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 VOID CORRECTED

FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Total		OMB No. 1545-2197	
		\$		2019 Form 1097-BTC	
		2a Code			
FORM 1097-BTC ISSUER'S TIN		RECIPIENT'S TIN		2b Unique identifier	
				3 Bond type	
RECIPIENT'S name		5a January		5b February	
Street address (including apt. no.)		\$		\$	
		5c March		5d April	
City or town, state or province, country, and ZIP or foreign postal code		\$		\$	
		5e May		5f June	
Form 1097-BTC issuer is (check one):		\$		\$	
		5i September		5j October	
<input type="checkbox"/> Issuer of bond or its agent filing 2019 Form 1097-BTC for credit being reported <input type="checkbox"/> An entity or a person that received or should have received a 2019 Form 1097-BTC and is distributing part or all of that credit to others		\$		\$	
		5k November		5l December	
		6 Comments			

**Bond
Tax
Credit****Copy A
For
Internal Revenue
Service Center
File with Form 1096.**For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2019 General
Instructions for
Certain Information
Returns.**Form **1097-BTC**

Cat. No. 54293T

www.irs.gov/Form1097BTC

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

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		\$		\$	
		5k November		5l December	
		\$		\$	
		6 Comments			

**Bond
Tax
Credit**

**Copy B
For Recipient**

This is important tax information and is being furnished to the IRS. 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.

Form **1097-BTC**

(keep for your records)

www.irs.gov/Form1097BTC

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Issuers of certain tax credit bonds or their agents, and recipients of Form 1097-BTC from the bond issuer or agent who are further distributing the credit, such as brokers, nominees, mutual funds, or partnerships, must report to you on at least a quarterly basis, and file with the IRS annually on a separate Form 1097-BTC, the amount of tax credit you are allowed for each month of the calendar year (see instructions).

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.



You will not receive a separate fourth quarter report. The credits for the fourth quarter will be reported together with the annual aggregate total amount of allowable credits provided to you by February 18, 2020.

Note: The first three quarters reported on the annual report are duplicative amounts previously reported. You are allowed to take the credit amount from each quarter only once.

The checkbox shows if the filer is the issuer of the bond or its agent, or is an entity or a person that received or should have received this form and is making a further distribution of the credit.

Box 1. Shows the aggregate total of credits allowed for the calendar year.

Box 2a. Indicates if the unique identification number is your account number, the CUSIP number of the bond, or another identifier. For filings of Form 1097-BTC by the issuer of the bond or its agent (as indicated by the first checkbox being checked), the first nine characters of the unique identifier in box 2b must be the CUSIP number, if available. For further identification, if necessary or desired by the issuer, the CUSIP number can be followed by an optional

hyphen and then an account number or other unique identifying number.

If no CUSIP number is available, the account number, or other unique identifying number by which the bond transaction is tracked by the issuer, is shown in box 2b.

C—CUSIP number

A—Account number

O—Any other identifier

Box 2b. Shows the unique identifier assigned by the Form 1097-BTC issuer, limited to 39 alphanumeric characters.

Box 3. Shows the codes for tax credit bonds that are reported on separate Forms 1097-BTC:

101—Clean renewable energy bond

199—Other

Boxes 5a–5l. These boxes show the amount of the credit you are allowed for the month during the calendar year.

You may be entitled to claim a credit against your income tax liabilities, subject to certain limitations under section 54A(c).

Additionally, clean renewable energy bond credits received from a pass-through entity are limited to the income received from the pass-through entity. New clean renewable energy bond and qualified energy conservation bond credits are limited to 70% of the credit amounts determined under section 54A(b); the credit reported on Form 1097-BTC is the credit amount *after* the 70% limit has been applied. For more information, see Form 8912.

Box 6. May show any additional information provided by the form issuer.

Future developments. For the latest information about developments related to Form 1097-BTC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1097BTC.

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Bond Tax Credit

Copy C For Payer
 For Privacy Act and Paperwork Reduction Act Notice, see the **2019 General Instructions for Certain Information Returns.**

Instructions for Payer

To complete Form 1097-BTC, use:

- The 2019 General Instructions for Certain Information Returns, and
- The 2019 Instructions for Form 1097-BTC.

To order these instructions and additional forms, go to www.irs.gov/Form1097BTC.

Due dates. Furnish the information shown on Copy B of this form 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 allowed.

For the first three quarters, report to the recipient only the amounts for the months of the applicable quarter. Box 1 should not be completed and box 6 is optional.

You are not required to furnish a separate report solely for the fourth quarter because the fourth quarter amounts are reported with the annual filing. For the annual filing, report the credits for each month in boxes 5a–5i; the total of those amounts in box 1; and complete the rest of the form as applicable. If any amounts previously furnished for the first three quarters need to be corrected, report the correct amounts for the annual reporting and explain the correction to the recipient; no explanation is required for the IRS filing.

For the report furnished to the recipient (quarterly or annual), you may use Copy B or your own substitute statement reporting all the same applicable information (the reporting for the first three quarters may be furnished electronically).

The IRS encourages Form 1097-BTC issuers to provide the credit information to the recipient monthly if applicable, and as soon after the end of the month in which a credit arises as possible.

Furnish the information shown on Copy B of this form with the aggregate total amount of allowable credits for the 2019 calendar year to the recipient by February 18, 2020.

File Copy A of this form with the IRS by February 28, 2020. If you file electronically, the due date is March 31, 2020. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

Need help? If you have questions about reporting on Form 1097-BTC, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).