7878	L	\	OID		CORR	ECTEL)					
DONEE'S name, street address, city or town, state or province, country, ZIF or foreign postal code, and telephone no.			1 Dat	e of co	ntribution	OME	3 No. 1545-1959		Contributions o			
									_ 9	014	1	Motor Vehicles,
						2a Od	lomete	r mileage	-			Boats, and
									Eo	m 1098-C		Airplanes
						2b Ye	ar	2c Make	10	2d Model		<u> </u>
DONEE'S federal identification			identifica	ation		3 Veh	icle or	other identificat	ion num	per		
number	numb	ber										
DONOR'S name						4a 🗆	Done	e certifies that	vehicle v	vas sold in arm's	<u> </u>	_
DONOTTO Harrie						"		th transaction to			3	
Street address (including apt. no.)						4b Da	ite of sa	ale				
						1						Сору А
City or town, state or province, coun	try, and	I ZIP (or foreign	postal	code	4c Gross proceeds from sale (see instructions) \$						C O p , 7.
5a Donee certifies that vehicle v	vill not b	oe tra	nsferred	for mor	nev. other i	Ť	or serv	ices before con	npletion	of material		For
improvements or significant					,	о. оро. су,	0. 00. 1			or matorial		Internal Revenue
												Service Center
5b Donee certifies that vehicle is	s to be t	transf	erred to a	a needy	y individua	for signi	ficantly	below fair mark	ket value	in furtherance o	of	File with Form 1096.
donee's charitable purpose												.
5c Donee certifies the following det	ailed de	ecrin	ion of m	atorial i	mproveme	nte or eic	nifican	t intervening us	e and di	ration of use		For Privacy Act and Paperwork
Donee certifies the following det	alleu ue	scrip	1011 01 1116	alenan	mproveme	ilis or sig	iiiicaii	t intervening us	e and do	ration of use		Reduction Act
												Notice, see the
												2014 General
												Instructions for
												Certain
6a Did you provide goods or service	s in exc	hang	e for the	vehicle	?					► Yes	No 🗌	Information Returns.
6b Value of goods and services prov	rided in	exch	ange for t	the veh	icle							neturis.
\$												
6c Describe the goods and services								e certifies that t	he good	s and services	, n	
consisted solely of intangible reliq	gious be	enetit	· .									
7 Under the law, the donor may no	t claim a	a ded	uction of	more t	han \$500 f	or this ve	hicle if	this box is ched	cked .			1

Form 1098-C

Cat. No. 39732R

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

	☐ CORRE	ECTED (if c	hecked)		Attackerson
DONEE'S name, street address, city or town, state or province, country, ZII or foreign postal code, and telephone no.		1 Date of co	ntribution	OMB No. 1545-1959	Attachment Sequence No. 155A Contributions of
	2a Odomete	r mileage	_ 2014	Motor Vehicles, Boats, and Airplanes	
	2b Year	2c Make	Form 1098-C 2d Model	1	
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or			
DONOR'S name	I			vehicle was sold in arm's ounrelated party	
Street address (including apt. no.)		4b Date of sa	Сору В		
City or town, state or province, coun	try, and ZIP or foreign postal code	4c Gross pro	For Donor		
5a Donee certifies that vehicle vimprovements or significant	vill not be transferred for money, other p intervening use	property, or serv	ices before con	npletion of material	In order to take a deduction of more than \$500
5b Donee certifies that vehicle is donee's charitable purpose	s to be transferred to a needy individual	for significantly	below fair mark	xet value in furtherance of	for this contribution, you must attach this
5c Donee certifies the following det	ailed description of material improvemer	nts or significan	t intervening us	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	s in exchange for the vehicle?			▶ Yes No	
6b Value of goods and services prov	rided in exchange for the vehicle				box 4c.
	if any, that were provided. If this box is gious benefits	checked, done	e certifies that t	he goods and services	
7 Under the law, the donor may no	t claim a deduction of more than \$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

			hecked)	ECTED (if c	☐ CORR			
Contributions of Motor Vehicles			ntribution	1 Date of co	DONEE'S name, street address, city or town, state or province, country, ZI or foreign postal code, and telephone no.			
Boats, an Airplane		2a Odometer mileage Form 1098-C						
	2d Model		2c Make	2b Year				
_	per	on numbe	other identificati	3 Vehicle or	ONOR'S identification umber	fication	DONEE'S federal identific number	
-	vas sold in arm's ed party		ee certifies that on the transaction to		DONOR'S name			
			ale	4b Date of s		g apt. no.)	Street address (including	
Сору	City or town, state or province, country, and ZIP or foreign postal code 4c Gross proceeds from sale (see instructions) \$ \$							
For Donor' Record	of material	pletion of	ices before com	property, or serv	ot be transferred for money, other prevening use		5a Donee certifies the improvements or	
Th	in furtherance of	et value ir	below fair mark	for significantly	be transferred to a needy individual		5b Donee certifies the donee's charitable	
information being furnishe to the Intern Revenu Servic unless box is checke	ration of use	e and dura	t intervening use	nts or significan	description of material improveme	following detai	5c Donee certifies the fo	
	► Yes No				exchange for the vehicle?	ds or services	6a Did you provide good	
					I in exchange for the vehicle	services provid	6b Value of goods and se	
	s and services	ne goods 	e certifies that t	checked, done	ny, that were provided. If this box is s benefits			
]	▶ [ked .	this box is chec	or this vehicle if	im a deduction of more than \$500 f	onor may not o		
v - Internal Revenue Servi	partment of the Treasur	Dena	v/form1098c	www.irs.g	or 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.

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*.

	☐ VOID ☐ CORRE	ECTED				
DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of co	ntribution	OMB No. 1545-1959	Contributions of Motor Vehicles,	
		2a Odometer mileage			Boats, and Airplanes	
			T	Form 1098-C		
	2b Year	2c Make	2d Model			
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or				
DONOR'S name	l			vehicle was sold in arm's o unrelated party		
Street address (including apt. no.)		4b Date of sa	Сору D			
City or town, state or province, coun	4c Gross pro	For Donee				
5a Donee certifies that vehicle v improvements or significant	vill not be transferred for money, other p intervening use	property, or serv	ices before con	npletion of material		
5b Donee certifies that vehicle is donee's charitable purpose	s to be transferred to a needy individual	for significantly	below fair mark	xet value in furtherance of	For Privacy Act and Paperwork Reduction Act	
5c Donee certifies the following det	ailed description of material improvemer	nts or significan	t intervening us	e and duration of use	Notice, see the 2014 General Instructions for Certain Information Returns.	
6a Did you provide goods or service	s in exchange for the vehicle?			▶ Yes N	lo 🗌	
6b Value of goods and services prov	rided in exchange for the vehicle					
\$ 6c Describe the goods and services consisted solely of intangible religions.	if any, that were provided. If this box is gious benefits	checked, done	e certifies that t	he goods and services	· 🗆	
7 Under the law, the donor may no	t claim a deduction of more than \$500 fc	or this vehicle if	this box is chec	cked	· 🗆	

Form **1098-C**

www.irs.gov/form1098c

Department of the Treasury - Internal Revenue Service

Instructions for Donee

To complete Form 1098-C, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for 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 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 March 2, 2015. If you file electronically, the due date is March 31, 2015. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. 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).