

Dear Mr. Savage-

Good afternoon. My name is Matt Lohr and I am the Knowledge Center Director for Farm Credit of the Virginias. Over the past decade I served several terms in the House of Delegates and a term as Commissioner of Agriculture before joining the Farm Credit family. I have always had a tremendous passion for farming, local food production and helping those most in need. Earlier this year I became a board member for the Blue Ridge Area Food Bank. I was delighted to see that HB 1093 passed this past session. I think it will provide a great incentive for farmers to give more generously and help the needy. Thanks for the hard work at TAX to help implement and get the program off the ground.

I wanted to make a suggestion as the program is being developed. Currently, the guidelines say that:

For Taxable Year 2016, such written certification must be prepared by the nonprofit food bank and furnished to the donor by January 31, 2017. For Taxable Year 2017 and each taxable year thereafter, such written certification must be prepared and furnished within 30 days after the donation was made.

It goes on to say:

To receive the Food Crop Donation Tax Credit, donors must apply to the Department by completing Form FCD, which is available to download from the Department's website (<http://www.tax.virginia.gov>). This form and any supporting documentation must be completed and mailed no later than April 1 of the year following the taxable year during which the donations were made.

I would like to make a suggestion to the timing of these dates. I think that all of this needs to be completed for the farmer by Feb 1. I'm afraid if you go with the date of April 1, farmers will need to either file an amendment or an extension, neither of those are quick and easy. If we required the foodbanks to certify their letter by December 1, this would make a Feb 1 date feasible for the taxpayer. Since almost every crop will end with the first frost in October, personally I think a Nov 1 deadline is appropriate. If they are in agreement with moving that date up, I would hope that TAX could be able to move things up on their end.

I hope this suggestion makes sense. I think the tax credit is a very valuable tool, but farmers like things easy. An April 1 date is too late for most folks who file their taxes. Thank you for your consideration and best of luck getting the program implemented.

Best,

Matt Lohr

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