

DATE: January 5, 2026

SUBJECT: Notice of Funding Opportunity for The Emergency Food Assistance Program (TEFAP) – State Plan Requests and Allocations for Fiscal Year 2026 Farm to Food Bank Projects

TO:

Regional Directors
Supplemental Nutrition Programs

State Directors

All TEFAP State Agencies

Under the leadership of Secretary Brooke Rollins, the U.S. Department of Agriculture's (USDA) Food and Nutrition Service (FNS) is committed to strengthening strategies to connect America's farmers to nutrition assistance programs. In support of this goal, this memorandum announces the availability of \$8 million for TEFAP Farm to Food Bank projects in fiscal year (FY) 2026 and provides guidance to TEFAP state agencies on how to submit TEFAP state plan amendments to implement FY 2026 projects.

Farm to Food Bank Projects

Section 4018(b) of the Agriculture Improvement Act of 2018 (P.L. 115-334, the 2018 Farm Bill) amended Section 203D of the Emergency Food Assistance Act of 1983 to provide funding for TEFAP state agencies to pay for projects to harvest, process, package, or transport commodities donated by agricultural producers, processors, or distributors for use by emergency feeding organizations (EFOs). These projects are known as Farm to Food Bank

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projects. The One Big Beautiful Bill Act (P.L. 119-21, H.R. 1), extends the authorization for TEFAP Farm to Food Bank projects through FY 2031.

Farm to Food Bank projects are defined at [7 CFR 251.13\(a\)](#) as the harvesting, processing, packaging, or transportation of unharvested, unprocessed, or unpackaged foods donated by agricultural producers, processors, or distributors for use by EFOs under Section 203D of the Emergency Food Assistance Act of 1983. The purpose of such projects must be to (a) reduce food waste at the agricultural production, processing, or distribution level through the donation of food, (b) provide food to individuals in need, and (c) build relationships between agricultural producers, processors, and distributors and EFOs through the donation of food. Farm to Food Bank project funds can only be used for costs associated with harvesting, processing, packaging, or transporting privately donated foods, and cannot be used to purchase foods or for agricultural production activities (e.g., purchasing seeds or planting crops). Additionally, these funds may not be used for costs associated with handling USDA Foods provided for distribution through TEFAP. States have discretion in determining how to distribute Farm to Food Bank project funds and may apply funds to both new initiatives and to existing projects that meet the definition of a Farm to Food Bank project. Please see [FD-151: Questions and Answers about Farm to Food Bank Projects](#) for additional information on allowable and unallowable use of funds.

FY 2026 Farm to Food Bank Project Funding

H.R. 1 provides \$4 million¹ per year for Farm to Food Bank projects from FY 2025 through FY 2031. FNS is making \$8 million available for Farm to Food Bank projects in FY 2026, using the total amount of funding appropriated in FY 2025 and FY 2026. All state agencies that submit a plan for FY 2026 will be considered for this funding. These funds will be issued as a grant award under each state's existing federal-state agreement.

¹ Farm to Food Bank funding may be subject to rescission beginning in FY 2027.

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Farm to Food Bank Project Partners

As required by 7 CFR 251.6(a)(5) and 7 CFR 251.13(e)(3), Farm to Food Bank projects must be carried out in partnership with one or more EFOs located in the state. Per 7 CFR 251.3(e), an EFO is an eligible recipient agency which provides nutrition assistance to relieve situations of emergency and distress through the provision of food to needy persons, including low-income and unemployed persons. States must have a TEFAP agreement in place with all participating EFOs in a Farm to Food Bank project before the start of a project.²

Through agreements, state agencies may also partner with other states to maximize the use of foods donated under any Farm to Food Bank project. TEFAP state agencies will have the discretion to distribute funds to Farm to Food Bank project partners as they see fit while ensuring that funds are only expended on allowable Farm to Food Bank project costs.

State Plan Amendments

To be eligible for funds to carry out a Farm to Food Bank project in FY 2026, state agencies must submit an amendment to their state plan to their [FNS regional office](#) by February 2, 2026.³ State agencies that wish to fund multi-year Farm to Food Bank projects must submit an updated state plan amendment each fiscal year reconfirming the ongoing operation of the project. Per 7 CFR 251.13(e), state plan amendments must include all of the following requirements:

- A high-level summary of the Farm to Food Bank project.
- A description of the types of foods expected to be donated through the project.

² The burden for these agreements is related to OMB #0584-0293 Food Distribution Programs, Expiration: 08/31/2026, Title: TEFAP Eligible Recipient Agency (ERA) Agreements (7 CFR 251.2(c)(2)).

³ The burden for the State Plan amendment for Farm to Food Bank Projects is related to OMB #0584-0293 Food Distribution Programs, Expiration: 08/31/2026, Title: TEFAP Federal-State Agreements (7 CFR 251.6(b)).

- A list of EFOs within the state that will operate the project in partnership with the state agency.
- A list of any state agencies that will operate the project as a part of a cooperative agreement.
- A description of the project that includes how the project will:
 - Reduce food waste at the agricultural production, processing, or distribution level through the donation of food;
 - Provide food to individuals in need; and
 - Build relationships between agricultural producers, processors, and distributors and EFOs through the donation of food.
- The fiscal year in which the project will begin operating; and
- A description of how the match requirement will be met.

Attached to this memorandum (Attachment A) is a sample Farm to Food Bank state plan amendment for FY 2026 that addresses each of these required items.

Match Requirement

As per TEFAP regulations at 7 CFR 251.13(d)(1), the federal share of a Farm to Food Bank project shall not exceed 50 percent of the total cost of the project. Therefore, all federal funds utilized for Farm to Food Bank projects must be matched by non-federal funds. The match requirement must be met through a cash or in-kind contribution from either the state or partner EFOs. Match funds must be used for allowable Farm to Food Bank project costs. While funds or in-kind contributions from non-federal sources expended to administer a project count toward the match requirement, donated foods, including the value of foods donated as a part of a Farm to Food Bank project, cannot count toward the match requirement.

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Additional guidance on allowable cash and in-kind match contributions for Farm to Food Bank projects can be found at 7 CFR 251.9(c) and 7 CFR 251.13(d).

Allocation of Funds for Farm to Food Bank projects

FY 2026 Farm to Food Bank project funds will be allocated to state agencies that have submitted an approved state plan amendment describing a plan of operation for a Farm to Food Bank project.⁴ The funds will be allocated using the current TEFAP formula found at 7 CFR 251.3(h). The estimated initial level of funds potentially available for each state agency in FY 2026 is attached to this memorandum (Attachment B) and was generated using the FY 2026 TEFAP funding formula.

To receive funds in FY 2026, state agencies must submit their state plan amendment (Attachment A) to their FNS regional office by February 2, 2026, for review and approval. The allocation of funds in Attachment B should be considered the minimum amount of funds that each state can receive for FY 2026. If any TEFAP state agency does not accept all or part of its minimum allocation, remaining funds will be allocated among all states that have submitted an approved state plan amendment and that have accepted their full amount of funds on a pro-rata basis once all state plan amendments for FY 2026 are received and reviewed. Thus, states' final allocations may vary significantly from what is included in Attachment B. The period of performance for these grants will be for one year from the date of allocation.

Reporting Requirements

All state agencies that receive funds to carry out Farm to Food Bank projects in FY 2026 must provide semiannual financial reports via the Food Programs Reporting System (FPRS).⁵ The SF-425 must be used for these reports. A report titled “TEFAP-F2F-Bank- TEFAP Farm to Food Bank Projects” in FPRS has been established for this purpose. A first report must be

⁴ The burden for the State Plan amendment for Farm to Food Bank Projects is related to OMB #0584-0293 Food Distribution Programs, Expiration:08/31/2026, Title: TEFAP Federal-State Agreements (7 CFR 251.6(b)).

⁵ The burden for TEFAP Farm to Food Bank Project reporting is related to OMB #0584-0594 Food Programs Reporting System, Expiration: 09/30/2026, Title: SF-425.

submitted by April 30, 2026, and reflect Farm to Food Bank project funds expended from the start of the performance period to March 31, 2026. The second report must be submitted by October 30, 2026, and reflect funds expended from April 1, 2026, to September 30, 2026.

A final report must be submitted within 90 days after the grant expires that reflects funds expended during the period of performance. Please see 7 CFR 251.13(g) for more information on reporting requirements.

Farm to Food Bank project funds should be reported under the TEFAP administrative funding assistance listing number (formerly known as the Catalog of Federal Domestic Assistance (CFDA) number), 10.568.

TEFAP state agencies with questions should contact their [FNS regional offices](#).

/ Original Signature on File /

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