

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).