

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

### Information Return for Tax Credit Bonds

► Under Internal Revenue Code section 149(e)  
► See separate instructions.

OMB No. XXXX-XXXX

ital(For IRS Use Only)

add upright dashed line

Check if Amended Return

<b>Part I Reporting Authority</b>		Check if Amended Return <input type="checkbox"/>	
1 Issuer's name	2 Issuer's employer identification number (EIN)		
3 In care of:-(if applicable) <span style="border: 1px solid green; padding: 2px;">delete colon</span>	4 Report number (enter unique two-digit number)   1		
5 Number and street (or P.O. Box if mail is not delivered to street address)		7 Date of issue	
6 City, town, or post office, state, and ZIP code		9 CUSIP number	
8 Name of issue		11 Telephone number of officer or legal representative	
10 Name and title of officer or other legal representative whom the IRS may call for more information			

**Part II Type of Issue**

1 Tax Credit Bond Code (see instructions, enter three-digit code for the type of issue) . . . . . ▶ | | |

2 Description ▶

**Part III Description of Obligations**

1 Issue Price (enter amount) . . . . .	1	
2 Stated redemption price at maturity (enter amount) . . . . .	2	
3 Final maturity date (enter date) . . . . .	3	
4 Applicable credit rate . . . . .	4	%
5 Maximum term . . . . .	5	years
6 Permitted Sinking Fund Yield . . . . .	6	%

**Part IV Proceeds of Issue (Including underwriters' discount)**

	<b>Amount</b>
1 Issue Price of entire issue (enter amount from Part III, line 1) . . . . .	1
2 Proceeds used for bond issuance cost (including underwriters' discount) . . . . .	2
3 Estimated investment proceeds . . . . .	3
4 Expected available project proceeds (Subtract line 2 from line 1 and add line 3) . . . . .	4
5 Matching pledged funds . . . . .	5
6 Other (describe) ▶	6
7 Total proceeds . . . . .	7

**Part V Description of Use of Proceeds for Qualified Purpose Expenditures**

	<b>Amount</b>
1a Loans to qualified borrower(s) (enter amount) . . . . .	1a
b If a written loan commitment was obtained prior to issue date, check box <input type="checkbox"/>	
c Name of borrower ▶	
d EIN of borrower ▶ (Attach list if more than one)	
2 Land (if applicable, see instructions) . . . . .	2
3 Buildings and structures . . . . .	3
4 Equipment with recovery period of more than 5 years . . . . .	4
5 Equipment with recovery period of 5 years or less . . . . .	5
6 Grants . . . . .	6
7 Demonstration projects . . . . .	7
8 Public education campaigns . . . . .	8
9 Repairs or other rehabilitation expenditures . . . . .	9
10 Developing course material and/or staff training expenditures . . . . .	10
11 Pay principal, interest, or premiums on qualified bonds . . . . .	11
12 Refinance a qualified indebtedness . . . . .	12
13 Other (describe) ▶	13
14 Total qualified purpose expenditures (Sum of lines 1 through 13) . . . . .	14
15 Percentage of available project proceeds to be used for qualified purpose expenditures (Divide line 14 in Part V by line 7 in Part IV, multiplied by 100) . . . . .	15
16 If some portion of proceeds were used to reimburse issuer for amounts paid for a qualified purpose, enter the amount of reimbursement . . . . .	16
17 If some portion of proceeds were used to reimburse issuer for amounts paid for a qualified purpose, enter the date the official intent was adopted . . . . .	17

was (MM/DD/YYYY)

SHADE BOX

multiply result

a

(MM/DD/YYYY)

<b>Part VI Allocation of National or State Bond Limitation Amount</b> (Enter source and amount of allocation and attach copy of certificate)		Amount
<b>1a</b> Allocation amount (enter amount) . . . . .	<b>1a</b>	
<b>b</b> National, check box <input type="checkbox"/>		
<b>c</b> State, check box <input type="checkbox"/>		
<b>d</b> Tribal, check box <input type="checkbox"/>		
<b>2</b> If box 1c is checked enter State abbreviation ▶		

move b-d over to right

**Part VII Miscellaneous**

**1** Arbitrage questions:

**a** If there is a reserve or sinking fund that is expected to repay the issue at maturity, check box . . . . .

**b** If yes, and the reserve fund is funded in equal periodic installments, check box . . . . .

**c** If the funding of the reserve fund is expected to result in an amount greater than the amount necessary to repay the issue using the permitted sinking fund yield (line 6, Part III) as the future value interest rate, check box . . . . .

**d** If the issuer has established procedures to monitor the requirements of section 148 with respect to these bonds, check box ▶

**2** If all federal, state, and local requirements governing conflicts of interest are satisfied with respect to this issue, check box . ▶

**3** If the entitlements to credits with respect to this bond issue are expected to be stripped, check box . . . . . ▶

**4** If the issuer has established procedures to insure that all nonqualified bonds at the end of the applicable period are redeemed within 90 days, check box . . . . . ▶

**5** Other: . . . . . ▶

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.

**Sign Here**

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

add dashed line

**Paid Preparer's Use Only**

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

Firm's name (or yours if self-employed), address, and ZIP code \_\_\_\_\_ EIN \_\_\_\_\_

Phone no. \_\_\_\_\_

SSN or

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

**1** 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, stated redemption price at maturity, applicable credit rate, and maximum term, to assist in the proper reporting of interest, tax credits, or other benefits under IRC 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 IRC section 6049.

**Sign Here**

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

TC

January 2010

(EIN)

Form <b>8038-TC</b> <b>(Generic)</b> <small>(Rev. Month-2009)</small> Department of the Treasury Internal Revenue Service	<b>Information Return for Tax Credit Bonds</b> <b>Schedule of Qualified Zone Academy Bonds</b> ➤ Under Internal Revenue Code section 149(e) ➤ See separate Instructions	<b>Tax Credit Bond Code</b> <b>NNN</b> OMB No. xxxxxxxx
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1 Issuer's Name	2 Issuer's employer identification number
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<b>Part I</b>	<b>Questions</b>	<b>Yes</b>	<b>No</b>
1	1		
2	2		
3	3		
4	4		
5	5		
6	6		
7	7		
8	8		
9	9		
10	10		

<b>Part II</b>		<b>Amount</b>
1	1	
2	2	
3	3	
4	4	
5	5	
6	6	
7	7	
8	8	
9	9	
10	10	

<b>Part III</b>	<b>Other Information</b>
1	
2	
3	

Form <b>8038-TC</b> <b>Schedule A</b> <small>(Rev. Month 2009)</small>  Department of the Treasury Internal Revenue Service	<b>Information Return for Tax Credit Bonds</b> <b>Schedule of Qualified Zone Academy Bonds</b> ➤ Under Internal Revenue Code section 149(e) ➤ See separate <b>Instructions</b> 1	Tax Credit Bond Code <b>102</b>  OMB No. xxxxxxxx
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1 Issuer's Name	2 Issuer's employer identification number
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Part I Questions	Yes	No
1 Is the school located in an empowerment zone?	1	
2 Is the school located in an enterprise community zone?	2	
3 Is it expected that at least 35% of students attending the school will be eligible for free or reduced-cost lunches under the school lunch program established by the National School Lunch Act?	3	
4 Is a carryover of unused limitation being used for this issue?	4	
5 Has the comprehensive educational plan of the school or program approved by the eligible local education agency?	5	
6 Was the bond issuance approved by the eligible local education agency?	6	

Part II Description of Qualified Zone Academy Bonds Private Business Contribution (enter the value of the amount of contribution in each type)		Amount
1 Equipment	1	
2 Technical assistance	2	
3 Services of employees as volunteers	3	
4 Opportunities for students outside of the academy	4	
5 Other _____	5	

Part III Other Information
1 Enter the name of the donor: _____
2 Enter the donor's EIN: _____ (attach schedule if more than one donor)
3 Enter the name of the eligible local education agency: _____

Form <b>8038-TC</b> <b>Schedule B</b> (Rev. Month 2009)  Department of the Treasury Internal Revenue Service	<b>Information Return for Tax Credit Bonds</b> <b>Schedule of Qualified School Construction</b> <b>Bonds</b>  ➤ Under Internal Revenue Code section 149(e) ➤ See separate <del>I</del> Instructions	Tax Credit Bond Code <b>103</b>  OMB No. xxxxxxxx
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1 Issuer's Name <p style="text-align: center;">i</p>	2 Issuer's employer identification number
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<b>Part I</b> Questions		Yes	No
1 Are the proceeds to be used by a large local educational agency? (see instructions)	<b>1</b>		
2 Are the proceeds to be used by an Indian school? (see instructions)	<b>2</b>		
3 Is a carryover of unused limitation being used for this issue?	<b>3</b>		
4 Are all proceeds to be used within the jurisdiction of the issuer?	<b>4</b>		
5 Is the local educational agency one identified by the Secretary of Education to be in particular need of assistance?	<b>5</b>		

<b>Part II</b> Description of Qualified School Construction Bonds (enter the amount of proceeds expected to be used)		Amount
1 Equipment	<b>1</b>	
2 Technical assistance	<b>2</b>	
3 Services of employees as volunteers	<b>3</b>	
4 Opportunities for students outside of the academy	<b>4</b>	
5 Other _____	<b>5</b>	

<b>Part III</b>	<b>Other Information</b>
1 Enter the name of the eligible local education agency: _____	