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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**Information Return for Build America Bonds and Recovery Zone  
Economic Development Bonds**

Under Internal Revenue Code section 149(e)

See separate instructions.

Go to [www.irs.gov/Form8038B](http://www.irs.gov/Form8038B) for instructions and the latest information.

**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> Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)	<b>4</b> Report number (For IRS Use Only) 1
<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 (MM/DD/YYYY) / /
<b>8</b> Name of issue	<b>9</b> CUSIP number
<b>10</b> Name and title of officer of issuer whom the IRS may call for more information (see instructions)	<b>11</b> Telephone number of officer or other person (see instructions)

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

**1 a** 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) (see instructions and attach debt service schedule)

**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 Purpose of Issue**

	Amount (Whole Dollars)
<b>1</b> For a build America bond, identify the purpose of issue and 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 description	<b>1h</b>
<b>2</b> For a recovery zone economic development bond, identify the purpose of issue and 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 description	<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 only box <b>4a</b> <input type="checkbox"/> If obligations are BANs, check only 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 <input type="text"/> <input type="text"/> <input type="text"/> years	
<b>4</b> Yield <input type="text"/> <input type="text"/> <input type="text"/> %	
<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> <input type="checkbox"/>	

Part V Use of Proceeds of Issue

Amount (Whole Dollars)

Table with 10 rows for use of proceeds: 1 Sales proceeds, 2 Expected investment proceeds, 3 Proceeds used for accrued interest, 4 Proceeds used for bond issuance cost, 5 Proceeds used for credit enhancement, 6 Proceeds allocated to a reasonably required reserve fund, 7 Proceeds used for capital expenditures, 8 Proceeds used for working capital expenditures, 9 Proceeds used to currently refund prior issues, 10 Proceeds used to advance refund prior issues.

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. 2 Enter the remaining weighted average maturity of the bonds to be advance refunded. 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).

Part VII Miscellaneous

1 Enter the amount of the volume cap allocated to the issue. 2a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). b Enter the final maturity date of the GIC. 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. 4a If this issue is a loan made from the proceeds of another issue, check box and enter the following information: b Enter the issue date of the master pool obligation. 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 written 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 written procedures to monitor the requirements of section 148, check box.

Signature and Consent section: 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 consent to the IRS's disclosure of the issuer's return information, as necessary to process the return, to the person(s) that I have authorized above. Signature of issuer's authorized representative, Date, Type or print name and title.

Paid Preparer's Use Only section: 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, employer identification number, name and description of bond issue, date of issuance, CUSIP number, issue price, 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 items of information described in line 1 of Part VIII of this form to assist in the reporting obligations under section 6049.

Sign Here section: Signature, Date, Type or print name and title.