

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, in some cases unexpected issues arise, or legislation is passed, necessitating a change to a draft form we have posted on IRS.gov. Also, forms generally are subject to OMB approval before they are officially released. Drafts of instructions and publications are usually subject to at least some changes before being officially released.

All early releases of draft forms, instructions, and publications are available at www.irs.gov/draftforms. All information about forms, instructions, and publications is accessible from www.irs.gov/formspubs.

If you have any comments on this draft, you can submit them to us on our IRS.gov page titled [Comment on Forms and Publications](#), where you may make comments anonymously if you wish. You can also email us at taxforms@irs.gov. Please include the form or publication number in the subject. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each suggestion. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Information Return for Build America Bonds and Recovery Zone Economic Development Bonds

► Under Internal Revenue Code section 149(e)
► See separate instructions.

Part I Reporting Authority Check if Amended Return

1 Issuer's name	2 Issuer's employer identification number (EIN)
3 Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)	4 Report number (For IRS Use Only) [] [] []
5 Number and street (or P.O. Box if mail is not delivered to street address)	7 Date of issue (MM/DD/YYYY) / /
6 City, town, or post office, state, and ZIP code	9 CUSIP number
8 Name of issue	11 Telephone number of officer or other person (see instructions)
10 Name and title of officer of issuer whom the IRS may call for more information (see instructions)	

Part II Type of Bonds (see instructions, if the box on line 1b or 1c is checked, complete lines 2 and 3)

1a Build America bonds (Tax Credit) (section 54AA(a))

b Build America bonds (Direct Payment) (sections 54AA(g) and 6431)

c Recovery zone economic development bonds (Direct Payment) (sections 1400U-2 and 6431)

2 Enter the first interest payment date (MM/DD/YYYY) ► / /

3 Interest payment date frequency: (Check box) (see instructions and attach debt service statement)

a annual,

b semi-annual,

c quarterly,

d monthly, or

e other

f If line 3e above is checked, please describe the payment frequency:

Part III Purpose of Issue

	Amount (Whole Dollars)
1 For a build America bond, identify the purpose of issue and enter the issue price. (see instructions and attach statement)	
a Education	1a
b Health and hospital	1b
c Transportation	1c
d Public safety	1d
e Environment (including sewage bonds)	1e
f Housing	1f
g Utilities	1g
h Other description ►	1h
2 For a recovery zone economic development bond, identify the purpose of issue and enter the issue price. (see instructions and attach statement)	
a Capital expenditures relating to property located in the zone	2a
b Public infrastructure and construction of public facilities	2b
c Job training and educational programs	2c
d Other description	2d
3 Total issue price (Part III, lines 1a through 1h or lines 2a through 2d)	3
4 If obligations are TANs or RANs, check only box 4a <input type="checkbox"/> If obligations are BANs, check only box 4b <input type="checkbox"/>	
5 If obligations are in the form of a lease or installment sale, check box <input type="checkbox"/>	

Part IV Description of Obligations (Complete for the entire issue for which this form is being filed.)

1 Stated redemption price at maturity	1
2 Final maturity date (MM/DD/YYYY) / /	
3 Weighted average maturity [] [] . [] [] years	
4 Yield [] [] . [] [] [] [] %	
5 If the issue is a variable rate issue, check box 5a <input type="checkbox"/> Please indicate the frequency rates are reset 5b ►	

Part V Use of Proceeds of Issue

Amount (Whole Dollars)

Table with 10 rows for 'Use of Proceeds of Issue' and 2 columns for description and amount.

Part VI Description of Refunded Bonds (complete this part only for refunding bonds)

Form for 'Description of Refunded Bonds' with 4 numbered questions regarding maturity, date, and issue details.

Part VII Miscellaneous

Form for 'Miscellaneous' with 9 numbered questions regarding volume cap, GIC, and issuer procedures.

Signature and Consent section with a declaration and signature lines for the issuer's authorized representative.

Paid Preparer Use Only section with fields for preparer name, signature, date, firm name, address, and phone number.

Part VIII Consent to Disclosure of Certain Information from this Return

Form for 'Consent to Disclosure of Certain Information from this Return' with question 1 regarding tax credit disclosure.

Under penalties of perjury, I declare that I am an officer of the above named issuer and that I am authorized to give consent on behalf of the above named issuer for the IRS to publish the items of information described in line 1 of Part VIII of this form to assist in the reporting obligations under section 6049.

Sign Here section with signature and name lines.