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FORM 1097-BTC ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		<b>1</b> Total		OMB No. 1545-2197	
		\$		Form <b>1097-BTC</b>	
		<b>2a</b> Code		(Rev. April 2025)	
				For calendar year _____	
		<b>2b</b> Unique identifier			
FORM 1097-BTC ISSUER'S TIN	RECIPIENT'S TIN	<b>3</b> Bond type		<b>4</b>	
RECIPIENT'S name		<b>5a</b> January		<b>5b</b> February	
		\$		\$	
Street address (including apt. no.)		<b>5c</b> March		<b>5d</b> April	
		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		<b>5e</b> May		<b>5f</b> June	
		\$		\$	
Form 1097-BTC issuer is (check one):  <input type="checkbox"/> Issuer of bond or its agent filing current year Form 1097-BTC for credit being reported  <input type="checkbox"/> An entity or a person that received or should have received a current year Form 1097-BTC and is distributing part or all of that credit to others		<b>5g</b> July		<b>5h</b> August	
		\$		\$	
		<b>5i</b> September		<b>5j</b> October	
		\$		\$	
		<b>5k</b> November		<b>5l</b> December	
		\$		\$	
		<b>6</b> Comments			

**Bond  
Tax  
Credit****Copy A  
For  
Internal Revenue  
Service Center**For filing information,  
Privacy Act, and  
Paperwork Reduction  
Act Notice, see the  
**General Instructions  
for Certain  
Information Returns.**  
[www.irs.gov/Form1099](http://www.irs.gov/Form1099)Form **1097-BTC** (Rev. 4-2025)

Cat. No. 54293T

[www.irs.gov/Form1097BTC](http://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**

CORRECTED (if checked)

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		\$	Form <b>1097-BTC</b>
		<b>2a</b> Code	(Rev. April 2025)
			For calendar year _____
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FORM 1097-BTC ISSUER'S TIN	RECIPIENT'S TIN	<b>3</b> Bond type	<b>4</b>
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Street address (including apt. no.)		\$	\$
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City or town, state or province, country, and ZIP or foreign postal code		\$	\$
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		<b>5i</b> September	<b>5j</b> October
		\$	\$
		<b>5k</b> November	<b>5l</b> December
		<b>6</b> 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.

## 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.

**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 4th quarter report. The credits for the 4th quarter will be reported together with the annual aggregate total amount of allowable credits furnished to you on or before the 15th day of the 2nd calendar month after the close of the calendar year.*

**Note:** The first 3 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](http://www.irs.gov/Form1097BTC).

**Free File Program.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.