



## Thank you for considering a gift of grain to support your community!

If you would like to proceed with the gift, complete the form on the last page and return it to the address provided. Otherwise, complete the [online form](https://tinyurl.com/bdck5bet) (<https://tinyurl.com/bdck5bet>).

## Why Donate to the Illinois Commodities for Community?

The Illinois Commodities for Community program offers farmers a simple yet powerful way to make a difference in their communities while doing what they already do best—farming.

By donating grain, farmers directly support local high school graduates pursuing further education in agriculture and conservation, helping them return home and strengthen rural America. These contributions also fund community-driven projects across Illinois that empower farmers to be more sustainable.

Gifts of grain are a simple and often underutilized way to give charitably, offering meaningful impact and potential tax advantages. By donating grain directly—rather than selling it first—farmers may **reduce taxable income**, **lower self-employment tax**, and still **deduct production costs**. This approach invests in the next generation and strengthens local communities, all while providing financial benefits. Farmers are encouraged to consult their tax advisor to see how gifting grain through Illinois Commodities for Community can make both a local and personal impact.

*“SWCS does an incredible job moving agriculture forward through networking, education, and programs for young ag professionals. Grain donation is a simple, effective way for me to support an expansion of their impactful work in Illinois. SWCS walked me through every part of the donation process, and giving to a great cause was as easy as pulling across the scales.”*

—Frank Rademacher



## Important Considerations

- Gifts must be grain commodities, not grain storage receipts (which may be treated as cash equivalents).
- The gift (transfer of ownership) must occur before the grain is sold, and the donor cannot provide instructions on the timing of sale.
- Donors must be farm operators to make a gift of grain. Crop share landlords likely do not qualify for a tax deduction. While there is no recognized income, the charitable deduction is generally limited to basis, and production costs may still be deducted as a farm business expense.
- SWCS is a public charity under Internal Revenue code section 501(c)(3).
- Farmers should certify their production to the FSA before donating the commodity to protect their yield basis.
- Please consult your tax professional for advice applicable to your particular tax situation and whether you qualify prior to making a gift of grain commodities.

## How to Donate Grain to Illinois Commodities for Community

The program is through the Soil and Water Conservation Society (SWCS), a nonprofit that's been working alongside farmers for over 80 years, in partnership with its Illinois Chapter. Born out of the Dust Bowl, SWCS was created to help farmers protect their land and water. SWCS connects farmers with trusted advisors and conservation leaders across the country who live and work in farm country, bringing practical solutions that help operations stay profitable while caring for the land for the next generation.

### 1. Contact SWCS

- The donor should first contact SWCS about the intended grain gift so that an account can be set up at your elevator.
- Call 515-289-2331, email the completed form to [swcs@swcs.org](mailto:swcs@swcs.org), or complete the online form (<https://tinyurl.com/bdck5bet>).

### 2. Deliver Your Grain

- Take the grain to your local elevator or co-op.
- Tell them you wish to transfer ownership to SWCS Illinois Commodities for Community.

### 3. Get the Receipt

- Request a grain receipt that clearly lists SWCS as the owner.
- The elevator should hold the grain and not sell it or issue a check until SWCS provides instructions.

### 4. Notify SWCS of Transfer

- Call 515-289-2331 or email [swcs@swcs.org](mailto:swcs@swcs.org) with the elevator name and location where the grain is stored.
- SWCS will then authorize the sale and acknowledge your gift following the sale.

**Thank you for being part of  
Illinois Commodities for Community!**



## Who Are this Year's Grant and Scholarship Recipients?

Illinois Commodities for Community supports conservation in Illinois through grants and scholarships fueled by contributions from local producers. This initiative aims to strengthen on-the-ground conservation, support future leaders, and expand community engagement across the Land of Lincoln.

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### Emilee Cox | Scholarship Recipient

**Emilee Cox** grew up in Southern Illinois fishing on Rend Lake and gardening. She is an 11-year 4-H member and an Illinois State Fair Soil Science winner, now studying natural resources and environmental sciences at the University of Illinois Urbana-Champaign.

**“I hope to ... advocate for rural communities like mine that often lack a voice in decisions shaping their environment.”**

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### Prairie Land Conservancy | Grant Recipient

In West Central Illinois, **Prairie Land Conservancy** is bringing landowners together for county-wide conservation tours. They are creating space for farmers and community members to talk honestly about what sustainable agriculture looks like on working lands.



### The Good People Fund/Zumwalt Acres | Grant Recipient

In partnership with **The Good People Fund**, **Zumwalt Acres'** Live-in Farm Fellowship Program teaches land stewardship, community involvement, and regenerative practices tailored to Illinois soils. More than 70% of fellows go on to pursue agricultural careers.



## NOTIFICATION FORM

In support of the Soil and Water Conservation Society, I/we wish to make a gift by donating bushels of grain.

### Donor Information

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

### Pledge Information

I (we) pledge a total of \_\_\_\_\_ bushels of \_\_\_\_\_  
(Number) (type of grain—e.g., soybeans, corn)

Name of grain elevator you will be using: \_\_\_\_\_

Elevator phone number: \_\_\_\_\_ Expected delivery date of grain: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### Important to Remember

- The gift (transfer of ownership) must occur before the grain commodity is sold.
- You cannot sell the grain commodity or otherwise provide instructions of the sale of the grain.

### Tax Information

- SWCS is a 501c3 tax-exempt public charity.
- In all cases, please contact your tax advisor for complete legal and/or tax advice regarding charitable donations. SWCS and its staff do not provide legal or tax advice.

### Please mail or email this form to:

Soil and Water Conservation Society  
Attn: Illinois Commodities for Community  
945 SW Ankeny Road  
Ankeny, IA 50023  
[swcs@swcs.org](mailto:swcs@swcs.org)

**Thank you for supporting  
Illinois Commodities  
for Community!**