



**Note:** *The draft you are looking for begins on the next page.*

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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

# Return for Credit Payments to Issuers of Qualified Bonds

▶ Go to [www.irs.gov/Form8038CP](http://www.irs.gov/Form8038CP) for instructions and the latest information.

Check if Amended Return (see instructions) ▶

## Part I Information on Entity That Is To Receive Payment

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 contact for more information		6 Telephone number of contact person shown on line 5	

## 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 (see instructions)
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 contact for more information		16 Telephone number of contact person shown on line 15	
17a Check applicable box (see instructions) ▶ <input type="checkbox"/> Variable rate bond <input type="checkbox"/> Fixed rate bond		b Enter the issue price ▶	
c Enter code number for type of bonds (see instructions)		17b	

## 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. See instructions		19a	
b For specified tax credit bonds only, enter the applicable credit rate determined under sec. 54A(b)(3)		%	
c For specified tax credit bonds only, complete Schedule A and enter amount from Schedule A, line 3		19c	
20 Amount of credit allowed for the interest payment date (complete only line 20a, 20b, 20c, 20d, 20e, or 20f)			
a Build America bonds. Multiply line 19a by 35% (0.35)		20a	
b Recovery zone economic development bonds. Multiply line 19a by 45% (0.45)		20b	
c New clean renewable energy bonds, enter the smaller of lines 19a or 19c		20c	
d Qualified energy conservation bonds, enter the smaller of lines 19a or 19c		20d	
e Qualified zone academy bonds, enter the smaller of lines 19a or 19c		20e	
f Qualified school construction bonds, enter the smaller 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		21a	
b Net decrease to previous payments		21b	
c Enter explanation code for lines 21a or 21b (see instructions)			
22 Amount of credit payment requested. Combine either line 20a, 20b, 20c, 20d, 20e, or 20f with line 21a or line 21b		22	
23a Has there been a change to the debt service schedule most recently filed with the IRS?		Yes <input type="checkbox"/> No <input type="checkbox"/>	
b If "Yes," enter the explanation code and attach the revised debt service schedule (see instructions)			
24a Have you paid or will you pay all the interest from line 19a on or before the date from line 18? See instructions		Yes <input type="checkbox"/> No <input type="checkbox"/>	
b If "No," enter the explanation code (see instructions).			
25 Is this return submitted for the final interest payment date for the bonds?		Yes <input type="checkbox"/> No <input type="checkbox"/>	

<b>Direct Deposit</b>	26 Enter direct deposit information below:	
	a Routing number	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.

Signature of issuer \_\_\_\_\_ Date \_\_\_\_\_ Type or print name and title \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			