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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; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at 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 <u>Comment on Tax Forms and Publications</u> 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.

(Rev. September 2017)

Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate

► Under sections 143(g)(3) and 148(f) and section 103(c)(6)(D) of the Internal Revenue Code of 1954 ► Go to www.irs.gov/Form8038t for instructions and the latest information.

OMB No. 1545-0720

	nent of th Revenue	The Treasury Service ► Under sections 143(g)(3) are Foundation Fo	nd 148(f) and section 103(c)(6 gov/Form8038t for instruction				54			
Part I Reporting Authority						Check box i	if Amend	led Re	turn 🕨	
1	Issuer's	<u> </u>			2 Issuer's en	nployer iden	tification	numb	er (EIN)
3	Numbe	er and street (or P.O. box no. if mail is not delivered to street address) Room/suite 4 Report number (For IRS Use Only)		
5	City, to	own, or post office, state, and ZIP code			6 Date of issu	ie				
7	Name o	of issue 8 CUSIP number								
9	Name a	and title of officer of the issuer or other person v	whom the IRS may call for more i	nformation	10 Telephone r	number of of	ficer or oth	ner per	son	
11	Туре	of issue ▶			Issue price ▶	11				
Part		Arbitrage Rebate and Yield Red	duction Payments	7 -			Am	ount	:	
12	Comp	outation date to which this payment relate	s (MM/DD/YYYY)							
13	Arbitra	rbitrage rebate payment (see instructions) check box if less than 100% of rebate amount 13								
14	Yield ı	Yield reduction payment (see instructions)								
15	Rebat	te payment from Qualified Zone Academy	Bond (QZAB) defeasance es	scrow (see ins	structions)	. 15				
Part		Penalty in Lieu of Arbitrage Rel								
16	Numb	per of months since date of issue:								
	☐ 6 r	mos 🗌 12 mos 🔲 18 mos	24 mos Other	No. of mo	os ►					
17	Penalt	ty in lieu of rebate				. 17				
18	Date o	of termination election (MM/DD/YYYY) .								
19	Penalt	ty upon termination				. 19				
Part	IV	Late Payments								
20	Does	failure to pay timely qualify for waiver of p	penalty? See instructions .	Y	res 🗌 No 🗌					
21		ty for failure to pay on time (see instructio	•			. 21				
22		est on underpayment (see instructions) .	,			. 22				
Part		Total Payment								
23		payment. Add lines 13, 14, 15, 17, 19, 2	1. and 22. Enter total here			. 23				
Part		Miscellaneous								
24		ent proceeds as of this computation date				. 24				
25						. 25				
26		s proceeds used for qualified administration		vestment cor	ntracts (GICs) an					
		sance escrows				. 26				
27	Fees r	paid for a qualified guarantee				. 27				
	1 000 }	paid for a qualified guarantee							Yes	No
28	ls the	issue a variable rate issue?						28		
29			me of provider							
	Dia in		Term of hedge					29		
30	Wara		me of provider							
00	VVCIC	gross proceeds invested in a dio:	Term of GIC					30		
31	Wore	any gross proceeds invested beyond an						31		
32		lations for filing of this form prepared by:		reparer:				31		
	Oulou	Under penalties of perjury, I declare that I have		<u> </u>	edules and stateme	nts, and to t	he best of	mv kn	l owleda	le and
Signature and		belief, they are true, correct, and complete. I process this return, to the person that I have	further declare that I consent to t	he IRS's disclo	sure of the issuer's	return inforn	nation, as	necess	sary to	o a.i.a
Cons	ent			\						
		Signature of issuer's authorized represe	ntative Date	<u> </u>	Type or print name	and title				
Paid Preparer Use Only		Print/Type preparer's name	Preparer's signature		Date	Check Self-employ		N		
		Firm's name				Firm's EIN	>			
		Firm's address P								