

Form **8038-R**  
(Rev. ~~April~~ 2010)  
Department of the Treasury  
Internal Revenue Service

# Request for Recovery of Overpayments Under Arbitrage Rebate Provisions

▶ **File a separate form for each issue.** ▶ **See instructions.**

OMB No. 1545-1750

August

move boxes closer

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## Part I Reporting Authority

1 Issuer's name		2 Issuer's employer identification number (EIN)	
3 Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	4 Report number (For IRS Use Only)
5 City, town, or post office, state, and ZIP code		6 Date of issue	
7 Name of issue		8 CUSIP number	
9 Name and title of officer of the issuer or other person whom the IRS may call for more information		10 Telephone number of officer or other person	

## Part II Request for Refund of Amounts Paid Under Rebate Provisions (see instructions)

11 If the issue is outstanding on June 30, 1993, and the issuer elects <b>not</b> to apply the 1992 regulations, check here (see instructions) . . . . .		<input type="checkbox"/>	
12 Total amount paid under rebate provisions . . . . .		12	
13 Rebate amount as of the most recent computation date . . . . .	13		
14 Amounts (not included in line 12) required to be paid under section 148 as of the date the recovery is requested . . . . .	14		
15 Add lines 13 and 14 . . . . .		15	
16 Amount of overpayment. Subtract line 15 from line 12 . . . . .		16	
17 Computations and relevant facts that led to overpayment (see instructions). Attach additional sheets if necessary.			

DRAFT AS OF April 21, 2010

18 Schedule of payments (see instructions). Attach additional sheets if necessary.

## Part III Other Information (see instructions)

Check the "Yes" or "No" box for each question below. **Yes** **No**

19 Was the overpayment paid as penalty in lieu of rebate under section 148(f)(4)(C)(vii)? . . . . .	▶	19		
20 Has the final computation date for the issue occurred? . . . . .	▶	20		
21 <del>Is the issue comprised of qualified redevelopment, qualified small issue, or exempt facilities bonds? If "Yes," provide name and EIN of the primary private user.</del> ← <b>INSERT A</b>		21		

**Signature and Consent**  
Under penalties of perjury, I declare that I have examined this request for recovery of overpayment, including accompanying schedules and statements, and to the best of my knowledge and belief, the facts represented in support of the request are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

▶ Signature of issuer's authorized representative	▶ Date	▶ Type or print name and title
Preparer's signature	Date	Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.

INSERT B

8

**INSERT A**

If an entity other than a governmental entity is to use proceeds of these obligations, enter the name and EIN of that organization. If more than one, attach schedule.

**INSERT B**

22. If the issuer wishes to authorize the IRS to communicate directly with a person who is a representative of the entity listed on line 21, check the box and enter the name and telephone number of such person. (insert checkbox)

Name (dingbat)\_\_\_\_\_ Phone no.\_\_\_\_\_