

## Western Sky Community Care Center

Chris Loeffler, Treasurer

P.O. Box 966

Grant, NE 69140

### Steps to Make a Charitable Gift of Grain or Livestock

Following these specific steps will help ensure that you receive the intended tax benefits from a gift of grain or livestock. Failure to follow these steps may result in the IRS treating the transaction as sale by the farmer resulting in a contribution of cash, rather than as a contribution of the commodity. Note that the commodity cannot be forward contracted. As a donor, you should follow these steps to ensure that ownership of the gifted commodity is transferred prior to sale and you receive recognition for your gift:

1. To advise that a gift is about to be made, contact Chris Loeffler at 308-352-8433 or text.
2. Complete the “**Letter from the Producer Regarding a Gift of Grain or Livestock**” form notifying us that you are making a gift of a commodity. Indicate the quantity and type of grain or livestock being contributed. Send the letter to Western Sky Community Care Center, P.O. Box 966, Grant, NE 69140. You may also email the letter to Chris Loeffler at babyhuey77@hotmail.com.
3. When you deliver the gifted commodity to the local elevator or livestock market, tell the grain elevator or livestock market to issue a receipt in the name of Western Sky Community Care Center. The receipt is the evidence that ownership of the grain or livestock was transferred from the farmer to Western Sky Community Care Center. Send the receipt to the address above. Note that one can also transfer ownership for grain already in storage.
4. Instruct the grain elevator or livestock market that it must send the contract to sell the grain or livestock to Western Sky Community Care Center for signature. The contract can be mailed to the address above. If the elevator or market does not use written contracts, Western Sky Community Care Center will provide a completed “**Instructions to Grain Elevator or Livestock Market**” form. Because Western Sky Community Care Center owns the grain following your gift, you may not instruct the facility to sell it. Western Sky Community Care Center will sell the commodity.
5. Remind the elevator to **issue the check** for the sale of the commodity to **Western Sky Community Care Center** and send it to the address above. Check is payable to: **Western Sky Community Care Center or WSCCC.**

9/1/2023