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To: County Farm Bureau Presidents

From: Russell W. Boening

Re: Wildfire Relief Efforts

Ref#: 2017-03-09(1)—WildfireReliefEfforts

As I am sure you are aware, several counties in the Texas Panhandle have experienced catastrophic wildfires this week. Homes, barns, fences, livestock—and most tragically—several lives have been lost. In an effort to help those who have been affected by this event, we have developed the **Panhandle Wildfire Relief Fund** – the details of which you will find in the attached documents. I have attached an application that should be used to apply for assistance, as well as the IRS rules regarding donations.

This program will collect and distribute monetary contributions only. There are already various groups and agencies who are facilitating the collection and distribution of items such as hay and fencing materials. There is a link on the homepage of the Texas Farm Bureau website at www.texasfarmbureau.org with the details of giving to the relief fund, as well as how to donate materials.

Texas Farm Bureau members have always stepped up to help their neighbors in times of need. It will require years for some of those affected by this disaster to fully recover. Please consider helping them begin that process! Checks should be made out and sent to:

Texas Farm Bureau Agriculture Research and Education Foundation
Panhandle Wildfire Committee
P.O. Box 2689
Waco, TX 76702-2689
Attn: Cyndi Gerik

RWB:ka

Attachments

**Texas Farm Bureau Agriculture Research and Education Foundation
Panhandle Wildfire Relief Fund**

Application for Assistance

General Rules:

- Agricultural producers with an un-reimbursed loss resulting from a wildfire may qualify for assistance from the Fund.
- Only un-reimbursed losses (livestock, feed, buildings, fences, equipment, etc.) or un-reimbursed additional expenses incurred (temporary pastures, etc.) will be considered.
- All losses that meet the above criteria will be considered.
- Final reimbursement decision will be made by the Panhandle Wildfire Relief Committee appointed by the Board of Directors of the Texas Farm Bureau Agriculture Research and Education Foundation.

• RETURN COMPLETED FORM BY MAY 1ST TO YOUR COUNTY FARM BUREAU OFFICE OR TO THE

**Texas Farm Bureau Agriculture Research and Education Foundation
Panhandle Wildfire Committee
P.O. Box 2689
Waco, TX 76702-2689
Attn: Cyndi Gerik**

Information - (Please Print or Type)

Name: _____ County: _____ Membership #: _____
Address: _____ Date of Application: _____

Phone: _____
Location of Farm(s) or Ranch(s)

Total Acres: _____ Total Acres Lost to Fire: _____ Livestock Lost in Fire: _____
Amount of Fence Lost to the Fire--2017 Perimeter Fencing: _____ miles. Cross Fencing: _____ miles.

Operation Consists of the Following: Horses _____ (number) Cow-Calf _____ (number)
Yearling/Stocker _____ (number) Wildfire _____ (Yes or
No)
Cropland Acres _____ CRP Acres _____

• The undersigned authorizes the Committee and the Foundation to share any information contained in the Application, including the amount of type of relief provided, if any, with any third party.

Name of Applicant: _____

Signature: _____

INTERNAL REVENUE SERVICE REGULATIONS REGARDING TAX DEDUCTIBLE DISASTER RELIEF FUNDS

Wildfire Relief Fund charitable donations applicable to Texas Farm Bureau Agriculture Research and Education Foundation:

Donations of cash or checks -

1. Checks should be made payable to Texas Farm Bureau Agriculture Research and Education Foundation ("Foundation"), and all monetary amounts paid to the Foundation are tax deductible as a charitable contribution.
2. A County Farm Bureau may contribute to the Foundation as well. The amount is deductible as a charitable donation on the CFB's Form 990-T.
3. The donor is responsible for obtaining from the Foundation an acknowledgement if the amount contributed is \$250 or more before the donor can deduct the amount as a charitable donation on the applicable federal income tax return. The donor will need to provide a return address at the time the donation is made. (Staff will send the acknowledgements from President Boening).

Highlights of Disaster Relief rules from the Internal Revenue Service:

1. Individuals receiving assistance from the Foundation are not subject to federal income tax on the value of the assistance.
2. The Foundation must be given full control and authority over the program.
3. The individuals receiving assistance must belong to a large or indefinite class that providing aid to the members of the class benefits the community as a whole.
4. The Foundation cannot target and limit its assistance to specific individuals, such as a few persons injured in a particular fire.
5. Donors cannot earmark contributions to the Foundation for a particular individual or family.
6. The Foundation must make a specific assessment that a recipient of aid is financially or otherwise in need. Individuals do not have to be totally destitute to be financially needy; they may merely lack the resources to obtain basic necessities.
7. Charitable funds cannot be distributed to individuals merely because they are victims of disasters.
8. The Foundation's decision about how its funds will be distributed must be based on an objective evaluation of the victim's needs at the time the grant is made.

IRS rules on documentation:

1. The Foundation must maintain adequate records that demonstrate the victims' needs for the assistance provided.
2. Documentation should include
 - a. complete description of the assistance
 - b. the purpose for which the aid is given
 - c. the Foundation's objective criteria for disbursing assistance
 - d. how the recipients were selected
 - e. name, address, and amount distributed to each recipient
 - f. any relationship between a recipient and officers, directors, key employees, or substantial contributors
3. The contributor must substantiate the amount of the contribution by maintaining reliable written records, such as cancelled checks or receipts.
4. The contributor is responsible for obtaining a written acknowledgment from the Foundation for any single contribution of \$250 or more before the contributor can claim a charitable donation on his/her tax return.
5. Written acknowledgment must include the name of the Foundation, amount of cash contribution, description (but not the value) of non-cash contribution, and statement that no goods or services were provided by the organization in return for the contribution.
6. Written acknowledgments are required to be sent to the contributor no later than January 31 of the year following the donation.