

Form **8038-B**  
(Rev. January 2010)  
Department of the Treasury  
Internal Revenue Service

**Information Return for Build America Bonds and Recovery Zone  
Economic Development Bonds**  
▶ Under Internal Revenue Code section 149(e)  
▶ See separate instructions.

OMB No. XXXX-XXXX

**Part I Reporting Authority** Check if Amended Return

<b>1</b> Issuer's name	<b>2</b> Issuer's employer identification number (EIN)
<b>3</b> In care of (if applicable)	<b>4</b> Report number <i>For IRS Use Only</i> (enter unique two-digit number) <b>3</b>
<b>5</b> Number and street (or P.O. Box if mail is not delivered to street address)	
<b>6</b> City, town, or post office, state, and ZIP code	<b>7</b> Date of issue
<b>8</b> Name of issue	<b>9</b> CUSIP number
<b>10</b> Name and title of officer or legal representative whom the IRS may call for more information	<b>11</b> Telephone number of officer or legal representative ( )

**Part II Type of Credit Bonds** (see instructions, if the box on line 1b or 1c is checked, complete lines 2 and 3)

**1a** Build America bonds (Tax Credit) (section 54AA(a))

**b** Build America bonds (Direct Payment) (sections 54AA(g) and 6431)

**c** Recovery zone economic development bonds (Direct Payment) (sections 1400U-2 and 6431)

**2** Enter the first interest payment date (MM/DD/YYYY) ▶ \_\_\_\_\_

**3** Interest payment date frequency: (check box)

**a**  annual,

**b**  semi-annual,

**c**  quarterly,

**d**  monthly, or

**e**  other

**f** If line 3e above is checked, please describe the payment frequency: \_\_\_\_\_

**Part III Type of Issue**

	Amount
<b>1</b> For a Build America bond, identify the type of issue, enter the issue price. (see instructions and attach schedule)	
<b>a</b> Education	<b>1a</b>
<b>b</b> Health and hospital	<b>1b</b>
<b>c</b> Transportation	<b>1c</b>
<b>d</b> Public safety	<b>1d</b>
<b>e</b> Environment (including sewage bonds)	<b>1e</b>
<b>f</b> Housing	<b>1f</b>
<b>g</b> Utilities	<b>1g</b>
<b>h</b> Other ▶ _____	<b>1h</b>
<b>2</b> For a Recovery zone economic development bond, enter the issue price. (see instructions and attach schedule)	
<b>a</b> Capital expenditures relating to property located in the zone	<b>2a</b>
<b>b</b> Public infrastructure and construction of public facilities	<b>2b</b>
<b>c</b> Job training and educational programs	<b>2c</b>
<b>d</b> Other ▶ _____	<b>2d</b>
<b>3</b> Total issue price (Part III, lines 1a through 1h or lines 2a through 2d)	<b>3</b>
<b>4</b> If obligations are TANs or RANs, check box <b>4a</b> <input type="checkbox"/> If obligations are BANs, check box <b>4b</b> <input type="checkbox"/>	
<b>5</b> If obligations are in the form of a lease or installment sale, check box <input type="checkbox"/>	

**Part IV Description of Obligations** (Complete for the entire issue for which this form is being filed.)

<b>1</b> Stated redemption price at maturity	<b>1</b>
<b>2</b> Final maturity date (MM/DD/YYYY)	
<b>3</b> Weighted average maturity _____ years	
<b>4</b> Yield _____ %	
<b>5</b> If the issue is a variable rate issue, check box <b>5a</b> <input type="checkbox"/> Please indicate the frequency rates are reset <b>5b</b> ▶	

For Paperwork Reduction Act Notice, see page 2 of the instructions.

Cat. No. 53393K

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DRAFT AS OF  
October 1, 2009

and

Identify the type of issue and

description

description

add space

<b>Part V Use of Proceeds of Issue</b>		<b>Amount</b>
1	Sales proceeds . . . . .	1
2	Expected investment proceeds . . . . .	2
3	Proceeds used for accrued interest . . . . .	3
4	Proceeds used for bond issuance cost (including underwriter's discount) . . . . .	4
5	Proceeds used for credit enhancement . . . . .	5
6	Proceeds allocated to a reasonably required reserve fund . . . . .	6
7	Proceeds used for capital expenditures . . . . .	7
8	Proceeds used for working capital expenditures . . . . .	8
9	Proceeds used to currently refund prior issues . . . . .	9
10	Proceeds used to advance refund prior issues . . . . .	10

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**Part VI Description of Refunded Bonds** (complete this part only for refunding bonds)

1 Enter the remaining weighted average maturity of the bonds to be currently refunded . . . . . \_\_\_\_\_ years

2 Enter the remaining weighted average maturity of the bonds to be advance refunded . . . . . \_\_\_\_\_ years

3 Enter the last date on which the refunded bonds will be called (MM/DD/YYYY) \_\_\_\_\_

4 Enter the date the refunded bonds were issued (if more than one date of issue, attach a schedule) (MM/DD/YYYY) (see instructions) . . . . . \_\_\_\_\_

**Part VII Miscellaneous**

1 Enter the amount of the state volume cap allocated to the issue (see instructions) . . . . . **1**

2a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) . . . . . **2a**

b Enter the final maturity date of the GIC (MM/DD/YYYY) ▶ \_\_\_\_\_

c Enter the name of the GIC provider ▶ \_\_\_\_\_

3 Proceeds of this issue that are to be used to make loans to other governmental units . . . . . **3**

4a If this issue is a loan made from the proceeds of another tax-exempt issue, check box  and enter the following information:

b Enter the date of the master pool obligation (MM/DD/YYYY) ▶ \_\_\_\_\_

c Enter the EIN of the issuer of the master pool obligation ▶ \_\_\_\_\_

d Enter the name of the issuer of the master pool obligation ▶ \_\_\_\_\_

5a If the issuer entered into a hedge, check box  and enter the following information:

b Name of hedge provider ▶ \_\_\_\_\_

c Type of hedge ▶ \_\_\_\_\_

d Term of hedge ▶ \_\_\_\_\_

6 If the issuer has superintegrated the hedge, check box

7 If the issuer elected to pay a penalty in lieu of arbitrage rebate, check box

8 If the issuer has established procedures to ensure that all nonqualified bonds of this issue are remediated in accordance with the requirements under Regulations section 1.141-12, check box

9 If the issuer has established procedures to monitor the requirements of section 148, check box

October 1, 2009

**Sign Here**

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.

Signature of issuer's authorized representative \_\_\_\_\_ Date \_\_\_\_\_ Type or print name and title \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's signature ▶ \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's SSN or PTIN \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP code ▶ \_\_\_\_\_ EIN \_\_\_\_\_ Phone no. \_\_\_\_\_

**Part VIII Consent to Disclosure of Certain Information from this Return**

1 For Build America bonds that provide a tax credit to bondholders, does the issuer give the IRS consent to publish, through a website or in a publication, its name and address, name and description of bond issue, date of issuance, CUSIP number, final maturity date, and stated redemption price at maturity, to assist in the proper reporting of interest, tax credits, or other benefits under section 6049 and regulations thereunder . . . . .  Yes  No

Under penalties of perjury, I declare that I am an officer of the above named issuer and that I am authorized to give consent on behalf of the above named issuer for the IRS to publish the aforementioned items of information to assist in the reporting obligations under section 6049.

**Sign Here**

Signature \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

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