## **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.

7878	L	\	/OID		CORF	RECTEL	)					
DONEE'S name, street address, city		n, pro	vince or	state, c	ountry, ZI	Р			OME	No. 1545-195	9	
or foreign postal code, and telephon	e no.											Contributions of
									1 2	2013		<b>Motor Vehicles,</b>
						1 Dat	1 Date of contribution					Boats, and
										m <b>1098-C</b>		Airplanes
						2a Ye	ar	2b Make	Fo	2c Model		<u>,                                    </u>
						20 16	ai	2b Wake		ZC Woder		
DONEE'S federal identification	DON	IOR'S	identific	ation		3 Veh	icle or o	ther identificati	on numl	J oer		-
number	numl	ber										
DONOR'S name						4a 🗌		e certifies that			ı's	
								h transaction to	urireiai	eu party		_
Street address (including apt. no.)						<b>4b</b> Da	ate of sa	ale				
City or town, province or state, coun	try and	1 7IP (	or foreign	nostal	Londe	4c Gr	oss pro	ceeds from sale	s (see in	structions)		Copy A
enty of tewns, province of states, econ-	iry, and	,	or roroigi	Poola	. 0000	\$	000 p. 0					
5a Donee certifies that vehicle v	vill not b	oe tra	nsferred	for moi	ney, other	property,	or serv	ices before com	pletion	of material		For
improvements or significant	nterven	ning u	se									Internal Revenue
												Service Center
5b Donee certifies that vehicle is	s to be t	transf	erred to	a need	y individua	ıl for signi	ficantly	below fair mark	et value	in furtherance	of	File with Form 1096.
donee's charitable purpose												
							10					For Privacy Act
<b>5c</b> Donee certifies the following deta	ailed de	scrip	tion of m	aterial i	mprovem	ents or sig	Initicant	intervening use	and du	ration of use		and Paperwork
												Reduction Act Notice, see the
												2013 General
												Instructions for
												Certain
6a Did you provide goods or service	s in exc	hang	e for the	vehicle	?					▶ Yes ☐	No 🗌	Information
												Returns.
<b>6b</b> Value of goods and services prov	ided in	exch	ange for	the veh	iicle							
\$	16											
6c Describe the goods and services, consisted solely of intangible relig								e certifies that the	ne good	s and services	<b>▶</b> □	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,											
7 Under the law, the donor may not	claim a	a ded	uction of	more t	than \$500	for this ve	hicle if	this box is chec	ked .		<b></b>	

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 foreign postal code, and telephone	or town, province or state, country, ZIP e no.			OMB No. 1545-19		Sequence No. 155A  Contributions of	
		1 Date of cor	ntribution	2013		Motor Vehicles, Boats, and Airplanes	
		2a Year	2b Make	Form <b>1098-C</b> 2c Model	<i>,</i>		
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or o					
DONOR'S name				vehicle was sold in ar unrelated party	m's		
Street address (including apt. no.)		4b Date of sa	Сору В				
City or town, province or state, count	ry, and ZIP or foreign postal code	4c Gross pro	For Donor				
improvements or significant i	rill not be transferred for money, other potential not be transferred for money, other potential not be transferred to a needy individual				e of	In order to take a deduction of more than \$500 for this	
	ailed description of material improvemer	nts or significan	t intervening use	and duration of use		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	s in exchange for the vehicle?			► Yes	No 🗌	cannot exceed the amount in	
6b Value of goods and services prov	ded in exchange for the vehicle					box 4c.	
*	if any, that were provided. If this box is ious benefits	checked, done	e certifies that th	ne goods and service	s . •		
7 Under the law, the donor may not	claim a deduction of more than \$500 fc	or this vehicle if	this box is chec	ked	. ▶ 🗆	-	

Form **1098-C** 

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

		)	checked)	RECTED (if	CORI						
Contributions o Motor Vehicles Boats, and Airplane	No. 1545-1959	2	contribution	1 Date of c	rtown, province or state, country, Z no.	name, street address, city postal code, and telephone					
	2c Model	9	2b Make	2a Year							
-	<u> </u> per	ification numb	 or other identifi	3 Vehicle o	DONOR'S identification number						
<u>-</u>	vas sold in arm's		onee certifies th			S name	DOI				
-	· ·			4b Date of		dress (including apt. no.)	Stre				
Сору	structions)	n sale (see ins	proceeds from	4c Gross p	City or town, province or state, country, and ZIP or foreign postal code						
For Donor's	of material	completion o	ervices before o	property, or se	not be transferred for money, othe ervening use	onee certifies that vehicle w nprovements or significant in	5a				
- Thi	in furtherance of	market value	tly below fair m	al for significant	o be transferred to a needy individu	onee certifies that vehicle is onee's charitable purpose	5b				
information i being furnishe to the Interna Revenu Servic unless box is checked	ration of use	g use and du	ant intervening	ents or significa	ed description of material improven	e certifies the following deta	5c				
_ IS CHECKEC	► Yes No				n exchange for the vehicle?	ou provide goods or services	6a [				
-					ed in exchange for the vehicle	of goods and services provi	6b \				
	s and services	hat the goods	nee certifies th	is checked, dor 	any, that were provided. If this box ous benefits	ibe the goods and services, sted solely of intangible relig	6c [				
-	•	checked .	if this box is c	for this vehicle	laim a deduction of more than \$500						
- Internal Revenue Servic	partment of the Treasury	198c Der	gov/form109	www.irs.	for your records)	98-C (kee	Form				

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.
- **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 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 fair market value 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 fair market value 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 fair market value 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	_ V(	סוכ	$\square$ (	CORRE	-CTED					
DONEE'S name, street address, city of or foreign postal code, and telephone		, provi	nce or sta	ate, cou	untry, ZIP				No. 1545-1959	C	contributions of Motor Vehicles,
						1 Date of co	ntribution		m 1098-C		Boats, and Airplanes
						2a Year	2b Make	101	2c Model		
DONEE'S federal identification number	ification DONOR'S identification number 3 Vehicle or other identification number										
DONOR'S name							ee certifies that value that value the transaction to			s	
Street address (including apt. no.)						4b Date of sa		Copy D			
City or town, province or state, country	y, and	ZIP or	foreign p	ostal c	ode	4c Gross pro		For Donee			
5a Donee certifies that vehicle wi improvements or significant in				r mone	y, other p	property, or serv	ices before com	pletion o	of material		
5b Donee certifies that vehicle is donee's charitable purpose	to be tr	ransfei	red to a r	needy i	ndividual	for significantly	below fair mark	et value	in furtherance o	of	For Privacy Act and Paperwork Reduction Act Notice, see the
<b>5c</b> Donee certifies the following detail	led des	scriptic	n of mate	erial im	provemer	nts or significan	t intervening use	e and du	ration of use		2013 General Instructions for Certain Information Returns.
6a Did you provide goods or services	in exch	nange	for the ve	hicle?					► Yes	No 🗌	
6b Value of goods and services provide	ded in e	exchar	ge for the	e vehic	le						
\$ 6c Describe the goods and services, i consisted solely of intangible religion			•				e certifies that the	he good: 	s and services	<b>&gt;</b> -	
7 Under the law, the donor may not o	claim a	deduc	tion of m	nore tha	an \$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

## **Instructions for Donee**

General and specific form instructions are provided separately. You should use the 2013 General Instructions for Certain Information Returns and the 2013 Instructions for Form 1098-C to complete 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 with the IRS 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, 2014. If you file electronically, the due date is March 31, 2014. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. 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). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.