



DOING THE  
MOST GOOD

## How to Transfer Your Gift of Grain

- Contact the Christi Thieme in the Gift and Estate Planning Office, at 317-224-1008 or send a [Grain Donation Form](#) to The Salvation Army to ensure the proper steps are taken for your gift of grain.
- Instruct the elevator to set up an account in the name of The Salvation Army (as Seller) using the following address  
The Salvation Army Indiana Division  
Gift & Estate Planning Office  
6060 Castleway West Dr.  
Indianapolis, IN 46250  
and transfer the grain to our account.
- The grain elevator gives the farmer a receipt of the number of bushels that was transferred to The Salvation Army.
- Notify The Salvation Army at 317-937-7000 when the transfer is made, indicating where the grain is being stored.
- The Salvation Army will promptly call the elevator and order the sale of the grain.
- The Salvation Army will acknowledge your gift following the sale.

Please call our Gift & Estate Planning team at **317-937-7000**, or email us at **[MyPlan2Give@usc.salvationarmy.org](mailto:MyPlan2Give@usc.salvationarmy.org)** with any questions you may have.

## Important Information

- To make a gift of grain to The Salvation Army, the taxpayer/donor must be a farm operator.
- The gift must be from unsold crop inventory with no prior sale commitment and not in warehouse receipts.
- The donor cannot provide any guidance in the transfer agreement as to the sale of the grain. The Salvation Army must have control and dominion over the gift.
- The storage receipt or letter of transfer is evidence that ownership of the grain was transferred from the farmer to The Salvation Army.
- The donor assumes cost of the transportation, storage and drying of the grain prior to the transfer being made to The Salvation Army. After the transfer, The Army will assume all costs of storage, marketing and transportation.
- There is not a charitable contribution deduction for donated grain (Schedule A) because no income is recognized on the donation.

*It is always advised that you consult with a tax advisor prior to making a gift to The Salvation Army.*

6060 Castleway West Dr. Indianapolis, IN 46250 • (800) 589-1037 • Fax (317) 937-7010

[MyPlan2Give.org](http://MyPlan2Give.org)