



THE ASSAULTS

MT. MITCHELL | MARION

2022 Sponsorship Opportunities

ABOUT THE ASSAULTS

AND THE FREEWHEELERS CYCLING ASSOCIATION (FCA)

A brief history

In 1975, long before the days of personal bucket lists, Spartanburg, South Carolina native John Bryan, an early Freewheelers member, set out to ride from his hometown to the top of Mt. Mitchell, the highest peak east of the Mississippi. He enlisted a group of hardy Freewheelers, who were up for the challenge, to join him on the 103-mile ride. Bryan's inaugural ride evolved into what is now known as The Assault on Mt. Mitchell®.

In 1993 due to increasing interest in the Assault, a shorter, simultaneous ride to Marion, North Carolina was created as a way of opening the ride for more cyclist to participate. Together, the two rides are known as a singular event – The Assaults.

The organization behind The Assaults is The Freewheelers Cycling Association (FCA). The Freewheelers Cycling Association (FCA) is a Spartanburg, South Carolina-based 501(c)(3) nonprofit community service organization whose mission is to provide bicycle safety education and promotion, as well as a forum for amateur sports competition and touring.

Making a Difference

The Freewheelers Cycling Association prides itself on making a positive difference in the community. Our mission focuses on awareness and education surrounding bicycle safety and healthy lifestyles. Thanks to ride sponsors and participants, FCA gives back, on average, more than \$8,000 each year to organizations in and around the Upstate of South Carolina and Western North Carolina including FRIENDS of the Blue Ridge Parkway, Palmetto Cycling Coalition, the Spartanburg Humane Society, Episcopal Church of the Advent Outreach Commission, South Carolina School for the Deaf and Blind and the Spartanburg City Baptist Network. Past grant recipients of The Assaults ride include Finish-Strong cycling team, the Challenge to Conquer Cancer, the Mid-Atlantic Chapter of Multiple Sclerosis, Mt. Mitchell State Park, and the Blue Ridge Parkway, among others.



“When I got serious about racing, life just went a different way...I've also done the Assaults on Mt. Mitchell (a 103-mile ride outside of Spartanburg, SC, with more than 10,000 feet of climbing) a few times. I knocked 30 minutes off my time on Mitchell in 2017 compared to two years ago.”

—Jimmy Johnson

FAST FACTS

45TH ANNUAL ASSAULTS

WHEN

Monday, May 16, 2022

Start: 6:30 am | End: 5:30 pm

WHAT

The Assault on Mt. Mitchell >> 102.7 miles

Start: Downtown Spartanburg, SC

Finish: Atop Mt. Mitchell State Park, NC

The Assault on Marion >> 74.2 miles

Start: Downtown Spartanburg

Finish: Rest stop in Marion, NC at

Tom Johnson Campground

WHO

900+/- professional and amateur cyclists from around the world

Hosted by The Freewheelers Cycling Association (FCA)

ORGANIZER

The Freewheelers Cycling Association (FCA)

2022 BENEFICIARY

Assaults has a tradition of giving back to the community. Some organizations that benefit from the Assaults are:

FRIENDS of the Blue Ridge Parkway

Palmetto Cycling Coalition

Spartanburg Humane Society

Episcopal Church of the Advent Outreach Commission

SC School for the Deaf and Blind

Spartanburg City Baptist Network

KEY CONTACTS

Ride Director: Jenn Chew,

Director@theassaults.com, 864-414-6581

Sponsorship: Allison Hall Drew,

Allison@startflourishing.com

Media/Press: Jamie Prince,

Jamie@startflourishing.com, 864-979-0715

MARKETING

THE ASSAULTS

The caliber of The Assaults as one of the nation's most beloved public cycling experiences provides incredible exposure opportunities for our sponsors and event partners. Together with our sponsors, The Freewheelers Cycling Association (FCA) invests more than \$165,000 to ensure that The Assaults will be professional, safe and exciting for all.

Cyclist demographics

900 +/- professional and amateur cyclists participate in The Assaults each year. Thirty percent generally live within a 100-mile radius of Spartanburg, South Carolina. Seventy percent of the participants come from outside this radius and support the local economy through hotel, restaurant and retail patronage during their stay. The 2019 ride included cyclists from 36 different states and 6 different countries.

Marketing and promotion

The Assaults' 45th Annual ride will be supported and promoted by the following marketing and promotional plans. Your brand, based on sponsorship level, will be prominently displayed on the website and throughout marketing materials.

- A robust, mobile optimized website with an average of 105 daily visits and more than 133,000 total visits since it launched in October 2015
- Extensive, paid digital marketing campaign, including geofencing and Facebook retargeting, that resulted in more than 1.3 million impressions and generated 5,500 website visits in 2019
- Email marketing campaigns to past and present participants of The Assaults, including more than 20 e-mail campaigns sent to more than 2,000 recipients
- Social media campaigns on Facebook and Instagram, with posts that reach and engage up to 11,000 people during peak posting periods
- Press releases distributed locally, regionally and nationally, as well as editorial exposure through public/media relations
- Advertising through local newspapers
- The 2018/19 campaign generated the following exposure:
 - 91,000 impressions from Facebook driven advertising
 - 1.2 million impressions from advertising placed with Gran Fondo Guide, one of the sport's largest, most informative websites with 150,000 page views per month

THEASSAULTS.COM October 2018 - May 2019



TOTAL VISITS

31,000

MAY 2019 VISITS

6,500

AVG DAILY VISITS

127

FOLLOWERS



437



4,769



449

2019 RIDE SPONSORS:

Advance America	Pepsi of Spartanburg
Allegra	Performance Bicycles
Asheville Citizen Times	Piedmont Natural Gas
Asheville Orthopedic Associates	Residence Inn
ATAX (City of Spartanburg)	RIZE
The Blue Ridge Parkway	Sherman College of
Courtyard Marriott	Chiropractics
emediagroup	Spartanburg Convention and
Freewheelers of Spartanburg	Visitors Bureau
Goodwipes	Spartanburg Regional Health
J.W. Smith & Co	System
Marriott Hotel	SPINX
Mission Hospital	Tom Johnson Campground
Partners for Active Living (PAL)	Trek Spartanburg
PRISMA Health	Yellow Bike Tours
Mt. Mitchell State Park	Young Transportation
Penske	

EARNED MEDIA COVERAGE FOR THE ASSAULTS

Asheville Citizen-Times (Asheville, NC)

Blue Ridge Now

Capital at Play

CyclingNews.com

ForTheWin.com

FOX Carolina

Fox Sports

GoUpstate.com

Greenville Business Magazine
(Greenville, SC)

Greenville CEO (Greenville, SC)

The Greenville Journal (Greenville, SC)

The Greenville News (Greenville, SC)

GSA Biz Wire

GSA Morning Blend

McDowell News

NASCAR

Padlock Talk

Quay County Sun (Tucumcari, NM)

Roanoke-Chowan News Harold
(Roanoke-Chowan, NC)

Santa Monica Daily Press
(Santa Monica, CA)

Shelby Starr

Smoky Mountain Talk

Spartanburg CEO

Sports Illustrated

TALK Magazine

Upstate Business Journal (Greenville, SC)

UpstateBizSC

The Wisconsin State Journal

WKYK

WLOS Channel 13 (ABC affiliate)

WSPA Channel 7 (CBS affiliate)

WTOE

WTOC

WYFF News 4 (NBC affiliate)

Youtube

SPONSOR

THE ASSAULTS

By serving as a Sponsor of The Assaults, you are not only making this best-of cycling event possible, but you are, in turn, ensuring The Freewheelers Cycling Association (FCA) can continue its mission of providing bicycle safety and education programming to cyclists in the communities we serve and through the spectrum of nonprofit organizations we support. **All sponsorships are cash-based unless otherwise noted.** The Freewheelers Cycling Association is a Spartanburg, South Carolina-based 501(c)(3) nonprofit. Contributions to nonprofit organizations, which fall under the provision of section 501(c)(3) of the U.S. tax code, are normally tax deductible. Please check with your accountant or financial planner about the potential advantages of such a contribution.



45TH ANNUAL PRESENTING SPONSOR

\$7,500

One (1) available

- Incorporation of sponsor's name into the official 2022 ride logo treatment
- Prominent display of company logo on each cyclist's bib
- Sponsor's logo on the official 2022 Assaults jersey, purchased by participating cyclists
- Logo inclusion on any/all official event marketing and promotional materials or references
- Sponsor's linkable logo on theassaults.com
- Sponsor's headquarters to serve as starting point for one or more official training rides for the 2022 Assaults*
- Brand takeover around official Start Line area for The Assaults
- Company representative given the opportunity to make brief "charge" to the cyclists at Start Line
- One (1) dedicated eBlast, on behalf of the sponsor, by The Assaults to its database
- A framed official 2022 ride jersey
- Opportunity to provide branded merchandise and/or materials in each cyclist's bag at Registration
- Prominent display space at the 45th Annual Assaults Packet Pick-up, Registration + Expo on Sunday, May 15, 2022
- Company-branded banners at official events of The Assaults (provided by sponsor)
- Five (5) complimentary registrants to participate in The Assaults**
- Ten (10) complimentary tickets to the official Post-Ride Meal
- Complimentary online banner ad on The Assaults' website, to run until September 2022
- Ten (10) linkable social media posts of sponsor-provided content related to health and wellness
- First right of refusal for renewing Presenting Sponsorship for the 46th Annual Assaults in 2023
- Sponsor's logo on the official 2022 Assaults commemorative t-shirt, given to each participating cyclist
- Dedicated press release announcing sponsor company's support of the ride
- Sponsor's logo on all advertising associated with the 45th Annual Assaults

** if located in Upstate South Carolina or Western North Carolina **Complimentary riders may choose to register for either the Assault on Marion or the Assault on Mt. Mitchell. A firm commitment to ride and registration must be made by March 4, 2022.*



REST STOPS SPONSOR

One (1) available

\$5,000

- A prominent, branded flag with sponsor's logo at all ten (10) rest stops along the official course
- Sponsor's name recognition in all instances where Rest Stops are mentioned in all official marketing and promotion of The Assaults
- Opportunity to provide a team of volunteers to work one (1) rest stop
- Dedicated press release announcing sponsor company's support of the ride
- Sponsor company's logo on the official 2022 Assaults jersey, purchased by participating cyclists
- Sponsor's linkable logo on theassaults.com
- Sponsor company's logo on the official 2022 Assaults commemorative t-shirt, given to each registrant
- Opportunity to provide branded merchandise and/or materials in each cyclist's bag at Registration
- Prominent display space at the 45th Annual Assaults Packet Pick-up, Registration + Expo on Sunday, May 15, 2022
- Three (3) complimentary registrants to participate in The Assaults*
- Five (5) complimentary tickets to the official Post-Ride Meal
- Four (4) social media posts of sponsor-provided content on The Assaults' official social media channels
- A sponsor-contributed content series to be published on The Assaults' blog
- Sponsor's logo/name on select advertising associated with the 45th Annual Assaults

*Complimentary riders may choose to register for either the Assault on Marion or the Assault on Mt. Mitchell. A firm commitment to ride and registration must be made by March 4, 2022.



The Assaults was recognized by Blue Ridge Outdoors as third place for "Biking Event" in the Best of the Blue Ridge readers' choice awards.

"After recovering from the self-inflicted and very predictable aches and pains, all I can say is WOW! From the spot-on, yet non-obnoxious email communication keeping us apprised of essential details, to the mind boggling logistics of this fabled ride, no detail was left out and what a difference that makes for us riders."

MT. MITCHELL FINISH LINE SPONSOR

\$2,500

One (1) available

- Prominent logo on the finish line banner and brand exposure at the Summit of Mt. Mitchell State Park and general area surrounding the finish line, to include a dedicated space for a tent/table to distribute branded products and ride-approved promotional items*
- Opportunity to provide a team of people from the organization to volunteer at the Summit of Mt. Mitchell State Park
- Sponsor's name recognition in all instances where the Summit/Finish Line is mentioned in all official marketing and promotion of The Assaults
- Sponsor company's logo on the official 2022 Assaults jersey, purchased by participating cyclists
- Sponsor's linkable logo on theassaults.com
- Sponsor company's logo on the official 2022 Assaults commemorative t-shirt, given to each registrant
- Opportunity to provide branded merchandise and/or materials in each cyclist's bag at Registration
- Prominent display space at the 45th Annual Assaults Packet Pick-up, Registration + Expo on Sunday, May 15, 2022
- Two (2) complimentary registrants to participate in The Assaults**
- Six (6) complimentary tickets to the official Post-Ride Meal
- Two (2) dedicated social media posts on The Assaults' official social media channels
- Sponsor's logo/name on select advertising associated with the 45th Annual Assaults

*Within guidelines required by Mt. Mitchell State Park. **Complimentary riders may choose to register for either the Assault on Marion or the Assault on Mt. Mitchell. A firm commitment to ride and registration must be made by March 4, 2022.

CYCLIST TRANSPORT SPONSOR

\$1,500

One (1) available

- Sponsor logo placement on all buses and vehicles used for transport of the cyclists, once they have finished the ride (from the Summit of Mt. Mitchell State Park to the Marion Finish Line and/or downtown Spartanburg)
- Sponsor's name recognition in all instances where the Cyclist Transportation information is mentioned in all official marketing and promotion of The Assaults
- Opportunity to provide sponsor-branded water bottles on all buses (quantity TBD; sponsor to cover cost)
- Sponsor company's logo on the official 2022 Assaults commemorative t-shirt, given to each registrant
- Sponsor's linkable logo on theassaults.com
- Opportunity to provide branded merchandise and/or materials in each cyclist's bag at Registration
- Display space at the 45th Annual Assaults Packet Pick-up, Registration + Expo on Sunday, May 15, 2022
- Three (3) complimentary tickets to the official Post-Ride Meal
- One (1) dedicated social media post on The Assaults' official social media channels
- Sponsor's logo/name on select advertising associated with the 45th Annual Assaults

“Awesome challenge and absolutely beautiful! Wonderful volunteers and great cheering along the way. Cannot believe I waited until I was 54yrs old to ride it. Cannot wait for next year's ride.”

CYCLIST SUPPORT SPONSOR

\$1,500

One (1) available

- Sponsor logo placement on the SAG vehicles used during the ride
- Sponsor's name recognition in all instances where the SAG service is mentioned in all official marketing and promotion of The Assaults
- Sponsor company's logo on the official 2022 Assaults commemorative t-shirt, given to each registrant
- Opportunity to provide branded merchandise and/or materials in each cyclist's bag at Registration
- Sponsor's linkable logo on theassaults.com
- Display space at the 45th Annual Assaults Packet Pick-up, Registration + Expo on Sunday, May 15, 2022
- Three (3) complimentary tickets to the official Post-Ride Meal
- One (1) dedicated social media post on The Assaults' official social media channels
- Sponsor's logo/name on select advertising associated with the 45th Annual Assaults

PACKET PICK-UP SPONSOR

\$1,500

One (1) available

- Sponsor logo placement on dedicated signage in/around the Spartanburg Memorial Auditorium at the official Packet Pick-up, Registration & Expo for the 45th Annual Assaults
- Sponsor's name recognition in all instances where the Packet Pick-up, Registration & Expo is mentioned in all official marketing and promotion of The Assaults
- Sponsor company's logo on the official 2022 Assaults commemorative t-shirt, given to each registrant
- Opportunity to provide branded bag* and/or brand materials/merchandise for the cyclist's bag at Registration (*must be a certain size)
- Sponsor's linkable logo on theassaults.com
- Display space at the 45th Annual Assaults Packet Pick-up, Registration + Expo on Sunday, May 15, 2022
- Two (2) complimentary tickets to the official Post-Ride Meal
- One (1) dedicated social media post on The Assaults' official social media channels
- Sponsor's logo/name on select advertising associated with the 45th Annual Assaults



ENTERTAINMENT SPONSOR

\$1,500

One (1) available

- Sponsor logo placement on dedicated signage at the Tom Johnson Campground at Marion
- Sponsor's name recognition in all instances where Entertainment is mentioned in all official marketing and promotion of The Assaults
- Sponsor company's logo on the official 2022 Assaults commemorative t-shirt, given to each registrant
- Display space during Entertainment at Marion on the day of the ride
- Opportunity to provide branded material for the cyclist's at Registration
- Sponsor's linkable logo on theassaults.com
- Two (2) complimentary tickets to the official Post-Ride Meal
- One (1) dedicated social media post on The Assaults' official social media channels
- Sponsor's logo on select advertising associated with the 45th Annual Assaults

SAFETY SPONSOR

\$1,500

- This sponsor will provide masks and other safety requirements for riders, spectators, and volunteers the day of The Assaults
- Sponsor's name recognition in all instances where the Safety Sponsor is mentioned in all official marketing and promotion of The Assaults
- Sponsor company's logo on the official 2022 Assaults commemorative t-shirt, given to each registrant
- Sponsor's linkable logo on theassaults.com
- Two (2) complimentary tickets to the official Post-Ride Meal
- One (1) dedicated social media post on The Assaults' official social media channels
- Sponsor's logo/name on select advertising associated with the 45th Annual Assaults

HOMETOWN HERO

\$1,000

- Sponsor's name listed on the official 2022 Assaults commemorative t-shirt, given to each registrant
- Opportunity to provide branded merchandise and/or materials in each cyclist's bag at Registration
- Sponsor's linkable logo on theassaults.com
- Display space at the 45th Annual Assaults Packet Pick-up, Registration + Expo on Sunday, May 15, 2022
- Two (2) complimentary tickets to the official Post-Ride Meal
- One (1) dedicated social media posts on The Assaults' official social media channels
- Sponsor's name on select advertising associated with the 45th Annual Assaults

COMMUNITY ADVOCATE

\$500

- Sponsor's name listed on the official 2022 Assaults commemorative t-shirt, given to each registrant
- Sponsor's linkable logo on theassaults.com
- Display space at the 45th Annual Assaults Packet Pick-up, Registration + Expo on Sunday, May 15, 2022
- One (1) "group" social media post recognizing all Community Advocate sponsors on The Assaults' official social media channels
- Sponsor's name on select advertising associated with the 45th Annual Assaults

2022 GIFTS IN-KIND OPPORTUNITIES

In lieu of a cash sponsorship, if your company or organization is willing to fund the purchase or donate the following items to The Assaults, we will, in turn, recognize you as a sponsor either on those items (via logo/name placement) or on select marketing in association with those items. Thank you!

- Print production sponsor (large scale items – e.g., banners, signage)
- Coolers
- Water bottles (qty: 1,000 +/-)
- Live Music/Entertainment
- Pop-up Tents (10x10)
- T-shirts
- SAG / Technicians
- Food and beverage products (rest stop food, rider meals, volunteer meals)



“The Assaults on Mount Mitchell is a fun and challenging event that traverses some of the most beautiful parts of Upstate South Carolina and Western North Carolina. Piedmont Natural Gas is proud to again support Spartanburg in hosting this signature sporting and wellness event.”

*—Hank McCullough,
Senior Manager of Government & Community Relations,
Piedmont Natural Gas; 9-Time Assaults Finisher*

SUPPORT

THE ASSAULTS

Please complete, sign, and return this form with your payment:

Via mail: Freewheelers Cycling Association (FCA)
c/o Flourish Events
333 Wade Hampton Blvd,
Greenville, SC 29609

Scan/email: allison@startflourishing.com

NAME AS IT SHOULD BE LISTED FOR PROMOTIONS: _____

MAILING ADDRESS: _____

CITY: _____ STATE: _____ ZIPCODE: _____

CONTACT NAME: _____

TITLE/POSITION: _____

PHONE: _____ EMAIL: _____

CHECK HERE IF YOU WOULD LIKE THE ASSAULTS TO COMMUNICATE DIRECTLY WITH THE PERSON LISTED ABOVE ABOUT SPONSOR BENEFITS, EVENT NEEDS, ETC.

IF YOU WOULD LIKE THE ASSAULTS TO COMMUNICATE WITH SOMEONE ELSE, PLEASE COMPLETE THE PORTION BELOW.

NAME: _____

COMPANY, IF DIFFERENT FROM ABOVE: _____

PHONE: _____ EMAIL: _____

SPONSORSHIP LEVEL (CHECK ONE):

- | | | |
|---|--|---|
| <input type="checkbox"/> PRESENTING SPONSOR \$7,500 | <input type="checkbox"/> PACKET PICK-UP \$1,500 | <input type="checkbox"/> HOMETOWN HERO \$1,000 |
| <input type="checkbox"/> REST STOPS \$5,000 | <input type="checkbox"/> ENTERTAINMENT SPONSOR \$1,500 | <input type="checkbox"/> COMMUNITY ADVOCATE \$500 |
| <input type="checkbox"/> MT. MITCHELL FINISH LINE \$2,500 | <input type="checkbox"/> CYCLIST SUPPORT \$1,500 | |
| <input type="checkbox"/> CYCLIST TRANSPORT \$1,500 | <input type="checkbox"/> SAFETY SPONSOR \$1,500 | |

FORM OF PAYMENT (CHECK ONE):

- BY CHECK (MAKE PAYABLE TO THE FREEWHEELERS CYCLING ASSOCIATION (FCA OF SPARTANBURG))
- BY INVOICE TO MAILING ADDRESS ABOVE

The Freewheelers Cycling Association is a Spartanburg, South Carolina-based 501(c)(3) nonprofit. Contributions to nonprofit organizations, which fall under the provision of section 501(c)(3) of the U.S. tax code, are normally tax deductible. Please check with your accountant or financial planner about the potential advantages of such a contribution.

**A hi-resolution logo (preferably EPS or Vector file) for promotional use must be submitted with this commitment form. In other for your company to have proper placement on all promotional materials as applicable by your sponsorship level, commitment forms and full payment must be received by Tuesday, February 1, 2022. Commitment forms, payments and logos received after this date cannot be guaranteed placement on all items you're entitled to but will be placed on all applicable, remaining promotion items.*

GIFT IN-KIND SUPPORT

THE ASSAULTS

Please complete, sign, and return this form:

Via mail: Freewheelers Cycling Association (FCA)
c/o Flourish Events
333 Wade Hampton Blvd,
Greenville, SC 29609

Scan/email: allison@startflourishing.com

NAME AS IT SHOULD BE LISTED FOR PROMOTIONS: _____

MAILING ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

CONTACT NAME: _____

TITLE/POSITION: _____

PHONE: _____ EMAIL: _____

CHECK HERE IF YOU WOULD LIKE THE ASSAULTS TO COMMUNICATE DIRECTLY WITH THE PERSON LISTED ABOVE ABOUT SPONSOR BENEFITS, EVENT NEEDS, ETC.

IF YOU WOULD LIKE THE ASSAULTS TO COMMUNICATE WITH SOMEONE ELSE, PLEASE COMPLETE THE PORTION BELOW.

NAME: _____

COMPANY, IF DIFFERENT FROM ABOVE: _____

PHONE: _____ EMAIL: _____

GIFT INFORMATION:

DATE GIFT RECEIVED: _____ VALUE OF GIFT: _____

HOW WAS THE VALUE DETERMINED:

BY DONOR

IRS QUALIFIED APPRAISER

INTERNET RESEARCH

OTHER (please describe): _____

DESCRIPTION OF GIFT: _____

The Freewheelers Cycling Association is a Spartanburg, South Carolina-based 501(c)(3) nonprofit. All gifts of equipment and materials donated become property of the Freewheelers Cycling Association (FCA). In addition to the above, if value is over \$5,000, IRS Form 8283 signed by an IRS qualified appraiser and written appraisal is required. See second page for additional instructions. If you need help completing this form or have questions, please contact us at 864-784-7011.

*A hi-resolution logo (preferably EPS or Vector file) for promotional use must be submitted with this commitment form. In other for your company to have proper placement on all promotional materials as applicable by your sponsorship level, commitment forms and full payment must be received by Tuesday, February 1, 2022. Commitment forms, payments and logos received after this date cannot be guaranteed placement on all items you're entitled to but will be placed on all applicable, remaining promotion items.

IN-KIND DETAILS & INSTRUCTIONS

Definition:

Gifts in-kind are gifts of property that are voluntarily transferred by a donor to Freewheeler Cycling Association (FCA) without compensation. These gifts may include equipment, vehicles, materials, supplies, artwork, and other personal property a donor might give to FCA. Gifts of services are not considered to be a tax-deductible contribution.

In-Kind Donations up to \$5,000:

If the donation is from \$500 to \$4,999.99, an IRS Form 8283 will need to be filed with your tax return to claim the deduction. Please consult a tax professional for additional information.

In-Kind Donations of \$5,000 and above:

If the donation is \$5,000 or more, an IRS Form 8283, signed by an authorized appraiser, is required by the IRS and FCA, in addition to a copy of the appraisal.

IRS Form 8283: <http://www.irs.gov/pub/irs-pdf/f8283.pdf>

IRS Form 1098-C: <http://www.irs.gov/pub/irs-pdf/f1098c.pdf>