

## Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

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

5050

VOID

CORRECTED

FORM 1097-BTC ISSUER'S name, street address, city, state, ZIP code, and telephone no.		1a Bond issue date	OMB No. 1545-2197  <b>2010</b> Form <b>1097-BTC</b>
		1b Maturity date	
		1c CUSIP no.	
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	2 Code (see instructions)	3 Stated principal \$
RECIPIENT'S name		4a March 15, 2010, allowance date credit \$	4b June 15, 2010, allowance date credit \$
Street address (including apt. no.)		4c September 15, 2010, allowance date credit \$	4d December 15, 2010, allowance date credit \$
City, state, and ZIP code		5 Check one: <input type="checkbox"/> Issuer of bond or its agent filing initial 2010 Form 1097-BTC for this bond  <input type="checkbox"/> An entity that received a 2010 Form 1097-BTC for this bond	
BOND ISSUER'S name			
BOND ISSUER'S employer identification number			

**Bond Tax Credit**

**Copy A For Internal Revenue Service Center**

**File with Form 1096.**

For Privacy Act and Paperwork Reduction Act Notice, see the **2010 General Instructions for Certain Information Returns.**

CORRECTED (if checked)

FORM 1097-BTC ISSUER'S name, street address, city, state, ZIP code, and telephone no.		1a Bond issue date	OMB No. 1545-2197	<b>2010</b> Form <b>1097-BTC</b>
		1b Maturity date		
		1c CUSIP no.		
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	2 Code (see instructions)	3 Stated principal	
			\$	
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		4a March 15, 2010, allowance date	4b June 15, 2010, allowance date	
		\$	\$	
		4c September 15, 2010, allowance date	4d December 15, 2010, allowance date	
BOND ISSUER'S name		5 Check one:		
		<input type="checkbox"/> Issuer of bond or its agent filing initial 2010 Form 1097-BTC for this bond <input type="checkbox"/> An entity that received a 2010 Form 1097-BTC for this bond		
BOND ISSUER'S employer identification number				

**Bond Tax Credit**

**Copy B For Recipient**  
 This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if an amount of tax credit exceeding the amount reported on this form is claimed on your income tax return.

## Instructions for Recipient

Issuers of certain tax credit bonds (or their agents) and nominees/intermediaries (such as a broker, a partnership, a trust, an estate, a regulated investment company, or a real estate investment trust) must report to you quarterly and file with the IRS annually a separate Form 1097-BTC for each tax credit distributed to you.

**Bond issuer's name.** Shows the name of the entity issuing the tax credit bond from which the credit is being distributed.

**Bond issuer's identification number.** Shows the identification number of the entity issuing the tax credit bond from which the credit is being distributed.

**Box 1a.** Shows the issue date of the bond.

**Box 1b.** Shows the bond maturity date.

**Box 1c.** Shows the CUSIP (Committee on Uniform Securities Identification Procedures) number of each bond. If "None" is written in the box, the bond issue either has no CUSIP number or is privately placed.

**Box 2.** The codes for tax credit bonds issued are:

- 101 – Qualified forestry conservation bond,**
- 102 – New clean renewable energy bond,**
- 103 – Qualified energy conservation bond,**
- 104 – Qualified zone academy bond,**
- 105 – Qualified school construction bond,**
- 106 – Clean renewable energy bond,**
- 107 – Midwestern tax credit bond,**
- 108 – Other, and**
- 109 – Build America bond.**

**Box 3.** Shows the stated principal of the bond.

**Box 4a–4d.** Shows the amount of the credit distributed to you with respect to this allowance date.

You may be entitled to claim a credit against your income tax liabilities, subject to certain limitations under section 54A(c). For more information, see Form 8912, Credit to Holders of Tax Credit Bonds.

**Box 5.** Shows if the filer or its agent is the original filer of this form, or is an entity that received this form. This information will help the IRS track distribution of tax credits from this bond.

VOID     CORRECTED

FORM 1097-BTC ISSUER'S name, street address, city, state, ZIP code, and telephone no.		<b>1a</b> Bond issue date	OMB No. 1545-2197  <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div>	<div style="font-size: 1.5em; font-weight: bold;">Bond Tax Credit</div>
		<b>1b</b> Maturity date	Form <b>1097-BTC</b>	
		<b>1c</b> CUSIP no.		
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	<b>2</b> Code (see instructions)	<b>3</b> Stated principal	<div style="font-size: 1.2em; font-weight: bold;">Copy C For Payer</div> For Privacy Act and Paperwork Reduction Act Notice, see the <b>2010 General Instructions for Certain Information Returns.</b>
			\$	
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		<b>4a</b> March 15, 2010, allowance date credit	<b>4b</b> June 15, 2010, allowance date credit	
		\$	\$	
BOND ISSUER'S name		<b>4c</b> September 15, 2010, allowance date credit	<b>4d</b> December 15, 2010, allowance date credit	
		\$	\$	
BOND ISSUER'S employer identification number		<b>5</b> Check one: <input type="checkbox"/> Issuer of bond or its agent filing initial 2010 Form 1097-BTC for this bond  <input type="checkbox"/> An entity that received a 2010 Form 1097-BTC for this bond		

## Instructions for Payer



*Filing Form 1097-BTC is voluntary for 2010.*

General and specific form instructions are provided as separate products. The products you should use for 2010 are the General Instructions for Certain Information Returns and the 2010 Instructions for Form 1097-BTC. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit [IRS.gov](http://IRS.gov) or call 1-800-TAX-FORM (1-800-829-3676).



*Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the recipient quarterly and separately for each credit amount indicated and for each bond on or before the 15th day of the second calendar month after the close of the calendar quarter in which the credit is issued.

File Copy A of this form with the IRS by February 28, 2011. If you file electronically, the due date is March 31, 2011. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. IRS does not provide a fill-in form option.

**Foreign recipient.** If the recipient of the tax credits from this tax credit bond is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. See the Instructions for Form 1042-S and Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

**Need help?** If you have questions about reporting on Form 1097-BTC, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.