

FOR FOOD BUSINESSES WITH A SHORT DECISION WINDOW

Tonight at closing, what happens to the food that didn't sell?

Before a tax worksheet, before a press release, and before a manager locks the back door, safe surplus is either routed to people or treated like trash. NEEDS makes the better choice easy to say yes to.

48M

Americans face food insecurity annually.

14M

Children are part of that number.

Hours

Prepared and perishable food has a short window to move safely.

NEEDS Foundation | Oklahoma-based 501(c)(3) | EIN 80-0743170 | National food-insecurity figures: Feeding America.

THE WINDOW IS SHORT

Safe surplus has hours, not weeks.

USDA estimates 30–40% of the U.S. food supply goes unsold or uneaten. Prepared food, bakery, deli, and short-dated surplus can still feed families — but only if pickup, receiving capacity, and documentation are ready before the window closes. That is the job NEEDS was built for: pickup, same-day delivery, and your donation receipt, handled at no cost to you.



LOSS AVERSION

Good food should not become a disposal line item

Every avoidable discard can carry hauling cost, missed documentation, and a lost community use.

PROOF

Documented donation gives finance something to review

Qualified food-inventory donations may be eligible for enhanced deductions your CPA can review — but only if the donation is documented.

IDENTITY

Operators can lead before anyone asks them to

The same food that costs you money to discard can reach pantries, shelters, schools, and VA hospitals the same day.

Nationally, Feeding America reports 48 million people, including 14 million children, experience food insecurity annually. The local decision point is much smaller: one safe surplus lane, one pickup window, one documented handoff.

PROOF, NOT PROMISES

Oklahoma roots. A law to show for it.

NEEDS Foundation has moved safe surplus from grocers, bakeries, and restaurants to community partners since 2014 — pantries, shelters, schools, churches, group homes, and VA hospitals across the metro. In 2013, our founders stood with Governor Mary Fallin at the signing of Oklahoma's Josephine Meade Anti-Hunger Act (House Bill 1418), the state's proof point in a national policy framework anchored by the federal Bill Emerson Good Samaritan Food Donation Act.



501(c)(3)
EIN 80-0743170

Operating since 2014

Same-day distribution

Documented transfers

The day Oklahoma made food rescue easier.

Why House Bill 1418 still matters to food businesses.

[READ THE STORY](#)

A morning on the route.

What a typical same-day food rescue route looks like.

[READ THE STORY](#)

Why restaurants are starting to donate.

The business case for documenting safe surplus.

[READ THE STORY](#)

BENEFIT 01 · TAX CONTEXT

Some shrink is worth documenting before it becomes waste.

Qualified food-inventory donations may be eligible for an enhanced deduction — generally the lesser of the food's basis plus half its appreciation, or two times basis. The point is not to promise a tax outcome. The point is to make eligible surplus visible enough for your finance team and CPA to review. The provision — IRC § 170(e)(3) — has been in the code since 1976. This is settled law, not a loophole.

What's at stake for you?

Potential enhanced deduction
/ month
\$1,750

Potential enhanced deduction
/ year
\$21,000

Avoided disposal cost / year
\$1,800

Deduction value +
disposal savings,
annualized
\$22,800

Worked example at the defaults shown.

Educational example only. The enhanced deduction is not a cash rebate. Actual eligibility and amounts depend on IRS rules, documentation, food condition, recipient use, income limits, business structure, and your tax advisor's review.

BENEFIT 02 · RISK CONTEXT

Good-faith donation is protected by federal and Oklahoma law.

For years, fear of liability kept good food out of the hands of people who needed it. The law now points the other way.

- ✓ The federal Bill Emerson Good Samaritan Food Donation Act (42 U.S.C. 1791) protects covered good-faith food donations through nonprofit channels, with exceptions for gross negligence or intentional misconduct.
- ✓ Oklahoma's food-donation liability statute (76 O.S. § 5.6), alongside the Josephine Meade Anti-Hunger Act framework, protects good-faith donors of food fit for human consumption, with similar exceptions.
- ✓ NEEDS never asks providers to donate unsafe food, and keeps the handoff documented: fit check, route match, receiving window, and transfer record.

This is not legal advice and does not create a blanket indemnity. Review questions with your own counsel. NEEDS is insured, with additional-insured endorsements available on request; pickups are temperature-logged, with a recall escalation protocol.

THE ROUTE

Your team doesn't become a food-recovery program. We do.

01 Source

identify recurring surplus and your constraints.

02 Qualify

handling, temperature, timing, documentation.

03 Route

match the food to realistic receiving windows.

04 Distribute

same-day movement through approved community partners — never resold.

05 Document

chain-of-custody records that support accountability.

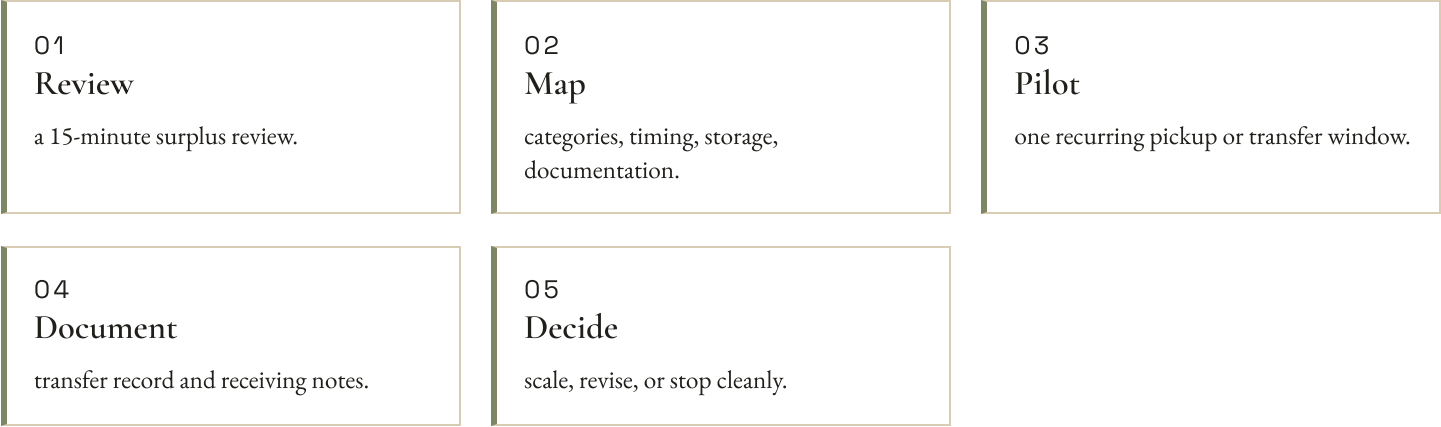
Title and handling responsibility transfer to NEEDS the moment food leaves your door or dock — and the documentation trail comes back to you.

Strongest fit: perishable, prepared, refrigerated, short-dated, bakery, deli, and commissary surplus from grocers, restaurants, bakeries, caterers, venues, and food halls — plus manufacturers and distributors with short-coded, returned, or overstocked product.

THE PILOT PATH

Every NEEDS relationship starts with one lane.

The first win is not maximum volume. It is one dependable donation path your staff, our drivers, and a receiving partner can trust.



"Stop cleanly" is part of the deal: a defined day-90 review where we both look at the numbers and decide — continue, adjust, or stop clean. No lock-in.

FOR YOUR TEAM

Every department gets a reason to say yes.

Finance a deduction conversation with math: basis, FMV, dates, and qualified-use records.	Legal & compliance a cleaner good-faith nonprofit route and a clearer protection story.	Operations a repeatable surplus lane instead of last-minute disposal decisions.	Brand & community a local impact story on your terms — quiet support or public partnership, and nothing goes public without your written approval.
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NEXT STEP

Pick one surplus lane. We'll tell you quickly if it can work.

A focused 15-minute review is free, and either answer is useful to you. Bring your supply categories, cadence, handling rules, and timing windows.

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