				CIED		I VOID		7878
	1 Date of contribution OMB No. 1545-1959		country, ZIP	, state or province,		DONEE'S name, street address, city or foreign postal code, and telephon		
Contributions of							orione no.	or foreign postal code, and telephon
Motor Vehicles,	<u> </u> 018	- 2		0- 0				
Boats, and			mileage	2a Odometer				
Airplanes	m 1098-C	Fort						
1	2d Model	1 011	2c Make	2b Year				
	per	ion numb	ther identificati	3 Vehicle or c		OR'S TIN	DOI	DONEE'S TIN
-	vas sold in arm's	vebiele w	a acutifica that	4a Done				DONOR'S name
			transaction to					DONOR 5 name
1			le	4b Date of sa			o.)	Street address (including apt. no.)
							,	, , ,
Conv A								
Copy A	structions)	e (see ins	ceeds from sale	1	tal code	ZIP or foreign post	country, an	City or town, state or province, coun
For								
Internal Revenue	of material	npletion o	ces before com	roperty, or servi	oney, other pr			5a Donee certifies that vehicle v improvements or significant
Service Center						_		
File with Form 1096.	in furtherance of	ket value i	below fair mark	for significantly	edy individual	ransferred to a nee	cle is to be	5b Donee certifies that vehicle is
							ose	donee's charitable purpose
For Privacy Act								
and Paperwork	ration of use	e and dur	intervening use	nts or significant	ıl improvemen	scription of materia	detailed d	5c Donee certifies the following details
Reduction Act								
Notice, see the 2018 General								
Instructions for								
Certain								
Information	► Yes No				le?	hange for the vehic	rvices in ex	6a Did you provide goods or service
Returns.								
					ehicle	exchange for the ve	provided in	6b Value of goods and services prov
-	and continue	the seeds	acutifica that t	abaaltad danaa	If this have is	that ware provided	iaaa ifaa.	\$ 6c Describe the goods and services.
			· · · · ·			•		consisted solely of intangible relig
	▶ 🗌	cked .	his box is chec	or this vehicle if t	than \$500 fo	deduction of more	y not claim	7 Under the law, the donor may no

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	☐ CORRE	CTED (if cl	necked)		Attackman
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of contribution OMB No. 1545-1959		Attachment Sequence No. 155A Contributions of	
		20 18			Motor Vehicles, Boats, and Airplanes
	2b Year	2c Make	Form 1098-C 2d Model	<u> </u>	
DONEE'S TIN	DONOR'S TIN	3 Vehicle or			
DONOR'S name				vehicle was sold in arm's o unrelated party	
Street address (including apt. no.)		4b Date of sa	Сору В		
City or town, state or province, cou	untry, and ZIP or foreign postal code	4c Gross pro	For Donor		
5a Donee certifies that vehicle improvements or significant	will not be transferred for money, other p transferred for money, other p	roperty, or serv	ices before com	npletion of material	In order to take a deduction of more than \$500
5b Donee certifies that vehicle donee's charitable purpose	e is 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 do	etailed 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 service	ces in exchange for the vehicle?			▶ Yes No	cannot exceed the amount in
6b Value of goods and services pro	ovided in exchange for the vehicle				box 4c.
	es, if any, that were provided. If this box is aligious benefits	checked, done	e certifies that t	he goods and services	
7 Under the law, the donor may n	not claim a deduction of more than \$500 fo	or this vehicle if	this box is chec	sked	

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	□CORRE	CTED (if ch	ecked)		
DONEE'S name, street address, city or town, state or province, country, ZIF or foreign postal code, and telephone no.		, ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '		OMB No. 1545-1959 - 2018	Contributions of Motor Vehicles, Boats, and Airplanes
		Form 1098-C 2b Year 2c Make 2d Model			
			25 mans		
DONEE'S TIN	DONOR'S TIN	3 Vehicle or o			
DONOR'S name				rehicle was sold in arm's unrelated party	
Street address (including apt. no.)	length transaction to unrelated party eet address (including apt. no.) 4b Date of sale				
City or town, state or province, count	ry, and ZIP or foreign postal code	4c Gross prod	Сору С		
5a Donee certifies that vehicle w improvements or significant in	ill not be transferred for money, other patervening use	roperty, or servi	ces before com	pletion of material	For Donor's Records
5b Donee certifies that vehicle is donee's charitable purpose	to be transferred to a needy individual	for significantly l	oelow fair mark	et value in furtherance of	This information is
5c Donee certifies the following deta	iled description of material improvemen	nts or significant	intervening use	and duration of use	being furnished to the IRS unless box 7 is checked.
6a Did you provide goods or services	in exchange for the vehicle?			▶ Yes No	
6b Value of goods and services provide	ded in exchange for the vehicle				
9	if any, that were provided. If this box is ous benefits		certifies that the	ne goods and services	
7 Under the law, the donor may not	claim a deduction of more than \$500 fo	or this vehicle if t	his box is chec	ked ▶	

(keep for your records)

www.irs.gov/Form1098C

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*.

		JVOID		DRRE	CTED					
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			try, ZIP	1 Date of con	tribution		No. 1545-198		Contributions o Motor Vehicles	
					2a Odometer mileage Form 1098-C				Boats, and Airplanes	
					2b Year	2c Make	For	2d Model	'	
DONEE'S TIN	DONG	DR'S TIN			3 Vehicle or o	L ther identificati	on numb	l per		
DONOR'S name						e certifies that vantants			n's	
Street address (including apt. no.)					4b Date of sa	le				Copy D
City or town, state or province, country	y, and i	ZIP or foreig	n postal cod	le	4c Gross pro	ceeds from sale	e (see ins	tructions)		For Donee
5a Donee certifies that vehicle wi improvements or significant in			for money,	other pr	roperty, or servi	ces before com	pletion o	of material		
5b Donee certifies that vehicle is donee's charitable purpose	to be tr	ansferred to	a needy inc	lividual f	for significantly	oelow fair mark	et value	in furtherance	e of	For Privacy Act and Paperwork Reduction Act Notice, see the
5c Donee certifies the following detail	led des	cription of m	aterial impr	ovemen	ts or significant	intervening use	e and dui	ration of use		2018 General Instructions for Certain Information Returns.
6a Did you provide goods or services	in exch	ange for the	vehicle? .					► Yes	No 🗌	
6b Value of goods and services provide	led in e	xchange for	the vehicle							
\$ 6c Describe the goods and services, i consisted solely of intangible religions.				s box is	checked, donee	certifies that the	he goods 	and services	S ▶ □	
7 Under the law, the donor may not o	claim a	deduction o	f more than	\$500 fo	or this vehicle if t	his box is chec	ked .		> [

www.irs.gov/Form1098C

Instructions for Donee

To complete Form 1098-C, use:

- the 2018 General Instructions for Certain Information Returns, and
- the 2018 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, 2019. If you file electronically, the due date is April 1, 2019. 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).