

Procedures for Grain Donations*

St. Gabriel Communications/Siouxland Catholic Radio 88.1 FM (hereafter referred to as St. Gabriel Communications) is required to follow the grain transfer procedures listed below before accepting grain donation checks. If a grain check is received and these procedures are not followed, **St. Gabriel Communications** will return the check.

Donors/Farmers are advised to consult their tax advisor if they are considering a grain donation to **St. Gabriel Communications**. The tax law for grain donations is very complex and specific criteria must be met.

1. The farmer must deliver or currently hold grain in an elevator or cooperative.
2. **Contracted** grain sales will **not** be accepted as a grain donation. Grain checks received for contracted grain will be returned to the elevator since ownership of the grain was never transferred to **St. Gabriel Communications**.
3. The **farmer must alert Lisa Niebuhr or Ann Reed** at 712-224-5342 (Lisa's cell: 712-541-5226) or **Kathy Pynn** at kapynn@aol.com of his/her intent to donate grain.
 - **St. Gabriel Communications** will open an account with the elevator, if not previously established, in anticipation of the grain donation.
4. **St. Gabriel Communications** will fax a **Grain Ownership Transfer Form** to the elevator selected by the farmer if the farmer has not yet received or does not have the form.
5. The farmer must deliver the grain to the elevator or currently hold grain in his/her name to provide proof of production. The grain must have a **minimum value of \$1,000.00**.
6. The farmer must transfer ownership title of the commodity to **St. Gabriel Communications by December 26 of each year**. The **station must make the final decision to sell the grain**.
7. The farmer will need to provide the following information on the Grain Ownership Transfer Form:
 - The farmer's name, address, and phone number
 - Name, phone, and fax number of the elevator where the grain will be or was delivered
 - Estimated number of bushels and type of grain
 - Approximate date of delivery
 - Fund or project the grain donation should be allocated towards (if applicable)
8. The farmer must then instruct the elevator to transfer the ownership of the grain to **St. Gabriel Communications**. They must complete and sign the Grain Ownership Transfer Form to authorize the transfer of the grain to **St. Gabriel Communications**.
9. The farmer must give the elevator the completed Grain Transfer Form.
10. *An authorized representative from **St. Gabriel Communications** should contact the elevator (*or vice versa*). Only the station can approve the sale of the grain.
11. The elevator should send the Grain Transfer Form immediately to **St. Gabriel Communications**.
12. The elevator should send check to **St. Gabriel Communications**, 701 West 5th Street, Sioux City, Iowa 51103, by December 26 of each year.
13. **St. Gabriel Communications** will send an acknowledgement to the farmer for the grain donation. Since grain is a property or "non-cash" contribution, the value of the donation will not be included in the letter. Instead, **St. Gabriel Communications** will indicate the number of bushels and type of grain donated, as well as the date received. The **station** will also send a copy of the check from the elevator, the grain transfer form, and other applicable forms provided by the grain elevator to the donor.

Questions, please contact St. Gabriel Communications:

- **Lisa Niebuhr or Ann Reed** via phone at 712-224-5342 or via email at lisaniebuhr@fhcradio.com, annreed@fhcradio.com; or
- **Kathy Pynn** via email at kapynn@aol.com;



St. Gabriel Communications/Siouxland's Catholic Radio

KFHC/KOIA 88.1 FM

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