7878		VOID		CORRE	CTED					
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				1 Date of contribution OMB No				Contributions of Motor Vehicles,		
					2a Odometer	mileage	(Rev. November 2019)			Boats, and Airplanes
				For calendar year 20		Airpianes				
	2b Year	2c Make	2d Model							
DONEE'S TIN	DONG	PR'S TIN			3 Vehicle or o	ther identification	on numb	er		
DONOR'S name					I 🗀	e certifies that volume transaction to		ras sold in arm's ed party		
Street address (including apt. no.)					4b Date of sa	le				
City or town, state or province, country	4c Gross proceeds from sale (see instructions) \$					Сору А				
5a Donee certifies that vehicle will improvements or significant int			d for mon	ey, other p	<u> </u>	ces before com	pletion o	of material		For Internal Revenue Service Center
5b Donee certifies that vehicle is t donee's charitable purpose	o be tr	ansferred to	a needy	individual	for significantly l	oelow fair marke	et value	in furtherance of		File with Form 1096. For Privacy Act
5c Donee certifies the following details	ed des	cription of n	naterial ir	mprovemer	nts or significant	intervening use	and du	ration of use		and Paperwork Reduction Act Notice, see the current General Instructions for Certain
6a Did you provide goods or services i	in exch	ange for the	e vehicle?	?				► Yes	No 🗌	Information Returns.
6b Value of goods and services provid	ed in e	xchange for	the vehi	cle						
\$ 6c Describe the goods and services, if consisted solely of intangible religion	-	-			checked, donee	certifies that th	ne goods 	s and services	> []	
7 Under the law, the donor may not o	laim a	deduction o	of more th	nan \$500 fc	or this vehicle if t	his box is checl	ked .		> [

Cat. No. 39732R

www.irs.gov/Form1098C

Department of the Treasury - Internal Revenue Service

	□CORRE	CTED (if ch	necked)			Attac	hment Sequence No. 155A	
DONEE'S name, street address, city or foreign postal code, and telephone	1 Date of cor	ntribution		OMB No. 1545-1959 Form 1098-C		Contributions of Motor Vehicles, Boats, and		
		2a Odometer	r mileage	(Rev. November 2019) For calendar year 20			Airplanes	
	2b Year	2b Year 2c Make 2d Mod		2d Model				
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number						
DONOR'S name			ee certifies that h transaction to					
Street address (including apt. no.)		4b Date of sale					Сору В	
City or town, state or province, count	ry, and ZIP or foreign postal code	4c Gross pro		For Donor				
5a Donee certifies that vehicle w improvements or significant in	ill not be transferred for money, other p ntervening use	<u> </u>	ices before con	npletion of	material		In order to take a deduction of more than \$500	
5b Donee certifies that vehicle is donee's charitable purpose	to be transferred to a needy individual	for significantly	below fair mark	ket value ir	furtherance of	:	for this contribution, you must attach this	
5c Donee certifies the following deta	iled description of material improvemen	nts or significan	t intervening us	se and dura	tion of use		copy to your federal tax return.	
							Unless box 5a or 5b is checked, your deduction	
6a Did you provide goods or services	in exchange for the vehicle?			1	➤ Yes 🗌	No 🗌	cannot exceed the amount in	
6b Value of goods and services provi	ded in exchange for the vehicle						box 4c.	
\$ 6c Describe the goods and services, consisted solely of intangible relig	if any, that were provided. If this box is ious benefits	checked, done	e certifies that t	the goods	and services	▶ □		
7 Under the law, the donor may not	claim a deduction of more than \$500 fc	or this vehicle if	this box is ched	cked .		> [

www.irs.gov/Form1098C

Department of the Treasury - Internal Revenue Service

□CORRE	CTED (if ch	ecked)			
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Date of con	tribution	OMB No. 1545-1959 Form 1098-C	Contributions of Motor Vehicles, Boats, and Airplanes	
	2a Odometer	mileage	(Rev. November 2019) For calendar year 20		
	2b Year	2c Make	2d Model		
DONEE'S TIN DONOR'S TIN	3 Vehicle or o	ther identificati	on number		
DONOR'S name			vehicle was sold in arm's unrelated party		
Street address (including apt. no.)	4b Date of sa				
City or town, state or province, country, and ZIP or foreign postal code	4c Gross prod	Сору С			
5a Donee certifies that vehicle will not be transferred for money, other p improvements or significant intervening use	oroperty, or servi	ces before com	pletion of material	For Donor's Records	
5b Donee certifies that vehicle is to be transferred to a needy individual donee's charitable purpose	for significantly l	oelow fair mark	et value in furtherance of	This information is	
5c Donee certifies the following detailed description of material improvement	nts or significant	intervening use	e and duration of use	being furnished to the IRS unless box 7 is checked.	
6a Did you provide goods or services in exchange for the vehicle?			▶ Yes ☐	No 🗌	
6b Value of goods and services provided in exchange for the vehicle					
\$ 6c Describe the goods and services, if any, that were provided. If this box is consisted solely of intangible religious benefits	checked, donee	certifies that the	ne goods and services	•	
7 Under the law, the donor may not claim a deduction of more than \$500 fc	or this vehicle if t	his box is chec	ked	<u> </u>	

(keep for your records)

www.irs.gov/Form1098C

Department of the Treasury - Internal Revenue Service

Instructions for Donor

Caution: You must attach Copy B of Form 1098-C to your income tax return in order to take a deduction for the contribution of a qualified vehicle with a claimed value of more than \$500. (If you *e-file* your return, you must (a) attach Copy B of Form 1098-C to Form 8453 and mail the forms to the IRS, or (b) include Form 1098-C as a PDF attachment if your software program permits.) If you do not attach Copy B of Form 1098-C to your return (or to Form 8453) when required, the IRS will disallow your deduction. Generally, you must also attach Form 8283, Noncash Charitable Contributions, if the amount you deduct for all noncash gifts is more than \$500. See the Instructions for Form 8283 for exceptions.

You received Form 1098-C because you donated a motor vehicle, boat, or airplane ("donated vehicle") to the charity shown on the front of this form. Generally, the charity must furnish this form to you no later than 30 days after the date it sold the donated vehicle (if box 4a is checked) or 30 days after the date of the contribution (if box 5a or 5b is checked). If none of these boxes is checked, you must obtain this form by the due date (including extensions) of your tax return for the year of the contribution (or, if earlier, the date you file that return).

Donor's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

Box 1. Shows the date the charity received the donated vehicle.

Boxes 2a–2d. Shows the vehicle odometer mileage reading (motor vehicles only), make, model, and year of the donated vehicle.

Box 3. Shows the vehicle identification number (VIN) for a motor vehicle, the hull identification number for a boat, or the aircraft identification number for an airplane.

Box 4a. This box is required to be checked by the charity to certify that the donated vehicle was sold for more than \$500 to an unrelated party in an arm's length transaction.

Box 4c. Shows the gross proceeds the charity received from the sale of the donated vehicle. If box 4a is checked, you generally can take a deduction equal to the smaller of the amount in box 4c or the vehicle's fair market value (FMV) on the date of the contribution. However, if that value was more than your cost or other basis, see Pub. 526, Charitable Contributions.

Box 5a. This box is required to be checked by the charity to certify that the donated vehicle will not be sold before completion of a significant intervening use or material improvement by the charity. If the box is checked, you generally can take a deduction equal to the vehicle's FMV on the date of the contribution. However, if that value was more than your cost or other basis, see Pub. 526.

Box 5b. This box is required to be checked by the charity to certify that the donated vehicle is to be transferred to a needy individual in direct furtherance of the donee's charitable purpose of relieving the poor and distressed or underprivileged who are in need of a means of transportation. If this box is checked, you generally can take a deduction equal to the vehicle's FMV on the date of the contribution. However, if that value was more than your cost or other basis, see Pub. 526.

Box 6b. Shows a good faith estimate by the charity of the value of any goods and services provided to you for the donated vehicle. Generally, the amount of your charitable contribution is reduced by the value of the goods and services provided. However, see the instructions for box 6c below. Also, see *Contributions From Which You Benefit* in Pub. 526.

Box 6c. This box is required to be checked by the charity if the goods and services consisted solely of intangible religious benefits. If checked, you do not have to reduce the amount of your charitable contribution by the value of such benefits. An intangible religious benefit means a benefit that generally is not sold in a commercial transaction, such as admission to a religious ceremony.

Box 7. If this box is checked, your deduction in most cases equals the **smaller** of \$500 or the donated vehicle's FMV on the date of the contribution. However, if that value was more than your cost or other basis, see Pub. 526.

Future developments. For the latest information about developments related to Form 1098-C and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form1098C*.

	L	\∨	OID		JCORRI	ECTED					
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.							_		contributions of Motor Vehicles,		
								Form	1098-C	IVI	Boats, and
						2a Odomete	2a Odometer mileage (Rev. Nove				Airplanes
								Foi	r calendar year 20		Airpianes
						2b Year	2c Make		2d Model		
DONEE'S TIN	DON	OR'S	TIN			3 Vehicle or	I other identifica	tion num	ber		
DONOR'S name							4a Donee certifies that vehicle was sold in arm's length transaction to unrelated party				
Street address (including apt. no.)						4b Date of s	4b Date of sale				
City or town, state or province, country, and ZIP or foreign postal code						4c Gross proceeds from sale (see instructions) \$					For Donee
5a Donee certifies that vehicle wil improvements or significant in				for mo	ney, other	property, or serv	rices before cor	mpletion	of material		For Privacy Act
5b Donee certifies that vehicle is a donee's charitable purpose	to be t	ranst	erred to	a need	ly individua	l for significantly	below fair mar	ket value	in furtherance of		and Paperwork Reduction Act Notice, see the
5c Donee certifies the following detail	ed des	scrip	tion of m	naterial	improveme	ents or significar	t intervening us	se and du	uration of use		current General Instructions for Certain Information Returns.
6a Did you provide goods or services	in excl	hang	e for the	vehicle	9?				► Yes I	No 🗌	
6b Value of goods and services provide	led in e	exch	ange for	the vel	nicle						
\$											
6c Describe the goods and services, it consisted solely of intangible religion							ee certifies that	the good	ls and services		
7 Under the law, the donor may not o	claim a	a ded	uction of	f more	than \$500 t	for this vehicle if	this box is che	cked .			

Instructions for Donee

To complete Form 1098-C, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1098-C.

To order these instructions and additional forms, go to www.irs.gov/Form1098C.

Filing and furnishing. Generally, you must furnish Copies B and C of this form to the donor no later than 30 days after the date of sale if box 4a is checked or 30 days after the date of the contribution if box 5a or 5b is checked.

If box 7 is checked, **do not** file Copy A with the IRS and **do not** furnish Copy B to the donor. You may furnish Copy C to the donor. The donor is required to obtain Copy C or a similar acknowledgment by the earlier of the due date (including extensions) of the donor's income tax return for the year of the contribution or the date that return is filed.

For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

Need help? If you have questions about reporting on Form 1098-C, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).