



**St. Mary's**  
311 4th St. N  
Humboldt, Iowa  
515-332-2856

## **How to Make a Grain Donation**

**St. Mary's Parish** is required to follow the grain transfer procedures listed below before accepting grain donation checks, as directed by the Diocese of Sioux City. If a grain check is received that does not follow these procedures, **St. Mary's Parish** will contact the donor and then return the check to the elevator since ownership of the grain was never transferred to the charity.

1. Donors should be advised to consult with their tax advisor if they are considering a grain donation to **St. Mary Parish**. The tax law for grain donations is very complex and there are specific criteria that must be met.
2. The farmer must deliver or currently hold grain in an elevator or cooperative.
3. Contracted grain sales will not be accepted as a grain donation.
4. The farmer must transfer ownership title of the commodity to the charitable organization. The charitable organization must make the final decision to sell the grain. Policy is to sell immediately.
5. The farmer must alert **St. Mary Parish** at **515-332-2856** of his intent to donate grain.
6. The farmer will need to provide the following information:
  - Name and address of donor
  - Name, phone, and fax number of the elevator where the grain will be delivered
  - Estimated number of bushels and type of grain
  - Approximate date of delivery
7. The charity will email or fax a Grain Ownership Transfer Form to the elevator if the donor has not yet received this form.
8. A representative from **St. Mary's Parish** will open an account with the elevator in anticipation of the donation.
9. The farmer must deliver the grain to the elevator or currently hold grain in their name to provide proof of production.
10. The farmer must then instruct the elevator to transfer the ownership of the grain to the **St. Mary's Parish**. They must complete and sign the Grain Ownership Transfer Form to authorize the transfer of the grain to **St. Mary's Parish**. The form should be faxed, emailed, or delivered immediately to **St. Mary's Parish**. The original form should be given to the grain elevator.
11. An authorized representative from the **St. Mary's Parish** will contact the elevator and approve the sale of the grain.
12. The elevator will be instructed to send the check to **St. Mary's Parish**.
13. **St. Mary's Parish** will send an acknowledgement to the donor for the grain donation. Since this is a property or "non-cash" contribution, the value of the donation will not be included in the letter. Instead, **St. Mary's Parish** will indicate the number of bushels of donation grain and the date received.

As previously mentioned, all donors should be advised to consult a tax preparer for tax advice prior to initiating a grain donation. For all other questions, please contact:

**St. Mary's Parish & School**  
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**515-332-2856**  
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**311 4th St N, Humboldt, IA 50548**