## **Attention:**

Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="https://www.irs.gov/form1099">www.irs.gov/form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, visit <a href="www.IRS.gov/orderforms">www.IRS.gov/orderforms</a>. Click on <a href="Employer and Information Returns">Employer and Information Returns</a>, and we'll mail you the forms you request and their instructions, as well as any publications you may order.

Information returns may also be filed electronically using the IRS Filing Information Returns Electronically (FIRE) system (visit <a href="www.IRS.gov/FIRE">www.IRS.gov/FIRE</a>) or the IRS Affordable Care Act Information Returns (AIR) program (visit <a href="www.IRS.gov/AIR">www.IRS.gov/AIR</a>).

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

				CTED		_ VOID _		7878
	No. 1545-1959	ress, city or town, state or province, country, ZIP 1 Date of contribution OMB No. 1545-1959					DONEE'S name, street address, coor foreign postal code, and telepho	
<b>Contributions of</b>							none no.	or foreign postar code, and teleprit
<b>Motor Vehicles</b>	20 <b>16</b>	2	tor mileage	2a Odome				
Boats, and			ter mileage	Za Odome				
Airplanes	m <b>1098-C</b>	For						
	2d Model	ke	2c Make	2b Year				
	per	ntification numb	r other identifi	3 Vehicle o	n	OR'S identification	DC nui	DONEE'S federal identification number
	as sold in arm's	s that vehicle w	nee certifies th	4a Do				DONOR'S name
	ed party	ction to unrelate	gth transaction	len				
			sale	4b Date of			.)	Street address (including apt. no.)
Copy A	structions)	om sale (see ins	roceeds from	4c Gross r	stal code	7IP or foreign post	ountry ar	City or town, state or province, co
_		5 5a.6 (5555		\$	otal oodo	Zii di lordigii podi	ournity, ai	only of town, oracle of province, oc
Foi	of material	re completion c	rvices before o	roperty, or se	money, other p			5a Donee certifies that vehicle
Internal Revenue Service Center						ing use	ant interv	improvements or significar
File with Form 1096	in furtherance of	ir market value	ly below fair m	tor significant	edy individual	ransterred to a nee		<b>5b</b> Donee certifies that vehicle donee's charitable purpos
For Privacy Act								
and Paperwork	ration of use	ing use and dur	ant intervening	nts or significa	ial improvemer	scription of materia	detailed o	5c Donee certifies the following d
Reduction Act								
Notice, see the								
2016 General								
Instructions for Certain								
Information	▶ Yes No				icle?	nange for the vehic	vices in e	<b>6a</b> Did you provide goods or servi
Returns	,				1010:	lange for the verno	VICCS III C.	Did you provide goods or servi
					vehicle	exchange for the ve	orovided i	6b Value of goods and services pr
								\$
	s and services	s that the goods	nee certifies th					<b>6c</b> Describe the goods and service consisted solely of intangible re
							rongiodo	consisted colory of mangisters
_	•	is checked .	if this box is c	or this vehicle	re than \$500 fo	deduction of more	not clain	7 Under the law, the donor may r
1								

Form 1098-C

Cat. No. 39732R

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

		ECTED (if cl	necked)			Attachment		
DONEE'S name, street address, city or town, state or province, country, ZIF or foreign postal code, and telephone no.					Attachment Sequence No. <b>155A</b>			
		2a Odometer	mileage	201		Contributions of Motor Vehicles, Boats, and Airplanes		
				Form <b>1098</b>	3-C	Airpianes		
		2b Year 2c Make 2d Model						
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or o						
DONOR'S name			e certifies that v	ehicle was sold in unrelated party	n arm's			
Street address (including apt. no.)								
City or town, state or province, count	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 w improvements or significant ir	ıl	In order to take a deduction of more than \$500						
5b Donee certifies that vehicle is donee's charitable purpose	ance of	for this contribution, you must attach this						
5c Donee certifies the following deta	iled description of material improvemer	nts or significant	intervening use	and duration of t	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?			▶ Ye	s No	cannot exceed the amount in		
6b Value of goods and services provide	ded in exchange for the vehicle					box 4c.		
\$ 6c Describe the goods and services, consisted solely of intangible religi	if any, that were provided. If this box is ous benefits	checked, donee	certifies that th	ne goods and ser	vices			
7 Under the law, the donor may not	claim a deduction of more than \$500 fo	or this vehicle if t	his box is checl	ked	▶ 🗌			

Form **1098-C** 

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

			hecked)	ECTED (if c	☐ CORR					
Contributions o	No. 1545-1959		ntribution	1 Date of co	S name, street address, city or town, state or province, country, z gn postal code, and telephone no.					
Boats, and Airplane	1098-C	Za Odometer mileage								
	2d Model	1 011	2c Make	2b Year						
_	er er	ion numb	other identificat	3 Vehicle or	E'S federal identification DONOR'S identification number					
_	vas sold in arm's ed party		ee certifies that h transaction to	I 🗀			DONOR'S name			
			ale	<b>4b</b> Date of s		t. no.)	Street address (including ap			
Сору	City or town, state or province, country, and ZIP or foreign postal code  4c Gross proceeds from sale (see instructions)  \$									
For Donor'	of material	pletion o	ices before con	roperty, or serv	transferred for money, other pg use		5a Donee certifies that improvements or sig			
Thi	in furtherance of	et value i	below fair mark	for significantly	nsferred to a needy individual		5b Donee certifies that donee's charitable p			
information in being furnished to the Internation Revenue Service unless box is checked	ration of use	e and dur	t intervening us	nts or significan	ription of material improveme	ving detaile	5c Donee certifies the follow			
	► Yes No				ange for the vehicle?	services i	6a Did you provide goods o			
1					change for the vehicle	ces provide	6b Value of goods and servi			
	s and services	he goods 	e certifies that t	checked, done	at were provided. If this box is efits					
<u> </u> 	•	eked .	this box is chec	or this vehicle if	deduction of more than \$500 f	may not c				
- Internal Revenue Service	partment of the Treasu	Den	ov/form1098c	www.irs.ac	our records)	(keen	Form <b>1098-C</b>			

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).

**Donor's identification number.** For your protection, this form may show only the last four digits of your 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 identification number 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*.

		V	OID		CORRI	ECTED					
DONEE'S name, street address, city o or foreign postal code, and telephone	E'S name, street address, city or town, state or province, country, ZIf ign postal code, and telephone no.		Date of contribution OMB No. 1545-1959				ontributions of Motor Vehicles,				
						2a Odomete	2a Odometer mileage				Boats, and Airplanes
								Fo	m 1098-C		
						2b Year	2c Make		2d Model		
DONEE'S federal identification number						3 Vehicle or					
DONOR'S name							ee certifies that th transaction to		vas sold in arm's ed party		
Street address (including apt. no.)						4b Date of s	ale				Copy D
City or town, state or province, country	y, and	ZIP c	r foreign	postal	code	4c Gross pro	oceeds from sal	e (see in:	structions)		For Donee
5a Donee certifies that vehicle wil improvements or significant in				for mon	ney, other p	property, or serv	ices before con	npletion	of material		
5b Donee certifies that vehicle is donee's charitable purpose	to be tr	ransf	erred to a	a needy	individual	for significantly	below fair mark	ket value	in furtherance of	į	For Privacy Act and Paperwork Reduction Act Notice, see the
5c Donee certifies the following detail	ed des	script	ion of ma	aterial ir	mproveme	nts or significan	t intervening us	e and du	ration of use		2016 General Instructions for Certain Information Returns.
6a Did you provide goods or services	in exch	nange	for the v	vehicle'	?				▶ Yes ☐	No 🗌	
6b Value of goods and services provide	led in e	excha	nge for t	he vehi	icle						
\$ 6c Describe the goods and services, it consisted solely of intangible religion							e certifies that t	the good 	s and services 	▶ □	
7 Under the law, the donor may not o	claim a	dedi	uction of	more th	han \$500 f	or this vehicle if	this box is chec	cked .		<b>&gt;</b> [	

Form **1098-C** 

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

## **Instructions for Donee**

To complete Form 1098-C, use:

- the 2016 General Instructions for Certain Information Returns, and
- the 2016 Instructions for Form 1098-C.

To order these instructions and additional forms, go to www.irs.gov/form1098c.

**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 February 28, 2017. If you file electronically, the due date is March 31, 2017. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220. 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).