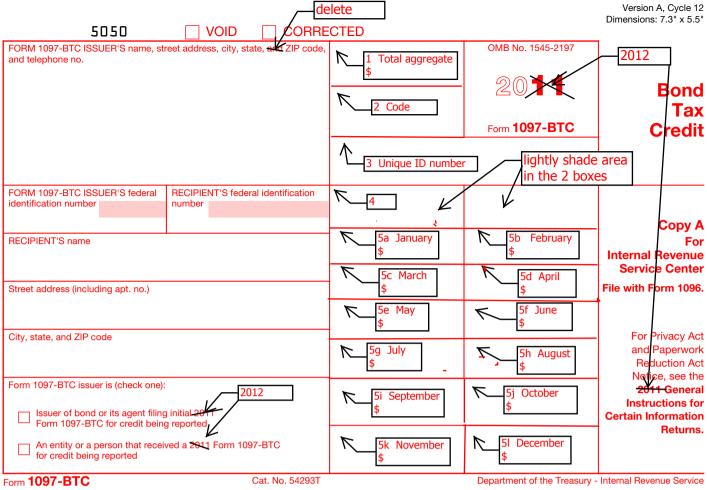
IRS - OMB REVIEW REQUEST FORM

| Request for OMB review of currently | approved document: |
|-------------------------------------|--------------------|
| Date: | Name: |
| | Office Symbols: |
| | Phone Number: |
| Sun | nmary of Changes |

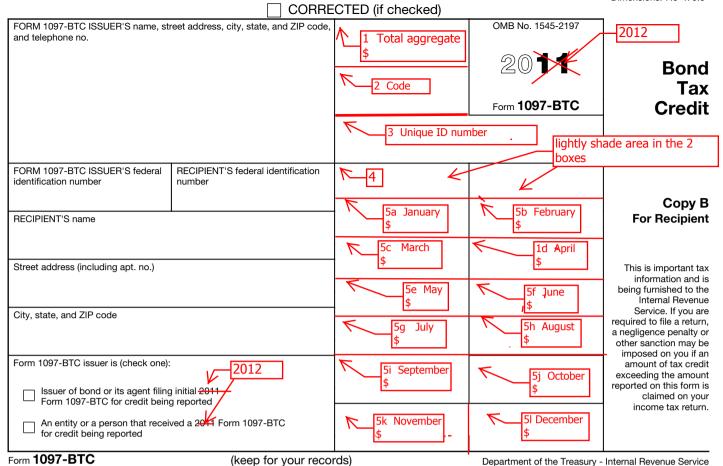
Impact on Approved Collection

| Public Law No. | Regulation No. | Other | | | | |
|---------------------------|----------------|-------------|--------------------|---------------|---------|-------------|
| | | | Code References | No. of Filers | Words | Attachments |
| SAMPLE: PL 109-567 | REG-345675-08 | RP 2009-134 | +/- 5 | +/- 20,000 | +/- 500 | +/- 1 |
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^{*}Please insert how this new (PL, REG, or other), document will affect the currently approved collection.



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Instructions for Recipient

Box 3.

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.

The checked box shows if the filer or its agent is the original filer of this form, or is an entity or a person that received this form.

Boxes 1a 5a. Shows the amount of the credit distributed to you with respect to this allowance date.

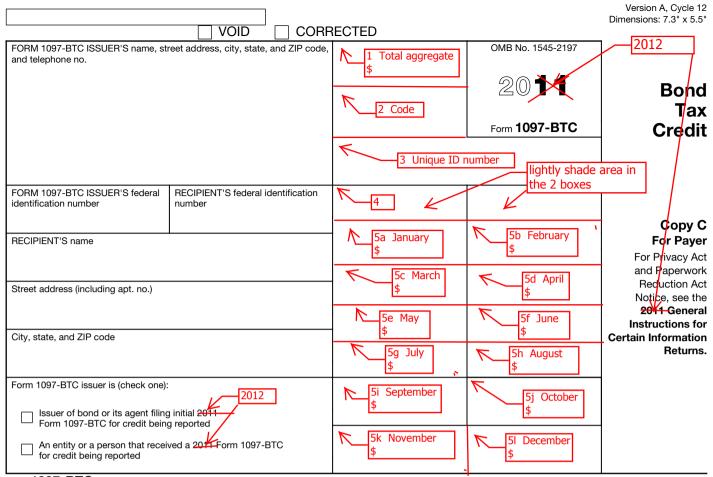
Box 1. Shows the aggregate total of credits distributed.

Box 2. Indicates if the unique identification number is your account number, the CUSIP number of the bond, or another series of numbers (see instructions).

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 credits

Boxes 1b-5b. Shows the unique identification number assigned to the credit you received with respect to this credit allowance date. This information will help the IRS track distribution of tax credits from tax credit bonds.

September 25 Boxes 5a-5l.



Form **1097-BTC**

Department of the Treasury - Internal Revenue Service

Version A, Cycle 12 Dimensions: 7.3" x 5.5"

Instructions for Payer

Filli

Filing Form 1097-BTC is voluntary for 2011.

General and specific form instructions are provided as separate products. The products you should use are the General Instructions for Certain Information Returns and the 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 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 allowable to the recipient on or before the 15th day of the second calendar month after the close of the calendar quarter in which the credit is issued.

April 1, 2013

File Copy A of this form with the IRS by February 28, 2012. If you file electronically, the due date is April 2, 2012. 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. The IRS does not provide a fill-in form option.

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.

by January 31, 2013

DRAFT AS OF September 28, 2011

2013