



Lincoln-Lancaster County
**HEALTH
DEPARTMENT**

February 12, 2026

Dear Local Business Owner,

The Lincoln-Lancaster County Health Department, in partnership with community organizations, is sharing an important opportunity for Nebraska agriculture producers, grocery store retailers, and restaurants to help support our neighbors facing hunger, reduce food waste, and receive a state tax credit for food donations.

Food Bank, Food Pantry, Food Rescue Donation Tax Credit

Under [Nebraska Revised Statute § 77-27,241](#), qualifying businesses may claim a non-refundable income tax credit equal to 50% of the value of donated food, up to \$2,500 per tax year. Food donated by a grocery store retailer or restaurant must be valued at its wholesale value. Qualifying agricultural food donations must be valued at the prevailing market value of the product at the time of donation, plus the direct cost incurred for processing the product. See the [Bill Emerson Food Donation Act](#).

Eligible Donors and Recipients

Eligible donors include restaurants, grocery retailers, and agricultural producers. Donations must be made to a qualified 501(c)(3) food bank, food pantry, or food rescue organization. For your convenience, a list of qualifying organizations to donate to within Lancaster County is included.

Safe Donation Guidelines

To ensure donated food is safe and suitable for distribution, please follow these recommended practices:

- Donate only food that is safe, wholesome, and properly labeled.
- Don't donate spoiled, moldy, leaking, or prepared food past the "Use By" date.
- Keep food at safe temperatures (35-41°F refrigerated, ≤ 0°F frozen).
- Clearly mark prepared or cooked food with the date, ingredients, and item description.
- Refer to the FDA Food Code and Nebraska Department of Agriculture guidance when uncertain.

How to Claim the Tax Credit

1. Contact a qualified food bank, pantry, or food rescue organization to schedule a food donation drop-off.
2. Get a receipt from the organization that includes the donation date and the organization's name. You may donate multiple times throughout the year, but only \$5,000 in total receipts will count toward the credit. *Example: \$5,000 in donated food × 50% credit rate = \$2,500 maximum credit.*
3. Complete and upload [Form FDC](#) and receipts to [Nebraska Department of Revenue](#) (DOR).
4. After approval, claim the credit on [Form 3800N](#) when filing your Nebraska income tax return.
5. Keep copies of all receipts and documents for your records.

Please contact the Nebraska DOR for more information and assistance at **402-471-5729** or scan the QR code below to read the tax credit FAQs.

Strengthening Our Local Food System

It is our hope to build a more resilient local food system. This tax credit supports businesses like yours in reducing waste and expanding access to nutritious food. Thank you for helping advance food security in our community.

With appreciation,



Kerry Kernan, MPA, MSN, RN
Health Director
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Bill Emerson
Food Donation Act



Tax Credit FAQs



Form FDC



Upload Webpage

