

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 may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

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.

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VOID

CORRECTED

FORM 1097-BTC ISSUER'S name, street address, city, state, and ZIP code, and telephone no.		OMB No. 1545-2197	
		2011	
		Form 1097-BTC	
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	1a March 15, 2011, allowance date credit \$	1b March 15, 2011, allowance date credit identification no.
RECIPIENT'S name		2a June 15, 2011, allowance date credit \$	2b June 15, 2011, allowance date credit identification no.
Street address (including apt. no.)		3a September 15, 2011, allowance date credit \$	3b September 15, 2011, allowance date credit identification no.
City, state, and ZIP code		4a December 15, 2011, allowance date credit \$	4b December 15, 2011, allowance date credit identification no.
Form 1097-BTC issuer is (check one):		5 Other allowance date	
<input type="checkbox"/> Issuer of bond or its agent filing initial 2011 Form 1097-BTC for credit being reported			
<input type="checkbox"/> An entity or a person that received a 2011 Form 1097-BTC for credit being reported		5a Other allowance date credit \$	5b Other allowance date credit identification no.

Bond Tax Credit

Copy A For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2011 General Instructions for Certain Information Returns.**

Form **1097-BTC**

Cat. No. 54293T

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

FORM 1097-BTC ISSUER'S name, street address, city, state, and ZIP code, and telephone no.				OMB No. 1545-2197	
				<h1 style="margin: 0;">2011</h1> <p style="margin: 0;">Form 1097-BTC</p>	
FORM 1097-BTC ISSUER'S federal identification number		RECIPIENT'S federal identification number	1a March 15, 2011, allowance date credit \$	1b March 15, 2011, allowance date credit identification no.	<p>Copy B For Recipient</p> <p>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.</p>
RECIPIENT'S name			2a June 15, 2011, allowance date credit \$	2b June 15, 2011, allowance date credit identification no.	
Street address (including apt. no.)			3a September 15, 2011, allowance date credit \$	3b September 15, 2011, allowance date credit identification no.	
City, state, and ZIP code			4a December 15, 2011, allowance date credit \$	4b December 15, 2011, allowance date credit identification no.	
Form 1097-BTC issuer is (check one):			5 Other allowance date		
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<input type="checkbox"/> An entity or a person that received a 2011 Form 1097-BTC for credit being reported					

Form **1097-BTC**

(keep for your records)

Department of the Treasury - Internal Revenue Service

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.

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.

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.

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.

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FORM 1097-BTC ISSUER'S name, street address, city, state, and ZIP code, and telephone no.				OMB No. 1545-2197	
				<h1 style="margin: 0;">2011</h1> <p style="margin: 0;">Form 1097-BTC</p>	
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	1a March 15, 2011, allowance date credit \$	1b March 15, 2011, allowance date credit identification no.	<p>Copy C For Payer</p> <p>For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.</p>	
RECIPIENT'S name		2a June 15, 2011, allowance date credit \$	2b June 15, 2011, allowance date credit identification no.		
Street address (including apt. no.)		3a September 15, 2011, allowance date credit \$	3b September 15, 2011, allowance date credit identification no.		
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Form 1097-BTC issuer is (check one):		5 Other allowance date			
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**Bond
Tax
Credit**

**Copy C
For Payer**
For Privacy Act and Paperwork Reduction Act Notice, see the **2011 General Instructions for Certain Information Returns.**

Instructions for Payer



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.

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.