# WEST VIRGINIA CODE: §11-13DD-4

**§11-13DD-4. Determination of value of credit.**

(a) The donor shall determine the value of the donated edible agricultural products as follows:

(1) If there was a previous sale of the edible agricultural products to a buyer, the donor should retain a copy of an invoice or other statement identifying the price received by the donor for the edible agricultural products of comparable grade or quality; or

(2) If there is no previous sale to a buyer, the donor shall on the date of the donation, determine the value of the donated edible agricultural products based on the fair market value as determined by average weekly regional produce auction prices or United States Department of Agriculture prices for meat, fish and dairy products.

(b) At the time of the donation, the donor shall provide to the nonprofit food program the estimated value of the donated edible agricultural products as determined herein. The nonprofit food program shall provide to the donor a signed and dated form prescribed by the department containing at a minimum:

(1) The type and quantity of product donated;

(2) The name, address and taxpayer identification number of the donor or donors;

(3) The name and address of the donee nonprofit food program; and

(4) The estimated value of the donated edible agricultural products, as provided by the donor.

(c) To claim the tax credit, a qualified farming taxpayer shall send the donation form from the nonprofit food program to the department for certification.

WV Legislature