

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.

**Return for Credit Payments
to Issuers of Qualified Bonds**

OMB No. 1545-2142

Part I Information on Entity That Is To Receive Payment of Credit and Communications Check box if Amended Return ☐

1 Name of entity that is to receive payment of the credit	2 Employer identification number (EIN)
3 Number and street (or P.O. box no. if mail is not delivered to street address)	Room/suite
4 City, town, or post office, state, and ZIP code	
5 Name and title of designated contact person whom the IRS may call for more information	6 Telephone number of officer or legal representative

Part II Reporting Authority

7 Issuer's name (if same as line 1, enter "SAME" and skip lines 8, 9, 11, 15, and 16)	8 EIN	
9 Number and street (or P.O. box no. if mail is not delivered to street address)	Room/suite	10 Report number (For IRS Use Only)
11 City, town, or post office, state, and ZIP code	12 Date of issue (MM/DD/YYYY)	
13 Name of issue	14 CUSIP number (see instructions)	
15 Name and title of officer or other person whom the IRS may call for more information	16 Telephone number of officer or other person to call	
17a Type of issue <input type="checkbox"/> For build America bonds and recovery zone economic development bonds, check the applicable box (see instructions) <input type="checkbox"/> Educational <input type="checkbox"/> Health and Hospital <input type="checkbox"/> Transportation <input type="checkbox"/> Public Safety <input type="checkbox"/> Environmental <input type="checkbox"/> Housing <input type="checkbox"/> Utilities <input type="checkbox"/> Other		
b For build America bonds, recovery zone economic development bonds, and specified tax credit bonds, enter the issue price	17b	
c Check applicable box <input type="checkbox"/> Variable rate bond <input type="checkbox"/> Fixed rate bond		

Part III Payment of Credit (For specified tax credit bonds with multiple maturities, see instructions.)

18 Interest payment date to which this payment of credit relates (MM/DD/YYYY)	
19a Interest payable to bondholders on the interest payment date	19a
b For specified tax credit bonds only, enter the applicable credit rate determined under Sec. 54A(b)(3) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> %	
c For specified tax credit bonds only, enter the interest that would be payable to bondholders on the interest payment date calculated using the applicable credit rate (see instructions)	19c
20 Amount of credit payment to be received as of the interest payment date (complete only line 20a, 20b, 20c, 20d, 20e, or 20f)	
a Build America bonds. Multiply line 19a by 35%	20a
b Recovery zone economic development bonds. Multiply line 19a by 45%	20b
c New clean renewable energy bonds enter the lesser of line 19a or 70% of line 19c	20c
d Qualified energy conservation bonds enter the lesser of line 19a or 70% of line 19c	20d
e Qualified zone academy bonds enter the lesser of lines 19a or 19c	20e
f Qualified school construction bonds enter the lesser of lines 19a or 19c	20f
21 Adjustment to previous credit payments (complete line 21a OR line 21b only):	
a Net increase to previous payments (attach explanation)	21a
b Net decrease to previous payments (attach explanation)	21b
22 Amount of credit payment to be received. Combine either line 20a, 20b, 20c, 20d, 20e, or 20f with line 21a or line 21b	22
23 Is this the final interest payment date?	Yes <input type="checkbox"/> No <input type="checkbox"/>
24 If the entity identified in Part I is not the issuer, check this box <input type="checkbox"/>	

Direct Deposit	25 Enter direct deposit information below:	
	a Routing number	<input type="checkbox"/> b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	c Account number	

Signature and Consent

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I authorize the IRS to send the requested refundable credit payment to the entity identified in Part I, and I consent to the disclosure of the issuer's return information, as necessary to process the refundable credit payment, to the designated contact person(s) listed above in Parts I and II, as applicable.

Paid Preparer Use Only	Signature of issuer	Date	Type or print name and title	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name	Preparer's signature	Date		
	Firm's name	Firm's EIN	Phone no.		
	Firm's address				