7878		\ \	/OID		CORR	RECTEL)					
DONEE'S name, street address, city		n, pro	vince or	state, c	ountry, ZII	Р			OME	No. 1545-195	i9	
or foreign postal code, and telephon	e no.											Contributions of
									1 2	2013		Motor Vehicles,
						1 Dat	1 Date of contribution					Boats, and
										m 1098-C		Airplanes
						2a Ye	ar	2b Make	Fo	2c Model		1
						24 16	ai	20 Wake		20 Model		
DONEE'S federal identification	DON	IOR'S	dentific	ation		3 Veh	icle or o	ther identificati	on numl	J oer		-
number	num	ber										
DONOR'S name						4a [e certifies that			n's	
								h transaction to	unrelate	еа рапу		
Street address (including apt. no.)						4b Da	ite of sa	ale				
City or town, province or state, coun	try and	1 7ID /	or foroign	n postal	Loodo	4c Gr	nee nro	ceeds from sale	(coo in	etructione)		Copy A
City of town, province of state, coun	try, and	I ZIF I	or loreigi	i postal	code	\$	033 pro	oceds nom sale				
5a Donee certifies that vehicle v	vill not b	be tra	nsferred	for mo	nev. other		or serv	ices before com	pletion	of material		For
improvements or significant					,,	ppy,						Internal Revenue
												Service Center
5b Donee certifies that vehicle is	s to be	trans	ferred 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												
												For Privacy Act
5c Donee certifies the following det	ailed de	escrip	tion of m	aterial i	improveme	ents or sig	nificant	t 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 evo	hand	e for the	vehicle	.2					▶ Yes	No	Information
Did you provide goods or service	3 III CAC	nang	c for the	Vernoie						, ,,,,		Returns.
6b Value of goods and services prov	ided in	exch	ange for	the veh	icle							
\$												
6c Describe the goods and services								e certifies that the	ne good	s and services	-	
consisted solely of intangible reli	gious be	enefit	s								• L	1
7				· ·	h 0500	C 41. 1	Little or	Alata Islandi — I	la a al			1
7 Under the law, the donor may no	ciaim a	a ued	uction of	i more t	man \$500°	ior this ve	incle if	ulis dox is chec	keu .			1

Form 1098-C

Cat. No. 39732R

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

		ECTED (if c	hecked)		Attachesent
DONEE'S name, street address, city or foreign postal code, and telephone		,	OMB No. 1545-1959	Attachment Sequence No. 155A Contributions of	
		1 Date of cor	ntribution	2013	Motor Vehicles, Boats, and Airplanes
		2a Year	2b Make	Form 1098-C 2c Model	
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or o			
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, province or state, count	ry, and ZIP or foreign postal code	4c Gross pro	For Donor		
5a Donee certifies that vehicle w improvements or significant in	rill not be transferred for money, other p ntervening 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 individual	for significantly	below fair mark	et value in furtherance of	for this contribution, you must attach this
5c Donee certifies the following deta	illed 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 services	s in exchange for the vehicle?			▶ Yes N	o
6b Value of goods and services provi	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	he goods and services	
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

		cked)	(if chec	PRRECTE						
Contributions o Motor Vehicles Boats, and Airplane	No. 1545-1959	ution 2	of contribu		town, province or state, cou o.	DONEE'S name, stre or foreign postal cod				
	2c Model	b Make	21:	2a Y						
-	J Der	r identification numl	le or other	3 V	EE'S federal identification DONOR'S identification number					
-		ertifies that vehicle vansaction to unrelate		4a	DONOR'S name					
-			e of sale	4b		ding apt. no.)	Street address (includ			
Сору	structions)	ds from sale (see in:	ss proceed	4c (City or town, province or state, country, and ZIP or foreign postal code					
For Donor's	of material	before completion	r services	other propert	not be transferred for money ervening use	es that vehicle w s or significant ir				
Thi information i	in furtherance of	ow fair market value	cantly belo	vidual for sig	be transferred to a needy in	es that vehicle is itable purpose				
being furnished to the Internation Revenu Servicuniless box is checked	ration of use	ervening use and du	ificant inte	vements or s	ed description of material imp	e following deta	5c Donee certifies th			
_ is unsured	► Yes No				n exchange for the vehicle? .	oods or services	6a Did you provide g			
-					ed in exchange for the vehicle	d services provi	6b Value of goods ar			
	s and services	rtifies that the good	donee cer	box is check	any, that were provided. If thus benefits					
-	•	box is checked .	icle if this I	\$500 for this	aim a deduction of more tha	donor may not	7 Under the law, the			
- Internal Revenue Servic	partment of the Treasury	orm1098c De	irs.gov/fc	wv	for your records)	(kee	Form 1098-C			

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	V0	סוט		CORRI	ECTED						
DONEE'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.						1 Date of co	ntribution	OMB No. 1545-1959 - 2013			Contributions of Motor Vehicles, Boats, and	
						T Bate of col	Turbuton	Foi	rm 1098-C		Airplanes	
						2a Year	2b Make	1	2c Model			
DONEE'S federal identification number	DONOR'S identification number 3 Vehicle or other identification number								per			
DONOR'S name							ee certifies that vertifies the		vas sold in arm's ed party	;		
Street address (including apt. no.)						4b Date of sa		Copy D				
City or town, province or state, country, and ZIP or foreign postal code						4c Gross pro		For Donee				
5a Donee certifies that vehicle w improvements or significant in				or mon	ey, other p	property, or serv	ices before com	npletion	of material			
5b Donee certifies that vehicle is donee's charitable purpose	to be t	ransfe	rred to a	needy	individual	for significantly	below fair mark	et value	in furtherance o	f	For Privacy Act and Paperwork Reduction Act Notice, see the	
5c Donee certifies the following deta	iled des	scription	on of mat	terial ir	nproveme	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 excl	hange	for the ve	ehicle?	٠				▶ Yes ☐	No 🗌		
6b Value of goods and services provi	ded in e	exchar	nge for th	e vehi	cle							
\$ 6c Describe the goods and services, consisted solely of intangible relig							e certifies that tl	he good: 	s and services	▶ □		
7 Under the law, the donor may not	claim a	dedu	ction of n	nore th	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.