)	DRREC		_ VOID		7878	
	No. 1545-1959	OME		no.	telephone	ZIP code, an	city, state,	ame, street address,	DONEE'S n
Contributions of Motor Vehicles, Boats, and Airplanes	012	1 Date of contribution 2012		1					
	2c Model	2b Make	ar	2					
	er	her identification numb	icle or oth	3	ation	OR'S identifi per	DON num	deral identification	DONEE'S for number
_		e certifies that vehicle vehicle vehicle vehicle vehicles transaction to unrelate	_	4				ame	DONOR'S r
_		e	ite of sale	4			o.)	ess (including apt. no	Street addre
Сору А	tructions)	eeds from sale (see ins	oss proce		City, state, and ZIP code				
For Internal Revenue Service Center	of material	es before completion (or service	other prop	for money,			ee certifies that vehic ovements or signific	
File with Form 1096.	in furtherance of	pelow fair market value	ficantly be	ividual for	a needy inc	ransferred to		ee certifies that vehicee's charitable purpo	
For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain	ation of use	intervening use and du	nificant ir	ovements	aterial impi	scription of r	detailed de	ertifies the following	5c Donee (
Information Returns.	► Yes No				vehicle?.	hange for the	vices in exc	provide goods or ser	6a Did you
7					the vehicle	exchange for	provided in	goods and services	6b Value of
]	and services	certifies that the good						the goods and servid solely of intangible	
]	🕨 🗌	nis box is checked .	hicle if th	\$500 for t	f more than	deduction o	y not claim	e law, the donor may	7 Under th

Form **1098-C**

Cat. No. 39732R

Department of the Treasury - Internal Revenue Service

	☐ CORR	ECTED (if c	hecked)		
DONEE'S name, street address, city,		,	OMB No. 1545-1959	Attachment Sequence No. 155A	
		1 Date of cor	ntribution	2012	Contributions of Motor Vehicles, Boats, and
				Form 1098-C	Airplanes
		2a Year	2b Make	2c Model	
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or other identification number			
DONOR'S name			ee certifies that v	vehicle was sold in arm's unrelated party	
Street address (including apt. no.)	4b Date of sa	Сору В			
City, state, and ZIP code		4c Gross pro	For Donor		
5a Donee certifies that vehicle w improvements or significant in	ill not be transferred for money, other natervening use	property, or serv	ices before com	pletion of material	In order to take a deduction of more than \$500
5b Donee certifies that vehicle is donee's charitable purpose	to be transferred to a needy individua	l for significantly	below fair mark	et value in furtherance of	for this contribution, you must attach this
5c Donee certifies the following deta	iled description of material improveme	ents or significan	t intervening use	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 services	in exchange for the vehicle?			► Yes No	
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		s checked, done	e certifies that th	ne goods and services	
7 Under the law, the donor may not	claim a deduction of more than \$500 f	for this vehicle if	this box is chec	ked	

Form **1098-C**

	☐ COR	RECTED (if c	hecked)		
DONEE'S name, street address, city	, state, ZIP code, and telephone no.	1 Date of cor	ntribution	OMB No. 1545-1959 2012 Form 1098-C	Contributions of Motor Vehicles Boats, and Airplanes
DONEE'S federal identification	DONOR'S identification	2a Year	2b Make	2c Model	
number	number	3 Venicle or 0	otner identificati	on number	
DONOR'S name		lengt	h transaction to	vehicle was sold in arm's unrelated party	
Street address (including apt. no.)		4b Date of sa	aie		
City, state, and ZIP code		4c Gross pro	ceeds from sale	e (see instructions)	Сору С
5a Donee certifies that vehicle v improvements or significant	vill not be transferred for money, othe intervening use	er property, or serv	ces before com	pletion of material	For Donor's Records
5b Donee certifies that vehicle is donee's charitable purpose	s to be transferred to a needy individ	ual for significantly	below fair mark	et value in furtherance of	This information is
5c Donee certifies the following deta	ailed description of material improver	ments or significant	intervening use	e and duration of use	being furnished to the Interna Revenue Service unless box 7 is checked.
6a Did you provide goods or service				▶ Yes N	lo 🗌
6b Value of goods and services prov \$					
6c Describe the goods and services, consisted solely of intangible relig	, if any, that were provided. If this box gious benefits				• 🗆
7 Under the law, the donor may not	t claim a deduction of more than \$50	00 for this vehicle if	this box is chec	ked	· 🗆
Form 1098-C	(keep for your reco	orde)		Department of the Tre	asury - Internal Revenue Service

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.

] VOID	☐ CORRI	ECTED			
DONEE'S name, street address, city, s	state, ZI	P code, and tel	ephone no.	1 Date of cor	ntribution	OMB No. 1545-1959 - 2012 Form 1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
DONEE'S federal identification number	DONO numbe	R'S identificatio r	on	2a Year 3 Vehicle or o	2b Make other identification	2c Model	
DONOR'S name Street address (including apt. no.)			4a Done lengt	Copy D			
City, state, and ZIP code 5a Donee certifies that vehicle will not be transferred for money, other p				4c Gross pro \$ property, or serv	For Donee		
improvements or significant in 5b Donee certifies that vehicle is a donee's charitable purpose 5c Donee certifies the following detail	to be tra	insferred to a n				and duration of use	For Privacy Act and Paperwork Reduction Act Notice, see the 2012 General Instructions for Certain Information Returns.
6a Did you provide goods or services6b Value of goods and services provid						▶ Yes No	o 🔛
6c Describe the goods and services, it consisted solely of intangible religion	ous ben	efits				· · · · · · · · · · · · · · · · · · ·	
7 Under the law, the donor may not o	claim a d	deduction of mo	ore than \$500 fo	or this vehicle if	this box is check	Ked ▶	

Form **1098-C**

Instructions for Donee

General and specific form instructions are provided as separate products. The products you should use to complete Form 1098-C are the 2012 General Instructions for Certain Information Returns and the 2012 Instructions for Form 1098-C. To order these instructions and additional forms, visit IRS.gov 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, 2013. If you file electronically, the due date is April 1, 2013. 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. 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). For TTY/TDD equipment, 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.