			CTED			7878	
	OMB No. 1545-1959	1 Date of contribution OMB No. 1545-1		vince, country, ZIP		me, street address, city	
Contributions of					eno.	stal code, and telephone	or toreig
Motor Vehicles,							
		mileage	2a Odometer				
Boats, and							
Airplanes	Form 1098-C						
	2d Model	2c Make	2b Year				
	n number	ther identification r	3 Vehicle or o		DONOR'S TIN	N	DONEE'
	hicle was sold in arm's	e certifies that vehi	4a 🗌 Donee		<u>.</u>	ime	DONOR
	inrelated party	transaction to unr	length				
1		e	4b Date of sal			ss (including apt. no.)	Street a
Сору А	(see instructions)	eeds from sale (se	4c Gross proc	n postal code	ry, and ZIP or foreig	state or province, coun	City or to
E			\$				
- For	letion of material	es before complet	roperty, or servic	for money, other p	vill not be transferred	e certifies that vehicle v	5a 🗌
Internal Revenue					ntervening use	ovements or significant i	i
Service Center							
File with Form 1096.	t value in furtherance of	elow fair market v	for significantly b	a needy individual	to be transferred to	e certifies that vehicle is	5b 🗌
						e's charitable purpose	
For Privacy Act							
and Paperwork	and duration of use	intervening use an	ts or significant	naterial improvemer	ailed description of m	ertifies the following deta	5c Don
Reduction Act							
Notice, see the							
2019 General							
Instructions for							
Certain							
Information	▶ Yes No			vehicle?	s in exchange for the	rovide goods or service	6a Did y
					sin exchange for the		
				the vehicle	ided in exchange for	loods and services prov	6b Value
					<u> </u>		\$
_1	e goods and services	certifies that the o	checked, donee	vided. If this box is	if any, that were pro	the goods and services,	
	•	•				solely of intangible relig	
=	ed .	his hox is checked	r this vehicle if t	f more than \$500 fc	claim a deduction of	law, the donor may not	7 Unde
		III DOX IS UNCORED				naw, the donor may not	1 0100
I Internal Revenue Service	Department of the Treasury	v/Form1098C	www.ire.co		Cat. No. 39732R	-C	Form 10
y - miternal neveriue Service	Department of the freasury	00801110900	www.irs.gc		Jai. 190. 33/32R	-	

	ECTED (if c	hecked)		Attachment	
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Date of co	1 Date of contribution OMB No. 1545-1959		Attachment Sequence No. 155A Contributions of	
	2a Odometer mileage 2019 Form 1098-C 2d Model			Motor Vehicles, Boats, and Airplanes	
DONEE'S TIN DONOR'S TIN		r other identificat			
DONOR'S name Street address (including apt. no.)	 4a Donee certifies that vehicle was sold in arm's length transaction to unrelated party 4b Date of sale 			Сору В	
City or town, state or province, country, and ZIP or foreign postal code	4c Gross p	For Donor			
 5a Donee certifies that vehicle will not be transferred for money, other p improvements or significant intervening use 5b Donee certifies that vehicle is to be transferred to a needy individual 	In order to take a deduction of more than \$500 for this				
donee's charitable purpose 5c Donee certifies the following detailed description of material improvement	contribution, you must attach this 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?					
6b Value of goods and services provided in exchange for the vehicle\$				box 4c.	
6c Describe the goods and services, if any, that were provided. If this box is consisted solely of intangible religious benefits	checked, don	ee certifies that t	the goods and services ►		
7 Under the law, the donor may not claim a deduction of more than \$500 for	or this vehicle i	f this box is cheo	cked		

Form **1098-C**

www.irs.gov/Form1098C

Department of the Treasury - Internal Revenue Service

		ECTED (if ch	necked)			
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				OMB No. 1545-1959	Contributions of Motor Vehicles, Boats, and	
				Form 1098-C	Airplanes	
		2b Year	2c Make	2d Model		
		LD Tear				
DONEE'S TIN	DONOR'S TIN	3 Vehicle or o	I other identificati	ion number		
DONOR'S name		4a Done lengt				
Street address (including apt. no.)		4b Date of sale				
City or town, state or province, count	al code 4c Gross proceeds from sale (see instructions) \$					
 5a Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use 						
5b Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose						
5c Donee certifies the following deta	iled description of material improvemer	nts or significant	intervening use	e and duration of use	being furnished to the IRS unless box 7 is checked.	
	in exchange for the vehicle?			▶ Yes N	lo 🗌	
6b Value of goods and services provi	ded in exchange for the vehicle					
\$						
6c Describe the goods and services, consisted solely of intangible religion of intangible religion	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 for this vehicle if this box is checked						
1000 0						

Form **1098-C**

(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 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*.

	CTED			
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			OMB No. 1545-1959	Contributions of Motor Vehicles,
	2a Odometer mileage			Boats, and Airplanes
	2b Year 2c Make		Form 1098-C 2d Model	
DONEE'S TIN DONOR'S TIN		other identificati		
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 sale			Сору D
City or town, state or province, country, and ZIP or foreign postal code	4c Gross pr \$	For Donee		
5a Donee certifies that vehicle will not be transferred for money, other p improvements or significant intervening use	property, or serv	vices before com	pletion of material	
5b Donee certifies that vehicle is to be transferred to a needy individual donee's charitable purpose	for significantly	/ below fair mark	et value in furtherance of	For Privacy Act and Paperwork Reduction Act Notice, see the
5c Donee certifies the following detailed description of material improvement	nts or significar	nt intervening use	e and duration of use	2019 General Instructions for Certain Information Returns.
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 \$				
 Consisted solely of intangible religious benefits 	checked, done	ee 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	f this box is chec	ked	

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).