



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.

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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](#).

Schedule A (Form 8038-CP)

Specified Tax Credit Bonds Interest Limit Computation

(January 2022)

Complete for Form 8038-CP, line 17c, bond types 102, 103, 104, and 105. Attach to Form 8038-CP.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Issuer's name

Go to www.irs.gov/Form8038CP for instructions and the latest information.

Employer identification number (EIN)

Date of issue (MM/DD/YYYY)

Report number (from line 10 of Form 8038-CP)

Complete the eligible interest computation using the table below. Complete the following table for each maturity of bonds outstanding on the line 18 interest payment date. This schedule is to be used when claiming a credit under section 6431 for specified tax credit bonds (new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds, and qualified school construction bonds). If more lines are needed, use the additional table on the back.

Table with 5 columns: (a) Bond maturity date, (b) Interest paid on bond maturity on line 18 interest payment date, (c) Interest paid on bond maturity on line 18 interest payment date calculated using the line 19b applicable credit rate, (d) For new clean renewable energy bonds and qualified energy conservation bonds, multiply column (c) by 70% (0.70), (e) For new clean renewable energy bonds and qualified energy conservation bonds, enter the smaller of column (b) or (d). For qualified zone academy bonds and qualified school construction bonds, enter the smaller of column (b) or (c).

Summary table with 3 rows: 1 Total. Add amounts in column (e) above; 2 Amount from page 2, line 4 (if any); 3 Add amounts on line 1 and line 2. Enter on Form 8038-CP, line 19c

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 74912N

Schedule A (Form 8038-CP) (1-2022)

Complete the table below beginning with the first maturity following the maturity listed in the last row of the table on page 1.
(Continuation of table from page 1 for each maturity of bonds outstanding on the line 18 interest payment date.)

(a) Bond maturity date	(b) Interest paid on bond maturity on line 18 interest payment date	(c) Interest paid on bond maturity on line 18 interest payment date calculated using the line 19b applicable credit rate	(d) For new clean renewable energy bonds and qualified energy conservation bonds, multiply column (c) by 70% (0.70). (Skip this column for qualified zone academy bonds and qualified school construction bonds.)	(e) For new clean renewable energy bonds and qualified energy conservation bonds, enter the smaller of column (b) or (d). For qualified zone academy bonds and qualified school construction bonds, enter the smaller of column (b) or (c).
4 Total. Add amounts in column (e) above. Enter on page 1, line 2				4

DRAFT AS OF
August 5, 2021
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