7878	V	OID [] CORRE	CIED			
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. 1545-1959		
r ioreigii postal code, and telepnone no.			2a Odometer	mileage	20 19 Form 1098-C	Contributions of Motor Vehicles, Boats, and Airplanes	
				2b Year	2c Make	2d Model	
DONEE'S TIN	DONOR'S	TIN	-	3 Vehicle or o	ther identification	on number	
DONOR'S name						vehicle was sold in arm's unrelated party	
Street address (including apt. no.)				4b Date of sa	lle		
City or town, state or province, country	, and ZIP	or foreign post	al code	4c Gross pro	ceeds from sale	Сору А	
5a Donee certifies that vehicle will improvements or significant into			oney, other p		ces before com	pletion of material	For Internal Revenue Service Center
5b Donee certifies that vehicle is to donee's charitable purpose	o be transf	erred to a need	dy individual t	for significantly	below fair mark	et value in furtherance of	File with Form 1096. For Privacy Act
5c Donee certifies the following details	ed descrip	tion of material	improvemen	ts or significant	intervening use	e and duration of use	and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain
6a Did you provide goods or services in	n exchang	e for the vehicl	e?			▶ Yes No	Information Returns.
6b Value of goods and services provide	ed in exch	ange for the ve	hicle				
\$ 6c Describe the goods and services, if consisted solely of intangible religio	•			checked, done	e certifies that th	ne goods and services	
7 Under the law, the donor may not cl	laim a ded	uction of more	than \$500 fo	or this vehicle if	this box is check	ked	

Form **1098-C**

Cat. No. 39732R

www.irs.gov/Form1098C

Department of the Treasury - Internal Revenue Service

	CORRE	CTED (if ch	necked)		Attachment
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' 		OMB No. 1545-1959	Sequence No. 155A Contributions of
	2a Odometer	mileage		Motor Vehicles, Boats, and Airplanes	
		2b Year 2c Make		Form 1098-C 2d Model	
DONEE'S TIN	DONOR'S TIN	3 Vehicle or o	other identificati		
DONOR'S name		4a Done			
Street address (including apt. no.)	4b Date of sa	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 ttervening use	roperty, or serv	ices before com	pletion 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	et value in furtherance of	for this contribution, you must attach this
5c Donee certifies the following deta	iled description of material improvemer	nts or significant	intervening use	e and duration 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?			► Yes No	
6b Value of goods and services provi	ded in exchange for the vehicle				box 4c.
*	if any, that were provided. If this box is ous benefits	checked, done	e certifies that t	he goods and services	
7 Under the law, the donor may not	claim a deduction of more than \$500 fo	or this vehicle if	this box is chec	ked	

Form **1098-C**

www.irs.gov/Form1098C

Department of the Treasury - Internal Revenue Service

	□COR	RECTED (if c	checked)				
DONEE'S name, street addr or foreign postal code, and	ZIP 1 Date of co	ontribution	OMB No. 1545-1959	Contributions of Motor Vehicles			
	2a Odomete	er mileage	Form 1098-C	Airplanes			
		2b Year	2c Make	2d Model			
DONEE'S TIN	DONOR'S TIN	3 Vehicle or	3 Vehicle or other identification number				
DONOR'S name		4a Donee certifies that vehicle was sold in arm's length transaction to unrelated party					
Street address (including ap	rt. no.)	4b Date of s	sale				
City or town, state or provin	ce, country, and ZIP or foreign postal code	4c Gross pr	4c Gross proceeds from sale (see instructions) \$				
	vehicle will not be transferred for money, othe gnificant intervening use		vices before cor	npletion of material	For Donor's Records		
5b Donee certifies that donee's charitable p	vehicle is to be transferred to a needy individual purpose	ual for significantl	y below fair mar	ket value in furtherance of	This		
5c Donee certifies the follo	wing detailed description of material improver	ments or significal	nt intervening us	se and duration of use	information is being furnished to the IRS unless box is checked		
6a Did you provide goods o	r services in exchange for the vehicle?			▶ Yes N	lo 🗌		
6b Value of goods and serv	ices provided in exchange for the vehicle						
\$ 6c Describe the goods and consisted solely of intangents.	services, if any, that were provided. If this box gible religious benefits	x is checked, don	ee certifies that	the goods and services	. 🗆		
7 Under the law, the donor	r may not claim a deduction of more than \$50	0 for this vehicle i	f this box is che	cked >	· 🗆		
Form 1098-C	(keep for your records)	www.irs.g	ov/Form10980	Department of the Trea	asury - 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 also must 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) [CTED					
DONEE'S name, street address, city or foreign postal code, and telephone		, state or	province,	country, ZIP	1 Date of cor	ntribution		No. 1545-19		Contributions of Motor Vehicles,
				2a Odometer mileage				Boats, and Airplanes		
					2b Year	2c Make	For	m 1098-C 2d Model	<u>'</u>	
DONEE'S TIN	DONG	DR'S TIN			3 Vehicle or o	Lother identificati	ion numb	l per		
DONOR'S name		e certifies that h transaction to			m's					
Street address (including apt. no.)				4b Date of sale					Сору D	
City or town, state or province, country	y, and	ZIP or fo	reign post	al code	4c Gross proceeds from sale (see instructions) \$					For Donee
5a Donee certifies that vehicle wi improvements or significant in			rred for m	oney, other p	property, or serv	ices before com	npletion o	of material		
5b Donee certifies that vehicle is donee's charitable purpose	to be tr	ransferre	d to a nee	dy individual	for significantly	below fair mark	ket value	in furtherance	e of	For Privacy Act and Paperwork Reduction Act Notice, see the
5c Donee certifies the following detail	led des	scription	of materia	improvemen	nts or significan	intervening use	e and dui	ration of use		2019 General Instructions for Certain Information Returns.
6a Did you provide goods or services	in exch	nange for	the vehic	e?				► Yes	No 🗌	
6b Value of goods and services provide	ded in e	exchange	for the ve	hicle						
\$ 6c Describe the goods and services, i consisted solely of intangible religions.					checked, done	e certifies that ti	he goods 	and service:	s. • □	
7 Under the law, the donor may not	claim a	deduction	on of more	than \$500 fo	or this vehicle if	this box is chec	cked .		. •	

Form **1098-C**

www.irs.gov/Form1098C

Department of the Treasury - Internal Revenue Service

Instructions for Donee

To complete Form 1098-C, use:

- The 2019 General Instructions for Certain Information Returns, and
- The 2019 Instructions for Form 1098-C.

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

Due dates. 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.

File Copy A of this form with the IRS by February 28, 2020. If you file electronically, the due date is March 31, 2020. 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).