



# Instructions for Form 1098-C

## Contributions of Motor Vehicles, Boats, and Airplanes

Section references are to the Internal Revenue Code unless otherwise noted.

### 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 [IRS.gov/Form1098C](https://www.irs.gov/Form1098C).

### Reminders

In addition to these specific instructions, you also should use the [General Instructions for Certain Information Returns](#). Those general instructions include information about the following topics.

- Who must file.
- When and where to file.
- Electronic reporting.
- Corrected and void returns.
- Statements to recipients.
- Taxpayer identification numbers (TINs).
- Backup withholding.
- Penalties.
- Other general topics.

You can get the general instructions at [IRS.gov/1099GeneralInstructions](https://www.irs.gov/1099GeneralInstructions) or [IRS.gov/Form1098C](https://www.irs.gov/Form1098C).

**Online fillable form.** Due to the very low volume of paper Forms 1098-C received and processed by the IRS each year, this form has been converted to an online fillable format. You may fill out this form, found online at [IRS.gov/Form1098C](https://www.irs.gov/Form1098C), and send Copy B to the donor. For filing with the IRS, follow your usual procedures for filing electronically if you are filing 250 or more forms. If, due to a low volume of recipients, you are filing the form(s) on paper, you can send in the black-and-white Copy(ies) A with a Form 1096 you print from the IRS website.

## Specific Instructions

### Who Must File

A donee organization must file a separate Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes, with the IRS for each contribution of a qualified vehicle that has a claimed value of more than \$500. A qualified vehicle is any motor vehicle manufactured primarily for use on public streets, roads, and highways; a boat; or an airplane. However, property held by the donor primarily for sale to customers, such as inventory of a car dealer, is not a qualified vehicle.

### Contemporaneous Written Acknowledgment

If a donor contributes a qualified vehicle to you with a claimed value of more than \$500, you must furnish a contemporaneous written acknowledgment of the contribution to the donor under section 170(f)(12) containing the same information shown on Form 1098-C. Otherwise, the donor cannot claim a deduction of more than \$500 for that vehicle. Copy B of Form 1098-C may be used for this purpose. An acknowledgment is considered contemporaneous if it is furnished to the donor no later than 30 days after the:

- Date of the sale, if you are required to check box 4a; or
- Date of the contribution, if you are required to check box 5a or 5b.

Provide the donor with Copies B and C of Form 1098-C or your own acknowledgment that contains the required information. See the [General Instructions for Certain Information Returns](#) for information on how to file.



**Do not file Form 1098-C for a contribution of a qualified vehicle with a claimed value of \$500 or less. However, you may use it as the contemporaneous written acknowledgment under section 170(f)(8) by providing the donor with Copy C only. If you use Copy C as the acknowledgment, you must check box 7. In addition, do not**

*complete boxes 4a through 5c or enter the donor's TIN on the form. You may, but are not required to, enter the donee's federal TIN on the form.*

### Section 6720 Penalties

Section 6720 imposes penalties on any donee organization that is required under section 170(f)(12) to furnish an acknowledgment to a donor if the donee organization knowingly:

- Furnishes a false or fraudulent acknowledgment; or
- Fails to furnish an acknowledgment in the manner, at the time, and showing the information required by section 170(f)(12).



*Other penalties may apply. See part O in the Instructions for Certain Information Returns General.*

An acknowledgment containing a certification described in box 5a or 5b will be presumed to be false or fraudulent if the qualified vehicle is sold to a buyer other than a needy individual (as explained in the instructions for box 5b) without a significant intervening use or material improvement (as explained in the instructions for box 5a) within 6 months of the date of the contribution. If a charity sells a donated vehicle at auction, the IRS will not accept as substantiation an acknowledgment from the charity stating the vehicle is to be transferred to a needy individual for significantly below fair market value (FMV). Vehicles sold at auction are not sold at prices significantly below FMV, and the IRS will not treat vehicles sold at auction as qualifying for this exception.

The penalty for an acknowledgment relating to a qualified vehicle for which box 4a must be checked is the larger of:

- The gross proceeds from the sale, or
- The sales price stated in the acknowledgment multiplied by 37% (0.37).

The penalty for an acknowledgment relating to a qualified vehicle for which box 5a or 5b must be checked is the larger of:

- \$5,000, or
- The claimed value of the vehicle multiplied by 37% (0.37).

### Donor's TIN

See part J of the [General Instructions for Certain Information Returns](#) for details on requesting the donor's TIN. If the donor does not provide a TIN, you must check box 7 because the acknowledgment will not meet the requirements of section 170(f)(12) and the donor will not be allowed to claim a deduction of more than \$500 for the qualified vehicle.

**Truncating donor's TIN on acknowledgements.** Pursuant to Regulations section 301.6109-4, all filers of this form may truncate a donor's TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)) on written acknowledgements. Truncation is not allowed on any documents the filer files with the IRS. A filer's TIN may not be truncated on any form. See part J in the [General Instructions for Certain Information Returns](#).

### Box 1. Date of Contribution

Enter the date you received the motor vehicle, boat, or airplane from the donor.

### Boxes 2a, 2b, 2c, and 2d. Odometer Mileage, Year, Make, and Model of Vehicle

Enter the appropriate information in each box. Enter mileage only for motor vehicles in box 2a. The following table shows three examples.

	Box 2a - Odometer mileage	Box 2b - Year	Box 2c - Make	Box 2d - Model
Example 1 - car	90,000	2006	Ford	Explorer
Example 2 - airplane		1968	Piper	Cub
Example 3 - boat		2008	Larson	LXI 208



Donees must ensure that the odometer reading is in miles, not kilometers. If the odometer is calibrated in kilometers, you must convert the kilometers to miles using the following calculation.

$Kilometers \times 0.62137 = miles.$

### Box 3. Vehicle or Other Identification Number

For any vehicle contributed, this number is generally affixed to the vehicle. For a motor vehicle, the vehicle identification number (VIN) is 17 alphanumeric characters in length. Refer to the vehicle owner's manual for the location of the VIN. For a boat, the hull identification number is 12 characters in length and is usually located on the starboard transom. For an airplane, the aircraft identification number is 6 alphanumeric characters in length and is located on the tail of a U.S. aircraft.

### Box 4a. Vehicle Sold in Arm's Length Transaction to Unrelated Party

If the vehicle is sold to a buyer other than a needy individual (as explained in the instructions for box 5b) without a significant intervening use or material improvement (as explained in the instructions for box 5a), you must certify that the sale was made in an arm's length transaction between unrelated parties. Check the box to make the certification. Also complete boxes 4b and 4c. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

### Box 4b. Date of Sale

If you checked box 4a, enter the date that the vehicle was sold in the arm's length transaction. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

### Box 4c. Gross Proceeds

If you checked box 4a, enter the gross proceeds from the sale of the vehicle. This is generally the sales price. Do not reduce this amount by any expenses or fees. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

### Box 5a. Vehicle Will Not Be Transferred Before Completion of Material Improvements or Significant Intervening Use

If you intend to make a significant intervening use of or a material improvement to this vehicle, you must check box 5a to certify that the vehicle will not be transferred for cash, other property, or services before completion of the use or improvement. Also complete box 5c. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

There is significant intervening use only if the organization actually uses the vehicle to substantially further the organization's regularly conducted activities, and the use is significant, not incidental. Factors in determining whether a use is a significant intervening use include its nature, extent, frequency, and duration. For this purpose, use includes providing transportation on a regular basis for a significant period of time or significant use directly relating to training in vehicle repair. Use does not include the use of a vehicle to provide training in business skills, such as marketing or sales. Examples of significant use include the following.

- Driving a vehicle every day for 1 year to deliver meals to needy individuals, if delivering meals is an activity regularly conducted by the organization.

- Driving a vehicle for 10,000 miles over a 1-year period to deliver meals to needy individuals, if delivering meals is an activity regularly conducted by the organization.

Material improvements include major repairs and additions that improve the condition of the vehicle in a manner that significantly increases the value. To be a material improvement, the improvement cannot be funded by an additional payment to the donee from the donor of the vehicle. Material improvements do not include cleaning, minor repairs, routine maintenance, painting, removal of dents or scratches, cleaning or repair of upholstery, and installation of theft deterrent devices.

### Box 5b. Vehicle To Be Transferred to a Needy Individual for Significantly Below FMV

Check box 5b if you intend to sell the vehicle to a needy individual at a price significantly below FMV or make a gratuitous transfer of the vehicle to a needy individual in direct furtherance of your organization's charitable purpose of relieving the poor and distressed or underprivileged who are in need of a means of transportation. Do not enter any amount in box 4c. The donor's contribution deduction for a sale for this purpose is not limited to the gross proceeds from the sale. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

### Box 5c. Description of Material Improvements or Significant Intervening Use and Duration of Use

Describe in detail the intended material improvements to be made by the organization or the intended significant intervening use and duration of the use by the organization. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

### Box 6a. Checkbox for Whether Donee Provided Goods and Services in Exchange for the Vehicle Described

You must check the box to indicate whether you provided goods or services to the donor in exchange for the vehicle described in boxes 2a, 2b, 2c, 2d, and 3.

### Box 6b. Value of Goods and Services Provided in Exchange for the Vehicle Described

If you checked "Yes" in box 6a, complete box 6b. You must give a good faith estimate of the value of those goods and services including intangible religious benefits. Include the value of any goods and services you may provide in a year other than the year that the qualified vehicle was donated. Pub. 561, Determining the Value of Donated Property, provides guidance for providing an estimate for the value of goods and services.

### Box 6c. Description of the Goods and Services

If you checked "Yes" in box 6a, describe in detail the goods and services, including intangible religious benefits, that were provided to the donor. If the donor received only intangible religious benefits, check the box.

An intangible religious benefit is one that is provided by an organization organized exclusively for religious purposes and which generally is not sold in a commercial transaction outside the donative context.

### Box 7. Checkbox for a Vehicle With a Claimed Value of \$500 or Less

If the vehicle has a claimed value of \$500 or less or the donor did not provide a TIN, you must check box 7. If you check box 7, **do not** file Copy A with the IRS and **do not** furnish Copy B to the donor.

7878

VOID

CORRECTED

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  <b>2019</b> Form <b>1098-C</b>
		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				
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"/>				

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

**Copy A**

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

**For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.**

CORRECTED (if checked)

Attachment  
Sequence No. 155A

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

**2019**

Form **1098-C**

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		
		2b Year	2c Make	
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number		
DONOR'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party		
		4b Date of sale		
		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"/>				

**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)

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  <b>2019</b> Form <b>1098-C</b>
		2a Odometer mileage		
		2b Year	2c Make	2d Model
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number		
DONOR'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party		
		4b Date of sale		
		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"/>				

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

**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 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).

**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](http://www.irs.gov/Form1098C).

VOID  CORRECTED

DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1</b> Date of contribution		OMB No. 1545-1959  <div style="font-size: 2em; font-weight: bold; text-align: center;">2019</div> Form <b>1098-C</b>		<b>Contributions of Motor Vehicles, Boats, and Airplanes</b>	
		<b>2a</b> Odometer mileage		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><b>2b</b> Year</td> <td style="width: 33%;"><b>2c</b> Make</td> <td style="width: 33%;"><b>2d</b> Model</td> </tr> </table>			<b>2b</b> Year
<b>2b</b> Year	<b>2c</b> Make	<b>2d</b> Model					
DONEE'S TIN	DONOR'S TIN	<b>3</b> Vehicle or other identification number					
DONOR'S name  Street address (including apt. no.)  City or town, state or province, country, and ZIP or foreign postal code		<b>4a</b> <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party					
		<b>4b</b> Date of sale					
		<b>4c</b> Gross proceeds from sale (see instructions) \$					
<b>5a</b> <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							
<b>5b</b> <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							
<b>5c</b> Donee certifies the following detailed description of material improvements or significant intervening use and duration of use							
<b>6a</b> Did you provide goods or services in exchange for the vehicle? . . . . . ► Yes <input type="checkbox"/> No <input type="checkbox"/>							
<b>6b</b> Value of goods and services provided in exchange for the vehicle \$							
<b>6c</b> 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"/>							
<b>7</b> 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"/>							

Copy D  
For Donee

For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns.**

## Instructions for Donee

To complete Form 1098-C, use:

- The 2019 General Instructions for Certain Information Returns, and
- The 2019 Instructions for Form 1098-C.

To order these instructions and additional forms, go to [www.irs.gov/Form1098C](http://www.irs.gov/Form1098C).

**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, 2020. If you file electronically, the due date is March 31, 2020. 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).