Verify & Print Form

**Schedule A (Form 8038-CP)**

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

# Specified Tax Credit Bonds Credit Computation

**Complete for Form 8038-CP, line 17c, bond types 102, 103, 104, and 105.**
**Attach to Form 8038-CP.**
**Go to *www.irs.gov/Form8038CP* for instructions and the latest information.**

OMB No. 1545-0047

| Issuer's name | **Employer identification number (EIN)** |
|---|---|
| | |
| Interest payment date (MM/DD/YYYY) | Report number (from Form 8038-CP, line 10) |
| | |

Complete the eligible interest computation using the table below. Complete the following table for each maturity of bonds outstanding from Form 8038-CP, line 18, interest payment date. This schedule is to be used when claiming a credit under section 6431 for specified tax credit bonds (new clean renewable energy bonds (NCREBs), qualified energy conservation bonds (QECBs), qualified zone academy bonds (QZABs), and qualified school construction bonds (QSCBs)). If more lines are needed, use the additional table on the back.

| **(a)** Bond maturity date | **(b)** Interest payable on bond maturity from Form 8038-CP, line 18, interest payment date | **(c)** Interest payable on bond maturity from Form 8038-CP, line 18, interest payment date calculated using Form 8038-CP, line 19b, applicable credit rate | **(d)** For NCREBs and QECBs, multiply column (c) by 70% (0.70). (Skip this column for QZABs and QSCBs.) | **(e)** For NCREBs and QECBs, enter the smaller of column (b) or (d). For QZABs and QSCBs, enter the smaller of column (b) or (c). |
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|---|---|---|---|
| **1** | Total. Add amounts in column (e) above | **1** | |
| **2** | Amount from page 2, line 4 (if any) | **2** | |
| **3** | Add amounts on line 1 and line 2. Enter on Form 8038-CP, line 19c | **3** | |

Complete the table below beginning with the first maturity following the maturity listed in the last row of the table on page 1. (Continuation of table from page 1 for each maturity of bonds outstanding from Form 8038-CP, line 18, interest payment date.)

| **(a)** Bond maturity date | **(b)** Interest payable on bond maturity from Form 8038-CP, line 18, interest payment date | **(c)** Interest payable on bond maturity from Form 8038-CP, line 18, interest payment date calculated using Form 8038-CP, line 19b, applicable credit rate | **(d)** For NCREBs and QECBs, multiply column (c) by 70% (0.70). (Skip this column for QZABs and QSCBs.) | **(e)** For NCREBs and QECBs, enter the smaller of column (b) or (d). For QZABs and QSCBs, enter the smaller of column (b) or (c). |
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**4** Total. Add amounts in column (e) above. Enter on page 1, line 2 . . . . . . . . . . . . . . **4**