Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or <u>Order Information</u> <u>Returns and Employer Returns Online</u>, and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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Contributions of	No. 1545-1959	eet address, city or town, state or province, country, ZIP 1 Date of contribution OMB No. 1545-1959 de, and telephone no.		S name, street address, on postal code, and teleph						
Motor Vehicles,	014	_ 2								
Boats, and			2a Odometer mileage							
Airplanes	m 1098-C	Forr								
	2d Model	1 011	2c Make	Year						
	3 Vehicle or other identification number					ification	OR'S identi		Grederal identification	
							per	num		number
_	vas sold in arm's	vohiolo w	o cortifice that	Dono					S namo	DONOR'S
			n transaction to						3 name	DONON
-			le	Date of sa)	dress (including apt. no.)	Street add
Сору А										
Сорул	structions)	le (see inst	ceeds from sal	Gross pro	ode	ign postal o	ZIP or forei	ountry, an	wn, state or province, co	City or tov
— For	of material	nnletion o	ces before com	tv. or servi	v other pro	ed for mone	ne transferre	le will not	Oonee certifies that vehicl	5a De
Internal Revenue	or material		000 201010 0011	ty, o. oo	,, oa.o. p.c	ou ioi mone			mprovements or significa	
Service Center										
File with Form 1096	in furtherance of	ket value i	below fair mark	gnificantly l	ndividual fo	to a needy	ransferred t		onee certifies that vehicl	
E. Bi . Au								se	onee's charitable purpos	ac
For Privacy Act and Paperwork	ration of use	e and dur	intervening us	significant	nrovement	f material in	scription of	detailed d	e certifies the following o	5c Done
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Notice, see the										
2014 General										
Instructions for										
Certain	▶ Yes No					h	h	d=== 1		60 5: 1
☐ Information Returns.	F res No					ne vehicle?	hange for tr	ices in ex	ou provide goods or servi	ba Did yo
					e	or the vehic	exchange fo	rovided ir	of goods and services p	6b Value
										\$
\exists	s and services	the goods	e certifies that t						ibe the goods and servic	
_							enetits .	religious b	sted solely of intangible r	consis
]	🕨	cked .	his box is chec	vehicle if t	n \$500 for	of more th	a deduction	not claim	the law, the donor may	7 Under

Form 1098-C

Cat. No. 39732R

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

	☐ CORRE	ECTED (if c	hecked)		Attachment		
DONEE'S name, street address, city or town, state or province, country, ZIF or foreign postal code, and telephone no.				Sequence No. 155A Contributions of			
			r mileage	2014	Motor Vehicles, Boats, and Airplanes		
		2b Year 2c Make		Form 1098-C 2d Model			
		2b rear	20 Make	2d Wodel			
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or other identification number					
DONOR'S name				vehicle was sold in arm's o unrelated party			
Street address (including apt. no.)	street address (including apt. no.)			4b Date of sale			
City or town, state or province, count	ity or town, state or province, country, and ZIP or foreign postal code			de 4c Gross proceeds from sale (see instructions) \$			
5a Donee certifies that vehicle w improvements or significant in	ill not be transferred for money, other p ntervening use	property, or serv	ices before com	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	set value in furtherance of	for this contribution, you must attach this		
5c Donee certifies the following deta	iled description of material improvemer	nts or significan	t 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.		
\$							
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	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

		iecked)	CTED (if che	☐ CORRI		
Contributions of Motor Vehicles	No. 1545-1959		1 Date of contr	E'S name, street address, city or town, state or province, country, Zi gign postal code, and telephone no.		
Boats, an Airplane		2a Odometer mileage				
	m 1098-C 2d Model	2c Make	2b Year			
_	per	ther identification num	3 Vehicle or oth	DONOR'S identification number	NEE'S federal identification ber	
-		e certifies that vehicle transaction to unrelate			NOR'S name	
		е	4b Date of sale	Street address (including apt. no.)		
Сору	City or town, state or province, country, and ZIP or foreign postal code 4c Gross proceeds from sale (see instructions) \$\$					
For Donor' Record	of material	es before completion	perty, or service	Il not be transferred for money, other patervening use	Donee certifies that vehicle w improvements or significant ir	
Thi	in furtherance of	pelow fair market value	r significantly be	to be transferred to a needy individual	Donee certifies that vehicle is donee's charitable purpose	
information being furnishe to the Internation Revenu Service unless box is checked	ration of use	intervening use and du	or significant ir	led description of material improveme	Donee certifies the following deta	
	► Yes No			in exchange for the vehicle?	Did you provide goods or services	
-				ded in exchange for the vehicle	/alue of goods and services provi	
	s and services	certifies that the good	necked, donee (f any, that were provided. If this box is ous benefits		
<u> </u> 		nis box is checked .	this vehicle if thi	claim a deduction of more than \$500 fo		
/ - Internal Revenue Servi	partment of the Treasi	//form1098c De	www.irs.gov	p for your records)	1098-C (kee	

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

(keep for your records)

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).

- **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*.

	☐ VOID ☐ CORRE	ECTED			
DONEE'S name, street address, city or town, state or province, country, ZIF or foreign postal code, and telephone no.				Contributions of Motor Vehicles,	
		2a Odometer mileage			Boats, and Airplanes
		Form 1098-C			
	2b Year	2c Make	2d Model		
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or o			
DONOR'S name	1	4a Done lengt			
Street address (including apt. no.)		4b Date of sa	Copy D		
City or town, state or province, coun	City or town, state or province, country, and ZIP or foreign postal code 4c Gross proceeds from sale (see instructions) \$				
5a Donee certifies that vehicle v improvements or significant	vill not be transferred for money, other p ntervening use	roperty, or serv	ices before com	npletion of material	
5b Donee certifies that vehicle is donee's charitable purpose	s to be transferred to a needy individual	for significantly	below fair mark	xet value in furtherance of	For Privacy Act and Paperwork Reduction Act
5c Donee certifies the following deta	ailed description of material improvemer	nts or significan	t intervening use	e and duration of use	Notice, see the 2014 General Instructions for Certain Information Returns.
6a Did you provide goods or service	s in exchange for the vehicle?			▶ Yes No	<u> </u>
6b Value of goods and services prov	ided in exchange for the vehicle				
\$					
6c Describe the goods and services, consisted solely of intangible relig	if any, that were provided. If this box is gious 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 fc	or this vehicle if	this box is chec	sked ▶	

Form **1098-C**

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

Instructions for Donee

To complete Form 1098-C, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for Form 1098-C.

To order these instructions and additional forms, go to www.irs.gov/form1098c or call 1-800-TAX-FORM (1-800-829-3676).

Caution. Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

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 March 2, 2015. If you file electronically, the due date is March 31, 2015. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. The IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1098-C, call the information reporting customer service site toll free at 1-866-455-7438 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).