5050	VOID	CORRE	CTED		
FORM 1097-BTC ISSUER'S name, s and telephone no.	treet address, city, state, Z	ZIP code,	1a Bond issue date  1b Maturity date	OMB No. 1545-2197 2010 Form 1097-BTC	Bond Tax Credi
			1c CUSIP no.		
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal iden number	tification	2 Code (see instructions)	3 Stated principal	
					Copy A
				\$	Fo
RECIPIENT'S name			4a March 15, 2010, allowance date credit	<b>4b</b> June 15, 2010, allowance date credi	Internal Revenue Service Cente
			\$	\$	File with Form 1096
Street address (including apt. no.)			4c September 15, 2010, allowance date credit	4d December 15, 2010, allowance date credi	t For Privacy Ac
			\$	\$	and Paperworl  Reduction Ac
City, state, and ZIP code			5 Check one:		Notice, see the
			Issuer of bond or its ag Form 1097-BTC for this	ent filing initial 2010 bond	2010 Genera
BOND ISSUER'S name		An entity that received a 2010 Form 1097-BTC for this bond		Certain Information Returns	
BOND ISSUER'S employer identifica	tion number				
Form 1097-RTC		C	ot No. 54202T	Department of the Trees	sun, Internal Povenue Service

Form 1097-BTC

Cat. No. 54293T

Department of the Treasury - Internal Revenue Service

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		ECTED (IT checked)			
FORM 1097-BTC ISSUER'S name, street address, city, state, ZIP code, and telephone no.		1a Bond issue date	OMB No. 1545-2197	Bond	
		1b Maturity date	= 20 <b>10</b> Form 1097-BTC	Tax Credit	
		1c CUSIP no.	Tomi 1007 BTC		
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	2 Code (see instructions)	3 Stated principal		
			\$	O D	
RECIPIENT'S name  Street address (including apt. no.)		4a March 15, 2010, allowance date	<b>4b</b> June 15, 2010, allowance date	Copy B For Recipient	
		\$	\$	This is important tax information and is being furnished to the Internal Revenue Service. If you are	
		4c September 15, 2010, allowance date	4d December 15, 2010, allowance date		
		\$	\$	required to file a return, a negligence penalty or	
City, state, and ZIP code		5 Check one:		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.	
		Issuer of bond or its a Form 1097-BTC for th			
BOND ISSUER'S name		An entity that received this bond			
BOND ISSUER'S employer identification number					

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.

**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 □ CORRI	ECTED		
FORM 1097-BTC ISSUER'S name, street address, city, state, ZIP code, and telephone no.	1a Bond issue date  1b Maturity date	OMB No. 1545-2197	Bond Tax
	1c CUSIP no.	Form <b>1097-BTC</b>	Credit
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	Copy C For Paye For Privacy Ac
Street address (including apt. no.)	4c September 15, 2010, allowance date credit	4d December 15, 2010, allowance date credit	and Paperworl Reduction Ac Notice, see the 2010 Genera
City, state, and ZIP code	5 Check one:  Issuer of bond or its agent filing initial 2010 Form 1097-BTC for this bond		Instructions for Certain Information Returns
BOND ISSUER'S name	An entity that received a 2010 Form 1097-BTC for this bond		
BOND ISSUER'S employer identification number			

Form **1097-BTC** 

Department of the Treasury - Internal Revenue Service

## **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 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.