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 www.irs.gov/form1099, 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 www.IRS.gov/orderforms. Click on Employer and Information Returns, 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 www.IRS.gov/FIRE) or the IRS Affordable Care Act Information Returns (AIR) program (visit www.IRS.gov/AIR).

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

				CTED		VOID _		7878		
		te of contribution OMB No. 1545-1959		1 Date of	IEE'S name, street address, city or town, state or province, country, ZIF reign postal code, and telephone no.					
Contributions o		6								
Motor Vehicles	17	ge 2	eter mileage	2a Odom						
Boats, and										
Airplane	m 1098-C	For								
	2d Model	Лаke	2c Make	2b Year						
	per	dentification numb	or other identi	3 Vehicle	on	OR'S identification	DO nur	DONEE'S federal identification number		
						701	1101	Idiliboi		
	vas sold in arm's	fies that vehicle w	onee certifies t	4a 🗆 [DONOR'S name		
		action to unrelate								
			f sale	4b Date			.)	Street address (including apt. no.)		
Copy A										
Обру А	structions)	from sale (see ins	proceeds from		stal code	ZIP or foreign post	ountry, ar	City or town, state or province, co		
— Fo				\$			-1	- Decree continue that colded		
Internal Revenu	or material	erore completion c	ervices before	roperty, or s	money, other p			Donee certifies that vehicl improvements or significa		
Service Cente										
File with Form 1096	in furtherance of	fair market value	ntly below fair i	for significa	eedy individual	ransferred to a nee	cle is to be	5b Donee certifies that vehicl		
							ose	donee's charitable purpos		
For Privacy Ac										
and Paperwor	ration of use	ening use and du	ant intervening	nts or signifi	rial improvemer	scription of materia	detailed o	Donee certifies the following of		
Reduction Ac										
Notice, see the 2017 Genera										
Instructions fo										
Certai										
	► Yes No				nicle?	hange for the vehic	vices in ex	a Did you provide goods or servi		
Returns										
					vehicle	exchange for the ve	provided i	b Value of goods and services pr		
								\$		
	s and services	ies that the goods	onee certifies t					Describe the goods and servic consisted solely of intangible re		
						wiente :	rongious	condicted delay of intangible is		
	🕨	x is checked .	e if this box is	or this vehic	ore than \$500 fo	a deduction of more	not claim	Under the law, the donor may		

Form 1098-C

Cat. No. 39732R

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

	☐ CORRE	CTED (if cl	necked)		Attackerson
DONEE'S name, street address, city or town, state or province, country, ZIF or foreign postal code, and telephone no.		1 Date of contribution OMB No. 1545-1959		Attachment Sequence No. 155A Contributions o	
		2a Odometer mileage			Motor Vehicles, Boats, and Airplanes
		2b Year	2c Make	Form 1098-C 2d Model	
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or			
DONOR'S name				vehicle was sold in arm's unrelated party	
Street address (including apt. no.)		4b Date of sa	Сору В		
City or town, state or province, cour	ntry, and ZIP or foreign postal code	4c Gross pro	For Donor		
improvements or significant					In order to take a deduction of more than \$500 for this
5b Donee certifies that vehicle idonee's charitable purpose	s to be transferred to a needy individual	for significantly	below fair mark	et value in furtherance of	contribution, you must attach this
5c Donee certifies the following det	ailed description of material improvemer	nts or significan	t intervening us	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 service	es in exchange for the vehicle?			► Yes No	_
6b Value of goods and services pro-	vided in exchange for the vehicle				box 4c.
	, 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 no	t claim a deduction of more than \$500 fo	or this vehicle if	this box is chec	sked	

Form **1098-C**

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

		ECTED (if c	hecked)				
DONEE'S name, street address, city or foreign postal code, and telephore	1 Date of co	ntribution	OMB No. 1545-1959	Contributions of Motor Vehicles			
	2a Odomete	r mileage	Boats, and Airplanes				
		2b Year	2c Make	Form 1098-C 2d Model			
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or	other identificati	on number			
DONOR'S name				vehicle was sold in arm's unrelated party			
Street address (including apt. no.)		4b Date of s	ale				
City or town, state or province, cour	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 improvements or significant	will not be transferred for money, other pintervening use	oroperty, or serv	rices before com	pletion of material	For Donor's Records		
5b Donee certifies that vehicle donee's charitable purpose	is to be transferred to a needy individual	for significantly	below fair mark	et value in furtherance of	This		
5c Donee certifies the following de	tailed description of material improveme	nts or significan	t intervening use	e and duration of use	information is being furnished to the Interna Revenue Service unless box 7 is checked.		
6a Did you provide goods or service	es in exchange for the vehicle?			▶ Yes N			
6b Value of goods and services pro	vided in exchange for the vehicle						
· ·	s, if any, that were provided. If this box is gious benefits	s checked, done	e certifies that the	ne goods and services			
	ot claim a deduction of more than \$500 f	or this vehicle if	this box is chec	ked ▶			
Form 1098-C (ke	eep for your records)	www.irs.ge	ov/form1098c	Department of the Trea	asury - Internal Revenue Service		

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 taxpayer 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(DID		RECTED					
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			ZIP 1 Date of co	ntribution		No. 1545-1959		ontributions of Motor Vehicles,		
					2a Odomete	2a Odometer mileage				Boats, and Airplanes
							Foi	m 1098-C		All platies
					2b Year	2c Make		2d Model		
DONEE'S federal identification number	DON		dentificatio	n	3 Vehicle or	I other identificat	tion numb	Der		
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	4b Date of sale				Copy D
City or town, state or province, count	ry, and	ZIP o	foreign po	stal code	4c Gross pro	4c Gross proceeds from sale (see instructions) For Done				For Donee
5a Donee certifies that vehicle w improvements or significant in				money, othe	er property, or serv	vices before cor	mpletion (of material		
5b Donee certifies that vehicle is donee's charitable purpose	to be t	ransfe	rred to a ne	edy individu	ual for significantly	below fair mar	ket value	in furtherance of	:	For Privacy Act and Paperwork Reduction Act Notice, see the
5c Donee certifies the following deta	iled des	scripti	on of mater	ial improver	nents or significar	it intervening us	se and du	ration of use		2017 General Instructions for Certain Information Returns.
6a Did you provide goods or services	in excl	hange	for the veh	icle?				► Yes	No 🗌	
6b Value of goods and services provi	ded in e	excha	nge for the	vehicle						
\$ 6c Describe the goods and services, consisted solely of intangible relig			•	d. If this box		ee certifies that	the good	s and services	▶ □	
7 Under the law, the donor may not	claim a	dedu	ction of mo	re than \$50	0 for this vehicle if	this box is che	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 2017 General Instructions for Certain Information Returns, and
- the 2017 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, 2018. If you file electronically, the due date is April 2, 2018. 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).