

Attention:

Do not download, print, and file Copy A with the IRS. However, you may download and print Copies B and C to provide a written acknowledgment to the donor.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only.

You may order these forms online at *Forms and Publications* By *U.S. Mail* or by calling 1-800-TAX-FORM (1-800-829-3676).

See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

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VOID

CORRECTED

DONEE'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-1959	2005 Form 1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
		1 Date of contribution		
		2 Make, model, and year of vehicle		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
DONEE'S federal identification number	DONOR'S identification number	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, state, and ZIP 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				

Form **1098-C**

Cat. No. 39732R

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

DONEE'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-1959	Attachment Sequence No. 55A
		2005	Contributions of Motor Vehicles, Boats, and Airplanes
		Form 1098-C	
		1 Date of contribution	Copy B For Donor In order to take a deduction 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.
		2 Make, model, and year of vehicle	
DONEE'S federal identification number	DONOR'S identification number	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, state, and ZIP 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			

Form **1098-C**

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

DONEE'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-1959	Attachment Sequence No. 55A
		2005	Contributions of Motor Vehicles, Boats, and Airplanes
		Form 1098-C	
		1 Date of contribution	Copy C For Donor's Records This information is being furnished to the Internal Revenue Service.
		2 Make, model, and year of vehicle	
DONEE'S federal identification number	DONOR'S identification number	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, state, and ZIP 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			

Form **1098-C**

(keep for your records)

Department of the Treasury - Internal Revenue Service

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 do not attach this form to your return 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") with a claimed value of more than \$500 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). However, for a contribution you made before September 2, 2005, the charity is not required to furnish this form to you until the later of the time prescribed above or October 1, 2005. The deduction you may take on your income tax return is limited to the gross proceeds from the sale shown in box 4c, unless box 5a or 5b is checked. See Pub. 561, Determining the Value of Donated Property, for more information.

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 of an airplane.

Box 4a. This box is required to be checked by the charity to certify that the donated vehicle was sold 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 may 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. 561.

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 may 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. 561.

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 may 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. 561.

VOID CORRECTED

DONEE'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-1959		2005 Form 1098-C	Contributions of Motor Vehicles, Boats, and Airplanes
		1 Date of contribution			
		2 Make, model, and year of vehicle			Copy D For Donee For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
DONEE'S federal identification number	DONOR'S identification number	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, state, and ZIP 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					

Instructions for Donee

General and specific form instructions are provided as separate products. The products you should use to complete Form 1098-C are the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2005 Instructions for Form 1098-C. To order these instructions and additional forms, 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, 1098, 1099, 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 box 5b is checked. However, for a contribution made before September 2, 2005, you are not required to furnish this form to the donor until the later of the time prescribed above or October 1, 2005.

File Copy A of this form with the IRS by February 28, 2006. If you file electronically, the due date is March 31, 2006. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically. IRS does not provide a fill-in form option.



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