

**Description of Major Changes for
2009 Form 1098-C,
Contributions of Motor Vehicles, Boats, and Airplanes**

- All years and dates have been updated as appropriate.
- The hours of operation have been removed from the *Instructions for Payers* at the request of the Office of Notice Gatekeeper. SE:W:CAS:AM:ESP
- Reference to the general instructions has been updated to reflect the title as changed by the addition of 2 new forms. The new title is the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G. IRC 6039
- Reference to Pub. 1220 has been updated to reflect the title as changed by the addition of 2 new forms. The new title is Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, and W-2G. IRC 6039