

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 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 id no. (TIN) For your protection, this form may show only the last 4 digits of your SSN, ITIN, ATIN, or EIN.

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 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.

CORRECTED (if checked)

DONEE'S name, street address, city, state, ZIP code, and telephone no. INTEGRATED DATA MANAGEMENT SYSTEMS ACCOUNT ABILITY COMPLIANCE SOFTWARE 555 BROADHOLLOW ROAD SUITE 273 MELVILLE NY 11747-5001 631-249-7744/SALES DEPT		1 Date of contribution 02/20/2019	OMB No. 1545-1959 2019 Form 1098-C		Attachment Sequence No. 155A Contributions of Motor Vehicles, Boats, and Airlanes
DONEE'S TIN 13-3249958		DONOR'S TIN XXX-XX-0023		Copy B For Donor In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return. Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.	
DONOR'S name, street address, city, state, and ZIP code  JOHN DOE APT 2101 33 EAST 17 STREET UNIT 2101 C/O THE CENTURY BUILDING NEW YORK NY 10003-2005		2a Odometer mileage 121255	2b Year 2014		2c Make AUDI
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use REPLACED TIRES, BRAKES AND WINDSHIELD. FULL TUNE UP.		3 Vehicle or other identification number WAU40029394949223RA			
4a <input checked="" type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party		4b Date of sale 06/11/2019			
4c Gross proceeds from sale (see instructions) \$ 24200.00		5a <input checked="" type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use			
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose		6b Value of goods and services provided in exchange for the vehicle \$ 6725.00			
6a Did you provide goods or services in exchange for the vehicle? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		6c If this box is checked, donee certifies that the goods and services described below consisted solely of intangible religious benefits <input type="checkbox"/>			
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked <input type="checkbox"/>					

Form 1098-C

Department of the Treasury - Internal Revenue Service

**INTEGRATED DATA MANAGEMENT SYSTEMS
ACCOUNT ABILITY COMPLIANCE SOFTWARE
555 BROADHOLLOW ROAD SUITE 273
MELVILLE NY 11747-5001**

**PRESORTED
FIRST-CLASS MAIL
U.S. POSTAGE PAID
MELVILLE, NEW YORK
PERMIT NO. 123456**

RETURN SERVICE REQUESTED



FIRST-CLASS MAIL
Important Tax Document Enclosed

**JOHN DOE
APT 2101
33 EAST 17 STREET UNIT 2101
C/O THE CENTURY BUILDING
NEW YORK NY 10003-2005**