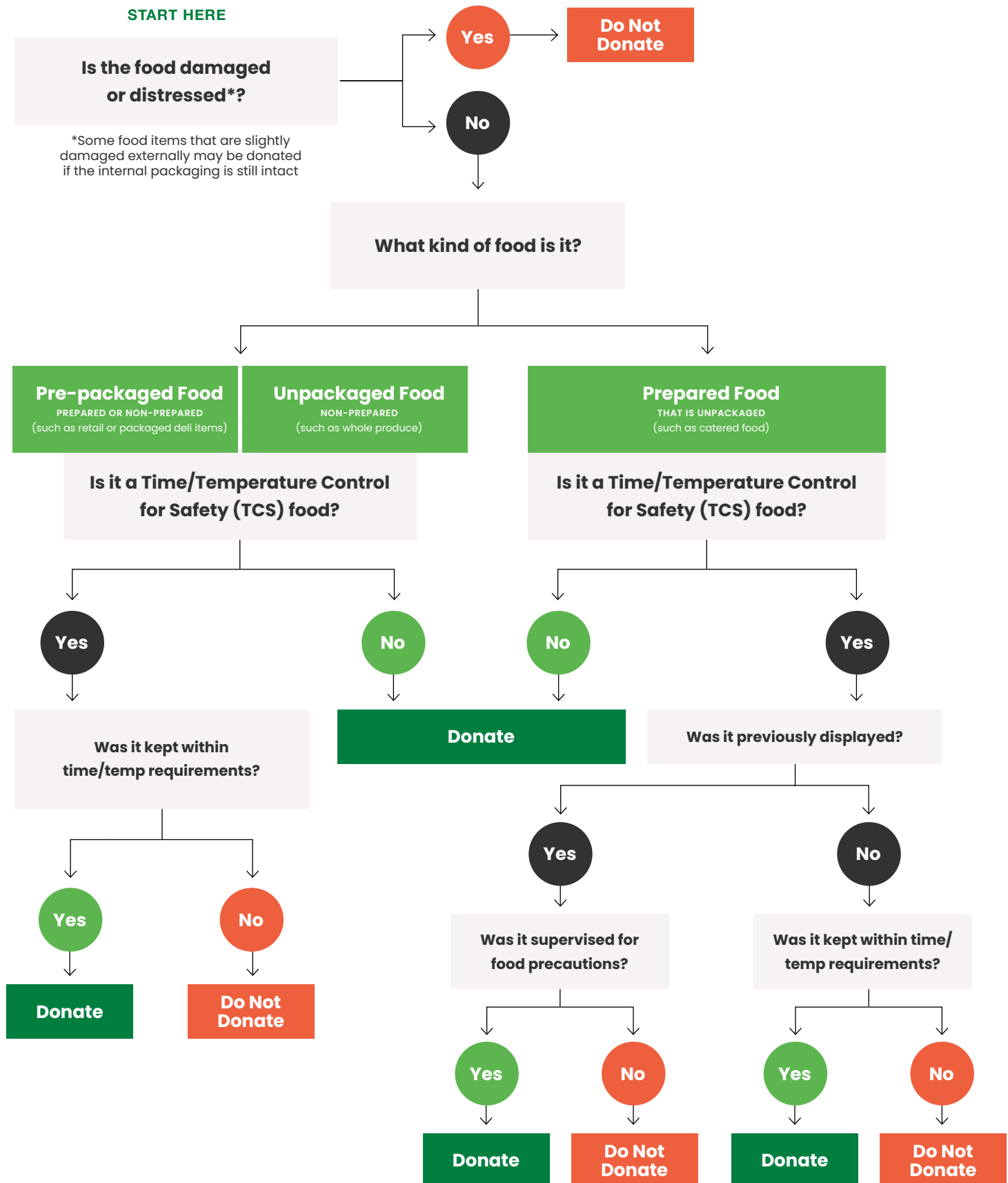
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Can This Food Be Donated?



Is My Food Eligible for Donation?



Foods That Can Be Donated

- Prepared foods that have not been served and were safely held/cooled
- Unopened, commercially packaged foods (canned, boxed, bottled, or bagged)
- Prepared foods that have not been served and were safely held, cold, stored, packaged, and labeled (see [Storage, Packaging, and Transfer](#))
- Whole or cut Produce: fruits, and vegetables that are wholesome and not spoiled
- Foods past “best by”/“sell by” or other quality dates that are still fit for consumption (see [Quality Date vs Safety](#))
- Beverages that are safely packaged and handled
- Meat, seafood, deli, and pasteurized dairy items: when properly refrigerated/frozen and not past safe consumption dates; Raw beef, poultry, and pork must be received from approved sources
- Baked goods: breads, muffins, pastries, cakes, and desserts that are properly packaged or covered (items with cream, custard, dairy-based fillings, or frostings may require refrigeration or other temperature controls)

Tip

Cosmetic imperfections (misshapen produce, minor scratches, slightly dried baked goods) do not affect safety!



Foods That Cannot Be Donated

- Moldy, spoiled, or contaminated items
- Opened or partially used foods
- Previously served foods from consumer plates
- Unsupervised self-service buffet items
- Foods left in unsafe temperature ranges for too long (see [How to Donate Safely](#))
- Items from an unlicensed home kitchen (see [Michigan-Specific Considerations](#))
- Severely damaged packaging (bulging/dented cans, opened or torn containers, distressed foods)
- Foods past a “do not use after” date or any date clearly marked for safety
- Infant formula and baby foods cannot be donated past use-by dates

Note

Many food rescuers prefer prepared foods in portions ready for distribution to minimize handling risk.

When in doubt, consult your local health department or the receiving organization.

Is My Food Eligible for Donation?

Quality Date vs Safety

Best-by, sell-by, and use-by dates indicate *quality*, not safety. Food may still be donated *if* stored properly and are safe to consume. Always check the food for visual or sensory signs of safety (smell, texture, mold).

TIP

Include the original packaging or clearly mark the preparation/expiration date for prepared foods.

Previously-Served Food

Food served to customers or from *unsupervised* self-service areas should not be donated.

EXCEPTION

Food served in controlled, covered catering or cafeteria lines that can be safely reclaimed, cooled, and stored may be eligible if Michigan health department guidelines allow.

Michigan-Specific Considerations

Michigan law allows donation of safe, surplus food. Cottage Food law and local health department rules may apply. Always coordinate with receiving organizations.

How to Donate Safely

Practical Food Safety & Handling Guidance for Food Donation

Donated food must be handled with the same care as food served to paying customers. When safe food handling practices are followed, most surplus food can be donated confidently and legally.

This section reflects the Michigan Modified Food Code (based on the FDA Food Code) and guidance from MDARD, MDHHS, and local health departments.

CORE PRINCIPLE

If it is safe to serve, it is often safe to donate—provided it has *not* been previously served *and* has been managed safely for both time and temperature.



How to Donate Safely

Time and Temperature Control

Managing both time and temperature is the most important factor in safe food donation. Food should be kept at safe temperatures and donated within a timeframe that supports quality, safety, and the receiving organization's acceptance requirements.

Critical Food Temperatures



41°F – 135°F

Food kept in this temperature range for more than 2 hours **cannot** be donated.

Hot Foods

HOLD AT 135°F OR ABOVE

Cover to prevent contamination.

Cold Foods

HOLD AT 41°F OR BELOW

Store covered and protected.

Frozen Foods

KEEP FROZEN AT 0°F OR BELOW

Avoid thawing and refreezing.

Cooling Cooked Foods

Cooked foods can often be donated safely if cooled correctly.

135°F → 70°F
within two hours

70°F → 41°F
within four more hours

EFFECTIVE COOLING METHODS

Shallow pans or dividing large containers, ice baths or ice paddles, stirring, venting, and prompt refrigeration.

Food that did not cool properly should not be donated.

Best Practices

- Use calibrated food thermometers
- Monitor holding units regularly
- Track when food was prepared, cooled, stored, and transferred
- Do not rely on temperature alone; consider how long the food has been stored
- Transfer food promptly to refrigeration, hot holding, or the receiving organization
- Minimize time at room temperature during preparation and packing
- Document temperatures when feasible (especially for large operations)

Storage, Packaging, and Transfer

Use the guidelines below to keep donated food protected from contamination and ready for safe pickup, transport, and redistribution.

Refrigerated Foods

- Store at 41°F or below
- Keep covered and labeled
- Include food name, prep date, storage instructions, and allergens when known
- Store off the floor by at least 6 inches
- Separate raw from ready-to-eat foods

Frozen Foods

- Maintain at 0° F or below
- Protect from freezer burn
- Label clearly
- Do not refreeze thawed foods
- Store off the floor by at least 6 inches

Shelf-Stable Foods

- Keep in original packaging when possible
- Do not donate cans that are dented, bulging, or leaking
- Protect from moisture, pests, and temperature extremes
- Store away from chemicals and cleaners
- Store off the floor by at least 6 inches

WHEN IN DOUBT

Talk to your receiving organization or food rescue partner to confirm packaging and pickup requirements. For regulatory or food safety questions, consult your food safety manager, local health department, MDARD, or MDHHS.

> [Michigan Association for Local Public Health Directory](#)

Packaging for Donation



Use

- Clean, food-grade containers, disposable pans or approved reusable containers
- Tight-fitting lids
- Leak-proof packaging for any liquids or sauced foods



Avoid

- Damaged, cracked, or non-food grade containers or containers previously used for non-food purposes
- Packaging that is difficult to seal or transport safely



Do Not Donate

- Moldy, spoiled, or contaminated food
- Previously served food or plate scrapings
- Food from self-service buffets with likely contamination
- Food held in the danger zone too long
- Compromised packaging
- Food from an unlicensed home kitchen unless an exception applies

Storage, Packaging, and Transfer



Labeling and Allergen Disclosure

EACH DONATION SHOULD INCLUDE:

- Food name or description
- Date prepared or packaged
- Storage instructions
- Reheating instructions, if relevant
- Major allergens to note when known: milk, eggs, wheat, soy, peanuts, tree nuts, fish, shellfish, and sesame

Include the original ingredient label when available, and if ingredients are uncertain (such as mixed prepared foods), clearly mark that for the receiving organization so they can manage distribution appropriately.



Transportation and Transfer

Coordinate pickup time, transportation method, temperature control needs, and packaging expectations in advance.

Use a visibly clean vehicle and insulated containers, coolers, or hot-holding equipment as needed. If pallets are used, they should be clean and in good repair.

Once the receiving organization accepts the food, responsibility for safe handling typically transfers to them.

Legal Confidence

Legal Protection and Liability

Michigan businesses and organizations can donate food confidently, knowing that both federal and state laws provide protections for food donors acting in good faith.

Understanding these protections helps donors minimize legal risk and maximize impact.

What “Good Faith Donation” Means

- Food is safe for consumption and handled according to food safety rules
- Any recipient or local health department guidance is followed when applicable
- Food is intended for charitable distribution
- The donor does not disregard obvious safety concerns

Qualified Direct Donors

Certain businesses may donate directly to end recipients and still receive protection under the law. To qualify for legal protection, the donated food must be provided at no cost.

BOTTOM LINE

Legal protection is strongest when food is safe, handled appropriately, and donated in good faith through legitimate charitable channels. These protections reduce risk, but they do not replace basic food safety responsibilities.

Federal Protection: Bill Emerson Good Samaritan Food Donation Act

- Protects restaurants, grocery stores, caterers, food processors, manufacturers, farmers, and other businesses
- Applies when food is apparently wholesome — safe to eat, even if cosmetic or labeling standards are not met
- Generally applies when food is donated in good faith to a nonprofit organization
- Also applies where a nonprofit offers food to recipients for free or at a reduced price no greater than handling and distribution costs
- Does not protect gross negligence or intentional misconduct
- [Harvard Food Law & Policy Clinic: Emerson Legal Fact Sheet](#)

Michigan State Protections

- Michigan Food Law¹ allows donation of surplus, safe, and unadulterated food from commercial operations to nonprofit organizations
- Michigan Good Samaritan protections support good-faith actions taken to help others
- Local health departments may issue additional guidance on handling and packaging
- Following MDARD, MDHHS, and local health department guidance helps strengthen compliance and reduce risk
- [Harvard Food Law & Policy Clinic: Michigan Food Donation Liability Protections](#)

¹ Public Health Code, Act 368 of 1978, MCL 333.1101 et seq.

Low-Risk Donation Checklist and Tax Snapshot

Use this page as a quick operating reference. It highlights conditions that generally support low-risk donation, common situations where food should not be donated, and the basic documentation needed for legal and tax purposes.

When Liability Risk is Generally Lower

- Food is unopened or properly packaged
- Perishable food is kept at safe temperatures (hot $\geq 135^{\circ}\text{F}$ / cold $\leq 41^{\circ}\text{F}$)
- Food is labeled with a product name or description, date, storage instructions, and allergen information when known
- Donation is made to a nonprofit organization or, where allowed, directly to end recipients at no cost
- Food has not been previously served and does not present obvious spoilage or contamination concerns

Recordkeeping Basics

- Keeping simple records can support legal protection and improve operational consistency
- Date and time of donation
- Type and quantity of food donated
- Recipient organization name and contact
- Temperature or handling notes for Time/Temperature Control for Safety (TCS) foods, when available
- Staff involved in packaging or transfer

Tax and Financial Incentives

Businesses donating in good faith may qualify for a federal tax deduction equal to the cost of the food plus half the difference between cost and fair market value, up to twice the original cost for certain qualified donations.

EXAMPLE

Cost of donated food	\$200
Fair market value	\$300
Half the difference	\$50
Potential deduction	\$250

QUESTIONS OR SPECIAL SITUATIONS

Start with a simple food safety check:

Is the food wholesome, protected from contamination, properly labeled, and still within safe time and temperature limits?

If the answer is yes, many common surplus foods—including whole produce, packaged salads, frozen foods, refrigerated items, and properly labeled prepared foods—may be appropriate for donation.

For unique situations, confirm requirements with the food rescue organization or receiving partner first.

For regulatory or food safety questions, contact your food safety manager, local health department, MDARD, MDHHS, or qualified legal counsel.

Finding a Home For the Food: Where to Donate in Michigan

The right donation partner depends on the type of food, how quickly it needs to move, whether temperature control is required, and how much volume you have.

This section helps Michigan donors match food to the right destination quickly.

If you have...

Large Case Lots or Pallet Quantities

Start with your regional food bank or a large food rescue organization with the storage, transportation, and fleet capacity to handle your volume.

Prepared Food That Needs Fast Pickup

Start with a food rescue organization that handles perishable or ready-to-eat food.

Neighborhood-Scale Donations

Consider a pantry, shelter, meal program, or approved community fridge.

RELATED RECOVERY NOTE

Byproducts such as brewery spent grains may be recoverable through farm partnerships, animal feed, composting, or other agricultural reuse. These pathways are separate from food donation to people and may have different regulatory or agreement requirements.



Finding a Home For the Food: Where to Donate in Michigan

Quick Match: What Food Goes Where?

IF YOU HAVE...	BEST FIRST CALL	WHY THIS IS USUALLY THE BEST FIT
Highly perishable foods that need same-day movement , including prepared foods, dairy, meat, seafood, produce, baked goods, or donations generated on weekends/holidays	Food rescue organization or app-based food rescue network	These partners can often coordinate direct pickup and delivery to receiving agencies (often at no cost) based on agency hours, storage capacity, and immediate need
Prepared meals , catered overage, hot food cooled correctly, ready-to-eat perishable food	Food rescue organization	These groups are built to move prepared or highly perishable food quickly to shelters, soup kitchens, and partner agencies that can use it right away
Shelf-stable groceries , case lots, manufacturer overstock, mixed donations, bulk pallets	Regional food bank or large food rescue	Food banks and their warehouse networks are designed to receive, sort, store, and redistribute larger donations across many partner pantries and programs.
Fresh produce, refrigerated perishables, dairy, meat, deli, bakery items , or other foods with limited shelf life	Food rescue organization, app-based food rescue network, or regional food bank, depending on volume, shelf life, and timing	Choose based on volume, shelf life, timing, and cold-chain needs. Food rescue partners may be best for same-day direct delivery; food banks may be best for larger quantities or items suited for sorting and redistribution.
Smaller direct-service donations for immediate local use	Food rescue organization that coordinates direct delivery, or a pantry, shelter, or meal program you already have a relationship with	Food rescue organizations can help match donations to agencies that are open, have storage capacity, and can use the food safely. Direct donation to a pantry, shelter, or meal program may work well when the partner has confirmed they can accept the food.
Very small quantities suitable for neighborhood sharing	Community fridge, grassroots mutual-aid group, food rescue app, or neighborhood food access site	These options can work well for small, clearly labeled, easy-to-share donations. For perishable foods, larger quantities, pickup coordination, or documentation, contact a food rescue organization instead.

Finding a Home For the Food: Where to Donate in Michigan

Important Note on Perishable Foods

Highly-perishable donations are often most successful when matched quickly to receiving agencies that are open, have appropriate storage, and can use or distribute the food promptly.

Food rescue organizations or established receiving partners can help reduce spoilage by coordinating based on agency hours, storage capacity, and immediate need.

Larger or less time-sensitive donations may be a better fit for regional food banks or warehouse-based partners.

Fast Rule of Thumb

USE FOOD RESCUE ORGANIZATIONS FOR:

- Highly-perishable foods that need same-day movement, such as prepared foods, produce, baked goods, dairy, meat, and seafood.

USE REGIONAL FOOD BANKS OR WAREHOUSE-BASED PARTNERS FOR:

- Larger quantities
- Mixed loads
- Palletized donations
- Shelf-stable items that can be sorted and redistributed across a wider network



Finding a Home For the Food: Where to Donate in Michigan

Michigan Donation Partners and How To Choose

Use the categories below to identify the type of partner you need. The resources listed here are examples of real Michigan options and statewide starting points.

Regional Food Bank Network

[Food Bank Council of Michigan](#) member food banks and supporting warehouses accept large donations of food. Their local emergency food providers—pantries, shelters, and soup kitchens—then draw from those regional systems.

STATEWIDE STARTING POINT

[Food Bank Council of Michigan: Network Map](#)

EXAMPLES FROM THE STATEWIDE NETWORK

- Food Bank of Eastern Michigan (Flint)
- South Michigan Food Bank (Battle Creek)
- Greater Lansing Food Bank (Lansing)
- Gleaners Community Food Bank of Southeastern Michigan
- Forgotten Harvest (Oak Park, Oakland, Macomb, Wayne)
- Food Gatherers (Ann Arbor)
- Feeding America West MI Food Bank (Comstock Park)

Food Rescue Organizations

Food rescue organizations help move surplus food from donors to receiving agencies that can safely use or distribute it. They are often a strong fit for highly perishable foods—including prepared foods, produce, dairy, baked goods, meat, seafood, and event overages—that need to move quickly.

Models vary across Michigan. Some food rescue organizations have trucks, vans, warehouse space, or cold storage for larger donations, while others use volunteer-powered or app-based coordination for smaller, short-shelf-life donations. Ask local partners about pickup availability, transportation capacity, temperature control, documentation, and the types and volumes of food they can accept.

Pantries, Shelters, & Meal Programs

If you want the food to go directly into local distribution, these partners may be a good fit, especially for smaller donations or recurring local support. [Michigan 211](#) is a strong statewide way to locate food pantries, meal programs, and related community services. Food bank partner locators can also help you identify agencies in your area.

Community Fridges & Grassroots Groups

Community fridges and mutual-aid groups can help distribute small, local donations. Because storage, staffing, and hours vary by site, they may not be suitable for large or highly perishable donations. Always confirm what a site can accept before donating, especially prepared or perishable foods.

HOW TO CHOOSE THE RIGHT PARTNER

- Match the partner to the food type: prepared/perishable, shelf-stable, produce, or neighborhood-ready
- Ask about pickup speed and temperature control before promising a donation
- Check if the organization can handle your volume—one pan is different from one pallet
- Confirm whether the partner needs advance notice, standard receiving hours, or donor paperwork
- If you want a tax acknowledgment or regular reporting, ask about documentation up front
- When in doubt, start with your regional food bank or food rescue group, and ask for a referral

Finding a Home For the Food: Where to Donate in Michigan

Resources You Can Use Right Away

These organization names/links are useful starting points for identifying the right donation partner, locating local distribution programs, and confirming whether an organization can accept your food type and volume.

RESOURCE	ORGANIZATION NAME / LINK
Statewide Food Bank Map	Food Bank Council of Michigan – Network Map
Statewide Food Assistance Lookup	Michigan 211 – Food Assistance
Prepared Food Rescue Example	Metro Food Rescue – Prepared Food Division
Prepared/Perishable Pickup Example	Forgotten Harvest – Food Donor Page
Highly-Perishable Food Rescue & Prepared Food Pickup	Food Rescue US
	Food Rescue Hero
	Other local food rescue organizations operating in your area
County Food Bank & Rescue Example	Food Gatherers – Food Rescue Page
Community Fridge Example	Detroit Community Fridge

NOTE

Some communities also have food closets, community fridges, mutual-aid groups, churches, libraries, or nonprofit outreach groups that accept small, clearly labeled donations. Confirm what each site accepts before donating, especially for perishable or prepared foods.

FIELD TIP

Start simple – choose one reliable partner, one clear process, and one manageable donation stream before expanding.

Making Donation Routine

How Much, How Often, and How To Make It Stick

The most successful food donation programs are consistent, simple, and built into daily operations. This page focuses on workable donation cadence, internal systems, and culture practices that help food donation happen reliably without creating extra confusion for staff.

Set a Realistic Donation Cadence

HOW MUCH SHOULD YOU DONATE?

Donate the amount of safe food your team can reliably separate, package, and transfer without disrupting food safety. Large, recurring quantities may be a good fit for a regional food bank or food rescue partner, while smaller quantities may be better for scheduled drop-off or a local partner that can accept smaller loads.

HOW OFTEN SHOULD YOU DONATE?

- Use a recurring schedule when surplus is predictable. EPA notes that organizations can set weekly, biweekly, or monthly pickup routines.
- Use as-needed pickups or drop-offs when surplus is variable. Forgotten Harvest says its refrigerated trucks can stop by regularly or on an as-needed basis.
- Move prepared and perishable food quickly. Food Gatherers accepts smaller drop-offs during posted hours and larger quantities by scheduled pickup, which is useful when volume changes day to day.
- If your volume is mostly shelf-stable and larger-scale, the Food Bank Council of Michigan network can direct you to member food banks and warehouses that take large donations.

Internal Systems & Culture

BUILD A SIMPLE INTERNAL SYSTEM

- Designate one staff lead or manager to oversee food donation
- Create a labeled, safe holding area for donations so staff know what is reserved for donation
- Coordinate pickup times around your service schedule, production schedule, or receiving hours
- Write a short SOP that covers eligible foods, packaging, labeling, where donations are stored, partner contact information, and pickup times
- Train current staff and include food donation procedures in onboarding for new staff
- Keep a simple donation log with partner name, dates, and quantity

BUILD A CULTURE THAT SUPPORTS DONATION

- Start with one reliable partner and one repeatable process
- Tell staff why the program matters, not just what to do
- Communicate early when donation volume changes or when pickup needs to shift
- Recognize staff who consistently separate, label, and stage food correctly
- Treat donation as part of normal operations, not as an afterthought

Operational Realities

SMALL VS LARGE OPERATIONS

- Smaller operations may find drop-off or flexible local partners easier to manage
- Larger operations with more predictable surplus may benefit from scheduled recurring pickups

MANAGING UNPREDICTABLE SURPLUS

- Use as-needed partners when donation volume varies from day to day or week to week
- Communicate early if donation quantity changes so the receiving organization can plan accordingly

SEASONAL CONSIDERATIONS

- Expect surplus to change during holidays, campus move-out periods, catering seasons, harvest periods, or major events
- Adjust pickup frequency or partner coordination during known high-volume periods

BACK-OF-HOUSE FLOW AND OPTIONAL TRACKING

- Identify donation-eligible food early, before quality declines or time-temperature limits are exceeded
- Move food promptly to a labeled donation holding area and package and label it right away
- Optional tracking can help with tax documentation, internal reporting, and program improvement; a simple donation log is usually sufficient

QUICK START CHECKLIST

- ☐ Choose one donation partner
- ☐ Pick one donation cadence: recurring or as-needed
- ☐ Name one staff lead
- ☐ Set up one labeled donation area that is safe for holding the food
- ☐ Write one short donation procedure

Roles & Responsibilities in Food Donation

Safe and effective food donation depends on clear roles across the food rescue chain. Each partner plays a distinct role in maintaining food safety, ensuring efficient transfer, and getting food to the people who need it.

BOTTOM LINE

Food donation works best when each partner understands their role and communicates clearly. Strong coordination between donors, rescue organizations, and receiving partners ensures food stays safe and reaches the community efficiently.

Responsibilities

Food Donors

- Ensure food is safe, properly handled, and eligible for donation
- Package and label food clearly
- Maintain safe temperatures until transfer
- Coordinate timing and logistics with the receiving organization
- Provide accurate information about food contents and handling
- Keep basic donation records when needed

Food Rescue Organizations

- Coordinate logistics between donors and receiving organizations
- Provide or arrange safe transportation
- Communicate clearly about pickup timing, volume, and expectations
- Transfer food quickly to minimize risks
- Train staff or volunteers on safe food handling during transport
- Act as an intermediary when direct donation is not feasible

Receiving Organizations

- Accept only food that meets safety and handling requirements
- Store food safely upon receipt
- Distribute food quickly and appropriately
- Communicate any issues or concerns back to donors or rescue partners
- Train staff and volunteers on safe food handling and distribution
- Follow local health department guidance

Understanding the Point of Transfer

- Responsibility for food safety transfers when the receiving organization takes possession
- Until transfer, the donor is responsible for safe handling and storage
- During transport, responsibility typically lies with the organization coordinating or conducting transport, depending on the arrangement
- Clear communication at each step reduces confusion and risk

Supporting Information

Financial Incentives, Tax Basics, and Where to Learn More

An overview of the federal enhanced deduction for qualifying food inventory donations, basic recordkeeping requirements, and trusted sources for Michigan and national guidance.

Tax treatment can depend on business structure and the facts of a specific donation.

Federal Tax Benefit Overview

FEDERAL ENHANCED DEDUCTION OVERVIEW

The IRS states that there is a special rule allowing enhanced deductions by businesses for contributions of food inventory for the care of the ill, needy, or infants. The IRS also notes that the amount deductible under this rule is usually limited to 15% of the taxpayer's aggregate net income or taxable income.

WHO MAY QUALIFY?

- Businesses donating qualifying food inventory to a qualified charitable organization
- Donations intended for the care of the ill, needy, or infants
- Donors that can substantiate the contribution and determine an appropriate value for the donated property

IMPORTANT CAUTION

The detailed tax rules can vary by entity type, filing status, and how the contribution is valued and reported. This guide is not tax advice.

PRACTICAL NOTE FOR DONORS

If your operation is considering claiming a tax benefit, keep donation logs, recipient acknowledgments, and any internal valuation support in one place. Discuss donation-related tax treatment with your CPA or tax preparer before filing season.

Documentation & Reporting Basics

DOCUMENTATION BASICS

- For charitable deductions generally, IRS Publication 1771 says donors need records or timely written communications supporting contributions
- For a single monetary or non-cash contribution valued at \$250 or more, donors are responsible for obtaining a contemporaneous written acknowledgment from the charitable organization
- IRS Form 8283 may be required when the amount claimed for non-cash charitable contributions is more than \$500
- IRS Publication 561 explains valuation principles and the information needed to support the deduction

WHERE TO LEARN MORE

- IRS Publication 526 – Charitable Contributions
- IRS Publication 1771 – Substantiation and Disclosure Requirements
- IRS Publication 561 – Determining the Value of Donated Property
- IRS Form 8283 – Non-cash Charitable Contribution

Additional Resources

Use these resources when you need more detailed guidance, agency contacts, training support, or waste reduction tools. The list below emphasizes official Michigan resources first, followed by national references commonly used for food donation, safety, and waste reduction.

Michigan State Agencies & Resources

MDARD Food Donation Guidelines

Michigan-specific donation and handling guidance for food businesses

MDHHS Food Donation Page

Donation basics, examples of foods that can be donated, and donor protection messaging

MALPH Directory

Local health department contact directory

EGLE Food Waste Reduction

State information on food waste reduction, climate impacts, and the Michigan Food Waste Roadmap

Michigan 211

Statewide search, call, or text service for locating nearby food assistance resources

National Organizations & Policy Resources

U.S. EPA Food Donation Basics

Donation, legal, safety, and tax overview

USDA Good Samaritan FAQ

Federal liability protection overview and definitions

AFDO Food Donation Regulatory Guidance

Curated food donation regulatory resources

Harvard Food Law and Food Policy Clinic

Legal guides on federal and state food donation law

ReFED

Policy and food waste tools, including rescue-related references

Training, Food Safety, & Waste Reduction Tools

ServSafe Resources

Food safety industry resources and training support for foodservice operations

Local Health Departments

Food safety guidance specific to jurisdiction and operation type

EPA Wasted Food Tools

Prevention, donation, and diversion resources

Michigan Food Waste Roadmap & Related Materials

State-oriented prevention and reduction context

This section is a support page, not a substitute for legal, tax, or regulatory advice. When donation questions are fact-specific, use the agency and IRS resources above and consult your tax professional, attorney, or local health department as appropriate.

Endorsing Organizations & Resource Partners

Endorsing Organizations

- Michigan Sustainable Business Forum
- Michigan Department of Agriculture and Rural Development
- Michigan Department of Health & Human Services
- Michigan Department of Environment, Great Lakes, and Energy
- Food Bank Council of Michigan
- Michigan Restaurant & Lodging Association
- Michigan Grocers Association
- American Culinary Federation, Michigan Chapter
- Natural Resources Defense Council
- Michigan State Center for Regional Food Systems
- Michigan Local Food Council Network

Implementation Partners

- Food Rescue US
- Feeding America
- ReFED
- Harvard Food Law & Policy Clinic

For organizations distributing this guide: Use the space below to add your organization’s contact information, local food donation resources, and any community- or organization-specific instructions.



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Learn more at misbf.org