



STATE OF CALIFORNIA
Franchise Tax Board

Donated Fresh Fruit or Vegetables Credit Report

Economic and Statistical Research Bureau

Purpose

This report is intended to fulfill the Franchise Tax Board's obligation under the Revenue & Taxation Code sections 17053.88.5 and 23688.5 to annually report by December 1, to the Legislature, under these sections for the most recent tax year, the utilization of the credit, the month the donations were made, the estimated value of the fresh fruits and vegetables donated, and the county in which the donated products originated.

Prepared by the Staff of the
Franchise Tax Board
STATE OF CALIFORNIA

Members of the Board:
Malia M. Cohen, Chair
Ted Gaines, Member
Joe Stephenshaw, Member

Executive Officer: Selvi Stanislaus

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Background

Chapter 503 of the Statutes of 2011 (AB 152) established an income tax credit equal to 10 percent of the cost of the donation for fresh fruits or fresh vegetables to a California food bank (Section 17053.88 of the Personal Income Tax Law (PITL) and Section 23688 of the Corporation Tax Law (CTL). This credit was operable for tax years 2012 through 2016.

Chapter 32 of the Statutes of 2016 (SB 837) authorized a new credit equal to 15 percent of the wholesale value of the donation for fresh fruits or fresh vegetables to a California food bank (Section 17053.88.5 of the PITL and Section 23688.5 of the CTL) known as the New Donated Fresh Fruit or Vegetables Credit. The new credit was operable for tax years 2017 through 2021. The New Donated Fresh Fruit or Vegetables Credit was amended under Chapter 431 of the Statutes of 2019 (AB 614), expanding the definition of a qualified donation to include additional raw agricultural products and processed foods. This credit was operable for tax years 2020 through 2021. Most recently, Chapter 82 of the Statutes of 2021 (AB 150) further extended the credit making it operable for tax years 2022 through 2026.

Franchise Tax Board Statutory Reporting Requirements

As part of the current statute (Chapter 82 of the Statutes of 2021), the Franchise Tax Board (FTB) is required to provide an annual report to the Legislature which includes the following:

- Utilization of the credit
- Month the donations were made
- Estimated value of the qualified donation items
- County in which the donated items originated

This report is the final of the five annual reports from the FTB to the Legislature required by the statute and is due by December 1, 2025. The information presented in the report is based on tax return data processed as of October 21, 2025.

Data

Table 1 presents data on Donated Fresh Fruits or Vegetables Credits allowed on tax returns for tax years 2022 through 2024. The data is based on taxpayers' self-reported tax return information. During this period, approximately \$4.1 million in Donated Fresh Fruit or Vegetable Credits were used to offset tax liability from 1,356 donations.

Table 1: Total Credit Allowed by Tax Year

Tax Year	Number of Donations	Total Credits Allowed**
2022	604	\$1,829,118
2023	619	\$1,706,378
2024	581*	\$888,627*
Total	1,356	\$4,424,123

* Not all timely 2024 tax year returns have been processed as of this writing.

** Total Credits Allowed includes carryover amounts from prior years.

Month and Value of Donations

Data in Table 2 presents the value of donated fresh fruit and vegetables by month of donation during calendar years 2022 through 2024. The amount of credit earned by the taxpayer is calculated by multiplying the credit percent of 15 percent times the value of the donations made during the tax year. For the tables below, the month and value of each donation is self-reported by the taxpayer on the FTB Form 3814. This form is included when the taxpayer files their income or franchise tax return. Taxpayers reported that approximately \$10.1 million in donations were made during 2022, \$10.7 million during 2023, and \$10.8 million has been reported to date for taxable year 2024.

Table 2: Calendar Year Donation Values by Month*

Month	2022** Donation Value	2023** Donation Value	2024*** Donation Value
January	\$186,707	\$130,899	\$129,786
February	\$185,324	\$63,792	\$50,268
March	\$38,851	\$201,434	\$59,790
April	\$572,304	\$75,771	\$93,907
May	\$61,584	\$60,784	\$105,383
June	\$186,187	\$215,605	\$277,864
July	\$133,817	\$153,228	\$376,860
August	\$136,501	\$188,722	\$70,096
September	\$191,067	\$147,105	\$95,850
October	\$254,757	\$135,941	\$240,378
November	\$95,596	\$1,087,857	\$40,232

Month	2022** Donation Value	2023** Donation Value	2024*** Donation Value
December	\$7,156,239	\$7,112,894	\$8,052,914
Multiple Months	\$868,784	\$1,089,056	\$1,156,796
Total Value	\$10,067,718	\$10,663,088	\$10,750,124

* Totals do not include donations on returns where sufficient detail was not provided by taxpayers.

** Data reported as filed by the taxpayer

*** Not all timely 2024 tax year returns have been processed as of this writing.

Origination of Donations

Table 3 shows the county of origination for donated fruits and vegetables, as specified by the taxpayer. Counties listed are the reported source of at least one donation in the following tax years. Data for statistical tabulations prepared at the county level may not be released for cells containing data for fewer than 20 returns. Only two counties exceeded disclosure restrictions: Fresno for tax year 2022, totaling \$698,748 and Los Angeles for tax year 2023, totaling \$139,122.

Table 3: County of Origination:

2022	2023	2024**
Alameda	Alameda	Alameda
Butte	Butte	N/A
Contra Costa	Contra Costa	Contra Costa
N/A	El Dorado	N/A
Fresno	Fresno	Fresno
N/A	Glenn	N/A
N/A	Humboldt	Humboldt
Imperial	Imperial	N/A
Kern	Kern	Kern
N/A	Kings	Kings
N/A	Lake	N/A
Los Angeles	Los Angeles	Los Angeles
Marin	Marin	Marin
N/A	Mendocino	N/A

2022	2023	2024**
Merced	Merced	Merced
Monterey	Monterey	Monterey
N/A	N/A	Nevada
N/A	Non-Resident	N/A
Orange	Orange	Orange
Placer	Placer	Placer
Riverside	Riverside	Riverside
Sacramento	Sacramento	Sacramento
San Benito	San Benito	N/A
San Bernardino	San Bernardino	San Bernardino
San Diego	San Diego	San Diego
San Francisco	San Francisco	N/A
San Joaquin	San Joaquin	San Joaquin
San Luis Obispo	San Luis Obispo	San Luis Obispo
San Mateo	San Mateo	San Mateo
Santa Barbara	Santa Barbara	Santa Barbara
Santa Clara	Santa Clara	Santa Clara
Santa Cruz	Santa Cruz	Santa Cruz
N/A	Shasta	N/A
Solano	Solano	Solano
Sonoma	Sonoma	Sonoma
Stanislaus	Stanislaus	Stanislaus
N/A	Tehama	N/A
Tulare	Tulare	N/A
Multiple*	N/A	N/A

* Donations made in multiple counties as reported by the taxpayer.

** Not all timely 2024 tax year returns have been processed as of this writing.