



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

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Dear \_\_\_\_\_ :

This letter is in response to your inquiry to Congressman Ray LaHood about whether the Internal Revenue Code or Treasury Regulations impose a tax on the contribution of food inventory to a charity. Congressman LaHood wrote to us on your behalf and asked us to respond directly to you. I am sending him a copy of this letter.

We know of no provision in the Internal Revenue Code (the Code) or Treasury Regulations (Regs.) that would tax the contribution of food inventory to a charity. Rather, federal law permits donors of food inventory to claim an income tax deduction for such contributions under certain circumstances. I have enclosed section 170(e)(3)(C) of the Code and section 1.170A-4A of the Regs. that describe these circumstances.

I hope this information is helpful. If you have any questions please call \_\_\_\_\_ , Identification Number \_\_\_\_\_ , at \_\_\_\_\_ .

Sincerely,

George J. Blaine  
Deputy Associate Chief Counsel  
(Income Tax & Accounting)

Enclosures (2)

cc: The Honorable Ray LaHood  
Attention: Wade Dooley