

Note: *The draft you are looking for begins on the next page.*



Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We generally do not release draft forms until we believe we have incorporated all changes, but sometimes unexpected issues arise, or legislation is passed. Also, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

7878

VOID

CORRECTED

Contributions of Motor Vehicles, Boats, and Airplanes

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 Form 1098-C (Rev. November 2019)	
		2a Odometer mileage		For calendar year 20 ____	
		2b Year	2c Make	2d Model	
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number			
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party			
Street address (including apt. no.)		4b Date of sale			
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$			
5a <input 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					
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use					
6a Did you provide goods or services in exchange for the vehicle? ► Yes <input type="checkbox"/> No <input type="checkbox"/>					
6b Value of goods and services provided in exchange for the vehicle \$					
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services 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"/>					

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Copy A

**For Internal Revenue Service Center
File with Form 1096.**

For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.

CORRECTED (if checked)

Attachment Sequence No. 155A

Contributions of Motor Vehicles, Boats, and Airplanes

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 Form 1098-C (Rev. November 2019) For calendar year 20 ____
		2a Odometer mileage		
		2b Year	2c Make	2d Model
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number		
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party		
Street address (including apt. no.)		4b Date of sale		
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$		
5a <input 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		<p>In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return.</p> <p>Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.</p>		
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				
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use				
6a Did you provide goods or services in exchange for the vehicle? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/>				
6b Value of goods and services provided in exchange for the vehicle \$				
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services 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"/>				

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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.

CORRECTED (if checked)

**Contributions of
Motor Vehicles,
Boats, and
Airplanes**

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 Form 1098-C (Rev. November 2019)	
		2a Odometer mileage		For calendar year 20 ____	
		2b Year	2c Make	2d Model	
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number			
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party			
Street address (including apt. no.)		4b Date of sale			
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$			
5a <input 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		5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of 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					
6a Did you provide goods or services in exchange for the vehicle? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/>					
6b Value of goods and services provided in exchange for the vehicle \$					
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services 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"/>					

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Copy C

**For Donor's
Records**

This information is being furnished to the IRS unless box 7 is checked.

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 must also 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.

VOID CORRECTED

**Contributions of
Motor Vehicles,
Boats, and
Airplanes**

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	
		2a Odometer mileage		Form 1098-C (Rev. November 2019) For calendar year 20 ____	
		2b Year	2c Make	2d Model	
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number			
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party			
Street address (including apt. no.)		4b Date of sale			
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$			
5a <input 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					
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use					
6a Did you provide goods or services in exchange for the vehicle? ► Yes <input type="checkbox"/> No <input type="checkbox"/>					
6b Value of goods and services provided in exchange for the vehicle \$					
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services 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"/>					

DRAFT AS OF
July 30, 2019
DO NOT FILE

**Copy D
For Donee**

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

Instructions for Donee

To complete Form 1098-C, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1098-C.

To order these instructions and additional forms, go to www.irs.gov/Form1098C.

Filing and furnishing. 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.

For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

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).