

IRS - OMB REVIEW REQUEST FORM

Request for OMB review of currently approved document:

Date:

Name:

Office Symbols:

Phone Number:

Summary of Changes

Impact on Approved Collection

Public Law No.	Regulation No.	Other	Code References	<i><u>Change In IRS Form & Instructions</u></i>		Attachments
				No. of Filers	Words	
SAMPLE: PL 109-567	REG-345675-08	RP 2009-134	+/- 5	+/- 20,000	+/- 500	+/- 1

*Please insert how this new (PL, REG, or other), document will affect the currently approved collection.

5050

VOID CORRECTED

delete

FORM 1097-BTC ISSUER'S name, street address, city, state, and ZIP code, and telephone no.

1 Total aggregate \$

2 Code

OMB No. 1545-2197

~~2014~~

Form 1097-BTC

2012

Bond Tax Credit

3 Unique ID number

lightly shade area in the 2 boxes

FORM 1097-BTC ISSUER'S federal identification number

RECIPIENT'S federal identification number

4

Copy A
For Internal Revenue Service Center
File with Form 1096.

RECIPIENT'S name

5a January \$

5b February \$

Street address (including apt. no.)

5c March \$

5d April \$

City, state, and ZIP code

5e May \$

5f June \$

Form 1097-BTC issuer is (check one):

Issuer of bond or its agent filing initial 2011 Form 1097-BTC for credit being reported.

An entity or a person that received a 2011 Form 1097-BTC for credit being reported

2012

5g July \$

5h August \$

5i September \$

5j October \$

5k November \$

5l December \$

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

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

CORRECTED (if checked)

FORM 1097-BTC ISSUER'S name, street address, city, state, and ZIP code, and telephone no.		<input type="checkbox"/> 1 Total aggregate \$		OMB No. 1545-2197 2011 Form 1097-BTC		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.
		<input type="checkbox"/> 2 Code		<input type="checkbox"/> 3 Unique ID number .		
		<input type="checkbox"/> 4		lightly shade area in the 2 boxes		
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	<input type="checkbox"/> 5a January \$		<input type="checkbox"/> 5b February \$		
RECIPIENT'S name		<input type="checkbox"/> 5c March \$		<input type="checkbox"/> 1d April \$		
Street address (including apt. no.)		<input type="checkbox"/> 5e May \$		<input type="checkbox"/> 5f June \$		
City, state, and ZIP code		<input type="checkbox"/> 5g July \$		<input type="checkbox"/> 5h August \$		
Form 1097-BTC issuer is (check one): <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		<input type="checkbox"/> 5i September \$		<input type="checkbox"/> 5j October \$		
		<input type="checkbox"/> 5k November \$		<input type="checkbox"/> 5l December \$		

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.~~

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).

Box 3.

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.~~

Boxes 5a-5i.

VOID CORRECTED

FORM 1097-BTC ISSUER'S name, street address, city, state, and ZIP code, and telephone no.		1 Total aggregate \$		OMB No. 1545-2197		
		2 Code		2011		
		3 Unique ID number		Form 1097-BTC		
FORM 1097-BTC ISSUER'S federal identification number	RECIPIENT'S federal identification number	4	lightly shade area in the 2 boxes			
RECIPIENT'S name		5a January \$		5b February \$		
		5c March \$		5d April \$		
Street address (including apt. no.)		5e May \$		5f June \$		
		5g July \$		5h August \$		
City, state, and ZIP code		5i September \$		5j October \$		
		5k November \$		5l December \$		
Form 1097-BTC issuer is (check one):		2012				
<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						

2012

Bond Tax Credit

Copy C For Payer

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

Form **1097-BTC**

Department of the Treasury - Internal Revenue Service

delete

2013

April 1, 2013

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 ~~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.

by January 31,
2013

DRAFT AS OF September 28, 2011