



## Grain/Commodity Donations

Thank you for your interest in donating grain/commodities to Sunnybrook Community Church. Below are the instructions to initiate the transfer of shares as a donation to Sunnybrook.

To ensure compliance with tax laws, please follow the steps below when making a grain/commodity donation:

1. Notify Sunnybrook Community Church of your intended gift by presenting a letter describing what the commodity is and the quantity being contributed. Retain a copy of the letter for your records. (The gift should be from unsold crop inventory with no sale commitment made prior to the gift.)
2. Transfer the grain as a gift to Sunnybrook Community Church by having the elevator send a warehouse storage receipt to the Church. The elevator's receipt must show Sunnybrook Community Church as the owner of the grain.
3. Sunnybrook will provide you with an In-kind donation receipt for your gift. Do not report the donation on your tax forms, as you are not entitled to any additional deduction. The tax benefit comes from deducting your production expenses as usual and not reporting the sale on Schedule F.

Sunnybrook will sell the grain and receive the proceeds. Any sales invoice will name Sunnybrook Community Church as the seller of the grain. According to Internal Revenue Service (IRS) rules, Sunnybrook must have dominion and control over the commodity.

*Please send notification of commodity donations to:*

Tiffany Bligh  
Finance Director  
Sunnybrook Community Church  
[tiffanyb@sunnybrookchurch.org](mailto:tiffanyb@sunnybrookchurch.org)  
712-276-5814