



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.11.26

OCTOBER 8, 2025

## EFFECTIVE DATE

(01-01-2026)

## PURPOSE

- (1) This transmits a complete revision to IRM 3.11.26, SC Returns and Document Analysis, Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns.

## MATERIAL CHANGES

- (1) IRM 3.11.26.1.1 IPU 25U3497 issued 07-18-2025 - Added Background information.
- (2) IRM 3.11.26.1.2 IPU 25U3497 issued 07-18-2025 - Added Authority information.
- (3) IRM 3.11.26.1.3 IPU 25U3497 issued 07-18-2025 - Added Roles and Responsibilities information.
- (4) IRM 3.11.26.1.4 IPU 25U3497 issued 07-18-2025 - Added Program Management and Review information.
- (5) IRM 3.11.26.1.5 IPU 25U3497 issued 07-18-2025 - Added Program Controls information.
- (6) IRM 3.11.26.1.6 IPU 25U3497 issued 07-18-2025 - Added Terms and Acronyms information.
- (7) IRM 3.11.26.1.7 IPU 25U3497 issued 07-18-2025 - Added Related Resources information.
- (8) IRM 3.11.26.3.1(2) Table- Updated table to be in form order.
- (9) IRM 3.11.26.3.2 - Moved paragraphs to be in form order.
- (10) IRM 3.11.26.3.4 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (11) IRM 3.11.26.3.5(5) Table - Added 8308-CP to debt service schedule.
- (12) IRM 3.11.26.3.7.5(3) - Removed note.
- (13) IRM 3.11.26.3.8.2 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (14) IRM 3.11.26.3.8.3 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (15) IRM 3.11.26.3.8.5 IPU 25U3352 issued 06-02-2025 - Changed GECU to SPP&O.
- (16) IRM 3.11.26.3.8.6 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (17) IRM 3.11.26.3.8.6 IPU 25U3352 issued 06-02-2025 - Changed GECU to SPP&O.
- (18) IRM 3.11.26.3.8.7 IPU 25U0011 issued 01-03-2025 - Removed 45-day information.
- (19) IRM 3.11.26.3.8.7 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (20) IRM 3.11.26.3.8.7 - Updated title.
- (21) IRM 3.11.26.4.1 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (22) IRM 3.11.26.4.1(4) Table - Removed ITG.
- (23) IRM 3.11.26.4.2(2) - Moved forms in order and removed (5).

- (24) IRM 3.11.26.4.5 IPU 25U3277 issued 05-14-2025- Changed FAST information to SPP&O.
- (25) IRM 3.11.26.4.5(4) Table - CCC & changed GECS to TEB.
- (26) IRM 3.11.26.4.7 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (27) IRM 3.11.26.3.4.9 IPU 25U3352 issued 06-02-2025 - Changed GECU to SPP&O.
- (28) IRM 3.11.26.4.15 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (29) IRM 3.11.26.4.15(10) - Changed Hurricane Ike to Spaceports
- (30) IRM 3.11.26.4.16 IPU 25U3352 issued 06-02-2025 - Changed GECU to SPP&O.
- (31) IRM 3.11.26.4.16 IPU 25U3598 issued 09-17-2025 - Moved Form 8038-B subsection to be in form number order.
- (32) IRM 3.11.26.4.17 IPU 25U3352 issued 06-02-2025 - Changed GECU to SPP&O.
- (33) IRM 3.11.26.4.17 - Moved Form 8038-CP subsection to be in form number order.
- (34) IRM 3.11.26.4.18 IPU 25U3352 issued 06-02-2025 - Changed GECU to SPP&O.
- (35) IRM 3.11.26.4.18.1 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (36) IRM 3.11.26.4.19 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (37) IRM 3.11.26.4.20 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (38) IRM 3.11.26.4.20 (13) IPU 25U3352 issued 06-02-2025 - Added “see (9)”.
- (39) IRM 3.11.26.4.21 - Moved Form 8038-TC subsection to be in form number order.
- (40) IRM 3.11.26.4.23 - Deleted Form 8038-B subsection to be in form number order.
- (41) IRM 3.11.26.4.24 - Deleted Form 8038-CP subsection to be in form number order.
- (42) IRM 3.11.26.4.25 - Deleted Form 8038-TC subsection to be in form number order.
- (43) IRM 3.11.26.5.4 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (44) Exhibit 3.11.26-4 IPU 25U3277 issued 05-14-2025 - Changed FAST information to SPP&O.
- (45) Minor editorial changes made throughout this IRM (e.g., line number updates, spelling, punctuation, links, formatting, etc.).

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.11.26 dated November 27, 2024. incorporates interim guidance from IRM Procedural Updates (IPU) 25U0011 issued 01-03-2025, 25U3277 issued 05-14-2025, 25U0011 issued 01-03-2025, 25U3497 issued 07-18-2025, .

**AUDIENCE**

Taxpayer Services  
Taxpayer Services (TS) Operating Division.  
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3.11.26

Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns

## Table of Contents

3.11.26.1 Program Scope and Objectives

3.11.26.1.1 Background

3.11.26.1.2 Authority

3.11.26.1.3 Roles and Responsibilities

3.11.26.1.4 Program Management and Review

3.11.26.1.5 Program Controls

3.11.26.1.6 Terms and Acronyms

3.11.26.1.7 Related Resources

3.11.26.2 Miscellaneous Tax Exempt Governmental Entities Overview

3.11.26.2.1 National Service Level Agreements

3.11.26.2.1.1 Taxpayer Advocate Service

3.11.26.2.1.2 Taxpayer Advocate Service (TAS) SLA

3.11.26.2.2 BMF Consistency

3.11.26.3 General Perfecting of Tax Exempt Bonds (TEB) Returns

3.11.26.3.1 Purpose and Background

3.11.26.3.2 Purpose of Form

3.11.26.3.3 Description of Bonds

3.11.26.3.4 Attachment to Returns

3.11.26.3.5 Correspondence and Taxpayer Contact Requirements

3.11.26.3.6 ♦Entity Perfection - General♦

3.11.26.3.6.1 ♦Entity Perfection - Employer Identification Number (EIN)♦

3.11.26.3.6.2 ♦Entity Perfection –Name Control♦

3.11.26.3.6.3 ♦Entity Perfection - “In-Care-Of” Name♦

3.11.26.3.6.4 ♦Entity Perfection – Domestic Addresses♦

3.11.26.3.6.5 ♦Entity Perfection - Foreign Address♦

3.11.26.3.7 Special Returns

3.11.26.3.7.1 Amended Returns

3.11.26.3.7.2 True Duplicate Returns

3.11.26.3.7.3 ♦Statute Returns♦

3.11.26.3.7.4 Substitute for Return (SFR) - Field Requests for Return Processing

3.11.26.3.7.5 Delinquent Return or Payment

3.11.26.3.7.6 Re-Entry Document Procedures

3.11.26.3.7.7 Form 8038-CP and 45-Day Jeopardy / Refunds

3.11.26.4 Code and Edit - Instructions for Editing Tax Exempt Bonds

- 
- 3.11.26.4.1 ♦Edit Marks♦
  - 3.11.26.4.2 ♦Action Codes♦
  - 3.11.26.4.3 CP 152 TEB Acknowledgment Notice and CP 152A, Form 8038-CP Acknowledgment and Sequestration Notice
  - 3.11.26.4.4 Form Revisions
  - 3.11.26.4.5 Computer Condition Codes (CCC)
  - 3.11.26.4.6 Due Dates
  - 3.11.26.4.7 Early Filed Returns
  - 3.11.26.4.8 Power Of Attorney (POA) - Defined
  - 3.11.26.4.9 Reasonable Cause
  - 3.11.26.4.10 ♦Received Date♦
  - 3.11.26.4.11 ♦Signature♦
  - 3.11.26.4.12 Name of issue
  - 3.11.26.4.13 Unprocessable Conditions
    - 3.11.26.4.13.1 Perfecting Unprocessable Returns
  - 3.11.26.4.14 Tax Exempt Bonds with Remittance
  - 3.11.26.4.15 Form 8038
  - 3.11.26.4.16 Form 8038-B
  - 3.11.26.4.17 Form 8038-CP
  - 3.11.26.4.18 Form 8038-G
  - 3.11.26.4.19 Form 8038-GC
  - 3.11.26.4.20 Form 8038-T
    - 3.11.26.4.20.1 Secured Delinquent Form 8038-T
  - 3.11.26.4.21 Form 8038-TC
  - 3.11.26.4.22 Form 8328
  - 3.11.26.4.23 Form 8703
  - 3.11.26.5 Entity Perfection - Tax Exempt Bonds, Mortgage Credit Certificates Notification (Correspondence), Notice of Defeasance and Student Loan Bonds
    - 3.11.26.5.1 Editing Tax Exempt Bond Forms
    - 3.11.26.5.2 Issuer's Name
    - 3.11.26.5.3 Issuer's Address
    - 3.11.26.5.4 Issuer's Employer Identification Number (EIN)
    - 3.11.26.5.5 Multiple EINs
    - 3.11.26.5.6 Correspondence
    - 3.11.26.5.7 Unpostables
  - 3.11.26.6 Accounting - General Information Relating to Tax Exempt Bonds
    - 3.11.26.6.1 Depositing Arbitrage Payments

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Exhibits

- 3.11.26-1 Julian Date Calendars - Perpetual, 365 Days and Leap Year, 366 Days
- 3.11.26-2 Due Date Charts
- 3.11.26-3 Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703
- 3.11.26-4 Computer Condition Codes
- 3.11.26-5 ERS Action Codes





3.11.26.1  
(01-01-2025)  
**Program Scope and Objectives**

- (1) **Purpose:** The Document Perfection Operation, Code & Edit Unit, prepares paper returns for processing by reviewing and editing the documents with specialized processing codes for use downstream.
- (2) **Audience:** The primary users of this IRM are clerks and tax examiners in the Taxpayer Services (TS), Ogden Submission Processing Service Center, Code and Edit Units.
- (3) **Policy Owner:** Director, Government Entities/Shared Services, Business Systems Planning, Tax Exempt and Government Entities.
- (4) **Program Owner:** Submission Processing Programs
- (5) **Primary Stakeholders:** Submission Processing
- (6) **Program Goals:** This information is used to provide instruction for accurate transcription of data into the ISRP system.

3.11.26.1.1  
(01-01-2026)  
**Background**

- (1) This section of the IRM provides instructions for Code & Edit to edit and perfect taxpayer information on a variety of returns used to report Tax Exempt Bond issuances and/or related transactions.

3.11.26.1.2  
(01-01-2026)  
**Authority**

- (1) All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.

3.11.26.1.3  
(01-01-2026)  
**Roles and Responsibilities**

- (1) The Director, Tax Exempt Government Entities, Business Systems Planning (BSP), Submission Processing Program and Oversight (SPP&O) is the responsible for monitoring operational performance for the Exempt Organization Submission Processing campus.
- (2) The Operations Manager monitors operational performance for their operation.
- (3) The Team Manager/Lead monitors performance monitoring and ensuring employees have tools to perform their duties.
- (4) The Team Employees are responsible to follow the instructions contained in this IRM and keep updated IRM procedures.

3.11.26.1.4  
(01-01-2026)  
**Program Management and Review**

- (1) Program Goals: Edit and perfect taxpayer information on returns used to report Tax Exempt Bond issuances and/or related transactions.
- (2) Program Effectiveness: is measured using the following:
  - Embedded Quality Submission Processing (EQSP)
  - Balanced Measures
  - Managerial reviews

3.11.26.1.5  
(01-01-2026)  
**Program Controls**

- (1) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.

3.11.26.1.6  
(01-01-2026)

#### Terms and Acronyms

- (1) The section lists and defines some of the acronyms and terms used in this manual:

Abbreviation Acronyms	Explanation
AC	Action Code
ADP	Automated Data Processing
BMF	Business Master File
BSP	Business Systems Planning
CAF	Centralized Authorization File
CC	Command Code
CCC	Computer Condition Code
CI	Criminal Investigation
CUSIP	Committee on Uniform Securities Identification Procedures
DLN	Document Locator Number
Doc. Code	Document Code
EIN	Employer Identification Number
EQSP	Embedded Quality Submission Processing
ERS	Error Resolution System
IDRS	Integrated Data Retrieval System
IPD	Interest Payment Date
IRC	Internal Revenue Code
IRS	Internal Revenue Service
LB&I	Large Business and International
MCC	Mortgage Credit Certificate
MF	Master File
MFT	Master File Tax
M/S	Mail Stop
NAICS	North American Industry Classification System
NMF	Non-Master File
NYLZ	New York Liberty Zone
OAR	Operations Assistance Request
OSPC	Ogden Submission Processing Center
P&A	Planning and Analysis
POA	Power of Attorney

Abbreviation Acronyms	Explanation
PTIN	Preparer's Tax Identification Number
Rev. Proc.	Revenue Procedure
SB/SE	Small Business/Self Employed
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SLAs	Service Level Agreements
SSN	Social Security Number
SPP&O	Submission Processing Program & Oversight
SOL	Statute of Limitation
T-Line	Transaction Line
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TEB	Tax Exempt Bond
TEGE	Tax Exempt Governmental Entities
TIA	Tax Information Authorization
TS	Taxpayer Services
WOTC	Work Opportunity Tax Credit

TERM	DEFINITION
ARBITRAGE	The purchase and sale of the same or equivalent security in order to profit from price differences. The term arbitrage applies to all types of investments.
Date of Issue	This is usually the date on which the issuer physically exchanges the bonds that are part of the issue for the underwriter's (or other purchaser's) funds. It might also be the date the interest starts to accrue, if this obligation is for a lease or installment sale.
Debt Service Schedule	The debt service schedule provides various information such as interest amounts, subsidy payments, and dates. May be attached to Form 8038-B, Form 8038-TC and Form 8038-CP

TERM	DEFINITION
Issuer	The name of the entity issuing or selling the bonds, not necessarily the name of the entity receiving the benefit of the financing.
Maturity Date	The date on which the entire outstanding principal of the bond must be paid to the bondholder.
Numbered	Return with DLN stamped on 1st page.
Report Number	This is a unique three-digit number the IRS assigns to the bond issue to differentiate individual bond returns and to comply with programming requirements.
True Duplicate	Taxpayer files two returns with the exact same EIN, tax period and report number.
Unnumbered	Return without DLN stamped on 1st page.
Willful Neglect	Conscious, intentional failure to comply with the provisions of the IRC, or reckless indifference to such provisions.

3.11.26.1.7  
(01-01-2026)

#### Related Resources

- (1) The following is a list of related resources:
  - Servicewide Electronic Research Program (SERP).
  - Integrated Data Retrieval System (IDRS).
  - IRM 3.12.26 Tax Exempt Bond Error Resolution Procedures
  - IRM 3.24.26 Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns.

3.11.26.2  
(01-01-2022)

#### Miscellaneous Tax Exempt Governmental Entities Overview

- (1) This IRM provides instructions for processing Miscellaneous Tax Exempt Governmental Entities (TE/GE) tax returns in the IRS Campus, Code & Edit, Entity and Accounting functions.
- (2) The Ogden IRS Campus is the central processing center for all TE/GE returns, except for returns processed to Non-Master File (NMF). Route unprocessed miscellaneous TE/GE returns received in other IRS campus' or field offices to the appropriate IRS campus per IRM 3.10.72, Extracting, Sorting and Numbering.
- (3) Numerical listings (e.g., (1), (2)) mean you must follow the list of directions in order.
- (4) Alpha listings (e.g., a., b., c.) indicate important instructions or information and not necessarily in a specific order.
- (5) You may use these procedures when the TE/GE Submission Processing Program Staff Analyst with oversight approves them:
  - a. Any instructions written at the campus (i.e., desk procedures, job aides, etc.) to clarify this IRM.

- b. Paragraphs created at the campus when the IRM doesn't require you to use other instructions.

3.11.26.2.1  
(01-01-2022)  
**National Service Level  
Agreements**

- (1) The operating divisions established Service Level Agreements (SLAs). This document contains specific information on SLAs on activities that this IRM's users do.

3.11.26.2.1.1  
(01-01-2025)  
**Taxpayer Advocate  
Service**

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, TAS Operations Assistance Request (OAR) Process.
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
- The issue can be resolved within 24 hours.
  - IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911 and forward to TAS following your local procedures.
- (6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.11.26.2.1.2  
(01-01-2025)  
**Taxpayer Advocate  
Service (TAS) SLA**

- (1) The National Taxpayer Advocate reached agreements with the Commissioners of the Tax Exempt Governmental Entities (TE/GE), Small Business/Self Employed (SB/SE) Division, Taxpayer Services (TS), Criminal Investigation (CI), Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs). Agreements (SLAs) contains basic requirements for handling TAS-referred cases, and includes specific actions to take on TAS referrals and specific time frames to complete those actions.
- (2) The SLAs are found at *Service Level Agreements*.

3.11.26.2.2  
(01-01-2022)

**BMF Consistency**

- (1) Our goal is to achieve consistency in the Business Master File (BMF) Code & Edit processing IRMs.
- (2) Ogden and Paper Processing Branch BMF Code & Edit and ERS section coordinate the effort to identify topics for BMF Consistency.
- (3) This IRM identifies BMF Consistency subsections which are identified by a “◆” (diamond) before and after the subsection title.
- (4) Text in normal print is the common process for BMF returns. The text in bold print is form-specific and applies to this IRM only.

3.11.26.3  
(01-01-2025)

**General Perfecting of  
Tax Exempt Bonds  
(TEB) Returns**

- (1) Use the following general information when editing Tax Exempt Bond (TEB) returns. If the general instructions and the form specific instructions conflict, follow the form specific instructions.
- (2) Perfect for legibility. If perfecting a dollar or “total” line and an amount isn’t present, bring the amount to the line from attachment(s) or from the lines feeding into the “total” line.
  - a. “X” the T-line if the taxpayer crossed out the wording and replaced it with wording with a different meaning from the wording on the return.
  - b. “X” the line and edit or add the entry on the correct T-line if the wording has been crossed out and replaced with wording that is on a T-line.
  - c. Recompute a **total** T-line if all of the lines above it are also T-lines, and one or more dollar entries edited or deleted (“X”ed).
- (3) A dollar entry is a positive or negative dollar amount.
  - a. Document Perfection no longer needs to edit dollars and cents.  
**Exception:** Form 8038-CP must be edited in dollar and cents.
  - b. Don’t edit brackets or parentheses around amounts clearly indicated to be negative with a bracket or a minus (-) sign. A true negative entry means that, through computation or perfection, the result or entry is actually negative.  
**Reminder:** Bracket negative amounts when editing negative entries on transcription lines (i.e., computing and entering a missing line entry, etc.).
- (4) See IRM 3.11.26.5, Tax Exempt Bonds, Mortgage Credit Certificates Notification (Correspondence), Notice of Defeasance and Student Loan Bonds, for instruction for processing TEB returns received in Entity Perfection.
- (5) See IRM 3.11.26.6, Accounting - General Information Relating to Tax Exempt Bonds, for general information about TEB returns received in Accounting.
- (6) Note any instruction for completing a correspondence action sheet and annotating the missing items by checking the box next to the reason if present on the action sheet, or by writing out the reason in an open paragraph if the IRM states to use the open paragraph.

3.11.26.3.1  
(01-01-2024)

## Purpose and Background

- (1) The Tax Reform Act of 1986 requires issuers of Tax Exempt Bonds to file information returns with the Internal Revenue Service. It also requires that municipal bonds meet certain rules for the interest received by the bondholders to be exempt from federal income tax.
- (2) The table below lists the specific form type, MFT, Doc Code, and valid Report Number range as it applies to each TEB return. The Tax Class for all TEB returns is 3. The Document Code (Doc. Code) in the Document Locator Number (DLN) defines which form it specifically relates to.

Form	MFT	Doc. Code	Report Number
8038	46	61	100 - 199
8038-B	85	85	100 - 499
8038-CP	46	88	<ul style="list-style-type: none"> <li>• 200 – 299</li> <li>• 400 – 499</li> <li>• 800 – 899</li> </ul>
8038-G	46	62	300 - 399
8038-GC	46	72	500 - 599
8038-T/8038-R	46	74	700 - 799
8328	46	75	900 - 999
8038-TC	86	86	100 - 499
8703	84	01	100 - 999

3.11.26.3.2  
(01-01-2024)

## Purpose of Form

- (1) **Form 8038**, *Information Return for Tax Exempt Private Activity Bond Issues*, is for issuers of tax exempt qualified private activity bonds to provide the IRS with the information required by IRC 149(e) and to monitor the requirements of IRC 141 through IRC 150.
- (2) **Form 8038-B**, *Information Return for Build America Bonds and Recovery Zone Economic Development Bonds*, is for reporting Build America Bonds and Recovery Zone Economic Development Bonds to provide the IRS with information required by IRC 149(e).
- (3) **Form 8038-CP**, *Return for Credit Payments to Issuers of Qualified Bonds*, is for issuers of qualified bonds who elect to receive a direct payment from the



federal government equal to the subsidy that would have otherwise been delivered through the federal tax credit for bonds.

- (4) Schedule A, (Form 8038-CP) Specified Tax Credit Bonds Interest Limit Computation, is used to compute the amount of the refundable credit payment allowed under section 6431(f) and must be completed for all specified tax credit bonds (NCREBs, QECBs, QZABs, and QSCBs).
- (5) **Form 8038-G**, *Information Return for Tax Exempt Governmental Obligations*, is for issuers of tax exempt governmental bonds of \$100,000 or more to provide the IRS with information required by IRC 149(e).
- (6) **Form 8038-GC**, *Information Return for Small Tax Exempt Governmental Bond Issues, Leases, and Installment Sales*, is for issuers of tax exempt governmental bonds of less than \$100,000, to provide the IRS with information required by IRC 149(e).
- (7) **Form 8038-R**, *Request for Recovery of Overpayments Under Arbitrage Rebate Provisions*, is for issuers of state and local bonds to request a refund of amounts previously paid with Form 8038-T. Form 8038-R replaces the letter procedure of Rev. Proc. 92.83, 1992-2 C.B. 487.

**Note:** Form 8038-R is not processed to Master File. See IRM 3.11.26.6, Accounting - General Information relating to Tax Exempt bonds.

- (8) **Form 8038-T**, *Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate*, is for issuers of tax exempt bonds when paying arbitrage rebate (or penalty in lieu of rebate) to the United States as required under IRC 148(f), or the corresponding provisions of the 1954 Code; or to make a yield reduction payment in accordance with IRC 1.148-5(c). Payments may be made by a person acting on behalf of the issuer for bonds subject to IRC 103(c)(6)(D) of the 1954 Code. Under IRC 148(f), interest on a state or local bond isn't tax exempt unless the issuer of the bond rebates to the United States on Form 8038-T, arbitrage profits earned from investing proceeds of the bond in higher yield nonpurpose investments.
- (9) **Form 8038-TC**, *Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new Hire bill*, is for issuers of qualified tax credit bonds to provide the IRS with the information required by IRC 149(e).
- (10) **Form 8328**, *Carryforward Election of Unused Private Activity Bond Volume Cap*, is for the issuing authority of private activity bonds to elect to carry forward its unused volume cap for one or more carryforward purposes (see IRC 146(f)). A state may also use Form 8328 to carryforward the unused volume cap under IRC 142(k). Once Form 8328 is filed, the issuer may not revoke the carry forward election or amend the carry forward amounts on the form.
- (11) **Form 8703**, *Annual Certification of a Residential Rental Project*, is for an operator of a residential rental project to provide annual information the IRS will use to determine whether a project continues to be a qualified residential rental project under IRC 142(d). If so, and certain other requirements are met, bonds issued in connection with the project are considered "exempt facility bonds" and the interest paid on them isn't taxable to the recipient.



3.11.26.3.3  
(01-01-2024)

### Description of Bonds

- (1) Municipal bonds may be classified as tax exempt (government or qualified private activity bonds) or taxable (government or qualified private activity bonds).
- (2) Municipal bonds may be issued as governmental bonds or non-governmental bonds. Some non-governmental bonds are also called "qualified private activity bonds". The following identifies a few bond categories:
  - a. **Governmental Bonds:** issued to finance governmental activities of a state or local government. That is, the government entity uses the bond proceeds for its own purposes. Certain lease arrangements may be treated as tax exempt bonds when the lease transaction is treated as a conditional sales contract.  
  
***Example:*** Funds used to build and maintain highways, schools, government buildings (e.g., courthouses), or sewer and water facilities.
  - b. **Qualified Private Activity Bonds:** issued by state and local governments. The facilities financed with the bond proceeds can be owned and operated by non-governmental entities for limited purposes specified in IRC 142(a), IRC 143, IRC 144, and IRC 145.

Code Section	Examples
IRC 142 exempt facility bonds	<ul style="list-style-type: none"> <li>• Airports</li> <li>• Docks and wharves</li> <li>• Environmental enhancements of hydroelectric generating facilities IRC 142(a)</li> <li>• Facilities for the furnishings of water</li> <li>• Facilities for the local furnishing of electric energy or gas</li> <li>• High-speed intercity rail facilities</li> <li>• Local heating or cooling facilities</li> <li>• Mass commuting facilities</li> <li>• Qualified broadband projects</li> <li>• Qualified carbon dioxide capture facilities</li> <li>• Qualified green building and sustainable design projects</li> <li>• Qualified hazardous waste facilities</li> <li>• Qualified highway or surface freight transfer facilities</li> <li>• Qualified public educational facilities</li> <li>• Qualified residential rental projects</li> <li>• Sewage facilities</li> <li>• Solid waste disposal facilities</li> </ul>
IRC 143 bonds	<ul style="list-style-type: none"> <li>• Qualified Mortgage Bonds</li> <li>• Qualified Veteran's Mortgage Bonds</li> </ul>
IRC 144 bonds	<ul style="list-style-type: none"> <li>• Qualified Small Issue Bonds</li> <li>• Qualified Student Loan Bonds</li> <li>• Qualified Redevelopment Bonds</li> </ul>
IRC 145 bonds	<ul style="list-style-type: none"> <li>• Qualified IRC 501(c)(3) bonds</li> </ul>

**Example:** A county needs a nursing home in its community. It loans bond proceeds to an IRC 501(c)(3) corporation who will construct and operate the facility.

- c. **Pooled Financing** may involve proceeds of governmental bonds or certain types of private activity bonds. In a pooled financing, the proceeds of the issuer loans the bonds to more than one borrower. The borrower of the proceeds may be tax exempt organizations or other state or local governments.

**Example:** A state issues bonds and lends the bond proceeds to multiple school districts within the state. One school district uses the proceeds to buy computer equipment for its schools. Another school district uses the proceeds to construct administrative offices. A third school district uses the proceeds to renovate its athletic facilities.

- d. **Registered Warrants** are a short-term obligation (30 - 60 day bond) of a municipality.
- e. **Commercial Paper Bonds** are a short-term bond having a maturity date of 270 days or less. These bonds are issued per a commercial paper program that is treated as part of a single issue.
- f. **Commercial Paper Program** is a program to issue commercial paper to finance or refinance the same governmental purpose per a master legal document.
- g. The **Liberty Bond** is due to the September 11, 2001 terrorist attack. The IRS provided guidance (Notice 2002-42 2002-27 IRB 36) on the effects of various tax benefits that were enacted for areas of New York City. IRC 1400L(a) provides for a new targeted group for the Work Opportunity Tax Credit (WOTC): New York Liberty Zone business employees. The new targeted group includes individuals who perform substantially all of their services in the New York Liberty Zone (NYLZ), and may include individuals who perform substantially all of their services elsewhere in New York City for a business that relocated from the NYLZ due to the physical destruction or damage of its workplace within the NYLZ by the September 11, 2001 terrorist attack.
- h. **Lease Installment Sales** are unconditional sales agreements under which a municipal government leases equipment that it acquires at the end of the lease period.
- i. **Promissory Notes** are interest bearing certificates of governments that come due in a shorter time than bonds. Municipal notes have maturities up to approximately one year.
- j. **Lines of Credit** are pre-approved loans where the municipality draws down money as it is needed. The loans have specified dollar limits, terms and interest rates.

**Note:** This is similar to a home equity loan of a homeowner.

- k. **Green bonds** are issued to finance projects designated by the Secretary after consultation with the Environmental Protection Agency Administrator. Green building and sustainable design projects must meet certain eligibility requirements.
- l. The **Gulf Opportunity Zone Bond** is due to the Hurricane Katrina disaster area determined by the President to warrant individual or individual and public assistance from the federal government. The IRS provided guidance ( Notice 2006-41, 2006-18 IRB 857), which authorizes Alabama, Louisiana,

and Mississippi to issue certain exempt facility bonds and qualified mortgage bonds per IRC 1400N(a). Gulf Opportunity Zone Bonds must have been issued before January 1, 2011. Notice 2006-41 also provides guidance on Gulf Opportunity Zone Advance Refunding Bonds that are permitted to be issued under IRC 1400N(b).

- (3) Bonds are an “obligation” of any state or political subdivision thereof. Obligation means any valid evidence of indebtedness under general federal tax principles. Obligations are not limited to bonds or other securities but may also include written contracts such as installment sales contracts and loans to a municipality.
- (4) To be an obligation, money must be borrowed by a governmental entity, used for governmental or qualified purposes, and there must be an obligation to repay.
- (5) Income from certain obligations of states and their political subdivisions may likewise be excluded from gross income. Such obligations include:
  - a. Installment sales contracts
  - b. Equipment leases
  - c. Bank loans

3.11.26.3.4  
(01-01-2024)  
**Attachment to Returns**

- (1) Review all attachments to the return before you can consider the return processable.
- (2) Detach attachments only when specifically instructed.
- (3) Detach documents with an original signature. Don’t detach documents used to supplement or support the return (e.g., Debt Service Schedule is attached to a Form 8038-B).
- (4) Refer to the *Campus Mail Routing Guide (MRG)* for proper disposition of attachments not found in this section.
- (5) Edit action trail(s) (e.g., “Form 2848 DETACHED”) in the lower left corner going vertically up the side of the return.

Form/Document	Applicable Forms	Detach	Action
Acknowledgment Requests	All	No	<ol style="list-style-type: none"><li>1. Don’t reply to request. Annotate on the return “copy”, line through the photocopy in red ink, leave attached to the original return and continue processing.</li><li>2. If an original return isn’t present and the form is marked with wording similar to “acknowledgment copy” or “Please stamp and return”, route to EO Accounts (MS: 6710).</li></ol>

Form/Document	Applicable Forms	Detach	Action
CP 142, Late Filed TEB Notice	<ul style="list-style-type: none"> <li>Form 8038</li> <li>Form 8038-B</li> <li>Form 8038-G</li> <li>Form 8038-GC</li> <li>Form 8038-T</li> <li>Form 8038-TC</li> </ul>	No	Route to EO Accounts M/S 6710
Debt Service Schedule	<ul style="list-style-type: none"> <li>Form 8038-B</li> <li>Form 8038-CP</li> <li>Form 8038-TC</li> </ul>	No	If attached to a return, leave attached.
Form 8038-B	Form 8038-G	Yes	Detach and process each return as an original.
Form 8038-TC	Form 8038	Yes	Detach and process each return as an original.
Form 2848, Power of Attorney and Declaration of Representatives	All	Yes	<ol style="list-style-type: none"> <li>Edit the issuer's name, EIN and assigned Report number on the Form 2848.</li> <li>Edit the received date on Form 2848.</li> <li>Route Form 2848 to the CAF unit.</li> <li>Edit the action trail on the left of the tax return (e.g., "Form 2848 detached").</li> </ol>
Form 8328	Form 8038	Yes	If Form 8328 isn't marked <b>copy</b> , check for an original signature and current signature date. If original signature and current signature date are present, detach and process each form as an original.
Form 8328 marked copy	Form 8038	No	<ol style="list-style-type: none"> <li>If Form 8328 is marked "copy", leave attached to Form 8038 and continue processing the return.</li> <li>If an original signature and current signature date are not present, leave attached to the Form 8038 and continue processing.</li> </ol>
Form 12412, <i>Operations Assistance Request</i>	All	Yes	Don't correspond or contact the taxpayer. Notify your manager.

# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 13

Form/Document	Applicable Forms	Detach	Action
Refund Claim or Form 8038-R	Form 8038-T, which may also have a bond computation summary sheet and/or any other miscellaneous correspondence or forms.	No	Route to EO Accounts M/S 6710
Missing or Invalid EIN,	All	No	Route to Entity M/S 6273.
Mortgage Credit Certificate (MCC),	All	No	Route to Entity M/S 6273.
Notice of Defeasance,	All	No	Route to Entity M/S 6273.
Amended Return (except Form 8038-CP, see below),	All	No	Route to EO Accounts M/S 6710.
Amended Form 8038-CP,	Form 8038-CP	No	Route to EO Accounts M/S 6710. <b>Exception:</b> If the amended return box is circled out in red ink, then continue processing.
All other miscellaneous TEB written correspondence,	All	No	Route to EO Accounts M/S 6710.
Form 8822, <b>Change of Address</b> <b>Note:</b> Compare the name control, EIN, city, state, and zip code on Form 8822 to the return.	All	No	If the information is the same, take no action and continue processing.
Form 8822, <b>Change of Address</b> <b>Note:</b> Compare the name control, EIN, city, state, and zip code on Form 8822 to the return.	All	Yes	If the information is different, detach and route to Entity.

3.11.26.3.5  
(01-01-2022)

**Correspondence and  
Taxpayer Contact  
Requirements**

- (1) The Restructuring and Reform Act of 1998 Section 3705(a) requires all IRS employees who communicate with taxpayers by phone, in writing, or face to face, to give their name, unique identification number and telephone number when communicating with taxpayers.
- (2) When writing a letter, include the following:
  - a. Your title (Mr., Mrs., Ms., or Miss)
  - b. Your last name
  - c. Your badge identification number or IDRS number
  - d. A telephone number where the taxpayer's questions can be answered.
- (3) If you're not the best person to respond to taxpayer questions, include a telephone number the taxpayer may contact. In this case, use a standard signature.

3.11.26.3.6  
(01-01-2022)

**◆Entity Perfection -  
General◆**

- (1) There are no package mail-outs for TEB forms; therefore, no pre-printed labels exist for these forms.

3.11.26.3.6.1  
(01-01-2025)

**◆Entity Perfection -  
Employer Identification  
Number (EIN)◆**

- (1) The EIN is a nine-digit number (XX-XXXXXXX) assigned to identify the taxpayer.
- (2) The EIN is located in the upper right of the form (Employer Identification Number box).
- (3) Determine the EIN as shown below. For Form 8038-CP, refer to IRM 3.11.26.4.17 , Form 8038-CP.

If	Then
the EIN is missing, and you can determine the correct EIN from the attachments and/or schedules,	edit the EIN box.
there are multiple EINs present,	route to Entity M/S 6273.
the EIN is illegible, invalid or missing, and can be determined from attachments,	edit the EIN box or the left of the EIN box.
the EIN is illegible, invalid or missing, and cannot be determined from attachments,	route to Entity M/S 6273.

**Note:** Do not research IDRS for the EIN.

3.11.26.3.6.2  
(01-01-2024)

**◆Entity Perfection  
-Name Control◆**

- (1) There are no package mail-outs for TEB forms; therefore, no pre-printed labels exist for these forms.
- (2) Perfect the name control by editing or underlining the first four characters of the name.
- (3) If you can't perfect the name control, route the return to Entity at M/S 6273.

- (4) Effective January 01, 2022, the Part II Issuer's entity will post to Master File as the primary EIN. To ensure the correct name control is edited properly, refer to the instructions below (Form 8038-CP only).
- (5) The Name Control consists of four or fewer alpha and/or numeric characters derived from the first name line.
  - a. Valid characters are alpha, numeric, ampersand (&), hyphen (-), and blank. However, blanks are only valid in the last three positions.
  - b. Disregard the word "THE" in the Name Control only when followed by more than one word.
  - c. Include the word "The" when followed by only one word.
  - d. If the entity in Part I, line 1 and Part II, line 7 is the same, perfect the name control by editing or underlining the first four characters of the name in Part I, line 1.
  - e. If the entity in Part I, line 1, is different than the entity in Part II, line 7, perfect the name control by editing or underlining the first four characters of the name in Part II, line 7.
- (6) See Document 7071A, *Name Control Job Aid – For Use Outside the Entity Area*, to determine the Name Control.

3.11.26.3.6.3  
(01-01-2022)

◆Entity Perfection -  
"In-Care-Of" Name◆

- (1) You can identify an "in-care-of" name by words "in-care-of" or symbols "c/o" or "%" (percent).
- (2) Ensure the "in-care-of" name is located in the proper location.

If	Then
the "in-care-of" name is located on the street address line preceding the street address,	No editing is required.
the "in-care-of" name is located above the first name line or below the street address	<ol style="list-style-type: none"><li>1. Arrow the <b>in-care-of</b> name so it appears below the first name line and above the street address.</li><li>2. Continue editing the return.</li></ol>
the "in-care-of" name is shown on an attachment	<ol style="list-style-type: none"><li>1. Edit the <b>in-care-of</b> name above the street address beginning with the % or <b>c/o</b> in the first position.</li><li>2. Continue editing the return.</li></ol>

**Note:** Always circle the in-care-of symbol (% or c/o) if present with an address. Don't use the ampersand (&) and the percent sign (%) when editing address information.

3.11.26.3.6.4  
(01-01-2024)

- (1) You must perfect the address when you can't easily identify the mailing address (Street or P.O. Box).

◆Entity Perfection –  
Domestic Addresses◆

If	Then
the address contains information other than a street address or a P.O. Box,	no perfection is necessary. ISRP will enter the complete address.
there is an indication on an attachment that the address has been changed,	edit the new address in the Entity section of the return.
Form 8822, Part II (Address Change Requested) is attached and the information is the same,	take no action.
Form 8822, Part II (Address Change Requested) is attached and the information is different,	detach Form 8822 and route to Entity at M/S 6273.
the city and state are not shown on the return, but are shown on an attachment,	edit the city and state in the Entity Section of the tax return.
no address is shown on the return or attachment,	1. Research for a valid address. 2. If no valid address is found, attach a completed Form 4227 and route to Entity at M/S 6273.
the ZIP Code is missing or illegible and isn't available from the return or attachments,	determine the ZIP Code using State and Address Abbreviations, Major City Codes, ZIP Codes, and Countries, Document 7475.
only the first three digits of the ZIP Code can be determined,	edit "01" for the fourth and fifth digits.

- (2) Perfect the following locations as an U.S. address:

- American Samoa (AS)
- Federated States of Micronesia (FM)
- Marshall Islands (MH)
- Northern Mariana Islands (MP)
- Palau (PW)
- Puerto Rico (PR)
- Virgin Islands (VI)
- Guam (GU)

- (3) The U.S. Postal Service established new address requirements for APO/FPO addresses. If the old address appears (i.e., APO New York, NY 091XX), convert to the new state abbreviation based on the zip code (i.e., in the previous example convert it to APO AE 091XX). Treat APO/FPO addresses as domestic addresses. Refer to the Conversion Chart below:

ZIP Code	Address	Country	APO/FPO
• 34000 - 34049	APO	Americas	APO AA
• 34050 - 34099	FPO	Americas	FPO AA



# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 17

ZIP Code	Address	Country	APO/FPO
• 090XX - 094XX • 096XX - 098XX	APO	Europe	APO AE
• 095X	FPO	Europe	FPO AE
• 962XX - 965XX • 98700 - 98759	APO	Pacific	APO AP
• 966XX • 98760 - 98799	FPO	Pacific	FPO AP

3.11.26.3.6.5  
(01-01-2022)

## ◆Entity Perfection - Foreign Address◆

- (1) A foreign (international) address is any address not in the 50 states or the District of Columbia.
- (2) Treat returns with APO or FPO addresses as domestic addresses (see IRM 3.11.26.3.6.4, Entity Perfection – Domestic Addresses, above).
- (3) Route returns with a foreign address to Ogden Submission Processing Center (OSPC) for processing. Prepare 86C to inform the taxpayer that we sent the return to Ogden.
- (4) Treat returns with addresses in the following U.S. Possessions/Territories as foreign address for processing purposes. Edit these in the same way as domestic addresses.
  - a. Edit a two-character alpha code for the possession name.

U.S. Possession / Territory	Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW
Puerto Rico	PR
Virgin Islands (U.S.)	VI

3.11.26.3.7  
(01-01-2022)

## Special Returns

- (1) This subsection provides procedures for processing special returns which includes amended, SFR, reprocessible, and statute.

3.11.26.3.7.1  
(01-01-2022)

#### Amended Returns

- (1) An “amended” return, may be annotated with wording similar to:
  - a. Amended
  - b. Superseding
  - c. Revised
  - d. Supplemental
  - e. Amended return box is checked.
- (2) Correspondence may also indicate a return being amended and there won’t be any annotation on the return itself.
- (3) See below procedures for TEB returns we receive when the filer:
  - a. Marked the “Amended Return” check box.
  - b. Attached correspondence indicating the return is amended.

If	Then
unnumbered <ul style="list-style-type: none"> <li>• Form 8038</li> <li>• Form 8038-B</li> <li>• Form 8038-CP</li> <li>• Form 8038-G</li> <li>• Form 8038-GC</li> <li>• Form 8038-T</li> <li>• Form 8038-TC</li> <li>• Form 8703</li> </ul> amended return,	Route to EO Accounts (M/S 6710).
numbered <ul style="list-style-type: none"> <li>• Form 8038</li> <li>• Form 8038-B</li> <li>• Form 8038-CP</li> <li>• Form 8038-G</li> <li>• Form 8038-GC</li> <li>• Form 8038-T</li> <li>• Form 8038-TC</li> <li>• Form 8703</li> </ul> amended return,	<ol style="list-style-type: none"> <li>1. Edit ERS AC 640 (see IRM 3.11.26.4.2, ERS Action Codes.</li> <li>2. Attach Form 4227.</li> <li>3. Check the Reject box and annotate “Cancel to EO Accounts M/S 6710.”</li> </ol>
unnumbered or numbered Form 8328,	Circle out the amended wording and process as an original. <b>Don’t</b> route to EO Accounts.
correspondence is attached indicating the return was amended,	Route to EO Accounts (M/S 6710).

3.11.26.3.7.2  
(05-14-2025)

#### True Duplicate Returns

- (1) A true duplicate condition occurs when the taxpayer files two returns with the exact same EIN, tax period and report number. Correspondence for missing information is not required on a true duplicate return.
- (2) If **“True Duplicate”** is annotated on a Form 8038-CP by SPP&O analyst, do not edit CCC “O” on the duplicate return.
- (3) All true duplicate TEB returns will unpost as an UNP 332 (9) and resolved in the Unpostable units.

3.11.26.3.7.3  
(05-14-2025)

◆ Statute Returns ◆

- (1) The Form 8038-CP is the only TEB return that has a statute of limitation (SOL). If a return meets statute criteria, the SPP&O analyst will edit "SOL" or annotate "Statute of Limitations" in green, in the top margin of the Form 8038-CP during their initial review of the return. Additionally, SPP&O analyst must edit CCC "X" on all statute returns.
- (2) If SPP&O fails to identify a statute return and you determine the Form 8038-CP meets statute criteria, edit CCC "X" on the return to hold the credit and follow normal statute guidelines.
- (3) Before you route the return to Statutes for review, e-mail a scanned copy of the edited return to SPP&O analyst as outlined below.
  - a. The Code and Edit lead (or back-up) secure e-mails SPP&O analyst.
  - b. Attach a scanned copy of the Form 8038-CP to the secure e-mail indicating it is an "SOL" return.
  - c. Copy (cc) the SPP&O Analyst and Code and Edit OSPC Analyst on the e-mail.
- (4) A statute of limitation exists when: the Interest Payment Date is three years before the IRS received date or postmark date.

**Example:** The IPD is 01/01/2017 and the IRS received date is 05/16/2020. Since the IPD is three years prior to the IRS received date, the refund statute has expired.

- (5) If a return meets the above conditions and doesn't have a "Statute Cleared" indication, complete and attach a Form 3210 and give to lead who will route it to Statutes for clearance.
- (6) Edit CCC "W" if the return has been cleared by Statute Control Unit. Statute will stamp or indicate clearance on the front of the return.

3.11.26.3.7.4  
(01-01-2022)

**Substitute for Return  
(SFR) - Field Requests  
for Return Processing**

- (1) We may receive TEB returns from the Field requesting we process the returns to MF. Don't correspond on these returns.
- (2) You can identify these returns by wording such as:
  - a. "Substitute for Return (SFR)".
  - b. "DO NOT CORRESPOND - PROCESS TO THE MF" may be edited on the return.
- (3) If the return is complete, continue processing.

**Note:** A signature is not required on SFR returns.

- (4) If return is incomplete, contact TE/GE P&A analyst liaison.

3.11.26.3.7.5  
(06-02-2025)

**Delinquent Return or  
Payment**

- (1) Determine if the return is timely filed using the due date charts in IRM 3.11.26.4.6, Due Dates, and Exhibit 3.11.26-2, Due Date Charts.
  - a. If timely filed (including grace period), continue processing.
  - b. If not timely filed by the due date or extended due date, review the return and attachment(s) and proceed as follows:

If Filed Form	And Attachment(s) Indicate	Then	And
<ul style="list-style-type: none"> <li>8038</li> <li>8038-B</li> <li>8038-G</li> <li>8038-GC</li> <li>8038-TC</li> </ul> <p><b>Note: within 6 months</b> of the due date</p>	taxpayer filed in accordance with Rev. Proc. 88-10 or Rev. Proc. 2002-48, and provided a reason for the delay,	Edit CCC "R" on the return,	Continue processing return.
<ul style="list-style-type: none"> <li>8038</li> <li>8038-B</li> <li>8038-G</li> <li>8038-GC</li> <li>8038-TC</li> </ul> <p><b>Note: 6 months or more</b> after the due date,</p>	taxpayer filed in accordance with Rev. Proc. 88-10 or Rev. Proc. 2002-48, and provides a reason for the delay,	Edit CCC "7" on the return,	<ol style="list-style-type: none"> <li>1. Photocopy the return, attachment(s), and envelope.</li> <li>2. Forward copy to SPP&amp;O (MS: 1110).</li> <li>3. Annotate on return "Copy sent to SPP&amp;O." in lower left hand margin of form.</li> <li>4. Continue processing return.</li> </ol>
<ul style="list-style-type: none"> <li>8038</li> <li>8038-B</li> <li>8038-G</li> <li>8038-GC</li> <li>8038-TC</li> </ul>	no attachments, or taxpayer did not indicate they were filing late in accordance with Rev. Proc. 88-10, or Rev. Proc. 2002-48, and did not provide a reason for the delay,	if there are no additional instructions edited on the return from the Field.	Continue processing return.
<ul style="list-style-type: none"> <li>8038</li> <li>8038-B</li> <li>8038-G</li> <li>8038-GC</li> <li>8038-TC</li> </ul>	no attachments, or taxpayer did not indicate they were filing late in accordance with Rev. Proc. 88-10, or Rev. Proc. 2002-48, and did not provide a reason for the delay,	if there are instructions from the Field similar to <b>Do Not correspond - process to the MF</b> , edited on the return, Edit CCC <b>R</b> on the return.	Continue processing return.

If Filed Form	And Attachment(s) Indicate	Then	And
<ul style="list-style-type: none"> <li>8038</li> <li>8038-B</li> <li>8038-G</li> <li>8038-GC</li> <li>8038-TC</li> </ul>	the failure to timely file was due to willful neglect,	Edit CCC "7" on the return,	<ol style="list-style-type: none"> <li>1. Photocopy the return, attachment(s), and envelope.</li> <li>2. Forward copy to SPP&amp;O (MS: 1110).</li> <li>3. Annotate on return "Copy sent to SPP&amp;O" in lower left hand margin of form.</li> <li>4. Continue processing return.</li> </ol>
<ul style="list-style-type: none"> <li>8038-T</li> </ul>	<ul style="list-style-type: none"> <li>any reason</li> <li>no reason provided</li> <li>no attachments</li> <li>no date entered on line 12 and Part II is completed</li> <li>no box checked on line 16 and Part III is completed</li> </ul>	Edit CCC "7" on the return,	<ol style="list-style-type: none"> <li>1. Photocopy the return, attachment(s), and envelope.</li> <li>2. Forward copy to SPP&amp;O (MS: 1110).</li> <li>3. Annotate on return "Copy sent to SPP&amp;O" in lower left hand margin of form.</li> <li>4. Continue processing return.</li> </ol>
<ul style="list-style-type: none"> <li>8038-T</li> </ul>	taxpayer filed in accordance with Rev. Proc. 95-47,	No editing required.	Continue processing return.
<ul style="list-style-type: none"> <li>8038-CP</li> <li>8328</li> </ul>	any reason	don't edit a late filed CCC.	Continue processing return.
<ul style="list-style-type: none"> <li>8703</li> </ul>	any reason for late filing,	Edit CCC "R" on the return,	Continue processing return.

**Note:** Send copies of all late filed 8038-T's and/or Forms 8038-T received after January 30, 2017 and filed in accordance with Rev. Proc. 95-47 to SPP&O for late filing consideration.

- (2) Send copies of items identified above within 21 days to the address shown below. Complete a Form 3210 and include the EIN, tax period, and report number. Annotate the reason for sending the copies (i.e., Late filed, No R/C explanation, etc.).

Internal Revenue Service  
 Attn: SPP&O  
 1973 N. Rulon White Blvd.  
 Mail Stop: 1110  
 Ogden, UT 84404

3.11.26.3.7.6  
 (06-02-2025)

#### Re-Entry Document Procedures

- (1) A return posted to the wrong account or module or attempting to post must be reprocessed to post to the proper account or module.
- (2) Each re-entry return must have a Form 3893, *Re-Entry Document Control* or Form 13596, *Reprocessing Returns* attached. We use:
  - a. Form 3893 to re-input documents that haven't posted to an account or module.
  - b. Form 13596 to reprocess documents to the correct account or module that posted to the wrong account or module.
- (3) Always leave a Form 3893 or Form 13596 on the front of the return. It remains a permanent part of the document.
- (4) Examine the Form 3893 and/or Form 13596 to determine the action to take to make the return processable.
- (5) For late-filed re-entry documents, refer to IRM 3.11.26.3.7.5, Delinquent Return or Payment. If CCC "7" is on the return, but lacks any indication the required documentation was sent to SPP&O (i.e., "Copy sent to SPP&O" isn't annotated on return in lower left hand margin of form) prepare the required documents in IRM 3.11.26.3.7.4, Substitute for Return (SFR) Field Requests for Return Processing, and send to SPP&O.
- (6) If there's a report number discrepancy on a Form 8038-CP re-entry document (Form 13596) or routing slip (Form 12634), contact SPP&O analyst via secure e-mail per IRM 3.11.26.4.17, Form 8038-CP.

3.11.26.3.7.7  
 (05-14-2025)

#### Form 8038-CP and 45-Day Jeopardy / Refunds

- (1) Document Perfection is responsible for:
  - Identifying refunds.
  - initiating requests for manual refunds.
- (2) The following procedures apply to Form 8038-CP only.

**Note:** **DO NOT** edit Action Code 341 on a Form 8038-CP when CCC "O" is present and "TE/GE - Do Not Refund Credit" verbiage is annotated in green at the bottom of the return by the SPP&O analyst team.

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If	Then
the Form 8038-CP credit payment	<ol style="list-style-type: none"> <li>1. Do not edit AC 341 or CCC <b>O</b></li> <li>2. Allow the refund to generate systemically.</li> </ol>

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If	Then
more,	<ol style="list-style-type: none"> <li><b>DO NOT</b> leave the return in the block. Pull to be batch.</li> <li>For numbered and unnumbered Form 8038-CPs, edit ERS AC 341.</li> <li>Edit CCC <b>O</b></li> </ol>
a reprocessible Form 8038-CP is received indicating a manual refund has been issued by EO Accounts,	<ol style="list-style-type: none"> <li>Edit CCC <b>O</b>.</li> <li>Continue processing the return.</li> </ol>
the TS Submission Processing Liaison for TAS issues walks a return through Code & Edit,	Edit CCC "O" in addition to normal editing.

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**Note:** **DO NOT** edit ERS AC 341 when:

- 1) The Form 8038-CP is a reprocessed return from EO Accounts with "Manual Refund Generated by EO Accounts" annotated in the remarks area of Form 13956.
- 2) The TEB agent and/or SPP&O analyst team has edited CCC "O" on the Form 8038-CP and "TE/GE - Do Not Refund Credit" is annotated in green at the bottom of the return.
- 3) Any other remarks have been added by a TEB agent or SPP&O analyst team and CCC **O** has been edited in green indicating the credit payment should not be refunded.
- 4) **"True Duplicate"** is annotated on the return.

**Reminder:** Do not edit CCC "O" on a true duplicate return.

3.11.26.4  
(01-01-2022)  
**Code and Edit -  
Instructions for Editing  
Tax Exempt Bonds**

- (1) This subsection provides editing instructions for tax exempt bonds and their related documents.
- (2) Enter all edit marks on the return being processed.
- (3) Consider the following criteria when editing a return:
  - a. Zero, N/A, dash, or none are acceptable entries unless otherwise stated.
  - b. Edit any misplaced or illegible entry to the proper transcription line.

3.11.26.4.1  
(05-14-2025)  
**◆ Edit Marks ◆**

- (1) We edit marks on the return for transcription to the Automated Data Processing (ADP) System through ISRP. Code and Edit must edit in red pencil/pen. Other areas can edit in brown, orange, purple or green.
- (2) The only items edited on the return are those to be transcribed except where specific instructions require editing of a non-transcribed item. Leave lines blank if the entry would be a zero amount unless otherwise instructed.

(3) Never obliterate, alter, or erase the original entry on a return when deleting or correcting an entry. Make sure the original entry remains legible. Perfected entries provide a legible “edit trail” for anyone who may work with the return later.

(4) For a description of specific edit marks, see the table below:

Edit Mark	Description
X or /	Use the “X” to delete tax data or to indicate that an item isn’t transcribed. Use an “/” when deleting a form or schedule not being transcribed.
/ /\$	Use “/ /\$” in the entity area to identify the beginning and ending of a Foreign Country Code. <b>Example:</b> Edit “/EI/\$” for “Ireland” or edit “/GM/\$” for “Germany”
c/o or %	Indicates an “in-care-of” name for transcription.
Circle	Indicates that an entry isn’t transcribed. Also used to delete Entity data or a Received Date. <b>Note:</b> If the taxpayer circles an entry, edit the entry.
Underline	Indicates that an entry is to be transcribed (e.g., Name Control, Tax Period, etc.).
Arrow	Indicates the correct placement of a misplaced entry. Use an arrow if the misplaced item is close to the correct line and there is no question where the entry belongs. <b>Note:</b> Use a double arrow (<----->) if the same figure is to be transcribed in two different places.
Check Mark	Indicates a manually math verified and correct entry.
Bracket/Parenthesis	Indicates a negative numerical amount. <b>Note:</b> C&E no longer needs to bracket negative amounts when brackets are preprinted on the form or schedule, or when the taxpayer clearly indicates a negative amount with “( )” brackets or “-” minus sign. Bracket negative amounts when editing negative entries on transcription lines (i.e., computing and entering a line entry, entering a missing entry, etc.).
Vertical Line or Decimal Point	Indicates the separation of dollars and cents.



Edit Mark	Description
0 (zero), - (dash), None, or N/A	ZERO, DASH, NONE, or N/A are valid entries except when specific instructions require editing of an entry.
Edit marks made by other IRS functions	Don't re-edit edit marks entered by other areas, such as SPP&O analyst, TEB, CP&C, Entity or Accounts Management except to place the marks in the correct area. Don't edit (or write) edit marks made by another area.
Rocker	Indicates the amount paid when drawn under a remittance amount.

3.11.26.4.2  
(01-01-2022)  
◆ **Action Codes** ◆

- (1) Use Action Codes (AC) to indicate whether correspondence, research, or some other action is needed. The AC sets the suspense period to be assigned to the return and places the return in the workable or unworkable suspense inventory.
- (2) When necessary, a three-digit Action Code will be assigned by the tax examiner. Action codes are valid on Form 8038, Form 8038-B , Form 8038-CP , Form 8038-G, Form 8038-GC, Form 8038-T, Form 8038-TC, Form 8328, and Form 8703. Process any other returns through a manual correction system.
- (3) Edit the AC in the bottom left margin of the tax return.
- (4) Assign action codes in the following priority:
  - a. AC 310 (Statute Control)
  - b. AC 320 (Entity Control)
  - c. AC 4XX
  - d. AC 6XX
  - e. AC 3XX
  - f. AC 2XX (correspondence)

**Exception:** When more than one Action Code is needed, attach Form 4227. If more than one Action Code of the same priority is required (e.g., 310 and 341), edit the Action Code with the shortest suspense period and attach Form 4227 to indicate the second unprocessable condition. Use Action Code 211, 215, 225, or 226 before Action Code 341 to ensure the return is complete before a manual refund is issued.

- (5) If more than one AC of the same priority is required (e.g., 310 and 341), edit the Action Code with the shortest suspense period and attach Form 4227 to indicate the second unprocessable condition. See Exhibit 3.11.26-5, ERS Action Codes.
- (6) Edit the following ACs when unable to perfect a return from the information present:

Action Code	Description
<ul style="list-style-type: none"> <li>211 (First Correspondence)</li> <li>215 (International Correspondence)</li> </ul>	<ul style="list-style-type: none"> <li>Return is so illegible, incomplete, or contradictory that it's unacceptable for computer processing.</li> <li>The taxpayer annotates on the return or attachment that they are reporting tax for more than one tax period or for more than one type of tax.</li> </ul>
<ul style="list-style-type: none"> <li>225 (Missing Signature Correspondence)</li> <li>226 (Missing Signature International Correspondence)</li> </ul>	Unsigned returns ( <b>only</b> issue for correspondence).
310 (Statute)	Route return to have Statute cleared.
320 (Entity)	Route return to have Entity issue worked.
480 (Early Filed - Suspense)	The return is an early-filed return.
640 (Void)	To delete the assigned DLN on the return (e.g., Re-entry Returns).
650 (International)	The return is an International return and must be forwarded to OSPC.

(7) Continue perfecting the return after editing the action code(s).

3.11.26.4.3  
(01-01-2022)

**CP 152 TEB  
Acknowledgment Notice  
and CP 152A, Form  
8038-CP  
Acknowledgment and  
Sequestration Notice**

- (1) Submission Processing no longer sends TEB acknowledgments. The TEB acknowledgment process was automated to allow issuance of either a CP 152, TEB Acknowledgment Notice, or CP 152A, Form 8038-CP Acknowledgment and Sequestration Notice, when a TC 150 posts to Master File. Both notices are issued for each tax exempt bond filed. The CP 152 /152A also generates to the POA if one is active for the specific tax period and form type.
- (2) The CP 152A generates on all Form 8038-CP and serves as both an acknowledgment notice and a notice of sequestration.
- (3) When we receive an acknowledgment request from an issuer or preparer asking IRS to return the attached letter and/or copy of their TEB return, don't reply. Annotate on the return "copy" and line through the photocopy in red ink and leave attached to the original return and continue processing.
- (4) If an original return isn't present, and the form is marked with wording similar to "Acknowledgment copy" or "Please stamp and return", route to EO Accounts (MS: 6710).

3.11.26.4.4  
(01-01-2023)

**Form Revisions**

- (1) If we receive a form with a revision date before the date shown below, renumber the return using the Return Conversion Chart. See Exhibit 3.11.26-3, Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703.

Form	Latest Revision Date
8038	02-2022
8038-B	01-2010
8038-CP	01-2022
8038-G	10-2021
8038-GC	10-2021
8038-T	10-2021
8038-TC	11-2012
8703	12-2021
8328	08-2022
Schedule A	12-2022

3.11.26.4.5  
(05-14-2025)  
**Computer Condition  
Codes (CCC)**

(1) Edit the Computer Condition Code (CCC) as follows:

- Form 8038: Part II, line 11a on the dotted portion ( rev. before 1999, Part II, line 9a).
- Form 8038-B: Part II, line 1a on the dotted portion.
- Form 8038-CP: Part III, line 18 to 19c area on the dotted portion.
- Form 8038-G: Part II, line 11 on the dotted portion (rev. before 1999, line 9).
- Form 8038-GC: Part II, line 8a on the dotted portion (rev. before 1999, line 5).
- Form 8038-T: Part II, line 12 on the dotted portion (rev. before 1999, line 10).
- Form 8038-TC: Part III, line 1 on the dotted portion.
- Form 8328: Part II, line 1 on the dotted portion.
- Form 8703: Part II, line 5 on the dotted portion.

**Note:** Ensure all edited “CCC” is large enough to be seen by ISRP.

(2) Edit one or more “CCC” when instructed to do so.

(3) Valid “CCC” for Forms 8038, 8038-G, 8038-GC, 8038-T, 8038-CP, 8038-B, 8038-TC, 8328 and 8703 are D, F, G, R, 3 and 7. Condition Code “H” is only valid on Form 8038-G and CCC “X” and “C” is only valid for Form 8038-CP.

**Note:** CCC “G” is valid, but currently not used.

**Note:** CCC “R” is valid, but currently not used on Form 8038-T.

**Note:** CCC “R” and “D” is valid but currently not used on Form 8328 or Form 8038-CP.

(4) Refer to the following table for Computer Condition Codes:

CCC	DEFINITION	USE IF	FOR FORM(S)
D	Reasonable cause for failure to pay timely	Untimely paid return and reasonable cause is established in accordance with Revenue Procedure 90-11. <b>Note:</b> If prepaid penalty is included, DO NOT use Condition Code "D".	8038-T
F	Final return	Return indicates It's a "Final".	<ul style="list-style-type: none"> <li>• 8038-T</li> <li>• 8038-CP</li> </ul>
G	Amended return	Amended returns. (Not applicable to TEB returns.)	<ul style="list-style-type: none"> <li>• 8038</li> <li>• 8038-G</li> <li>• 8038-GC</li> <li>• 8038-T</li> <li>• 8328</li> <li>• 8703</li> </ul>
R	Reasonable cause for failure to file return timely	Untimely filed return and reasonable cause is established in accordance with Rev. Proc. 88-10 ; Rev. Proc. 2002-48, Rev. Proc. 90-11, or Rev. Proc. 2005-40.	<ul style="list-style-type: none"> <li>• 8038</li> <li>• 8038-G</li> <li>• 8038-GC</li> <li>• 8038-T</li> <li>• 8703</li> </ul>
3	No Reply	Input when issuer doesn't reply to IRS correspondence.	<ul style="list-style-type: none"> <li>• 8038</li> <li>• 8038-CP</li> <li>• 8038-G</li> <li>• 8038-GC</li> <li>• 8038-T</li> <li>• 8328</li> <li>• 8703</li> </ul>

CCC	DEFINITION	USE IF	FOR FORM(S)
7	<ul style="list-style-type: none"> <li>Reasonable cause was considered and denied.</li> <li>Return was "referred to TEB" or</li> <li>Form 8038-T was secured by TEB and a late filing CP 142 notice won't be generated.</li> </ul>	<ul style="list-style-type: none"> <li>Reasonable cause was not granted.</li> <li>Return referred to TEB for late filing consideration or</li> <li>Form 8038-T CP 142 late filing correspondence won't be issued because the return was secured by TEB.</li> </ul>	<ul style="list-style-type: none"> <li>8038</li> <li>8038-B</li> <li>8038-G</li> <li>8038-GC</li> <li>8038-T</li> <li>8703</li> </ul>
O	<p>Input when a</p> <p>present on line 22 (8038-CP) requiring a manual refund be issued and/or the SPP&amp;O analyst performing the initial review requests a refund be stopped (regardless of the amount).</p> <p><b>Note:</b> CCC O freezes the affected tax module unless or until a TC 840 transaction is posted.</p>	Used to stop a refund from generating so a manual refund can be done.	8038-CP

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CCC	DEFINITION	USE IF	FOR FORM(S)
H	Form 8038-G, Line 18- other described as "Tribal Economic Development Bond"	The description on Form 8038-G, line 18 other reads "Tribal Economic Development Bond".	8038-G
W	Prevents the validity check on returns which are filed two years and nine months after the due date. Indicates Statute Cleared.	Edit CCC "W" if the statute return is stamped "Cleared by Statute". <b>Note:</b> Edit CCC "W" only when the return processing date is two years and nine months after the return due date or received date, whichever is later.	8038-CP
C	Indicates a Form 8038-CP is subject to the sequestration decrease.	CCC "C" isn't present on a Form 8038-CP.	8038-CP
X	Module freeze	Used to freeze module from refunding or offsetting credit.	8038-CP

3.11.26.4.6  
(01-01-2025)  
**Due Dates**

- (1) When the due date of the return falls on a Saturday, Sunday or legal holiday, consider the return timely filed if postmarked by the first business day after that date per IRC 7503.
- (2) The table below lists the due dates for **Form 8038, Form 8038-B, Form 8038-G, Form 8038-TC and Form 8038-GC** (single & consolidated):

Month of Issuance	Quarter Ending Date	Due Date	Due Date - Form 8038-GC(Consolidated returns only)
<ul style="list-style-type: none"> <li>January</li> <li>February</li> <li>March</li> </ul>	March 31	05/15	02/15
<ul style="list-style-type: none"> <li>April</li> <li>May</li> <li>June</li> </ul>	June 30	08/15	02/15
<ul style="list-style-type: none"> <li>July</li> <li>August</li> <li>September</li> </ul>	September 30	11/15	02/15
<ul style="list-style-type: none"> <li>October</li> <li>November</li> <li>December</li> </ul>	December 31	02/15	02/15

(3) **Form 8328** due date is shown below.

Tax Period	Due Date
January - December	02/15 of the following year

(4) **Form 8038-T** due date is determined based on information provided in either Part II or Part III. If both Part II and Part III are completed and/or the due date can't be determined as outlined below, edit ERS AC 211.

(5) **Form 8038-T Part II** has the following:

If	Then
the received date is within 60 days of the line 12 date,	consider return timely filed.
the received date is more than 60 days after the line 12 date,	<ol style="list-style-type: none"> <li>1. Consider return late filed.</li> <li>2. Refer to procedures outlined in IRM 3.11.26.3.7.6, Re-Entry Document Procedures.</li> </ol>
if there is no date entered on line 12,	<ol style="list-style-type: none"> <li>1. Consider the return late filed.</li> <li>2. Refer to procedures outlined in IRM 3.11.26.3.7.6, Re-Entry Document Procedures.</li> </ol>

(6) **Form 8038-T, Part III, line 16** has the following:

If	Then
there is no box checked on line 16,	<ol style="list-style-type: none"> <li>1. Consider the return late filed.</li> <li>2. Refer to procedures outlined in IRM 3.11.26.3.7.6, Re-Entry Document Procedures.</li> </ol>
there is a box checked on line 16,	Compute the Date of Issue (line 6) + (plus) the number of months that coincide with the box checked on line 16, + (plus) 3 months (see example below).

**Example:** Date of Issue is 01/17/2023 + (plus) 18 (18 months box checked) + (plus) 3 months = 10-17-2024 (Return Due Date).

(7) **Form 8703** due date is shown below.

Tax Period	Due Date
January - December	03/31 of the following year

(8) **Form 8038-CP Fixed Rate Issues**

If	Then
the "Fixed rate issues" check box is marked on line 17c,	the return due date is 45 days before the Interest Payment Date (Line 18 date).

**Example:** Using 365 day Julian calendar, the fixed Interest Payment date on line 18 is 01-17-2023 (17 days) - (minus) 45 days (before the Interest Payment Date) = Day 337 = December 3, 2022 (Return Due Date).

(9) **Form 8038-CP Variable Rate Issues**

If	Then
the "Variable Rate issues" check box is marked on line 17c,	the return due date is 45 days after the Interest Payment Date (line 18 date).

**Example:** Using 365 day Julian calendar, the variable Interest Payment Date on line 18 is 01-17-2023 (17 days) + (plus) 45 days (after the Interest Payment Date) = Day 62 = March 2, 2023 (Return Due Date).

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3.11.26.4.7  
(05-14-2025)

**Early Filed Returns**

(1) An early filed return is defined as a return whose received date is prior to its tax period ending date.



- (2) If you determine a Form 8038, Form 8038-B, Form 8038-G, Form 8038-GC, Form 8038-TC, Form 8328 or Form 8703 to be early filed, proceed as follows.

If the tax period (or date of issue) is	Then
less than 4 months after today's date,	1. Edit ERS AC 480. 2. Leave the return in the pack.
more than 4 months after today's date,	1. Edit ERS AC 211. 2. Correspond for a future tax period using applicable CRX letter.

- (3) Early filed procedures do not apply to the Form 8038-CP. If you receive a Form 8038-CP and the return received date is 120 days prior to the IPD, route the return to the SPP&O analyst unit, MS: 1110.

## 3.11.26.4.8 (01-01-2024) Power Of Attorney (POA) - Defined

- (1) Taxpayers use Form 2848, *Power of Attorney and Declaration of Representative*, to authorize an individual to act on their behalf as a power of attorney (POA). The individual authorized must be a person eligible to practice before the IRS.
- (2) Taxpayers use Form 8821, *Tax Information Authorization (TIA)*, to authorize a third party to inspect and/or receive a taxpayer's return or return information, and isn't a POA. The third party can be an individual, corporation, firm, organization, or partnership.
- (3) Process Form 2848 or Form 8821 by completing the following:
- Edit the received date of the return on the center portion of the POA/TIA form.
  - Circle the tax period and the tax return form number to which the POA/TIA form is attached.
  - Edit the same report number that is edited on the bond form in the "Plan Number" box.
  - Route the original POA/TIA to the CAF Unit within 24 hours of receipt.
  - Continue perfecting the return.

**Note:** Don't edit a CAF Code on the form.

- (4) If a POA/TIA request isn't submitted on Form 2848 or Form 8821:
- Leave the POA/TIA document attached to the return.
  - Continue perfecting the return.
  - Don't edit or route the document.

3.11.26.4.9  
(06-02-2025)  
**Reasonable Cause**

- (1) Accept reasonable cause and edit CCC “R” or “D” if the taxpayer has filed the following IRM 3.11.26.4.5, Computer Condition Codes.

Form	And
<ul style="list-style-type: none"><li>8038</li><li>8038-B</li><li>8038-G</li><li>8038-GC</li><li>8038-TC</li></ul> <p><b>Note: (within 6 months after the due date)</b></p>	the taxpayer indicates they filed in accordance with Rev. Proc. 88-10 or Rev. Proc. 2002-48. The taxpayer must also address the reason for the delay.
8038-T	reasonable cause isn’t accepted on this form. All reasons received after 01/30/2017, need to be referred to SPP&O (M/S:1110) within 21 days, for consideration.
8703	the return is late filed either with or without an explanation.

- (2) If the taxpayer indicates the failure to file or pay was due to willful neglect, reasonable cause may not be granted. Willful neglect is defined as “Conscious, intentional failure to comply with the provisions of the IRC, or reckless indifference to such provisions”.

3.11.26.4.10  
(01-01-2022)  
**◆ Received Date◆**

- (1) All tax exempt bond returns must have a received date.
- (2) Perfect and/or edit the received date on the center portion of the return in MMDDYY format. If the filer entered a legible date, don’t edit.
- (3) If multiple received dates are stamped on the return, circle out all except the earliest received date.
- (4) If there is no received date or the date stamp is illegible on the return, edit the received date in the following order:
- U.S. Postal Service Postmark Date/Foreign Postmark./Designated Private Delivery Service.
- Note:** If the U.S. Postal Service, foreign postmark, and private meter marks are all present, the U.S. Postal Service date takes precedence.
- SCAMPS (service center automatic mail processing system) digital date.
  - Revenue Officers or agents signature date
  - Signature date only within current year
  - Julian date minus 10 days (numbered)
  - Current processing date minus 10 days (unnumbered)

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3.11.26.4.11  
(01-01-2025)

◆Signature◆

- (1) A signature and jurat are required on all returns **except** the following:
  - Returns prepared under IRC 6020(b). These returns must be signed by a Compliance Function representative.
  - Returns prepared by Examination.

**Example:** “SFR” (Substitution for Return) or SUBSTITUTE RETURN.

  - Dummy returns prepared by IRS.
  - Returns secured by Examination
  - Returns secured by TE/GE
  - True Duplicate
- (2) If only the signature is missing, edit ERS AC 225.

3.11.26.4.12  
(01-01-2022)

Name of issue

- (1) Forms 8038, 8038-G, 8038-B, and 8038-TC: Located in Part I, line 8. If blank, edit from attachments (such as the Debit Service Schedule). If you can't perfect it, leave blank.
- (2) Form 8038-T: Located in Part I, line 7. If blank, edit from attachments. If you can't perfect it, leave blank.
- (3) Form 8703 - Located in Part III, line 16. If blank, edit from attachments. If you can't perfect it, leave blank.
- (4) Form 8038-GC and Form 8328: Not valid for these forms. If present, delete entry.

3.11.26.4.13  
(01-01-2025)

Unprocessable  
Conditions

- (1) To be processable, a return must contain all of these:
  - a. Employer Identification Number,
  - b. Legible name,
  - c. Legible address, and
  - d. Valid tax period.
- (2) An “unprocessable” return may consist of one or more of the following:
  - a. The name is so illegible or incomplete that you can't determine the name control.
  - b. The EIN is missing, illegible, or other than 9 digits.
  - c. Required tax data entered on the return is incomplete, illegible, or contradictory.
  - d. A foreign address is entered in the entity section or the address is missing or illegible.

**Exception:** Form 8703 with a Puerto Rico address is valid. Continue processing the return.

3.11.26.4.13.1  
(01-01-2025)

Perfecting  
Unprocessable Returns

- (1) Examine all attachments and schedules for information needed to make the return processable. If you find the information on attachments or schedules, edit to the appropriate area on the return.
- (2) Route unprocessable returns as follows:

Route	With	To	And
Perfected numbered or unnumbered returns	Unresolved entity issues (i.e. missing/invalid EIN, address missing or illegible)	Entity	1. Attach a completed Form 4227. 2. Route to Entity.
Unnumbered returns	A foreign international address (other than U.S. Territories or Possessions),	TE/GE SE:T:HQ:SS:BSP: SPP&O MS: 1110	1. Attach a completed Form 12634. 2. Route to TE/GE.
Numbered returns	A foreign international address (other than U.S. Territories or Possessions),	TE/GE SE:T:HQ:SS:BSP: SPP&O MS: 1110	1. Edit ERS AC 450. 2. Attach a completed Form 4227. 3. Annotate the unprocessable condition and include the mail stop.

3.11.26.4.14  
(01-01-2022)

**Tax Exempt Bonds with Remittance**

- (1) Form 8038-T is the only tax exempt bond form that will come with remittance. The green rocker money amount identifies the remittance.
- (2) If a green rocker amount is present on a Tax Exempt Bond form other than Form 8038-T, proceed as follows:
  - a. Prepare a dummy Form 8038-T and attach the original form behind the dummy Form 8038-T.
  - b. Route the dummy Form 8038-T to Receipt and Control by attaching Form 4722. Annotate "move green rocker money amount to Form 8038-T"
- (3) If we receive multiple Forms 8038-T (separate issues) attached to one another, and only the top document has a DLN and green rocker remittance, send the documents back to Receipt & Control, Deposit unit. They'll cancel the DLN, correct the money and issue new DLNs for each of the returns.

3.11.26.4.15  
(09-16-2025)

**Form 8038**

- (1) Transcribe all money amount fields in dollars only.
- (2) For form revisions prior to 04/2011, see Exhibit 3.11.26-3, Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703.
- (3) Form 8038 is due on or before the 15th day of the 2nd calendar month (1 month and 15 days) after the close of the calendar quarter of the bond issuance.
- (4) Don't edit a tax period on Form 8038. The transcribed "Date of Issue" generates the tax period.
- (5) Always perfect the entity information.
- (6) **Part I, line 5, Report Number.**
  - a. A zero, N/A, dash or none aren't acceptable entries.
  - b. The valid range for this form is 100 - 199.

If the report number	Then
appears to be edited by an IRS employee (i.e., reprocessible document, TEB agent, SPP&O analyst),	don't change the report number.
is blank or has an existing number that doesn't appear to be edited by IRS,	circle out the existing number and enter a report number of 100-199 based on the location of the document in the batch.

(7) **Part I, Line 7, Date of Issue**

- A zero, N/A, dash, or none aren't acceptable entries.
- If the filer entered a legible date, don't edit the date.
- If more than one date is present, underline the earliest date.
- If the Date of Issue is before 01011985, blank or you can't perfect it from attachments, edit ERS AC 211.

(8) **Part I, Line 8, Name of Issue**

- If blank edit from attachments.
- If unable to perfect, leave blank.

(9) **Part I, Line 9, CUSIP Number**

- The CUSIP number is a combination of nine alpha and numeric characters.
- If line 9 contains the word "NONE", it's a valid entry and does not require editing.

If	Then
less than nine characters,	no editing required.
more than one number is present,	underline the first CUSIP number.
line 9 is blank,	<ol style="list-style-type: none"> <li>Perfect from attachments.</li> <li>If you can't perfect it, leave blank.</li> </ol>

(10) **Part II, Lines 11a – 20c, Type of Issue**

If	Then
Part II, line 11q (other) has the wording "Midwestern Disaster Exempt Facility Bonds" present or contained in the attachments,	Edit line 11q to read 11y.
Part II, line 11q (other) has the wording "Recovery Zone Facility Bond" present or contained in the attachments,	Edit CCC "N" on the form.

If	Then
Part II, line 11q (other) has the wording “Space-ports” present or contained in the attachments,	Edit line 11q to read 11z.
more than one bond is listed on line 11q (Other),	Split the dollar amount between the number of bonds listed and follow line 11q or 20c instructions.
Part II, line 20c (other) has wording similar to any of the following: <ul style="list-style-type: none"> <li>• Clean Renewable Energy Bond</li> <li>• Qualified Zone Academy Bond</li> <li>• Qualified Energy Conservation bond</li> <li>• Midwestern Disaster Tax Credit Bond</li> <li>• Qualified School Construction Bond</li> <li>• Qualified School construction Bonds (Indian Schools)</li> </ul>	Edit ERS AC 211, corresponding for a Form 8038-TC.
Part II, line 20c (other) has wording similar to “2008 Housing Act Qualified Housing Issue under 142”,	1. Edit line 20c and edit the amount to line 11q. 2. Edit line 11q to read 11x.
Part II, line 20c (other) has wording similar to “2008 Housing Act Qualified Housing Issue under 142”,	edit line 20c to read 20z.
Part II, line 12b (other) has the wording “Midwestern Disaster Mortgage Bonds” present or contained in the attachments,	edit line 12b to read 12c.
Part II, line 20c (other) has the wording “Gulf Zone Advance Refunding Bond” present or contained in the attachments,	convert line 20c to read 20a.
Part II, line 12b (other) has the wording <b>Hurricane Ike Mortgage Bonds</b> present or contained in the attachments,	edit line 12b to read 12d.
more than one bond is listed on line 20c (other),	split the dollar amount between the number of bonds listed and follow line 20c or 11q instructions.
there’s two money amounts present, and one of the amounts is listed as “Other” on line 20c,	1. Compare the issue prices in Part II, lines 11a - 20c against the issue price in Part III, line 21(b). 2. If all three match, circle out the money amount on line 20c.
the “Type of Issue” and “issue price” are blank, and Part III, line 21(b) has an entry,	edit the amount from Part III, line 21(b) to Part II, line 20c.
Part II, lines 11a - 20c is blank, and you can’t perfect it,	edit ERS AC 211.

(11) **Part III, Line 21, Column (a), Final Maturity Date.**

- a. Blank, zero, N/A, dash, or none aren’t acceptable entries.

If	Then
a legible date is present,	no editing required.
more than one date is present,	underline the latest date
blank,	perfect from attachments.
the maturity date is the same as or before the date of issue,	1. Circle out the final maturity date. 2. Edit ERS AC 211.
you can't perfect it,	edit ERS AC 211.
the final maturity date contains an invalid year (earlier than 19500101 or after 20991231),	1. Perfect from attachments. 2. If you can't perfect the invalid year, edit ERS AC 211.

(12) **Part III, Line 21, Column (b), Entire Issue Price**

- a. A zero, N/A, dash, or none aren't acceptable entries.

If	Then
blank,	1. Perfect by adding Part II, lines 11a - 20c. 2. Edit in Part III, line 21, Column (b).
you can't perfect it,	Edit ERS AC 211.

(13) **Part III, Line 21, Column (e), Yield Percentage**

- a. The entry can be numeric or alpha character "VR" (variable rate). Edit numeric entries in decimals out to the 4th position as XX.XXXX.

**Example:** - Line entry is five and one half, edit 05.5000.

- Line entry is 10 3/4, edit 10.7500.

- Line entry is 5.26, edit 05.2600.

- Line entry is "VR", edit "VR0000".

- b. If blank, edit from attachments.  
c. If you can't perfect it, leave blank.

(14) **Part IV, Line 23, Issue Price of Entire Issue**

- a. A zero, N/A, dash, or none aren't acceptable entries.  
b. Edit the amount from Part III, line 21, Column (b).

(15) **Part IV, Line 29, Add lines 24 through 28, Total Proceeds**

- a. Compute line 29 by adding lines 24-28.

If	Then
line 29 is blank, and there are no entries on lines 24 through 28,	leave blank.

If	Then
line 29 is blank, and there are entries on lines 24 through 28,	add the amounts on lines 24 through 28 and enter the total in Part IV, line 29.
there is an amount on line 29, and lines 24-28 are blank,	enter the amount from line 29 to line 24.

(16) **Part IV, Line 30, Non-refunding Proceeds of the Issue**

- a. If line 30 is zero or blank, subtract line 29 from line 23.
- b. Enter the result in Part IV, line 30.

(17) **Part V, Line 32a-d, NAICS Code and NAICS Amount of Non-refunding Proceeds**

If	Then
a code and/or an amount is present, and the corresponding code or amount is missing (zero isn't acceptable),	<ol style="list-style-type: none"> <li>1. Perfect from attachments</li> <li>2. If you can't perfect it, edit a <b>1</b> in the amount.</li> </ol> <p><b>Note:</b> Leave the entry in the location it appears.</p> <p><b>Example:</b> If entries are shown in the third code and amount positions, don't move the entries to the first code and amount positions.</p>
there are no codes or amounts present,	perfect from attachments.
you can't perfect it,	leave blank.

(18) **Part VI, Line 33, Remaining Weighted Average Maturity Currently Refunded Years**

- a. If blank, edit from attachments.
- b. If more than one year is present, edit the first year.
- c. If you can't perfect it, leave blank.

(19) **Part VI, Line 35, Last Date on which the Refunded Bonds will be Called**

If	Then
the filer entered a legible date,	Don't edit the date.
blank,	<ol style="list-style-type: none"> <li>1. Edit from attachments.</li> <li>2. If you can't perfect it, leave blank.</li> </ol>
more than one date is present,	Underline the latest date shown on line 35.

(20) **Part VI, Line 36, Date(s) the Refunded Bonds were Issued**



If	Then
the filer entered a legible date,	Don't edit.
blank,	1. Edit from attachments. 2. If you can't perfect it, leave blank.
more than one date is present,	Underline the earliest date shown on line 36.

(21) **Part VII, Line 37, Name of Governmental Unit(s) Approving Issue**

If	Then
blank,	1. Edit from attachments. 2. If you can't perfect it, leave blank.
more than one name is listed,	Underline the first name shown on line 37.

(22) Part VII, Line 38, Issue Designation under section 265(b)(3) check box

- a. This field is valid if marked or blank.

(23) Part VII, Line 39, Election to pay a penalty check box

- a. This field is valid if marked or blank.

(24) Part VII, Line 40a, Identification of a hedge check box

- a. This field is valid if marked or blank.

(25) Part VII, Line 41 Hedge is super integrated check box.

- a. This field is valid if marked or blank.

(26) **Part VII, Line 42b, Final Maturity Date of the GIC**

If	Then
filer entered a legible date,	don't edit.
blank,	edit from attachments.
you can't perfect line 42b,	leave blank.
more than one date is present,	underline the latest date shown on line 42b.

(27) Part VII, Line 43, Issuer Established procedures for non-qualified bonds check box.

- a. This field is valid if marked or blank.

(28) Part VII, Line 44, Issuer established procedures to monitor requirements of section 148 check box.

- a. This field is valid if marked or blank.

(29) Part VII, Line 45b, Date Official Intent was adopted.

If	Then
the filer entered a legible date,	Don't edit.
blank,	1. Edit from attachments. 2. If you can't perfect it, leave blank.
more than one date is present,	Underline the earliest date shown on line 45b.

(30) **Part VII, Line 46, Issue Redevelopment Exempt Box/ Primary Private User Name/ Primary Private User EIN check box.**

If	Then
the box is marked, and a primary private user name and EIN is present,	no editing required.
the box is marked, and more than one name and EIN is listed,	Edit the first valid primary private user name on the line marked "Name" and EIN on the line marked "EIN".
the box is marked, and only a name or EIN is listed,	no editing is required.
the box isn't checked, and the Primary Private User Name and/or EIN is listed,	1. Edit an "X" in the line 46 check box. 2. Edit the first valid primary private user name on the line marked "Name" and EIN on the line marked "EIN".
the check box, name, and EIN are all blank,	No editing is required. Leave blank.

(31) **Part VIII, Line 47, Amount of State Volume Cap Allocated to the Issuer**

If	Then
blank,	1. Edit from attachments. 2. If you can't perfect it, leave blank.
an amount is present on line 47, a State certification must be attached to the return. If not attached,	edit ERS AC 211.

(32) **Part VIII, Line 49b, Volume Cap Carryforward Election Amount**

If	Then
blank,	1. Edit from attachments. 2. If you can't perfect it, leave blank.
an amount is present on line 49b, a copy of Form 8328 must be attached to the return. If not attached,	Edit ERS AC 211.

(33) **Part VIII, Line 51a, Volume Cap Issue Section 1394(f) Amount**

If	Then
blank,	1. Edit from attachments. 2. If you can't perfect it, leave blank.
an amount is present on line 51a, a Local Government certification must be attached to the return. If not attached,	Edit ERS AC 211.

(34) **Part VIII, Line 52, Volume Cap Issue Section 142(k)(5) Amount**

If	Then
blank,	1. Edit from attachments. 2. If you can't perfect it, leave blank.
an amount is present on line 52, a State certification must be attached to the return. If not attached,	Edit ERS AC 211.

(35) **Form 8038, Signature**

If	Then
only the signature is missing,	edit ERS AC 225.

(36) **Paid Preparer Social Security Number (SSN) or Preparer's Tax Identification Number (PTIN)**

- The Preparer's SSN (201006 revision) or PTIN is located to the right of the Preparer's Signature in the PTIN box (Preparer's SSN or PTIN box for 201006 revision) at the bottom-right corner of Form 8038, page 3 (page 2 for 201006 revision).
- The preparer's SSN is a nine-digit number. Circle the SSN if all zeroes or all nines.
- A PTIN begins with a "P", followed by an eight digit number (e.g., PXXXXXXX). Circle the PTIN if all zeroes or all nines.

(37) **Paid Preparer EIN**

- The Preparer's EIN is located below the PTIN box (Preparer's SSN or PTIN box (201006 revision) at the bottom-right corner of Form 8038, Page 3 (page 2 for 201006 revision).
- The preparer's EIN is a nine-digit number. Circle the EIN if all zeroes or all nines.

(38) **Paid Preparer Phone Number**

- The Paid Preparer's phone number is located below the Paid Preparer's EIN at the bottom right hand corner.
- No action is required on amended returns.
- If the Preparer's phone number is more than 10 digits, no action is required.

- d. If the Paid Preparer's phone number is incomplete, illegible, or less than 10 digits, circle the phone number.

3.11.26.4.16  
(01-01-2024)

**Form 8038-B**

- (1) Transcribe all money fields in dollars only.
- (2) The current form revision is Nov. 2012.
- (3) Don't edit a tax period on Form 8038-B. The transcribed "Date of Issue" generates the tax period. The first valid tax period is 02/17/2009. If the "Date of Issue" is before 02/17/2009, edit ERS AC 211.
- (4) In order to properly edit Part II, lines 1b or 1c, a "Debt Service Schedule" must be attached. If one isn't attached, edit ERS AC 211.
- (5) Always perfect the Entity information.
- (6) **Part I, Line 4, Report Number**
  - a. A zero, N/A, dash, or none aren't acceptable entries.
  - b. The valid range for this form is 100 - 499.

If	Then
the report number is blank or has an existing number that doesn't appear to be edited by IRS,	<ol style="list-style-type: none"> <li>1. Circle out the existing number.</li> <li>2. Enter a report number of 100-499 based on the location of the document in the batch.</li> </ol>

(7) **Part I, Line 7, Date of Issue**

- a. A zero, N/A, dash, or none aren't acceptable entries.

If	Then
the filer entered a legible date,	don't edit.
the date of issue is blank,	edit from attachments.
If more than one date is present,	underline the earliest date.
the date of issue is before to 02/17/2009 <b>or</b> you can't perfect the date of issue,	edit ERS AC 211.

(8) **Part I, Line 9, CUSIP Number.**

- a. The CUSIP number is a combination of nine alpha and numeric characters.
- b. If line 9 contains the word "NONE", it's a valid entry and does not require editing.

If	Then
fewer than nine characters,	no editing required.
more than one number is present,	underline the first CUSIP number.

If	Then
line 9 is blank,	1. Perfect from attachments. 2. If you can't perfect it, leave blank.

- (9) **Part II, Lines 1a, 1b, or 1c, Type of Bond.** Only one box can be checked and is edited to the right of Part II, line 1b.

- a. Valid entry is 1, 2, or 3.

If	Then
line 1a is checked,	edit a "1".
line 1b is checked,	edit a "2".
line 1c is checked,	edit a "3".
more than one box is checked,	edit ERS AC 211.
blank, and there is an entry in Part III, line 1a-h,	edit ERS AC 211.
blank, and there is an entry in Part III, line 2a - d,	edit a "3".

- (10) **Part II, Line 2, First Interest Payment Date**

If	Then
Part II, line 1a is marked,	Part II, line 2 and line 3 will be blank. No editing is needed.
blank,	edit from attachments (Debt Service Schedule).
more than one interest payment date is present,	underline the earliest date on line 2.
you can't perfect it,	edit ERS AC 211.

- (11) **Part II, Line 3, Interest Payment Date Frequency, Check Box**

- a. Edit the applicable "1" digit code to the right of Part II, line 3 based on the related IPD frequency check box marked.

If	Then
check box "3a - Annual" is marked,	edit a "1"
check box "3b - Semi-Annual" is marked,	edit a "2"
check box "3c - Quarterly" is marked,	edit a "3"
check box "3d - Monthly" is marked,	edit a "4"
check box "3e - Other" is marked,	edit a "5"
blank,	edit from attachment (Debt Service Schedule).

If	Then
more than one box is checked,	leave blank.
you can't perfect it,	edit ERS AC 211.

(12) **Part III, Lines 1a - 1h and Lines 2a - 2d, Purpose of Issue,**

- a. A blank, N/A, dash, or none aren't acceptable entries.
- b. More than one dollar amount can be present in either Part III, line 1a - 1h **or** Part III, line 2a - 2d. There can't be entries on both line 1a - 1h and lines 2a - 2d.

If	Then
lines 1a - 1h or lines 2a - 2d is blank, and there is an entry on line 3,	<ol style="list-style-type: none"> <li>1. Perfect from attachments (Debt Service Schedule).</li> <li>2. If unable to perfect, edit ERS AC 211.</li> </ol>
the issue price in Part III, lines 1a - 1h or lines 2a - 2d, don't match the issue price in Part III, line 3,	edit ERS AC 211.
there are entries on both lines 1a - 1h and 2a - 2d,	edit ERS AC 211.
the Purpose of Issue is indicated, and the issue price is blank and cannot be perfected from Part III, line 3,	edit ERS AC 211.
Part III, lines 1a - 1h or lines 2a - 2d are blank, and you can't perfect it,	edit ERS AC 211.

(13) **Part III, Line 3, Total Issue Price**

- a. A zero, N/A, dash, or none isn't an acceptable entry.

If	Then
blank,	perfect from Part III, lines 1a - 1h or lines 2a - 2d.
you can't perfect line 3,	edit ERS AC 211.

(14) **Part III, Line 4, Obligations are TANs or RANs, or BANs, Check Box**

- a. Valid if marked or blank.

(15) **Part III, Line 5, If Obligations are in the form of a Lease or Installment Sale, Check Box**

- a. This field is valid if marked or blank.

(16) **Part IV, Line 2, Final Maturity Date**

- a. Blank, zero, N/A, dash, or none isn't an acceptable entry.

If	Then
a legible date is present,	no editing required.
more than one date is present.	underline the latest date
blank,	perfect from attachments.
the maturity date is the same as or before the date of issue,	1. Circle out the final maturity date. 2. Edit ERS AC 211.
you can't perfect it,	edit ERS AC 211.
the final maturity date contains an invalid year (earlier than 02/17/2009 or after 12/31/2099),	1. Perfect from attachments. 2. If you can't perfect the invalid year, edit ERS AC 211.

(17) **Part IV, Line 3, Weighted Average Maturity Years**

- a. The entry can be in decimals out to the 2nd position as XX.XX. Edit as such.

**Example:** 1 - Line entry is five and one half, enter 05.50.  
2 - Line entry is 10 3/4, enter 10.75.  
3 - Line entry is 5.26, enter 05.26.

- b. Blank is acceptable.

(18) **Part IV, Line 4, Yield Percentage**

- a. If alphabetical entries are present, circle out the entry.  
b. Blank is acceptable.  
c. The entry can be in decimals out to the 4th position as XX.XXXX.

**Example:** 1 - Line entry is five and one half, enter 05.5000.  
2 - Line entry is 10 3/4, enter 10.7500.  
3 - Line entry is 5.26, enter 05.2600.

(19) **Part IV, Line 5a, Is the Issue a Variable Rate Issue, Check Box**

- a. This field is valid if marked or blank.

(20) **Part VI, Line 3, Last Date on which the Refunded Bonds will be Called**

If	Then
the filer entered a legible date no matter the format,	don't edit.
blank,	edit from attachments.
you can't perfect line 3,	leave blank.
more than one date is present,	underline the latest date shown on line 3.

(21) **Part VI, Line 4, Date(s) the Refunded Bonds were Issued**

If	Then
the filer entered a legible date no matter the format,	don't edit.
blank,	edit from attachments.
you can't perfect line 4,	leave blank.
more than one issue date is present,	underline the earliest issue date on line 4.
more than one date of Issue is present, and a schedule to support these multiple dates isn't provided,	edit ERS AC 211.

(22) **Part VII, Line 1, State Volume Cap allocated to the Issue Amount**

If	Then
line 1 is blank, and Part II, line 1a or 1b is checked,	don't correspond, leave blank.
line 1 is blank, and Part II, line 1c check box is marked or Part III, lines 2a - 2d has an issue amount,	edit ERS AC 211.
the volume cap certification isn't attached,	edit ERS AC 211.

(23) **Part VII, Line 2b, Final Maturity Date of the GIC**

If	Then
the filer entered a legible date no matter the format,	don't edit.
blank,	edit from attachments.
you can't perfect line 2b,	leave blank.
more than one date is present,	underline the latest date shown on line 2b.

(24) **Part VII, Line 4a, Loan Made from Proceeds of another Tax Exempt Issue, Check Box**

a. This field is valid if marked or blank.

(25) **Part VII, Line 4b, Date of Master Pool Obligation**

If	Then
the filer entered a legible date no matter the format,	don't edit.
blank,	edit from attachments.



If	Then
you can't perfect line 4b,	leave blank.

(26) **Part VII, Line 5a, If the Issuer entered into a Hedge, Check Box**

- a. This field is valid if marked or blank.

(27) **Part VII, Line 6, If the Issuer has superintegrated the Hedge, Check Box**

- a. This field is valid if marked or blank.

(28) **Part VII, Line 7, If the Issuer elected to Pay a Penalty in Lieu of Arbitrage Rebate, Check Box**

- a. This field is valid if marked or blank.

(29) **Part VII, Line 8, If the Issuer Established Procedures to ensure Nonqualified Bonds are Remediated Under Section 1.141-12, Check Box**

- a. This field is valid if marked or blank.

(30) **Part VII, Line 9, If the Issuer Established Procedures to monitor the Requirements under IRC Section 148, Check Box**

- a. This field is valid if marked or blank.

(31) **Signature**

If	Then
only the signature is missing,	edit ERS AC 225.

(32) **Paid Preparer Social Security Number (SSN) or Preparer Tax Identification Number (PTIN)**

- The Paid Preparer's SSN or PTIN is located to the right of the Preparer's Signature in the SSN/PTIN box at the bottom-right corner of Form 8038-B, Page 2.
- The Paid Preparer's SSN is a nine-digit number. Circle the SSN if all zeroes or all nines.
- A PTIN begins with a "P", followed by an eight-digit number (e.g., PXXXXXXX). Circle the PTIN if all zeroes or all nines.

(33) **Paid Preparer Employer Identification Number (EIN)**

- The Paid Preparer's EIN is located below the SSN/PTIN box at the bottom-right corner of Form 8038-B, Page 2.
- The Paid Preparer's EIN is a nine-digit number. Circle the EIN if all zeroes or all nines.

(34) **Paid Preparer Phone Number**

- The Paid Preparer's phone number is located below the Paid Preparer's EIN at the bottom right hand corner.

- b. No action is required on amended returns.
- c. If the Paid Preparer's phone number is more than 10 digits, no action is required.
- d. If the Paid Preparer's Phone Number is incomplete, illegible, or less than 10 digits, circle the phone number.

(35) **Part VIII, Line 1 Consent to Disclosure of Certain Information, Check Box**

- a. A zero, N/A, dash, or none isn't an acceptable entry.
- b. If the "Yes" box is checked, edit a "1" to the right of Part VIII, line 1.
- c. If the "No" box is checked, edit a "2" to the right of Part VIII, line 1.
- d. If both boxes are checked or neither box is checked edit a "2" to the right of Part VIII, line 1.

3.11.26.4.17  
(06-02-2025)  
**Form 8038-CP**

- (1) Do not edit a tax period on Form 8038-CP. The transcribed "Interest Payment Date" generates the tax period. The first valid tax period is 02/17/2009. If a tax period (IPD) is not present, refer to paragraph (9) below.
- (2) All money fields is transcribed in dollars and cents.
- (3) Form 8038-CP requires "expedite processing" to ensure the refund is sent out within 45 days from the received date (6 day cycle). If found in a batch other than 6 day cycle, pull out for special handling for "ISRP walk through".
- (4) Refer to IRM 3.11.26.3.7.2, True Duplicate Returns, for Form 8038-CP statute procedures.
- (5) Form 8038-CP is a refund return and the 45-day jeopardy / \$100 million dollar refunds apply. See IRM 3.11.26.3.7.7, Form 8038-CP Refund Return / 45-day Jeopardy / Refunds, for additional information.

**Reminder: DO NOT** edit Action Code 341 on a Form 8038-CP when CCC "O" is present and "TE/GE - Do Not Refund Credit" verbiage is annotated in green at the bottom of the return by the SPP&O analyst team.

- (6) Effective January 01, 2022, programming was revised to allow the Issuer's entity information located in Part II (lines 7 through 11) to post to Master File as the primary EIN (module). Form 8038-CP can also be filed electronically.
- (7) Form 8038-CP was also revised effective January 1, 2022, which includes new explanation codes (lines 21c, 23b, 24b) and Schedule A, Specified Tax Credit Bonds Interest Limit Computation.
- (8) New CRX Letter 6436C, Form 8038-CP Missing Information Request, replaced CRX Letter 4617C when corresponding for missing and/or incomplete information pertaining to Form 8038-CP,
- (9) The following fields must be edited by SPP&O analyst prior to receipt in Code and Edit. All SPP&O analyst editing is done in green. If these fields haven't been edited or require additional research, contact SPP&O analyst via secured e-mail as outlined below. SPP&O analyst will provide a response within 24 hours. The SPP&O analyst and Submission Processing Code and Edit P&A analyst must also be copied (cc) on the e-mail.
  - Part I, line 1, Payee name
  - Part I, line 2, Payee EIN
  - Part II, line 7, Issuer's Name

- Part II, line 8, Issuer's EIN
- Part II, line 10, Report Number
- Part III, line 18, Interest Payment Date

**Note:** Effective January 1, 2022, filers will assign their own report number on the Form 8038-CP. If no report number is present, contact SPP&O analyst for assistance.

- (10) During the editing process, if you need to contact SPP&O analyst for correction or clarification on one of the items above, refer to the following procedures. This also applies to Form 3210 discrepancies.
- a. Contact is initiated by the Code and Edit lead (or back-up) to the SPP&O analyst lead through secured e-mail.
  - b. Attach a scanned copy of the Form 8038-CP to the secured email and provide an explanation as to what needs to be corrected on the return (i.e., No report number, invalid EIN, Form 3210 discrepancy, etc.).
  - c. Copy (cc) these individuals on the e-mail:
    - SPP&O analyst manager
    - Code and Edit OSPC P&A analyst
  - d. SPP&O analyst will provide a response within 24 hours. If a response is not received within 24 hours, notify the OSPC P&A analyst who will contact the SPP&O analyst.
- (11) A return may also be annotated with "SOL" (Statute of Limitations) or "True Duplicate" (if applicable) in the top left margin of the Form 8038-CP. This editing is done in green by SPP&O analyst. If the return is a statute of limitation (SOL), then CCC "X" must also be edited on the document. If the return is a "True Duplicate" CCC "O" is not required.

If	Then
"SOL" is annotated on the return,	<ol style="list-style-type: none"> <li>1. Edit CCC <b>W</b> to bypass Statutes.</li> <li>2. Edit CCC "X" on the return if not present.</li> </ol>
a statute issue is not identified by SPP&O analyst,	<ol style="list-style-type: none"> <li>1. Route return to the Statute unit for clearance.</li> <li>2. E-mail a scanned copy of the return to SPP&amp;O analyst prior to routing the return to Statutes for review.</li> <li>3. Edit CCC "X" on all Form 8038-CP statute returns.</li> </ol>
"Corrected" or "Amended" is annotated on the return,	route to Accounts Management (MS: 6710).

If	Then
<p>“True Duplicate” is annotated on the return,</p> <p><b>Reminder:</b> A true duplicate condition occurs when the taxpayer files a subsequent return for the exact same EIN, tax period and report number of the first return.</p>	<ol style="list-style-type: none"> <li>1. <b>Do not</b> edit CCC “O” or AC 341.</li> <li>2. Route the return to Accounts Management (MS: 6710).</li> </ol>

- (12) Always perfect the entity in Part I. Refer to IRM 3.11.26.3.6, *Entity Perfection - General*, for additional information.
- (13) The Part I entity area on a Form 8038-CP identifies the Payee or entity that receives the credit payment. The entity area in Part I contains the following lines 1, 2, 3, and 4. Always perfect these lines as needed, see (9) above.
- a. Name of entity to receive credit payment (line 1).
  - b. Employer Identification Number (line 2).
  - c. Street address (line 3).
  - d. City, town or post office, state and ZIP code (line 4).
- (14) Edit CCC “C” in Part III, within lines 18 - 19c of Form 8038-CP. CCC “C” **must be** edited on all Forms 8038-CP. This indicates the return is subject to the sequestration decrease per the requirements of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, relating to certain automatic reductions effective March 1, 2013.
- (15) During annual implementation of the new sequestration percentage rate, it will be necessary to hold all Forms 8038-CP until the revised rate is programmed. This normally occurs in September and October. SERP Alerts will be issued providing specific dates when the time approaches. C&E will follow normal procedures in editing the returns. Upon completion, the C&E clerk will record all pertinent information onto an Excel spreadsheet and provide it to the P&A analyst who has oversight of Rejects. The P&A analyst will monitor the returns daily to ensure credit payments are refunded prior to the Interest Payment Date (IPD). Rejects will issue manual refunds as necessary during the holding period in order to meet an IPD at the applicable sequestration percentage rate.
- (16) If a reply to the Letter 6436C is attached to a Form 8038-CP, take the following action.
- a. Pull the return from the batch.
  - b. Attach Form 3210 and route to Rejects.
  - c. Annotate “6436c Reply” on the Form 3210.

**Note:** For FY 2023 the sequestration rate did not change. The rate remains at 5.7%

- (17) **Name Control, Part I, Line 1**

Effective January 01, 2022, the Part II Issuer's entity will post to Master File as the primary EIN. To ensure the correct name control is edited properly, refer to the instructions below.

- a. The Name Control consists of four or fewer alpha and/or numeric characters derived from the first name line.
- b. Valid characters are alpha, numeric, ampersand (&), hyphen (-), and blank. However, blanks are only valid in the last three positions.
- c. If the entity in Part I, line 1 and Part II, line 8 is the same, perfect the name control by editing or underlining the first four characters of the name in Part I, line 1.
- d. If the entity in Part I, line 1 is different than the entity in Part II, line 7, perfect the name control by editing or underlining the first four characters of the name in Part II, line 7.

## **Part 1, Line 2, Employer Identification Number (EIN) (Payee)**

The EIN must be edited by SPP&O analyst before C&E receives it.

<b>If</b>	<b>Then</b>
the EIN is missing, illegible, invalid, or there are multiple EINs present,	<ol style="list-style-type: none"> <li>1. Contact SPP&amp;O analyst for correction via secure e-mail.</li> <li>2. SPP&amp;O analyst will provide C&amp;E a response within 24 hours.</li> <li>3. Copy the SPP&amp;O analyst, OSPC, P&amp;A, and Code and Edit analyst on the e-mail.</li> </ol>

## **(18) Part II, Line 7, Issuer's Name**

- a. The Issuer's Name (line 7) must be edited by SPP&O analyst before Code and Edit receives it

<b>If</b>	<b>Then</b>
line 7 contains "SAME",	no editing required.
line 7 is blank, and line 8 (EIN) matches line 2 (EIN) <b>and/or</b> line 9 and 11 address matches lines 3 and line 4 address,	double arrow Part I, line 1 to Part II, line 7.

If	Then
you can't perfect it,	<ol style="list-style-type: none"> <li>1. Contact SPP&amp;O analyst for correction via secure e-mail.</li> <li>2. SPP&amp;O analyst will provide C&amp;E a response within 24 hours.</li> <li>3. Copy the SPP&amp;O analyst manager, OSPC, P&amp;A, and Code and Edit analyst on the e-mail.</li> </ol>

(19) **Part II, Line 8, Employer Identification Number**

- a. The Issuer's EIN (line 8) must be edited by SPP&O analyst before Code and Edit receives it.

If	Then
line 7, Issuer's Name contains "SAME"	no editing required.
it's blank, and line 7 matches line 1 <b>and/or</b> lines 9 and 11 match lines 3 and 4,	double arrow Part I, line 2 (EIN) to Part II, line 8 (EIN).
you can't perfect it,	<ol style="list-style-type: none"> <li>1. Contact FAST for correction via secure e-mail.</li> <li>2. SPP&amp;O analyst will provide C&amp;E a response within 24 hours.</li> <li>3. Copy the SPP&amp;O analyst, OSPC, P&amp;A, and Code and Edit analyst on the e-mail.</li> </ol>

(20) **Part II, Line 9, Number and Street**

- a. A zero, N/A, dash, or none isn't an acceptable entry.  
b. Research for a valid address when necessary.

If	Then
line 7 Issuer's Name contains "SAME",	no editing required.
it's blank, and line 7 matches line 1 <b>and/or</b> line 8 matches line 2,	double arrow Part I, line 3 (address) to Part II, line 9 (address).
you can't perfect it,	leave blank.

(21) **Part II, Line 10, Report Number**

- a. A zero, N/A, dash, or none isn't an acceptable entry.

- b. The valid report number range for this form is 200-299 and 400-499, and 800-899

**Note:** Effective January 1, 2022, the filer will assign their own report number using a valid range of 401 to 450.

If the report number	Then
appears to be edited by an IRS employee (i.e., reprocessible document, TEB agent, SPP&O analyst, etc.),	don't change the report number.
is blank or has an existing number that doesn't appear to be edited by IRS,	<ol style="list-style-type: none"> <li>1. Contact SPP&amp;O analyst via secure e-mail in order to obtain a valid report number (refer to IRM 3.11.26.4.17 (9) above).</li> <li>2. Include the following information: EIN IPD Amount of Claim</li> <li>3. Contact will be initiated by the C&amp;E lead to the SPP&amp;O analyst through secured e-mail.</li> <li>4. SPP&amp;O analyst will provide C&amp;E a response within 24 hours.</li> <li>5. Copy the SPP&amp;O analyst, OSPC, and P&amp;A, Code and Edit analyst.</li> </ol>

(22) **Part II, Line 11, City, Town or Post Office, State and ZIP Code**

- a. A zero, N/A, dash, or none isn't an acceptable entry.  
b. Research for a valid address when necessary.

If	Then
line 7 Issuer's Name contains "SAME",	no editing required.
it's blank, and line 7 matches line 1 <b>and/or</b> line 8 matches line 2,	double arrow Part I, line 4 to Part II, line 11.
you can't perfect it,	leave blank.

(23) **Part II, Line 12, Date of Issue**

- a. A zero, N/A, dash, or none isn't an acceptable entry.

If	Then
more than one date is present,	underline the earliest date.
the "Date of Issue" is: <ul style="list-style-type: none"> <li>• blank,</li> <li>• prior to 02/17/2009</li> <li>• can't be perfected,</li> </ul>	Enter the 02/17/2009 date in MMDDYYYY format (02172009).
the "Date of Issue" is a future date (later than the IPD),	edit ERS action code 211 (215 for international), complete and attach a correspondence action sheet and annotate "Date of Issue incorrect"  <b>Note:</b> New CRX Letter 6436C replaces CRX Letter 4617C.

(24) **Part II, Line 13, Name of Issue**

- a. If unable to perfect, leave blank.

(25) **Part II, Line 14, CUSIP Number**

- a. The CUSIP number is a combination of nine alpha and numeric characters.
- b. If line 14 contains the word "NONE", it's a valid entry and does not require editing.

If	Then
less than nine characters,	no editing required.
more than one number is present,	underline the first CUSIP number.
line 14 is blank,	<ol style="list-style-type: none"> <li>1. Perfect from attachments.</li> <li>2. If you can't perfect it, leave blank.</li> </ol>

(26) **Part II, Line 17a, Variable/Fixed Rate Check Boxes**

- a. The due date is determined based on which applicable check box is marked. Acceptable entry is either "1" (for variable rate) or "2" (for fixed rate). Refer to the table below to determine the correct due date.
- b. Blank, zero, N/A, dash, or none isn't an acceptable entry.
- c. If the form revision is prior to 2010, edit a "2" in the right margin next to line 17b as "17a".

(27) **Form 8038-CP Variable Rate Issues**



If	Then
"Variable Rate issues" box is checked on line 17a,	return due date is 45 days after the Interest Payment Date (line 18 date).

**Example:** Using 365-day Julian calendar, the variable Interest Payment Date on line 18 is 01-17-2023 (17 days) + (plus) 45 days (after the Interest Payment Date) = Day 62 = March 2, 2023 (Return Due Date).

(28) **Form 8038-CP Fixed Rate Issues**

If	Then
"Fixed rate issues" box is checked on line 17a,	the return due date is 45 days before the Interest Payment Date (Line 18 date).

**Example:** Using 365-day Julian calendar, the fixed Interest Payment date on line 18 is 01-17-2023 (17 days) - (minus) 45 days (before the Interest Payment Date) = Day 337 = December 3, 2022 (Return Due Date).

(29) Variable or fixed rate check box:

If	Then
the variable or fixed rate check box is marked,	no editing required.
blank,	edit a "2" in the right hand margin next to line 17a.
form revision is prior to 2010,	edit a "2" in the right margin next to line 17b as "17a".

(30) **Part II, Line 17b, Issue Price**

- a. A zero, N/A, dash, or none isn't an acceptable entry.

If	Then
line 17b is blank, zero, N/A, dash or "none",	enter a "1" on line 17b.

(31) **Part II, Line 17c, Type of Bond Code**

- a. Valid range is: 102, 103, 104, 105, 109 or 110.  
b. If entry is other than the above valid range or blank then edit "000" (zero).  
c. If form revision is prior to 01/2022, edit line 17c "000".

(32) **Part II, line 18, Interest Payment Date (IPD)**

## 3.11 Returns and Documents Analysis

The Interest Payment Date must be edited by SPP&O analyst prior to routing to Code and Edit.

- a. A zero, N/A, dash, or none isn't an acceptable entry.
- b. The IPD date can't be prior to 02/17/2009.

If	Then
line 18 is blank or illegible,	1. Contact SPP&O analyst via secure e-mail to obtain a valid IPD.
line 18 is prior to 03/18/2010 and line 20c through 20f have an amount,	1. Contact SPP&O analyst via secure e-mail to obtain a valid IPD. Annotate "IPD prior to 03/18/2010"

### (33) Part III, line 19a, Interest Payable to Bondholders

- a. A zero, N/A, dash, or none isn't an acceptable entry.
- b. Determine (if possible) from the return or attachments if the bond is a "Build America Bond" (BAB) or a "Recovery Zone Economic Development Bond" (RZEDB).

If	And	Then
blank and you determine the bond is a BAB,	there's an amount on line 20a,	Compute the following: <ol style="list-style-type: none"> <li>1. Add the amount on line 20a, plus line 21a or minus line 21b (if applicable).</li> <li>2. If the result equals the amount on line 22, then divide line 20a by 35% (.35).</li> <li>3. Edit the result on line 19a.</li> </ol>

If	And	Then
blank and you determine the bond is a RZEDB,	there's an amount on line 20b,	Compute the following: 1. Add the amount on line 20b, plus line 21a or minus line 21b (if applicable). 2. If the result equals the amount on line 22, then divide line 20b by 45% (.45). 3. Edit the result on line 19a.
line 19a is blank,	line 20a or 20b, plus line 21a or minus line 21b (if applicable) does not equal line 22, <b>OR</b> there's an amount on line 20c-20f,	1. Edit ERS action code 211. 2. Attach a correspondence action sheet and annotate "line 19a is blank" .
line 19a and/or line 19c is blank,	line 20a through 20f is blank,	1. Edit ERS action code 211. 2. Attach a correspondence action sheet and annotate both missing items - "line 19a and/or line 19c is blank" and "line 20a-20f is blank"

(34) **Part III, Line 19b, Applicable Credit Rate**

If	And	Then
blank,	there's an entry on line 20a or line 20b,	no editing is required.
blank,	there's an entry on line 20c, 20d, 20e or 20f,	edit a "00.01" on line 19b.

If	And	Then
a percentage is entered in line 19b,	there's an entry on line 20a or 20b,	<ol style="list-style-type: none"> <li>1. Math verify that line 20a equals 35% or line 20b equals 45% of line 19a.</li> <li>2. If math is correct, edit (circle out) the percentage.</li> <li>3. Continue processing the return.</li> </ol>
a percentage is entered in line 19b,	there's an entry on line 20a or 20b <b>and</b> the math doesn't equal 35% of line 20a or 45% of line 20b,	<ol style="list-style-type: none"> <li>1. Edit ERS AC 211.</li> <li>2. Attach a correspondence action sheet.</li> </ol>
incomplete,	there's an entry on line 20c, 20d, 20e or 20f,	edit "0" to fill all fields.

(35) **Part III, Line 19c, Interest Payable to Bondholders Based on Applicable Credit Rate.**

- A zero, N/A, dash, or none isn't an acceptable entry.
- If Form 8038-CP revision is 01/2022, a Schedule A must be attached to substantiate the amount entered on line 19c.

If line 19c is	And	Then
blank,	there's an entry on line 20a or 20b,	no editing is required. Continue processing the return.
blank,	there's an entry on line 20c, 20d, 20e or 20f, and/or Schedule A is not attached,	<ol style="list-style-type: none"> <li>1. Edit ERS action code 211/215.</li> <li>2. Attach a correspondence action sheet and annotate "line 19c blank".</li> </ol>
has an amount,	Schedule A is not attached,	<ol style="list-style-type: none"> <li>1. Edit ERS action code 211/215.</li> <li>2. Attach a correspondence action sheet and annotate "Schedule A missing".</li> </ol>

(36) **Part III, Line 20a through 20f, Amount of Credit Payment to be Received.**

- a. A zero, N/A, dash, or none isn't an acceptable entry.
- b. There must be an entry on either line 20a, 20b, 20c, 20d, 20e or 20f.
- c. Only one entry can be present.

If	Then
there's no entry on line 20a through 20f,	<ol style="list-style-type: none"> <li>1. Edit ERS action code 211/ 215.</li> <li>2. Attach correspondence action sheet and annotate "No entry on line 20a - 20f" .</li> </ol>
more than one amount is present on lines 20a through 20f,	<ol style="list-style-type: none"> <li>1. Edit ERS action code 211/ 215.</li> <li>2. Attach correspondence action sheet and annotate "only one entry allowed for line 20a - 20f" .</li> </ol>

(37) **Part III, Line 21a, Net Increase to Previous Payments or Line 21b, Net Decrease to Previous Payments**

- a. Line 21a and 21b can be blank,
- b. Only one line (21a or 21b) can have an entry.
- c. If line 21a contains an amount, line 21b must be blank.
- d. If line 21b contains an amount, line 21a must be blank.
- e. If there is an entry on both line 21a and 21b, compute the total to be entered for only one line.

If	Then
the total computed amount (line 21a minus 21b) is a positive amount,	<ol style="list-style-type: none"> <li>1. Enter the computed amount on line 21a.</li> <li>2. Circle out the amount on line 21b.</li> </ol>
the computed amount is a negative amount,	<ol style="list-style-type: none"> <li>1. Enter the amount on line 21b.</li> <li>2. Circle out the amount on line 21a.</li> </ol>

(38) **Part III, Line 21c, Net Increase or Decrease Explanation Code**

- a. If an amount is entered on either line 21a or 21b, an explanation code must be present on line 21c.
- b. Three-position numeric only entry.
- c. Valid range is 211, 212, 213, 214, 215, 216, 217, 218 or 219
- d. If entry is other than the above range or form revision is prior to 01/2022, then edit "000" (zero).

(39) **Part III, Line 22, Amount of Credit Payment to be Received**

## 3.11 Returns and Documents Analysis

- a. A zero, N/A, dash, or none isn't an acceptable entry.

**Note:** Zero is only acceptable when the computed amount results in zero.

- b. When applicable, verify the math to ensure line 22 is computed correctly based on the applicable lines 19a, 19c, 20a - 20f (only one line can be present) and line 21a (plus) or 21b (minus) (if present).

If	Then
blank, and there's an entry on line 20a through 20f (only one amount can be present),	<ol style="list-style-type: none"> <li>1. Compute line 22 by adding the amount entered on line 20a - 20f and line 21a (plus) or 21b (minus) (if present).</li> <li>2. Edit the result on line 22.</li> </ol>
line 22 shows a negative amount,	<ol style="list-style-type: none"> <li>1. Edit ERS A/C 211/215.</li> <li>2. Attach correspondence action sheet and annotate "negative line 22".</li> </ol>
line 22 shows zero, and computed amount results in an amount higher than zero (positive amount),	"X" to the left of the zero and edit the correct computed result onto line 22.
line 22 shows zero, and computed amount results in a negative amount,	Edit ERS action code 211/215 and attach Correspondence Action Sheet to correspond for negative line 22.

### (40) Part III, Line 23a, Has There Been a Change to the Debt Service Schedule Check Boxes

- a. Valid entry is "1" for "Yes" or "2" for "No" and/or **Blank**.
- b. If the Debt Service Schedule (DDS) is missing, SPP&O analyst will take the necessary action to obtain the missing schedule.

If	And	Then
the "Yes" check box is marked,	a debt service schedule is attached,	edit a "1" and continue processing the return.
the "Yes" check box is marked,	no DSS is attached and/or line 23b explanation code is blank,	edit a <b>2</b> and continue processing the return.
both, neither or the "No" check box(es) is/are marked,	and a DSS is attached,	<ol style="list-style-type: none"> <li>1. Edit a "1".</li> <li>2. Continue processing the return.</li> </ol>
both or neither check box(es) are marked,	no DSS is attached and/or line 23b explanation code is blank,	edit a <b>2</b> and continue processing the return.

(41) **Part III, Line 23b, Debt Service Schedule Explanation Code**

- a. If line 23a check box is marked "Yes", then an explanation code must be entered in line 23b.
- b. Three-position numeric entry only.
- c. Valid entry is 231, 232, 233, 234, 235, 236, 237, 238, or 239.
- d. If entry is other than the above range or form revision is prior to 01/2022, then edit "000" (zero).

(42) **Part III, Line 24a, Are You Current on Your Interest Payments Check Box**

- a. Valid entry is 1, 2 or blank.

If	Then
the "Yes" check box is marked,	edit a "1".
the "No" check box is marked,	edit a "2".
neither check box is marked, or both check boxes are marked,	leave blank.

(43) **Part III, Line 24b, Explanation Code**

- a. If line 24a check box is marked "No", then an explanation code must be entered in line 24b.
- b. Three-position numeric entry only.
- c. Valid entry is 241, 242, 243, 244, 245, 246, 247, 248 or 249.
- d. If entry is other than the above range or form revision is prior to 01/2022, then edit "000" (zero).

(44) **Part III, Line 25, Final Interest Payment Date Check Box**

If	Then
the "Yes" check box is marked,	1. Edit a "1" in the right hand margin. 2. Edit CCC "F".
the "No" check box is marked,	edit a "2" in the right hand margin.
neither box is marked,	1. Edit a "1" in the right hand margin. 2. Edit CCC "F".
both check boxes are marked or you can't perfect it,	edit a "2" in the right hand margin.

(45) **Signature**

- a. A signature must be present on Form 8038-CP
- b. A faxed signature is acceptable.
- c. An electronic (digital) signature **is not** acceptable.

If	Then
a signature is missing,	Edit ERS action code 225/226.

(46) **Paid Preparer Social Security Number (SSN) or Preparer's Tax Identification Number (PTIN)**

- The Preparer's SSN or PTIN is located to the right of the Preparer's Signature in the PTIN box at the bottom-right corner of Form 8038-CP
- The preparer's SSN is a nine-digit number. Circle the SSN if all zeroes or all nines.
- A PTIN begins with a "P", followed by an eight digit number (e.g., PXXXXXXX). Circle the PTIN if all zeroes or all nines.

(47) **Paid Firm's EIN**

- The Firm's EIN is located below the PTIN box at the bottom-right corner of Form 8038-CP.
- The Firm's EIN is a nine-digit number. Circle the EIN if all zeroes or all nines.

(48) **Paid Preparer Phone Number**

- The Paid Preparer's phone number is located below the Paid Preparer's EIN at the bottom right hand corner.
- No action is required on amended returns.
- If the Preparer's phone number is more than 10 digits, no action is required.
- If the Paid Preparer's phone number is incomplete, illegible, or less than 10 digits, circle the phone number.

3.11.26.4.18  
(06-02-2025)  
**Form 8038-G**

- Transcribe all money amount fields in dollars only.
- For form revisions before 09-2011, see Exhibit 3.11.26-3, Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703.
- Form 8038-G is due on or before the 15th day of the 2nd calendar month (1 month and 15 days) after the close of the calendar quarter in which the bond is issued.
- Don't edit a tax period on Form 8038-G. The transcribed "Date of Issue" generates the tax period.
- Always perfect the entity information.
- Part I, Line 5, Report Number**
  - A zero, N/A, dash, or none aren't acceptable entries.
  - The valid range for this form is 300 - 399.

If the report number	Then
appears to be edited by an IRS employee (i.e., reproducible document, TEB agent, SPP&O)	don't change the report number.



If the report number	Then
is blank or has an existing number that doesn't appear to be edited by IRS,	circle out the existing number and enter a report number of 300-399 based on the location of the document in the batch.

(7) **Part I, Line 7, Date of Issue**

- a. A zero, N/A, dash, or none aren't acceptable entries.

If	Then
the filer entered a legible date,	don't edit.
the Date of Issue is blank,	edit from attachments.
more than one date is present,	underline the earliest date.
the Date of Issue is before to 01011985,	edit the Date of Issue to 01011985.
you can't perfect the Date of Issue,	edit ERS AC 211.

(8) **Part I, Line 9, CUSIP Number**

- a. The CUSIP number is a combination of nine alpha and numeric characters.
- b. If line 9 contains the word "NONE", it's a valid entry and does not require editing.

If	Then
less than nine characters,	no editing required.
more than one number is present,	underline the first CUSIP number.
line 9 is blank,	1. Perfect from attachments. 2. If you can't perfect it, leave blank.

(9) **Part II, Lines 11 - 18, Type of Issue**

**Note:** There may be more than one type of issue per bond. Transcribe each type of issue amount if present.

If	Then
Part II, line 18 (other) has wording similar to the following: <ul style="list-style-type: none"> <li>• Build America Bonds (tax credit)</li> <li>• Build America Bonds (payment option)</li> <li>• Recovery Zone Economic Development Bonds (payment option)</li> </ul>	edit ERS AC 211, corresponding for Form 8038-B.
Part II, line 18 (other) has wording similar to the following: <ul style="list-style-type: none"> <li>• Tribal Economic Development Bonds</li> </ul>	edit CCC "H".
there are two money amounts present, and one of the amounts is listed as "other" on line 18,	<ol style="list-style-type: none"> <li>1. Compare the issue prices in Part II, lines 11 - 18 against the issue price in Part III, line 21(b).</li> <li>2. If all three match, circle out the money amount on line 18.</li> </ol>
the type of issue is indicated, and the issue price is blank and cannot be perfected from Part III, line 21(b),	edit ERS AC 211.
the type of issue and the issue price are blank, but line 19 and/or 20 is checked, and Part III, line 21(b) has an entry,	edit the amount from Part III, line 21(b) to Part II, line 18.
the type of issue and the issue price are blank, and line 19 and/or 20 isn't checked,	edit ERS AC 211.
Part II, lines 11-18 are blank,	perfect from attachments.
Part II, lines 11-18 (or attachments) indicate a type of issue, but the issue price is blank and Part III, line 21(b) has a dollar amount,	edit the amount from Part III, line 21(b) to the applicable Part II, line 11-18 that shows a type of issue.
Part II, lines 11-18 are blank, and can't be perfected,	edit ERS AC 211.

(10) **Part III, Line 21, Column (a), Final Maturity Date**

- a. Blank, zero, N/A, dash, or none aren't acceptable entries.

If	Then
a legible date is present,	no editing required.
more than one date is present.	underline the latest date
blank,	perfect from attachments.
the maturity date is the same as or before the date of issue,	1. Circle out the final maturity date. 2. Edit ERS AC 211.
the final maturity date contains an invalid year (earlier than 19500101 or after 20991231), or a year only (YYYY),	1. Perfect from attachments. 2. If you can't perfect the invalid year, edit ERS AC 211.

(11) **Part III, Line 21, Column (b), Entire Issue Price**

- a. A zero, N/A, dash, or none aren't acceptable entries.

If	Then
blank,	1. Perfect by adding Part II, lines 11 - 18. 2. Edit amount to Part III, line 21, column (b).
you can't perfect it,	Edit ERS AC 211.

(12) **Part III, Line 21, Column (e), Yield Percentage**

- a. The entry can be numeric or alpha characters **VR** (variable rate). Edit numeric entries in decimals out to the 4th position as XX.XXXX.

**Example:** - Line entry is five and one half, edit 05.5000.  
- Line entry is 10 3/4, edit 10.7500.  
- Line entry is 5.26, edit 05.2600.  
- Line entry is "VR", edit "VR0000".

- b. If blank, edit from attachments.  
c. If you can't perfect it, leave blank.

(13) **Part IV, Line 23, Issue Price of Entire Issue**

- a. A zero, N/A, dash, or none aren't acceptable entries.

If	Then
blank,	Edit the amount from Part III, line 21, Column (b) to Part IV, line 23.
Part III, line 21, column (b) is blank,	Edit ERS AC 211.

(14) **Part IV, Line 29, Add lines 24 through 28, Total Proceeds**

If	Then
line 29 is blank, there are no entries on lines 24 through 28,	leave blank.
line 29 is blank, and there are entries in lines 24 through 28,	1. Add the amounts on lines 24 through 28. 2. Enter the total in Part IV, line 29.
there is an amount on line 29, and lines 24 - 28 are blank,	enter the amount from line 29 on line 24.

(15) **Part IV, Line 30, Non-refunding Proceeds of the Issue**

- a. If line 30 is blank, N/A or zero, subtract line 29 from line 23.
- b. Enter the result in Part IV, line 30.

(16) **Part V, Line 31, Remaining Weighted Average Maturity Currently Refunded Years**

- a. If blank, edit from attachments.
- b. If it can't be perfected, leave blank.

(17) **Part V, Line 33, Last Date on which the Refunded Bonds will be Called**

If	Then
filer entered a legible date,	don't edit.
blank,	edit from attachments.
you can't perfect line 33,	leave blank.
more than one date is present,	underline the latest date shown on line 33.

(18) **Part V, Line 34, Date(s) the Refunded Bonds were Issued**

If	Then
filer entered a legible date,	don't edit.
blank,	edit from attachments.
you can't perfect line 34,	leave blank.
more than one issue date is present,	underline the earliest issue date on line 34.

(19) **Part VI, Line 36b, Final Maturity Date of the GIC**

If	Then
filer entered a legible date,	don't edit.
blank,	edit from attachments.
you can't perfect line 36b,	leave blank.
more than one date is present,	underline the latest date shown on line 36b.

(20) **Form 8038-G - Signature**

If	Then
only the signature is missing,	edit ERS AC 225.

**Reminder:** Electronic or digital signatures are acceptable on all Form 8038, Form 8038-G or Form 8038-GC returns signed and postmarked on August 28, 2020 or later was extended to October 31, 2023. Refer to IRM 3.11.26.4.11, Signature, for additional information.

(21) **Paid Preparer Social Security Number (SSN) or Preparer Tax Identification Number (PTIN)**

- The Preparer's SSN (201005 revision) or PTIN is located to the right of the Preparer's Signature in the PTIN box (Preparer's SSN or PTIN box for 201005 revision) at the bottom-right corner of Form 8038-G, page 2.
- The Preparer's SSN is a nine-digit number. Circle the SSN if all zeroes or all nines.
- A PTIN begins with a "P", followed by an eight-digit number (e.g., PXXXXXXX). Circle the PTIN if all zeroes or all nines.

(22) **Paid Preparer Employer Identification Number (EIN)**

- The Preparer's EIN is located below the preparer's SSN/PTIN box (Preparer's SSN or PTIN box for 20201005 revision) at the bottom-right corner of Form 8038-G, Page 2.
- The Preparer's EIN is a nine-digit number. Circle the EIN if all zeroes or all nines

(23) **Paid Preparer Phone Number**

- The Paid Preparer's phone number is located below the Paid Preparer's EIN at the bottom right hand corner.
- No action is required on amended returns.
- If the Preparer's phone number is more than 10 digits, no action is required.
- If the Paid Preparer's phone number is incomplete, illegible, or less than 10 digits, circle the phone number.

3.11.26.4.19  
(06-02-2025)  
**Form 8038-GC**

- For form revisions before 01/2012, see Exhibit 3.11.26-3, Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703.
- All money fields are transcribed in dollars only.
- Always perfect the entity information.
- Tax Exempt Governmental Obligations that aren't reported on a separate Form 8038-GC must be reported on a consolidated return, reporting all issues issued within the calendar year. These returns, Form 8038-GC (single) and Form 8038-GC (consolidated) have different due dates. To determine the correct due date, refer to the table below and Exhibit 3.11.26-2, Due Date Charts.

Month of Issuance	Quarter Ending Date	Due Date (Single Issue)	Due Date (Consolidated Returns)
<ul style="list-style-type: none"> <li>January</li> <li>February</li> <li>March</li> </ul>	March 31	05/15	02/15
<ul style="list-style-type: none"> <li>April</li> <li>May</li> <li>June</li> </ul>	June 30	08/15	02/15
<ul style="list-style-type: none"> <li>July</li> <li>August</li> <li>September</li> </ul>	September 30	11/15	02/15
<ul style="list-style-type: none"> <li>October</li> <li>November</li> <li>December</li> </ul>	December 31	02/15	02/15

- (5) Edit the tax period (including current year returns) in YYMM format below the OMB number on Form 8038-GC. Use the “Issue Date” located in Part II, line 8b to determine the tax period.

If	Then
the issue date is missing,	use the signature date.
the signature date is missing,	use the IRS received date minus ten days.
the tax period is before 8501 or you can't perfect the Issue Date,	edit ERS AC 211.

(6) **Part I, Line 5, Report Number**

- A zero, N/A, dash, or none aren't acceptable entries.
- The valid range for this form is 500-599.

If	Then
the report number appears to be edited by an IRS employee (i.e., reprocessible document, TEB agent, SPP&O),	don't change the report number.
the report number is blank or has an existing number that doesn't appear to be edited by IRS,	<ol style="list-style-type: none"> <li>Circle out the existing number.</li> <li>Enter a report number of 500-599 based on the location of the document in the batch.</li> </ol>

**Exception:** If the form is a reprocessible document received with Form 3893, or referred by another area using Form 12634 (or other routing form), use the report number edited on the return. Don't change the report number. If a report number hasn't been edited, follow procedures above.

(7) **Part II, Description of Obligations, Single or Consolidated Check Box**

**Note:** You must follow these instructions as the due date on Form 8038-GC is computed based on the checked box.

- a. This field is invalid if blank. At least one box must be marked.

If	Then
the filers' original entry on Part II, line 8b, before editing has a specific date other than 01/01/YYYY, <b>Example:</b> 03/15/2010 or 03/2010	edit an "X" in the single issue check box.
the filer's original entry on Part II, line 8b, before editing has the specific date of 01/01/YYYY, <b>Example:</b> 01/01/2010	edit an "X" in the consolidated box.
the filers' original entry on Part II, line 8b, before editing has only a year, <b>Example:</b> 2010	edit an "X" in the consolidated box.
there is no entry in Part II, line 8b,	edit ERS AC 211.

(8) **Part II, Line 8a, Entire Issue Price**

- a. A zero, N/A, dash, or none aren't acceptable entries.

If	Then
blank,	edit the total of lines 9a through 9k.
you can't perfect Part II, line 8a,	edit ERS AC 211.

(9) **Part II, Line 8b, Issue Date**

- a. A zero, N/A, dash, or none aren't acceptable entries.

If	Then
the filer entered a legible date,	don't edit.
more than one date is present,	underline the earliest date.
the Date of Issue is before to 01011985,	edit the Date of Issue to 01011985.
the Date of Issue is a year only (i.e., 2011) or blank and you can't perfect it,	edit ERS AC 211.

(10) **Part II, Line 9a through 9k, amount of reported obligations.**

If	Then
lines 9a through 9k are blank,	edit from attachments.
lines 9a through 9k are blank, and you can't perfect it,	leave blank.
the there are amounts on line(s) 9a-9k, and you can't determine which specific line the amount relates to,	<ol style="list-style-type: none"> <li>1. Add the amounts on lines 9a-9k.</li> <li>2. Enter the total amount on line 8.</li> </ol>

(11) **Part II, Line 10, Issuer has Designated any Issue under Section 265(b)(3)(B)(i)(III) Check Box**

- a. This field is valid if marked or blank.

(12) **Part II, Line 11, Issuer has elected to Pay a Penalty in Lieu of Arbitrage Rebate Check Box**

- a. This field is valid if marked or blank.

(13) **Form 8038-GC, Signature**

If	Then
only the signature is missing,	edit ERS AC 225.

(14) **Paid Preparer Social Security Number (SSN) or Preparer Tax Identification Number (PTIN)**

- The Paid Preparer's SSN (200905 revision) or PTIN is located to the right of the Preparer's Signature in the PTIN box (Preparer's SSN or PTIN box for 200905 revision) at the bottom-right corner of Form 8038-GC, page 1.
- The Preparer's SSN is a nine-digit number. Circle the SSN if all zeroes or all nines.
- A PTIN begins with a "P", followed by an eight-digit number (e.g., PXXXXXXXX).

(15) **Paid Preparer Employer Identification Number (EIN)**

- The Preparer's EIN is located below the PTIN box (Preparer's SSN or PTIN box for 200905 revision) at the bottom-right corner of F Form 8038-GC page 1.
- The preparer's EIN is a nine-digit number. Circle the EIN if all zeroes or all nines.

(16) **Paid Preparer Phone Number**

- The Paid Preparer's phone number is located below the Paid Preparer's EIN at the bottom right hand corner.
- No action is required on amended returns.
- If the Preparer's phone number is more than 10 digits, no action is required.
- If the Paid Preparer's phone number is incomplete, illegible, or less than 10 digits, circle the phone number.



# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 73

3.11.26.4.20  
(06-02-2025)  
**Form 8038-T**

- (1) Transcribe all money amount fields in dollars only, with the exception of line 23, (transcribed in dollars and cents).
- (2) For form revisions before to 04/2011, see Exhibit 3.11.26-3, Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703.
- (3) Don't edit the tax period. The transcribed "Date of Issue" generates the tax period on Form 8038-T.
- (4) Form 8038-T remittance is identified as a green rocker money amount. If a green rocker amount is present on a tax exempt bond form other than Form 8038-T, proceed as follows:
  - a. Prepare a dummy Form 8038-T and attach the original form behind the dummy Form 8038-T.
  - b. Route the dummy Form 8038-T to Receipt and Control by attaching Form 4227. Annotate "move green rocker money amount to Form 8038-T".
- (5) If we receive multiple Forms 8038-T (separate issues) attached to one another, and only the top document has a DLN and green rocker remittance, send the documents back to Receipt & Control, Deposit unit. They'll cancel the DLN, correct the money and issue new DLNs for each of the returns.
- (6) If Form 8038-T is annotated "*Special Yield Reduction Payment Made Pursuant to Revenue Procedure 95-47*" (or similar verbiage) in the top margin of the return, refer to the procedures outlined below.

If	Then
"Rev. Proc 95-47" is present at the top of Form 8038-T,	<ol style="list-style-type: none"><li>1. Photocopy the return, attachment(s), and envelope.</li><li>2. Annotate on return "Copy sent to SPP&amp;O" in lower left hand margin of form.</li><li>3. Forward the copy to SPP&amp;O (MS: 1110).</li></ol>

- (7) Always perfect the entity information.

(8) **Part I, Line 4, Report Number**

- a. A zero, N/A, dash, or none aren't acceptable entries.
- b. The valid range for this form is 700 - 799.

If	Then
the report number appears to be edited by an IRS employee (i.e., reprocessible document, TEB agent, SPP&O),	don't change the report number.
the report number is blank or has an existing number that doesn't appear to be edited by IRS,	<ol style="list-style-type: none"><li>1. Circle out the existing number.</li><li>2. Enter a report number of 700-799 based on the location of the document in the batch.</li></ol>

**Exception:** If the form is a reprocessable document received with Form 3893, or referred by another area using Form 12634 (or other routing form), use the report number edited on the return. Don't change the report number. If a report number hasn't been edited, follow procedures above.

(9) **Part I, Line 6, Date of Issue**

- a. A zero, N/A, dash, or none aren't acceptable entries.

If	Then
the filer entered a legible date,	don't edit.
the Date of Issue is blank,	edit from attachments.
If more than one date is present,	underline the earliest date.
the Date of Issue is before 01011985,	edit ERS AC 211.
you can't perfect the Date of Issue,	edit ERS AC 211.

(10) **Part I, Line 8, CUSIP Number**

- a. The CUSIP number is a combination of nine alpha and numeric characters.
- b. If line 8 contains the word "NONE", it's a valid entry and does not require editing.

If	Then
less than nine characters,	no editing required.
more than one number is present,	underline the first CUSIP number.
line 8 is blank,	1. Perfect from attachments. 2. If you can't perfect it, leave blank.

(11) **Part I, Line 11, Entire Issue Price**

- a. A zero, N/A, dash or none aren't acceptable entries.

If	Then
blank,	edit from attachments.
you can't perfect Part I, line 11,	edit ERS AC 211.

(12) **Part II, Line 12, Computation Date to which this Payment Relates**

If	Then
line more than one date is present,	edit the latest date.
blank,	edit from attachments.

If	Then
you can't perfect Part I, line 12,	leave blank.
the computation date is a date later than the current date,	<ol style="list-style-type: none"> <li>1. Delete the computation date.</li> <li>2. Photocopy the return, envelope and attachment(s).</li> <li>3. Annotate "Copy Sent to TEB" on the return and continue processing the document.</li> <li>4. Complete Form 3210 and include the EIN, tax period and report number of each return. Write a brief explanation as to why the copies are being routed.</li> <li>5. Send the copy within 21 days to the address shown below. Internal Revenue Service 1111 Constitution Ave., NW SE:T:GE:TEB:CP&amp;C NCA-610-30 Washington, D.C. 20224</li> <li>6. Continue processing the return.</li> </ol>

(13) **Part II, Line 13, Arbitrage Rebate Payment Check Box**

- a. This field is valid if marked or blank.

(14) **Part II, Line 14, Yield Reduction Payment Check Box**

- a. This field is valid if marked or blank.

(15) **Part III, Line 16, Number of Months Since Date of Issue Check Boxes**

- a. This field is valid if marked or blank.

(16) **Part III, Line 18, Date of Termination Election**

- a. This field is valid if blank.  
b. If the filer entered a legible date, don't edit.

(17) **Part IV, Line 20, Does Failure to Pay Timely Qualify for Waiver of Penalty Check Box**

- a. This field is valid if marked or blank.

(18) **Part V, Line 23, Total Payment Amount**

- a. Edit in dollar and cents.

If	Then
blank,	add lines 13, 14, 15, 17, 19, 21, 22 and edit amount to line 23.

If	Then
Part II, lines 13 - 15, Part III, lines 17 and 19, and Part IV, lines 21 and 22 are blank, and you can't perfect it from attachments,	edit the green rocker remittance amount on Part V, line 23.
Part II, lines 13 - 15, Part III, lines 17 and 19, and Part IV, lines 21 and 22 are blank, and there isn't a green rocker remittance amount,	leave Part V, line 23 blank.
line 23 is other than blank, and there are amounts present on lines 13 through 22,	add lines 13 through 22 and edit amount to line 23.
Part V, line 23 indicates a negative (-) amount, and a green rocker remittance amount is present,	circle out the negative symbol (-) and continue processing.
Part V, line 23 indicates a negative (-) amount, and a green rocker remittance amount isn't present,	circle out the negative amount and continue processing.

(19) **Part VI, Line 28, Is the Issue a Variable Rate Issue Check Box**

- a. This field is valid if marked or blank.

(20) **Part VI, Line 29, Did the Issuer Enter into a Hedge Check Box**

- a. This field is valid if marked or blank.

(21) **Part VI, Line 30, Were Gross Proceeds Invested in a GIC Check Box**

- a. This field is valid if marked or blank.

(22) **Part VI, Line 31, Were any Gross Proceeds Invested Beyond an Available Temporary Period Check Box**

- a. This field is valid if marked or blank.

(23) **Part VI, Line 32, Calculation for Filing of this Form Prepared by Check Box**

- a. This field is valid if marked or blank.

(24) **Form 8038-T, Signature**

If	Then
only the signature is missing,	edit ERS AC 225.

(25) **Paid Preparer's Preparer Tax Identification Number (PTIN)**

- The Paid Preparer's PTIN is located to the right of the Preparer's Signature in the PTIN box at the bottom-right corner of Form 8038-T, page 1.
- A PTIN begins with a **P**, followed by an eight-digit number (e.g., PXXXXXXX).

(26) **Paid Preparer Employer Identification Number (EIN)**

- a. The Paid Preparer's EIN is located below the PTIN box at the bottom-right corner of Form 8038-T, page 1.
- b. The Paid Preparer's EIN is a nine-digit number. Circle the EIN if all zeroes or all nines

(27) **Paid Preparer Phone Number**

- a. The Paid Preparer's phone number is located below the Paid Preparer's EIN at the bottom right hand corner.
- b. No action is required on amended returns.
- c. If the Paid Preparer's phone number is more than 10 digits, no action is required.
- d. If the Paid Preparer's phone number is incomplete, illegible, or less than 10 digits, circle the phone number.

3.11.26.4.20.1  
(05-14-2025)  
**Secured Delinquent  
Form 8038-T**

- (1) The Examination or Compliance Program Management Division occasionally secures delinquent original Form 8038-T returns from the filer.
- (2) These returns are identifiable by the words written on the top of the form similar to "Delinquent Return Secured by TE/GE."
- (3) Don't change the report number entered on the secured return. Edit all other applicable information as you would a non-secured return.
- (4) Secured delinquent returns require expedite processing. If found in a regular (11-day cycle) batch, pull out for special handling for ISRP walk through.
- (5) Secured delinquent Form 8038-T must be coded with a CCC "7" to stop a CP 142 notice from generating, but don't photocopy and forward to SPP&O analyst. If a CCC "7" isn't present, edit one in Part II, line 12 on the dotted portion of the return.

3.11.26.4.21  
(01-01-2025)  
**Form 8038-TC**

- (1) Transcribe all money fields in dollars only.
- (2) Don't edit a tax period on Form 8038-TC. The transcribed "Date of Issue" generates the tax period. The first valid tax period is 03/18/2010. If the date of issue is before to 03/18/2010, edit ERS AC 211.
- (3) The current form revision is Sept. 2017.
- (4) Always perfect the Entity information.
- (5) **Part I, Line 4, Report Number**
  - a. A zero, N/A, dash, or none isn't an acceptable entry.
  - b. The valid report number range for this form is 100 - 499.

If	Then
the report number is blank or has an existing number that doesn't appear to be edited by IRS,	<ol style="list-style-type: none"> <li>1. Circle out the existing number.</li> <li>2. Enter a report number of 100-499 based on the location of the document in the batch.</li> </ol>

(6) **Part I, Line 7, Date of Issue**

- a. A zero, N/A, dash, or none aren't acceptable entries.

If	Then
the filer entered a legible date,	don't edit.
the date of issue is blank,	edit from attachments.
more than one date is present,	underline the earliest date.
the date of issue is before 03/18/2010,	edit ERS AC 211
you can't perfect the date of issue,	edit ERS AC 211

(7) **Part I, Line 9, CUSIP Number**

- a. The CUSIP number is a combination of nine alpha and numeric characters.
- b. If line 9 contains the word "NONE", it's a valid entry and does not require editing.

If	Then
fewer than nine characters,	no editing is required.
more than one number is present,	underline the first CUSIP number.
line 9 is blank,	1. Perfect from attachments. 2. If you can't perfect it, leave blank.

(8) **Part II, Line 1, Tax Credit Bond Code**

- a. Blank isn't an acceptable entry.
- b. Form 8038-TC schedules aren't applicable for Tax Credit Bond Codes 101, 106, 107 or 108.
- c. Tax Credit Bond codes 102, 103, 104 and 105 require the related Schedules A, B, C or D (see table below).
- d. If blank or Tax Credit Bond code is different from the code located on the attached Form 8038-TC, Schedules A, B, C or D, perfect from the Form 8038-TC Schedule.
- e. If blank and unable to perfect, edit ERS AC 211.

If	Then
Part II, line 2 reads "Qualified Forestry Conservation Bonds",	edit "101".
Part II, line 2 reads "New Clean Renewal Energy Bonds", (Schedule A required)	edit "102".
Part II, line 2 reads "Qualified Energy Conservation Bonds" (Schedule B required)	edit "103".
Part II, line 2 reads "Qualified Zone Academy Bonds", (Schedule C required)	edit "104".
Part II, line 2 reads "Qualified School Construction Bonds", (Schedule D required)	edit "105".

If	Then
Part II, line 2 reads "Clean Renewal Energy Bond",	edit "106".
Part II, line 2 reads "Midwestern Tax Credit Bonds",	edit "107".
Part II, line 2 reads "Other",	edit "108".

- (9) Part II, line 3, Has the issuer made an irrevocable election to apply section 6431(f) check box.

a. Blank isn't acceptable. Check box must be marked.

If line 3 check box is	Then
blank, and lines 4 & 5 have entries,	check the "Yes" check box
blank, and lines 4 & 5 are blank,	check the "No" check box
marked "No", lines 4 and 5 should be blank. If lines 4 and 5 aren't blank,	circle the "No" check box and mark "Yes".

(10) **Part II, Line 4, First Interest Payment Date.**

- a. In order to properly edit Part II, lines 4 and 5, Part II line 3 check box must be marked "Yes" and a Debt Service Schedule must be attached.  
b. If the debt service schedule isn't attached, edit ERS AC 211.

If	Then
more than one interest payment date is present,	underline the earliest date on line 4.
blank,	edit the earliest date from attachments (debt service schedule).
you can't perfect line 4,	edit ERS AC 211.

(11) **Part II, Line 5, Interest Payment Date Frequency, Check Box.**

- a. Valid entries are blank 1, 2, 3, 4 or 5.  
b. Edit the applicable Interest Payment Date Frequency code (see table below) in the right hand margin of Part II, line 3, based on the specific check box that is marked.

If	Then
check box "5a -Annual" is marked,	edit a "1".
check box "5b - Semi-Annual" is marked,	edit a "2".
check box "5c - Quarterly" is marked,	edit a "3".

If	Then
check box "5d - Monthly" is marked,	edit a "4".
check box "5e - Other" is marked there must be an entry on line 5f,	<ul style="list-style-type: none"> <li>edit the applicable code "1 - 4" based on the description provided on line 5f or from attachments (debt service schedule).</li> <li>If no entry is present, leave blank.</li> </ul>
check box 5e is "other" than annual, semi-annual, quarterly or monthly,	edit a "5".
more than one box is checked,	leave blank.
blank,	edit from attachments (debt service schedule).
you can't perfect it,	edit ERS AC 211.

(12) **Part III, Line 1, Issue Price**

- a. A zero, N/A, dash, or none aren't acceptable entries.

If	Then
blank, and there is an entry in Part IV, line 1,	edit the amount from Part IV, line 1 to Part III, line 1.
blank, and Part IV line 1 is blank,	perfect from attachments.
you can't perfect it,	edit ERS AC 211.

(13) **Part III, Line 3, Final Maturity Date**

- a. Blank, zero, N/A, dash, or none aren't acceptable entries.

If	Then
a legible date is present,	no editing required.
more than one date is present,	underline the latest date
blank,	perfect from attachments.
the final maturity date is the same as or before to the date of issue,	<ol style="list-style-type: none"> <li>Circle out the final maturity date.</li> <li>Edit ERS AC 211.</li> </ol>
you can't perfect it,	edit ERS AC 211.
the final maturity date contains an invalid year (earlier than 01/01/1950 or after 12/31/2099),	<ol style="list-style-type: none"> <li>Perfect from attachments.</li> <li>If you can't perfect the invalid year, edit ERS AC 211.</li> </ol>



(14) **Part III, Line 4, Applicable Credit Rate.**

- a. Change to read as above percentage info. The entry can be in decimals out to the 2nd position as XX.XX. Edit as such.

**Example:** - Line entry is five and one half, edit 05.50 in Part III, line 4.  
- Line entry is 10 3/4, edit 10.75 in Part III, line 4.  
- Line entry is 5.26, edit 05.26 in Part III, line 4.

- b. If blank, edit from attachments.  
c. If you can't perfect it, leave blank.

(15) **Part III, Line 5, Maximum Term**

- a. The entry can be in decimals out to the 2nd position as XX.XX. Edited as such.

**Example:** - Line entry is five and one half, enter 05.50 in Part III, line 5.  
- Line entry is 10 3/4, enter 10.75 in Part III, line 5.  
- Line entry is 5.26, enter 05.26 in Part III, line 5.

- b. If blank, edit from attachments.  
c. If you can't perfect it, leave blank.

(16) **Part III, Line 6, Permitted Sinking Fund Yield**

- a. The entry can be in decimals out to the 4th position as XX.XXXX. Edited as such.

**Example:** - Line entry is five and one half, edit 05.5000 in Part III, line 6.  
- Line entry is 10 3/4, edit 10.7500 in Part III, line 6.  
- Line entry is 5.26, edit 05.2600 in Part III, line 6.

- b. If blank, edit from attachments.  
c. If you can't perfect it, leave blank.

(17) **Part III, Line 7, Interest Rate on Bonds**

- a. The entry can be in decimals out to the 4th position as XX.XXXX. Edited as such.

**Example:** - Line entry is five and one half, edit 05.5000 in Part III, line 7.  
- Line entry is 10 3/4, edit 10.7500 in Part III, line 7.  
- Line entry is 5.26, edit 05.2600 in Part III, line 7.

- b. If blank, edit from attachments.  
c. If you can't perfect it, leave blank.

(18) **Part III, Line 8a, Variable Rate Issue Check Box**

- a. Valid entry is 1 or blank.

If	Then
Part III, line 8a variable rate issue check box is marked,	edit a "1" in the right margin.

(19) **Part IV, Line 1, Sales Proceeds**

- a. A zero, N/A, dash, or none isn't an acceptable entry.

If	Then
blank, and there is an entry in Part III, line 1,	edit the amount from Part III, line 1 to Part IV, line 1.
blank, and Part III, line 1 is blank,	perfect from attachments.
you can't perfect line 1,	edit ERS AC 211.

(20) **Part IV, Line 2, Proceeds Used for Bond Issuance Costs**

- a. N/A, dash, or none isn't an acceptable entry.  
b. An entry of zero, or an amount are acceptable.

If	Then
blank,	edit from attachments.
blank, compute the following lines as shown below: <ul style="list-style-type: none"> <li>If line 1 minus line 2, plus line 3, equals line 4 <b>and</b></li> <li>line 4 plus lines 5 and 6 equal line 7,</li> </ul>	leave line 2 blank.
blank, and unable to perfect from the document or attachments <b>and</b> the computations in lines 1 through 7 don't match the entry on line 7,	edit ERS AC 211.

(21) **Part IV, Line 4, Expected Available Project Proceeds**

If	Then
blank, and there are entries in Part IV, lines 1 through 3,	1. Subtract line 2 from line 1 and add line 3. 2. Enter the total on Part IV, line 4.
blank,	edit from attachments.
you can't perfect line 4,	leave blank.

(22) **Part IV, Line 7, Total Proceeds**

If	Then
blank, and there is an entry (or entries) in Part IV, lines 4 through 6,	1. Add lines 4-6. 2. Enter the total amount on line 7.
there is an amount on line 7, and lines 4-6 are blank,	enter the amount from line 7 on line 6.
line(s) 1-6 computations don't equal line 7, compute as instructed in line(s) 1-6,	enter the total on Part IV, line 7.
blank,	edit from attachments.

If	Then
you can't perfect line 7,	edit ERS AC 211.

(23) **Part V, Line 1b, If a Written Loan Commitment was Obtained, Check Box**

- a. This field is valid if marked or blank.

(24) **Part V, Line 14, Total Qualified Purpose Expenditures**

If	Then
line 14 is blank,	add the amounts on line(s) 1 through 13 and enter the total in Part V, line 14.
line 14 is blank, and there is no entry (or entries) on line(s) 1 through 13,	edit ERS AC 211.
there is an amount on line 14, and there is no entry or entries on line 1 through 13,	enter the amount from line 14 to line 13 (other).

Once perfected with an amount, compare Part V, line 14 to Part IV, line 7.

If	Then
line 14 is less than line 7,	continue processing.
line 14 is greater than line 7,	edit ERS AC 211.

(25) **Part V, Line 15, Percent of Available Project Proceeds**

- a. The entry can be in decimals out to the 4th position as XXX.XXXX. Enter as such.

**Example:** If the line entry is five and one half, edit 05.5000 in Part V, line 15.

If the line entry is 10 3/4, edit 10.7500 in Part V, line 15.

If the line entry is 5.26, edit 05.2600 in Part V, line 15.

If	Then
Part V, line 15 is blank, and there are entries in Part V, line 14 and Part IV, line 7,	1. Divide line 14 by line 7 and multiply the result by 100. 2. Enter the total in Part V, line 15.
there is an amount in Part V, lines 14 and 15, and Part IV, line 7 is blank,	enter the amount from line 14 on line 13.
Part V, line 15 is blank, and there are entries in Part V, line 14 and Part IV, line 7,	1. Compute line 15 percentage by dividing Part V, line 14 by Part IV, line 7 and multiply result by 100. 2. Edit the percentage on line 15.

If	Then
you can't perfect it,	leave blank.

(26) **Part V, Line 17, Date Official Intent was Adopted**

If the filer entered	Then
a legible date,	don't edit.
an illegible date,	circle out the date.

(27) **Part VI, Line 1a, Allocation Amount**

- a. If an amount is present a certificate must be attached to the return.

If	Then
the certificate isn't attached,	edit ERS AC 211.
blank,	edit from attachments.
you can't perfect it,	leave blank.

(28) **Part VI, Lines 1b, 1c, 1d, Check Box**

- a. Valid entries are 1, 2, 3, 4 or blank and must be edited in the right hand margin of Part VI, Line 1b. Refer to the table below for the applicable code.

If	Then
check box "1b" is marked,	edit a "1".
check box "1c" is marked,	edit a "2".
check box "1d" is marked,	edit a "3".
more than one check box is marked,	edit a "4".
no check box is marked,	leave blank.

(29) **Part VI, Line 2, State Name**

- a. Edit the 2-digit state code. Valid state codes for each state are - AK, AL, AR, AZ, CA, CO, CT, DC, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NE, NC, ND, NH, NJ, NM, NV, NY, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VA, VI, VT, WA, WI, WV, WY
- b. If blank edit from attachments. If it can't perfect it, leave blank.

**Note:** You may need to check the allocation schedule for the 2-digit state code.

(30) **Part VII, Line 1a, Reserve or Sinking Fund Repay at Maturity, Check Box**

- a. This field is valid if marked or blank.
- (31) **Part VII, Line 1b, Reserve or Sinking Fund in Equal Periodic Installments, Check Box**
  - a. This field is valid if marked or blank.
- (32) **Part VII, Line 1c, Reserve or Sinking Fund Expected to Result Greater than Repay, Check Box**
  - a. This field is valid if marked or blank.
- (33) **Part VII, Line 1d, Procedures to Monitor the Requirements of Section 148, Check Box**
  - a. This field is valid if marked or blank.
- (34) **Part VII, Line 2, Governing Conflicts of Interest Satisfied, Check Box**
  - a. This field is valid if marked or blank.
- (35) **Part VII, Line 3, Entitlements to Credit, Check Box**
  - a. This field is valid if marked or blank.
- (36) **Part VII, Line 4, Non Qualified Bonds Redeemed within 90 days, Check Box**
  - a. This field is valid if marked or blank.
- (37) **Part VII, Line 5, Other, Check Box**
  - a. This field is valid if marked or blank.
- (38) **Signature**
  - a. A zero, N/A, dash or none isn't an acceptable entry.

If	Then
only the signature is missing,	edit ERS AC 225.

- (39) **Paid Preparer Social Security Number (SSN) or Preparer Tax Identification Number (PTIN)**
  - a. The Paid Preparer's SSN (2001006 revision) or PTIN is located to the right of the Preparer's signature in the PTIN box (Preparer's SSN or PTIN box for 2001006 revision) at the bottom-right corner of Form 8038-TC, Page 2.
  - b. The Paid Preparer's SSN is a nine-digit number. Circle the SSN if all zeroes or all nines.
  - c. A PTIN begins with a "P", followed by an eight-digit number (e.g., PXXXXXXXXX). Circle the PTIN if all zeroes or all nines.
- (40) **Paid Preparer Employer Identification Number (EIN)**

- a. The Paid Preparer's EIN is located below the PTIN box (Preparer's SSN/ PTIN box for 201006 revision) at the bottom-right corner of Form 8038-TC, page 2.
- b. The Paid Preparer's EIN is a nine-digit number. Circle the EIN if all zeroes or all nines.

(41) **Paid Preparer Phone Number**

- a. The Paid Preparer's phone number is located below the Paid Preparer's EIN at the bottom right hand corner.
- b. No action is required on amended returns.
- c. If the Paid Preparer's phone number is more than 10 digits, no action is required.
- d. If the Paid Preparer's phone number is incomplete, illegible, or less than 10 digits, circle the phone number.

(42) **Part VIII, Line 1 Consent to Disclosure of Certain Information, Check Box**

If	Then
the "Yes" box is checked,	edit a "1" to the right of Part VIII, line 1.
the "No" box is checked,	edit a "2" to the right of Part VIII, line 1.
both boxes are checked or neither box is checked,	edit a "2" to the right of Part VIII, line 1.

(43) **Form 8038-TC Schedule**

- a. Each Form 8038-TC must have a schedule attached if TCB 102, 103, 104 or 105 is present on Part II, line 1.
- b. If the schedule isn't attached to the return, edit ERS AC 211.

(44) **Form 8038-TC Schedule Tax Credit Bond Code**

- a. This number is preprinted in the upper right corner of the Form 8038-TC schedule(s) and no editing is required.

(45) **Part 1, Line 1 through Line 10 Questions, Check Boxes**

- a. These fields are valid if marked or blank.

**Note:** All lines may or may not be present on the schedule.

(46) **Part II, Line 1 through Line 10, Amounts**

- a. If blank edit from attachments. If you can't perfect it, leave blank.

**Note:** All lines may or may not be present on the schedule.

3.11.26.4.22  
(05-14-2025)  
**Form 8328**

- (1) Transcribe all money amount fields in dollars only.
- (2) Edit the tax period in YY12 format below the OMB number on Form 8328. If the return is for the current tax year or blank, edit the calendar year preceding the year the return is filed to determine the tax period (e.g., IRS received date is February 15, 2020, then edit the tax period to be December 31, 2019). If a

calendar year is other than current or blank, edit the tax period as shown on the return (e.g., calendar year is 2019, edit tax period as 1912).

- (3) Reasonable cause or Rev. Proc. 88-10, Rev. Proc. 2002-48 or Rev. Proc. 90-11 doesn't apply to this form.
- (4) Form 8328s due the 15th of the second month (1 month and 15 days) following the end of the calendar year.
- (5) Always perfect the entity information.
- (6) **Part I, Report Number**
  - a. A zero, N/A, dash or none aren't acceptable entries.
  - b. The valid range for this form is 900 - 999.

If the report number	Then
appears to be edited by an IRS employee (e.g., reprocessible document, TEB agent, SPP&O analyst),	don't change the report number.
is blank or has an existing number that doesn't appear to be edited by IRS,	<ol style="list-style-type: none"> <li>1. Circle out the existing number.</li> <li>2. Enter a report number of 900-999 based on the location of the document in the batch.</li> </ol> <p><b>Note:</b> If Form 8328 has wording written across the top similar to "Carryforward of 2008 Housing Act Volume Cap" edit "999" as the report number no matter where the document is located in the batch.</p>

**Exception:** If the form is a reprocessible document received with Form 3893, or referred by another area using Form 12634 (or other routing form), use the report number edited on the return. Don't change the report number. If a report number hasn't been edited, follow procedures above.

(7) **Part II, Line 1, Total Volume Cap**

- a. A zero, N/A, dash, or none aren't acceptable entries.

If	And	Then
blank,	the taxpayer has included the information on attachments,	perfect from attachments.
blank,	Part III, line 15 has an entry,	edit "1" in Part II, line 1.
blank,	cannot be perfected,	edit ERS AC 211.

(8) **Part II, Line 5, Total Volume Cap**

If	And	Then
line 5 is blank,	there aren't entries in lines 2 through 4,	leave blank.
line 5 is blank,	there are entries in lines 2 through 4, add the amounts on lines 2 through 4,	enter the total in Part II, line 5.
there is an amount on line 5,	lines 2 - 4 are blank,	enter the amount from line 5 to line 2.

(9) **Part II, Line 6, Unused Volume Cap**

- a. A zero, N/A, dash, or none aren't acceptable entries.
- b. Compute by subtracting Line 5 from Line 1.

If	And	Then
blank,	the taxpayer has included the information on attachments,	perfect from attachments.
blank,	Part III, line 15 has an entry,	edit "1" in Part II, line 6.
blank,	you can't perfect it,	edit ERS AC 211.

(10) **Part II, Line 11, Total Carryforward Amount**

- a. Compute by adding Lines 7 through 10j, not to exceed the amount on line 6.

If	Then
the total of lines 7 through 10j is greater than line 6,	enter the amount from line 6 in line 11.
line 11 is blank, and there are entries in lines 7 - 10j,	<ol style="list-style-type: none"> <li>1. Add the amounts on lines 7 through 10j.</li> <li>2. Compare the total of lines 7 - 10j, to the amount on line 6.</li> <li>3. If the total of lines 7 - 10j is equal to or less than the amount on line 6, enter the total of lines 7 through 10j in line 11.</li> </ol>
line 11 and lines 7 through 10j are blank, but Part III, lines 12 through 15 have an amount,	<ol style="list-style-type: none"> <li>1. Enter a "1" in line 11.</li> <li>2. Continue processing the return.</li> </ol>
line 11 and lines 7 through 10j are blank, <b>and</b> Part III, lines 12 through 15 are blank,	<ol style="list-style-type: none"> <li>1. Enter a "1" in line 11.</li> <li>2. Continue processing the return.</li> </ol>

(11) **Part III, Line 14, Unused Volume Cap Available for Carryforward**



- a. Compute by subtracting line 13 from line 12.

If	Then
line 14 is blank, and there are entries on line 12 and line 13,	1. Subtract line 13 from line 12. 2. Enter the amount in line 14. 1) 2)
line 14 is blank, and line 12 and line 13 are blank,	Leave line 14 blank.

(12) **Part III, Line 15, Amount elected to Carryforward**

If	Then
blank, and the taxpayer has included the information on attachments,	edit from attachments.
line 1, line 6, and line 11 have amounts, and line 15 is blank,	leave blank.
the amount on line 15 is greater than the amount on line 14,	enter the amount on line 14 in line 15.
amount on line 15 is equal to or less than the amount on line 14,	enter the amount on line 15.
lines 1, 6, and 11 are blank, and lines 14 and 15 are also blank,	edit ERS AC 211.

(13) **Form 8328, Signature**

If	Then
only the signature is missing,	edit ERS AC 225.

3.11.26.4.23  
(01-01-2025)  
**Form 8703**

- (1) The current form revision is April 2021.
- (2) Edit tax periods in YY12 format below the OMB number on all Forms 8703, including current tax years. The first valid tax period for Form 8703 is 200712. If the tax period is before to 200712, edit tax period to 200712.
- (3) The tax period is indicated at the top of the form above the Part I, General Information field.
- (4) Consider all returns to be current calendar year returns, unless otherwise indicated. Refer to IRM 3.11.26.4.6, Due Dates, for more information.
- (5) When multiple second pages are attached to a Form 8703, photocopy the first page, attach the second page, along with any other supporting documentation (i.e., BIN listing) and continue processing the return.

(6) Always perfect the Operator's entity information in Part I.

If	Then
the operator's name and EIN is present,	edit the name control of the operator.
either the operators name <b>or</b> EIN isn't present, and you can't perfect the missing item (Name/EIN),	<ol style="list-style-type: none"> <li>1. Edit ERS AC 320 and route to Entity for research of missing item(s) (name or EIN).</li> <li>2. If Entity can't locate the operators name and/or EIN, arrow over the owner's name/EIN to the operator field.</li> </ol>
both the name <b>and</b> the EIN of the operator isn't available,	edit (arrow) the owner's name and EIN to the operator fields.

(7) Enter CCC "R" on all late filed Forms 8703.

(8) **Part I, Report Number**

- A zero, N/A, dash or none isn't an acceptable entry.
- The valid report number range is 100-999.
- Current and prior years revisions to the Form 8703 (1990 through 2009) don't have a report number line in which to enter a valid report number. Therefore, the report number must be edited under the "Taxpayer Identification Number of Operator of Project" field located in Part I.

If	Then
the report number is blank or has an existing number that doesn't appear to be edited by IRS,	circle out the existing number and enter a report number of 100-999 based on the location of the document in the batch.

(9) **Part I, line 1 - Check box for the test elected for the project.**

- At least one box must be checked.
- Edit the applicable 1-digit number referenced in the table below, under line 1c check box.

If	Then
check box "1a" is marked,	edit a "1".
check box "1b" is marked,	edit a "2".
check box "1c" is marked,	edit a "3".
check box "1d" is marked,	edit a "4".
check box "1e" is marked,	edit a "5".
more than one check box is marked,	edit a "6".
no check box is marked,	edit ERS AC 211.

(10) **Part I, Line 2, Date (month / day / year) is the date the qualified project period began.**

- a. A N/A, dash, or none isn't an acceptable entry.
- b. If a legible date is present, no editing is required.

If	Then
more than one date is present,	underline the earliest date.
line 2 is blank or illegible,	edit ERS AC 211.

(11) **Part I, line 3a, Low-income housing credit allocation check box.**

- a. Edit the applicable 1-digit code referenced in the table below.
- b. If the "Yes" check box is marked, then line 3b must also have an entry or an attachment listing the building identification number(s) (BIN).

If	And	Then
the <b>Yes</b> check box is marked,	there is an entry on line 3b,	edit a <b>1</b> .
the <b>Yes</b> check box is marked,	there is no entry on line 3b,	1. Perfect from attachments. 2. If unable to perfect, edit ERS AC 211.
the <b>No</b> check box is marked,	there is no entry on line 3b,	edit a <b>2</b> .
the <b>No</b> check box is marked,	there is an entry on line 3b,	edit a <b>1</b> .
both check boxes are marked,	there is an entry on line 3b,	edit a <b>1</b> .
both check boxes are marked,	there is no entry on line 3b,	edit a <b>3</b> .
neither check box is marked	there is an entry on line 3b,	edit a <b>1</b> .
neither check box is marked	there is no entry on 3b,	1. Perfect from attachments. 2. If unable to perfect, edit ERS AC 211.

(12) **Part I, line 3b, Building Identification Number**

- a. The Building Identification Number (BIN) must be legible and consists of 9 to 11 alpha/numeric characters depending on how the year format is reported on the return or attachments (1987 vs 87). The first two charac-

ters are the state designation (identical to a postal state abbreviation), followed by a two-digit designation representing the year the credit is allocated, and a five-digit numbering designation.

**Example:** The BIN number for a building allocated a credit in 1987 by the Connecticut Housing Finance Authority would read CT-87-00023 or CT-1987-00023.

- b. If Part I, line 3a check box is marked “Yes”, a BIN number is required.
- c. If a BIN is present and in a valid format, no editing is required.
- d. If a BIN is present on line 3b, and not in the proper format, perfect from attachments if possible. If you can’t perfect the BIN, it isn’t in the proper format or has fewer than 9 characters, enter the number as displayed on the return (less any invalid characters).

**Example:** Line 3b shows “01 & 02”, “1234”, or “UT-10-789-1”

If	And	Then
line 3b is blank and/or more than one BIN is present,	line 3a check box is marked “Yes”,	<ol style="list-style-type: none"> <li>1. Perfect from attachments.</li> <li>2. If more than one BIN number is present on an attachment, underline or edit the first valid nine through eleven character alpha/numeric number.</li> <li>3. If unable to perfect or the BIN number has less than nine characters, enter the BIN number as shown on line 3b. Refer to example above.</li> <li>4. If unable to perfect, edit ERS AC 211.</li> </ol>
line 3b is blank and/or more than one BIN is present,	Line 3a check box is marked “No”,	<b>continue processing the return.</b>
line 3b is blank and/or more than one BIN is present,	no check box is marked,	continue processing the return.

(13) **Part I, line 4, Units Rented Check Boxes**

- a. Line 4 is applicable to the form 2011 and subsequent revision only. If Form 8703 revision is 2009 and prior, no editing is required.
- b. Edit the applicable 1-digit code referenced in the table below.

If	And	Then
the "Yes" check box is marked,	there are entries on lines 5, 11, 12 or 13,	edit a "1".
the "Yes" check box is marked,	there are no entries on lines 5, 11, 12 and 13,	edit ERS AC 211.
the "No" check box is marked,	there are no entries on lines 5, 11, 12 and 13,	edit a "2".
the "No" check box is marked,	there are entries on lines 5, 11, 12 or 13,	edit a "1".
both check boxes are marked,	there are no entries on lines 5, 11, 12 and 13,	edit a "3".
both check boxes are marked,	there are entries on lines 5, 11, 12 or 13,	edit a "1".
neither check box is marked,	there are entries on lines 5, 11, 12 or 13,	edit a "1".
neither check box is marked,	there are no entries on lines 5, 11, 12 and 13,	edit ERS AC 211.

(14) **Part II, line 10b, Percentage of Line 10a divided by Line 8.**

- If blank, edit from line 10a and line 8 if an amount is present. Divide line 10a by line 8 and enter the results on line 10b.
- If you can't perfect it, leave blank.

(15) **Part III, line 17, Date of Bond Issue**

- Blank, N/A, zero (00/00/0000 or none aren't acceptable entries.
- The date of bond issue on line 17 can't be later than the final maturity date on line 20.

If	Then
line 17 date is later than the Final Maturity Date on line 20, Or line 17 is blank,	edit ERS AC 211.

(16) **Part III, line 20, Final Maturity Date**

- Blank, N/A, zero (00/00/0000) or none aren't acceptable entries.
- The final maturity date on line 20 can't be earlier than the bond issue date on line 17.

If	Then
line 20 is earlier than the date of bond issue on line 17, or line 20 is blank	edit ERS AC 211.

(17) **Signature**

If	Then
only the signature is missing,	edit ERS AC 225.

(18) **Paid Preparer's Preparer Tax Identification Number (PTIN)**

- a. The Preparer's PTIN is located to the right of the preparer's signature in the PTIN box at the bottom-right corner of Form 8703, Page 2.
- b. A PTIN begins with a "P", followed by an eight-digit number (e.g., PXXXXXXX). Circle the PTIN if all zeroes or all nines.

(19) **Paid Preparer Employer Identification Number (EIN)**

- a. The Paid Preparer's EIN is located below the PTIN box at the bottom-right corner of Form 8703, Page 2.
- b. The Paid Preparer's EIN is a nine-digit number. Circle the EIN if all zeroes or all nines.

(20) **Paid Preparer Phone Number**

- a. The Paid Preparer's phone number is located below the Paid Preparer's EIN at the bottom right hand corner.
- b. No action is required on amended returns.
- c. If the Paid Preparer's phone number is more than 10 digits, no action is required.
- d. If the Paid Preparer's phone number is incomplete, illegible, or less than 10 digits, circle the phone number.

3.11.26.5  
(01-01-2022)

**Entity Perfection - Tax  
Exempt Bonds,  
Mortgage Credit  
Certificates Notification  
(Correspondence),  
Notice of Defeasance  
and Student Loan Bonds**

- (1) The entity area of Tax Exempt Bond and Mortgage Credit Certificates, identifies the issuers on the Business Master File (BMF).
  - a. Issuer's name and address
  - b. Issuer's Employer Identification Number (EIN)

**Note:** There are no package mail outs or pre-printed labels for Forms 8038, 8038-B, 8038-G, 8038-GC, 8038-T, 8038-TC, 8328, or 8703.

3.11.26.5.1  
(01-01-2022)

**Editing Tax Exempt  
Bond Forms**

- (1) Perfect the entity for processing (e.g., EIN, name control and/or address).
- (2) Make all edit markings and entity control action trails in orange pen or pencil.
- (3) Correct the name and EIN directly on the form. Circle out any incorrect information. In addition, stamp and annotate actions taken in the left margin of the return.

- (4) Always utilize CC INOLE on an EIN before taking any action.

3.11.26.5.2  
(01-01-2023)  
**Issuer's Name**

- (1) Perfect the issuer's name control on the returns.
- (2) The name control consists of four alpha and/or numeric characters, which are generally derived from the first name line. Underline these characters and continue processing.
- a. If the issuer's name is different on IDRS, edit the correct name control on the return. It won't be necessary to correct the entire name line.
  - b. If we receive a return with two or more name lines present, always edit the correct name control on the first name line.
  - c. If Form 8038-CP, the Issuer's name control is located in Part II, line 7 when there is a different entity in Part I, line 1 (Payee).
- (3) No changes of any kind are made to entity area data on the Master File.
- a. Don't input any name and/or address area information from any TEB or MCC forms.
  - b. This applies to all Forms 8038, 8038-B, 8038-G, 8038-GC, 8038-T, 8038-TC, 8328 and 8703. This is due to the fact that a number of the entities may share the same EIN if they are part of the same state or municipal organization.

3.11.26.5.3  
(01-01-2022)  
**Issuer's Address**

- (1) You don't need to perfect the address unless the mailing address (street or P.O. Box) can't be identified or when a Form 8822 is received.
- (2) Normally, addresses aren't updated (TC 016) from bond forms.
- (3) If there is a P.O. Box and a street address, use the street address.
- (4) Compare name control, EIN, address, city, state and zip code information on IDRS.
- a. Correct as needed and continue processing.
  - b. If the information is the same, take no action and continue processing.
- (5) Issuer's ZIP code could be 5, 9, or 12 digits.
- a. If the ZIP code is missing, check the attachments and perfect in the appropriate area.
  - b. If you can't find it on the attachments, research CC INOLE on IDRS or search Document 7475, *ZIP Code Directory*
- (6) You can input returns with addresses in the following American possessions can be input.
- American Samoa (AS)
  - Mariana Islands (MP)
  - Puerto Rico (PR)
  - Virgin Islands (VI)
  - Guam (GU)

3.11.26.5.4  
(05-14-2025)

**Issuer's Employer  
Identification Number  
(EIN)**

- (1) The EIN consists of nine digits and must be legible. The first two digits identify the district of application, based on the organization's location address.
- (2) If EIN is for a Form 8038-CP, contact the SPP&O analyst for assistance.
- (3) If the EIN is illegible and you can identify it from attachments, circle out the incorrect entry and edit the correct EIN below or to the left of the circled entry.
- (4) If the EIN is illegible and you can't determine the EIN from the attachments:
  - a. Research CC NAMEE and/or NAMEB using the route method if not within Ogden campus jurisdiction, to ensure the organization doesn't already have an EIN.
  - b. If the organization appears to have an EIN, verify the EIN using CC ENMOD.
  - c. If you find an EIN other than the EIN indicated on the form, notify the issuer of the correct EIN. Send CRX Letter 147C or Letter 3910C.
  - d. If you don't find an EIN, call the issuer's representative for verification (e.g., bond lawyer, attorney, representative, or person who signed the form). If no response, assign an EIN via CC ESIGN using the attachments on the returns. Suppress the notice and send a Letter 147C or Letter 3910C informing the issuer of the new EIN.

**Caution:** Assign a new EIN only as a last resort.

- (5) If the issuer indicates "pending" or "applied for" on the TEB return in the EIN area, research for an EIN using CC NAMEE and/or NAMEB. Use route method if not within service center jurisdiction. If you don't find an EIN, assign an EIN following the procedures on page.

**Note:** When assigning an EIN avoid abbreviating any of the words in the name line.

- (6) When an EIN drops to the retention register or you can't find a record while researching, reestablish the EIN on the MF by inputting TC 000 using CC ENREQ or BNCHG.
- (7) When establishing a new account with TC 000, don't use a SSN.
- (8) If an EIN is input with a TC 000 using CC ESIGN or BNCHG, the system analyzes the EIN input. If the EIN is greater than the ERAS EIN assignment range, a message appears on the screen with an asterisk next to the EIN.
- (9) If the EIN isn't within assignment range, research for another EIN for the issuer. If you don't locate another EIN, assign an EIN following the procedures in IRM 3.11.26.5.4(3) above.



3.11.26.5.5  
(01-01-2022)  
**Multiple EINs**

- (1) Two entities may legally join together and issue one bond. In this instance, you may see two names in the issuer's name line, and two EINs on the form.
- (2) If multiple EINs are present, research to determine:

If	Then
the issuers are two separate entities,	<ol style="list-style-type: none"><li>1. underline the first EIN and corresponding name control.</li><li>2. circle out the second EIN and corresponding name shown on the return.</li></ol>
the issuer has erroneously been assigned two EINs,	<ol style="list-style-type: none"><li>1. perform complete research. Use CC BMFOL for the EINs involved. Use CC INOLE for newly assigned EINs.</li><li>2. consolidate the two EINs by using CC ENREQ/BRCHG. when determining which EIN to retain (the "TO" number):<ol style="list-style-type: none"><li>1. Retain the EIN preferred by the issuer.</li><li>2. If no preference is indicated, retain the lower EIN.</li><li>3. If one EIN is active and one isn't, retain the active EIN.</li></ol></li></ol>

**Note:** A CP 209 generates to notify the issuer of the correct EIN, if the full consolidation is successful.

3.11.26.5.6  
(01-01-2022)  
**Correspondence**

- (1) Process correspondence received per the following instructions.
- (2) If the correspondence reveals that the issuer should file a return, perform all needed research to determine if we previously assigned an EIN.
- (3) If we receive blank forms with attachments, research to determine an EIN.

If	Then
you find an EIN,	<ol style="list-style-type: none"><li>1. Edit the EIN and name control on the blank returns and attach a print of INOLE.</li><li>2. Route to Code and Edit for processing.</li></ol>
you don't find an EIN,	<ol style="list-style-type: none"><li>1. Call the issuer's representative. If no response, assign an EIN following procedure in IRM 3.11.26.5.4, Issuer's Employer Identification Number (EIN)</li><li>2. Route to Code and Edit for processing.</li></ol>

- (4) If we only receive correspondence, research to find an EIN.

- a. If found, edit the EIN on the correspondence and attach a print of INOLE. Then route to Code and Edit for processing.
  - b. If you don't find an EIN call the issuer's representative. If unable to contact, treat the case as a no response (see IRM 3.11.26.5.4, Issuer's Employer Identification Number (EIN)).
- (5) If the issuer asks for a copy of their return, edit the EIN if needed and route the request to the EO Photocopy Unit.
- (6) If EIN isn't provided follow steps above.
- (7) If correspondence reveals a Mortgage Credit Certificate (MCC), Notice of Defeasance, or Student Loan Bond was previously submitted using the wrong EIN, research IDRS using the incorrect EIN on CC ENMOD to verify a fact of filing was previously posted. If a TC 971, AC 344, 345, or 314 is present, input a reversal.
- (8) To reverse an incorrect fact of filing posting, input on CC ENMOD:
  - **MCC**, TC 972 AC 344
  - **Notice of Defeasance**, TC 972 AC 345
  - **Student Loan Bond**, TC 972 AC 314
- (9) The following format may be referred to when completing the reversal:
  - Access CC ENMOD
  - Access CC REQ77 with the EIN on the first line, MFT **00** and Tax Period **000000** on the second line, and Name Control and Entry Code on the third line
  - Input TC>**972** (on the FRM77 screen)
  - Input TRANS-DT>**MMDDYYYY**

**Note:** TRANS-DT is the later of return received date or the return processable date.

  - Input TC 971/151-CD>**34X or 314**
  - Input Remarks: **Reverse MCC, Notice of Defeasance, or Student Loan Bond posting**

**Example:** REQ77 XX-XXXXXXX  
00 000000  
ABCD
- (10) Input the following to the FRM77 screen:
  - TC> **972**
  - TRANS-DT> **MMDDYYYY**
  - TC971/151-CD> **34X or 314**
  - Remarks: **Reverse MCC, Notice of Defeasance, or Student Loan Bond posting**

3.11.26.5.7  
(01-01-2023)  
**Unpostables**

- (1) The Unpostable function sends or reassigns unpostables when research hasn't located another EIN for the name shown on the unpostable document.
- (2) Perform research on IDRS using CC NAMEB, NAMEE, and INOLE.
- (3) If unable to locate the EIN, call the issuer's representative. If unable to contact, assign an EIN.

- (4) If the entity information of the document doesn't match Master File records for the EIN, call the issuer's representative. If unable to contact, assign an EIN.
- (5) If you locate the EIN on NAMEB or NAMEE, use BNCHG with TC 000 to establish the account on the Master File. Initiate CRX Letter 147C or Letter 3910C to the issuer.
- (6) If a better EIN is found using CC INOLE, "6" code the unpostable.
- (7) If command code NAMEB shows the account as "P" or CC ENMOD shows a dummy account, resulting from a reject or unpostable action; use BNCHG with TC 000 to establish the account on Master File.
- (8) For additional information, see IRM 3.12.278, Exempt Organization Unpostable Resolution.
- (9) As of the January 1, 2022, Form 8038-CP programming was implemented which allows the Issuer's entity information to post to Master File as the primary entity, normal offset programming now applies.

3.11.26.6  
(01-01-2023)  
**Accounting - General  
Information Relating to  
Tax Exempt Bonds**

- (1) Form 8038-R isn't processed to the MF. It is controlled on AIMS by EO AM. If Form 8038-R is received in Accounting, forward the refund request to EO AM, M/S 6710.
- (2) Occasionally the Field enters into closing agreements with bond issuers after performing an audit. All closing agreements process to the Master File.

3.11.26.6.1  
(01-01-2022)  
**Depositing Arbitrage  
Payments**

- (1) Before March 2001, when we received an Arbitrage payment, we journal the remittance into the 6400 "Miscellaneous Revenue Collections" account. (Treasury Account Symbols 20–3220) The package included:

- Original and two copies of Form 2221 with a copy a Form 8038-T.
- Encode tape with Form 784.
- White memo copy of deposit ticket.

**Note:** The Deposit unit kept the yellow copy of the deposit ticket.

- (2) Once we journal, we send the package to the Bank Adjustment/Dishonored Check unit to have the return & payment controlled onto the RICS system. Any returns and payments processed before March 2001 should be located on the RICS system.
- (3) All Form 8038-T and remittance post to Master File.
- (4) When we receive remittance with Form 8038-T, Receipt and Control prepares a Form 3244 and assigns a report number (if not present) within the range of 700-799 for each return. The prepared Form 3244 then processes through Manual Exception Processing to MF as follows:
  - BMF
  - Tax Class 3
  - Document Code 17

**Reminder:** A deposit ticket is prepared with Treasury Account Symbols 20–3220.

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# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 101

## Exhibit 3.11.26-1 (01-01-2023)

### Julian Date Calendars - Perpetual, 365 Days and Leap Year, 366 Days

The Julian date is the number of the day of the year (out of the total days in the year).

**Example:** Day 43 of 365 (366 if a leap year).

- To determine the month and day given a DLN Julian date of 043, follow the column up for the month (February), then follow the row with the number (043) for the day (12). Julian date 043 = February 12.
- To determine the Julian date given for the month (February) and day (12), follow the month column down and the day across to where they intersect, February 12 = Julian date 043.

### JULIAN DATE CALENDAR 365 Days

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	001	032	060	091	121	152	182	213	244	274	305	335
2	002	033	061	092	122	153	183	214	245	275	306	336
3	003	034	062	093	123	154	184	215	246	276	307	337
4	004	035	063	094	124	155	185	216	247	277	308	338
5	005	036	064	095	125	156	186	217	248	278	309	339
6	006	037	065	096	126	157	187	218	249	279	310	340
7	007	038	066	097	127	158	188	219	250	280	311	341
8	008	039	067	098	128	159	189	220	251	281	312	342
9	009	040	068	099	129	160	190	221	252	282	313	343
10	010	041	069	100	130	161	191	222	253	283	314	344
11	011	042	070	101	131	162	192	223	254	284	315	345
12	012	043	071	102	132	163	193	224	255	285	316	346
13	013	044	072	103	133	164	194	225	256	286	317	347
14	014	045	073	104	134	165	195	226	257	287	318	348
15	015	046	074	105	135	166	196	227	258	288	319	349
16	016	047	075	106	136	167	197	228	259	289	320	350
17	017	048	076	107	137	168	198	229	260	290	321	351
18	018	049	077	108	138	169	199	230	261	291	322	352
19	019	050	078	109	139	170	200	231	262	292	323	353
20	020	051	079	110	140	171	201	232	263	293	324	354
21	021	052	080	111	141	172	202	233	264	294	325	355
22	022	053	081	112	142	173	203	234	265	295	326	356

**Exhibit 3.11.26-1 (Cont. 1) (01-01-2023)****Julian Date Calendars - Perpetual, 365 Days and Leap Year, 366 Days**

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
23	023	054	082	113	143	174	204	235	266	296	327	357
24	024	055	083	114	144	175	205	236	267	297	328	358
25	025	056	084	115	145	176	206	237	268	298	329	359
26	026	057	085	116	146	177	207	238	269	299	330	360
27	027	058	086	117	147	178	208	239	270	300	331	361
28	028	059	087	118	148	179	209	240	271	301	332	362
29	029	NA	088	119	149	180	210	241	272	302	333	363
30	030	NA	089	120	150	181	211	242	273	303	334	364
31	031	NA	090	NA	151	NA	212	243	NA	304	NA	365

**Note:** For use in 2013-2015; 2017-2019, 2021-2023 & 2025-2027.

**JULIAN DATE CALENDAR Leap Year, 366 Days**

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	001	032	061	092	122	153	183	214	245	275	306	336
2	002	033	062	093	123	154	184	215	246	276	307	337
3	003	034	063	094	124	155	185	216	247	277	308	338
4	004	035	064	095	125	156	186	217	248	278	309	339
5	005	036	065	096	126	157	187	218	249	279	310	340
6	006	037	066	097	127	158	188	219	250	280	311	341
7	007	038	067	098	128	159	189	220	251	281	312	342
8	008	039	068	099	129	160	190	221	252	282	313	343
9	009	040	069	100	130	161	191	222	253	283	314	344
10	010	041	070	101	131	162	192	223	254	284	315	345
11	011	042	071	102	132	163	193	224	255	285	316	346
12	012	043	072	103	133	164	194	225	256	286	317	347
13	013	044	073	104	134	165	195	226	257	287	318	348
14	014	045	074	105	135	166	196	227	258	288	319	349
15	015	046	075	106	136	167	197	228	259	289	320	350
16	016	047	076	107	137	168	198	229	260	290	321	351
17	017	048	077	108	138	169	199	230	261	291	322	352

# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 103

## Exhibit 3.11.26-1 (Cont. 2) (01-01-2023)

### Julian Date Calendars - Perpetual, 365 Days and Leap Year, 366 Days

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
18	018	049	078	109	139	170	200	231	262	292	323	353
19	019	050	079	110	140	171	201	232	263	293	324	354
20	020	051	080	111	141	172	202	233	264	294	325	355
21	021	052	081	112	142	173	203	234	265	295	326	356
22	022	053	082	113	143	174	204	235	266	296	327	357
23	023	054	083	114	144	175	205	236	267	297	328	358
24	024	055	084	115	145	176	206	237	268	298	329	359
25	025	056	085	116	146	177	207	238	269	299	330	360
26	026	057	086	117	147	178	208	239	270	300	331	361
27	027	058	087	118	148	179	209	240	271	301	332	362
28	028	059	088	119	149	180	210	241	272	302	333	363
29	029	060	089	120	150	181	211	242	273	303	334	364
30	030	NA	090	121	151	182	212	243	274	304	335	365
31	031	NA	091	NA	152	NA	213	244	NA	305	NA	366

**Note:** For use in 2012, 2016, 2020, 2024 and 2028.

**Exhibit 3.11.26-2 (01-01-2023)****Due Date Charts****Form 8038, Form 8038-B, Form 8038-G and Form 8038-TC**

Month of Issuance	Quarter Ending Date	Due Date
<ul style="list-style-type: none"> <li>January</li> <li>February</li> <li>March</li> </ul>	March 31	05/15
<ul style="list-style-type: none"> <li>April</li> <li>May</li> <li>June</li> </ul>	June 30	08/15
<ul style="list-style-type: none"> <li>July</li> <li>August</li> <li>September</li> </ul>	September 30	11/15
<ul style="list-style-type: none"> <li>October</li> <li>November</li> <li>December</li> </ul>	December 31	02/15

**Form 8038-GC Part II Description of Obligations “Single Issue” Check Box is marked**

Quarter Ending Date	Due Date
March 31	05/15
June 30	08/15
September 30	11/15
December 31	02/15

**Form 8038-GC Part II Description of Obligations “Consolidated Basis” Check Box is marked**

Tax Period	Due Date
January - December	02/15 of the following year

**Form 8038-GC Part II Description of Obligations neither box is checked, see IRM 3.11.26.4.19 (7), Part II designation of obligations, single or consolidated box and IRM 3.11.26.4.19 (9), line 8b.**

If	Then
before editing, line 8b has a specific date and/or month entered other than 01/01/XXXX, <b>Example:</b> 03/15/1010 or 03/2010	consider a “single issue” and follow the due date chart for “single issue” check box above and check the “single issue” box.



# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 105

## Exhibit 3.11.26-2 (Cont. 1) (01-01-2023)

### Due Date Charts

If	Then
before editing the filer's original entry on Part II, line 8b has the specific date of 01/01/XXXX, <b>Example:</b> 01/01/2010	edit an "X" in the consolidated basis box.
before editing line 8b has only a year entered, <b>Example:</b> 2010	consider a "consolidated basis" and follow the due date chart for "consolidated basis" above and check the "consolidated basis" box.

### Form 8328

Tax Period	Due Date
January - December	02/15 of the following year.

### Form 8038-T, Part II completed

If	Then
the received date is within 60 days of the line 12 date,	consider timely filed.
the received date is more than 60 days after the line 12 date (plus the grace period),	consider late filed and see IRM 3.11.26.3.7.6, Re-entry Document Procedures.
if there is no date entered on line 12,	consider late filed and see IRM 3.11.26.3.7.6, Re-entry Document Procedures.

### Form 8038-T, Part III, line 16 has the following:

If	Then
there is <b>no box checked</b> on line 16,	consider late filed and see IRM 3.11.26.3.7.6, Re-entry Document Procedures.
there is a <b>box checked</b> on line 16,	compute the due date by adding as follows:

**Note:** **Date of Issue** (line 6) + **the number of months** that coincide with the box checked on line 16 + **3 months = Due date.**

**Example:** 01-17-2023 (date of issue) + 18 (18 months box checked) + 3 months = 10-17-2024 (return due date)

### Form 8703

Exhibit 3.11.26-2 (Cont. 2) (01-01-2023)

Due Date Charts

Tax Period	Due Date
January - December	03/31 of the following year.

**Mortgage Election Credit Certificates** are due December 31 of the election year.

**Notice of Defeasance** are due within 90 days of the date of the establishment of the defeasance escrow.

**Student Loan Bond Notifications** are due before the issuance of the taxable bond.

# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 107

## Exhibit 3.11.26-3 (01-01-2025)

Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703

Refer to the tables below when converting prior year forms to current revisions.

### Form 8038 Conversion Chart

1993 Line Numbers	1995 Line Numbers	1999 & 2000 Line Numbers	2002 Line Numbers	2007 & 2010 Line Numbers	Convert to 04/2011 Line Numbers
3	3	3	3	3	4
4	4	4	4	4	5
5	5	5	5	5	6
6	6	6	6	6	7
7	7	7	7	7	8
8	8	8	8	8	9
N/A	N/A	9	9	9	10a
N/A	N/A	10	10	10	10b
9a	9a	11a	11a	N/A	11a
9b	9b	11b	11b	N/A	11b
9c	9c	N/A	N/A	N/A	N/A
9d	9d	11c	11c	N/A	11c
9e	9e	11d	11d	N/A	11d
9f	9f	11e	11e	N/A	11e
9g	9g	11f	11f	N/A	11f
9h	9h	11g	11g	N/A	11g
9m	9m	11h	11h	N/A	11h
N/A	9n	11i	11i	N/A	11i
N/A	N/A	11j	11j	N/A	11j
N/A	N/A	11k	11k	N/A	11k
N/A	N/A	N/A	11l	N/A	11l
N/A	N/A	N/A	11m contains "Green Bonds" or similar	N/A	11m
N/A	N/A	N/A	N/A	N/A	11n

**Exhibit 3.11.26-3 (Cont. 1) (01-01-2025)**

**Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703**

<b>1993 Line Numbers</b>	<b>1995 Line Numbers</b>	<b>1999 &amp; 2000 Line Numbers</b>	<b>2002 Line Numbers</b>	<b>2007 &amp; 2010 Line Numbers</b>	<b>Convert to 04/2011 Line Numbers</b>
N/A	N/A	N/A	11m contains “Gulf Opportunity Zone Bond” or similar	N/A	11o
N/A	N/A	N/A	11m contains “Liberty Bond” or similar	N/A	11p
9c, 9i, 9j, 9k, 9l	9c, 9i, 9j, 9k, 9l	11l	11m (no wording similar to above 11m	N/A	11q
10	10	12	12	12a	12a
11	11	N/A	N/A	N/A	13
12	12	N/A	N/A	N/A	14
13	13	N/A	N/A	N/A	15
14	14	N/A	N/A	N/A	16
15	15	N/A	N/A	N/A	17
16	16	N/A	N/A	N/A	18
17	17	N/A	N/A	N/A	19
N/A	N/A	N/A	20 contains “Gulf Opportunity Zone Bond” or similar	20a	20a
N/A	N/A	N/A	N/A	20b	20b
18	18	20 no wording similar to line 20 above	20 no wording similar to line 20 above	20c	20c
N/A19(a)	N/A19(a)	N/C	N/C	N/C	21(a)

# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 109

## Exhibit 3.11.26-3 (Cont. 2) (01-01-2025)

Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703

1993 Line Numbers	1995 Line Numbers	1999 & 2000 Line Numbers	2002 Line Numbers	2007 & 2010 Line Numbers	Convert to 04/2011 Line Numbers
20 (c) <b>Note:</b> If 20(c) is blank, and 19(c) has an amount, edit the amount from 19(c) to 20(c).	20 (c) <b>Note:</b> If 20(c) is blank, and 19(c) has an amount, edit the amount from 19(c) to 20(c).	N/C	N/C	N/C	21(b)
20(d) <b>Note:</b> If 20(d) is blank, and 19(d) has an amount, edit the amount from 19(d) to 20(d).	20(d) <b>Note:</b> If 20(d) is blank, and 19(d) has an amount, edit the amount from 19(d) to 20(d).	N/C	N/C	N/C	21(c)
20(e) <b>Note:</b> If 20(e) is blank, and 19(e) has an amount, edit the amount from 19(e) to 20(e).	20(e) <b>Note:</b> If 20(e) is blank, and 19(e) has an amount, edit the amount from 19(e) to 20(e).	21(d)	21(d)	21(d)	21(d)

**Exhibit 3.11.26-3 (Cont. 3) (01-01-2025)**

**Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703**

<b>1993 Line Numbers</b>	<b>1995 Line Numbers</b>	<b>1999 &amp; 2000 Line Numbers</b>	<b>2002 Line Numbers</b>	<b>2007 &amp; 2010 Line Numbers</b>	<b>Convert to 04/2011 Line Numbers</b>
20(f) <b>Note:</b> If 20(f) is blank, and 19(f) has an amount, edit the amount from 19(f) to 20(f).	20(f) <b>Note:</b> If 20(f) is blank, and 19(f) has an amount, edit the amount from 19(f) to 20(f).	N/C	N/C	N/C	21e
21	21	22	22	22	22
22	22	23	23	23	23
23	23	24	24	24	24
24	24	25	25	25	25
25	25	26	26	26	26
26	26	27	27	27	27
N/A	N/A	28	28	28	28
27	27	29	29	29	29
28	28	30	30	30	30
29(a)	29(a)	31(a)	31(a)	31(a)	31(a)
29(b)	29(b)	31(b)	31(b)	31(b)	31(b)
29(c)	29(c)	31(c)	31(c)	31(c)	31(c)
29(d)	29(d)	31(d)	31(d)	31(d)	31(d)
29(e)	29(e)	31(e)	31(e)	31(e)	31(e)
30(a) code	30(a) code	32(a) code	32(a) code	32(a) code	32(a) code
30(a) amount	30(a) amount	32(a) amount	32(a) amount	32(a) amount	32(a) amount
30(b) code	30(b) code	32(b) code	32(b) code	32(b) code	32(b) code
30(b) amount	30(b) amount	32(b) amount	32(b) amount	32(b) amount	32(b) amount
31	31	33	33	33	33
N/A	N/A	34	34	34	34

# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 111

## Exhibit 3.11.26-3 (Cont. 4) (01-01-2025)

Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703

1993 Line Numbers	1995 Line Numbers	1999 & 2000 Line Numbers	2002 Line Numbers	2007 & 2010 Line Numbers	Convert to 04/2011 Line Numbers
32	32	35	35	35	35
33	33	36	36	36	36
34	34	37	37	37	37
N/A	N/A	38	38	38	38
36	36	39	39	39	39
	37	40	40	40	40
N/A	N/A	41 ckbx	41 ckbx	41 ckbx	46 ckbx
N/A	N/A	41 name	41 name	41 name	46 name
N/A	N/A	41 EIN	41 EIN	41 EIN	46 EIN
37	38	42	42	42	47
38	39	43	43	43	48
N/A	N/A	44	44	44	49
39(a)	40(a)	44(a)	44(a)	44(a)	49(a)
39(b)	40(b)	44(b)	44(b)	44(b)	49(b)
39(c)	40(c)	44(c)	44(c)	44(c)	49(c)
39(d)	40(d)	44(d)	44(d)	44(d)	49(d)
41(a)	42(a)	45(a)	45(a)	45(a)	50(a)
41(b)	42(b)	45(b)	45(b)	45(b)	50(b)
N/A	N/A	46(a)	46(a)	46(a)	51(a)
N/A	N/A	46(b)	46(b)	46(b)	51(b)
N/A	N/A	47	47	47	52

## Form 8038-CP - Conversion Chart

01/2010 Line Numbers	Convert to 01/2012 Line Numbers	Convert to 01/2020 Line Numbers	Convert to 01/2022 Line Numbers
70a	17a - (Type of Issue) check boxes	N/A Delete	N/A Delete
17b	17b	17b (Issue Price)	N/C

**Exhibit 3.11.26-3 (Cont. 5) (01-01-2025)**

**Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703**

01/2010 Line Numbers	Convert to 01/2012 Line Numbers	Convert to 01/2020 Line Numbers	Convert to 01/2022 Line Numbers
17c	17c	17a (rate check boxes)	N/C
N/A	N/A	N/A	17c not required
19	19a	N/C	N/C
N/A	19b	N/C	N/C
N/A	19c	N/C	N/C
20a	20a	N/C	N/C
20b	20b	N/C	N/C
N/A	20c	N/C	N/C
N/A	20d	N/C	N/C
N/A	20e	N/C	N/C
N/A	20f	N/C	N/C
N/A	N/A	N/A	21c
N/A	N/A	N/A	23b
N/A	N/A	N/A	24b
23	23	25	N/C
24	24	26	N/A Delete

**Form 8038-G - Conversion Chart**

1993 Line Numbers	1995 Line Numbers	1999 & 05/2010 Line Numbers	Convert to 9/2011 Line Numbers
		3	4
3	3	4	5
4	4	5	6
5	5	6	7
6	6	7	8
7	7	8	9
8	8	9	10a
N/A	N/A	10	10B
9-18	9-18	N/C	11-20
19(a)	19(a)	N/C	21(a)



# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 113

## Exhibit 3.11.26-3 (Cont. 6) (01-01-2025)

Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703

1993 Line Numbers	1995 Line Numbers	1999 & 05/2010 Line Numbers	Convert to 9/2011 Line Numbers
20(c) <b>Note:</b> If 20(c) is blank, and 19(c) has an amount, edit the amount from 19(c) to 20(c).	20(c) <b>Note:</b> If 20(c) is blank, and 19(c) has an amount, edit the amount from 19(c) to 20(c).	N/C	21(b)
20(d) <b>Note:</b> If 20(d) is blank, and 19(b) has an amount, edit the amount from 19(d) to 20(d).	20(d) <b>Note:</b> If 20(d) is blank, and 19(b) has an amount, edit the amount from 19(d) to 20(d).	N/C	21(c)
20(e)	20(e)	N/C	21(e)
21(f)	21(f)	N/C	21(f)
21	21	N/C	22
22	22	N/C	23
23	23	N/C	24
24	24	N/C	25
25	25	N/C	26
26	26	N/C	27
N/A	27	N/C	28
27	28	N/C	29
28	29	N/C	30
29	30	N/C	31
N/A	31	N/C	32
30	32	N/C	33
31	33	N/C	34
32	34	N/C	35
33	35	N/C	36(a)
34	36(b)	N/C	36(b)
34(a)	37(a)	N/C	37

**Exhibit 3.11.26-3 (Cont. 7) (01-01-2025)**

**Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703**

1993 Line Numbers	1995 Line Numbers	1999 & 05/2010 Line Numbers	Convert to 9/2011 Line Numbers
34(b) ckbx	37(b) ckbx	37a	38a ckbx
N/A	N/A	38	39
35	38	39	40
N/A	39	40	41a

**Form 8038-GC- Conversion Chart**

1993 & 1995 Line Numbers	1999 & 2000 Line Numbers	Convert to 05/2009 & 01/2012 Line Numbers
Right of Line 4	5	5
5	8a	8a
N/A	8b	8b
N/A	N/A	9a
N/A	N/A	9b
N/A	N/A	9c
N/A	N/A	9d
N/A	N/A	9e
N/A	N/A	9f
N/A	N/A	9g
N/A	N/A	9h
8c	9a	9i
8d	9b	9j
N/A	N/A	9k
N/A	10	10
N/A	11	Delete line number
9	12	11
N/A	N/A	13
8a	Delete line number	Delete line number
8b	Delete line number	Delete line number

**Form 8038-T - Conversion Chart**

# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 115

## Exhibit 3.11.26-3 (Cont. 8) (01-01-2025)

Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703

1995 Line Numbers	1999 Line Numbers	2001 Line Numbers	2002 Line Numbers	Convert to 04/2011 Line Numbers
9	N/A	N/A	N/A	11
15	17	17	14	12
N/A	N/A	N/A	17	13
N/A	12	12	16	14
18	21	21	20	16
21 (1st set of dotted lines)	24 (1st set of dotted lines)	24 (1st set of dotted lines)	23	17
20	23	23	22	18
21 (2nd set of dotted lines)	24 (2nd set of dotted lines)	24 (2nd set of dotted lines)	24	19
22	25	25 (add line 19 and 25)	25 (add line 18 and 25)	21
N/A	26	Add 20 and 26	Add 19 and 26	22
14	16	16	27	23
29	33	33	34	29
N/A	N/A	N/A	N/A	30
N/A	N/A	N/A	N/A	31
N/A	N/A	N/A	N/A	32
10	N/A	N/A	N/A	N/A - Delete line number
11	13	13	N/A	N/A - Delete line number
12	14	14	14	N/A - Delete line number
13	15	15	N/A - Delete line number	N/A - Delete line number
16	18	N/A - Delete line number	N/A	N/A - Delete line number
17	19	19	N/A - Delete line number	N/A - Delete line number
19	22	22	21	N/A - Delete line number

**Exhibit 3.11.26-3 (Cont. 9) (01-01-2025)**

**Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703**

<b>1995 Line Numbers</b>	<b>1999 Line Numbers</b>	<b>2001 Line Numbers</b>	<b>2002 Line Numbers</b>	<b>Convert to 04/2011 Line Numbers</b>
23	27	27	28	N/A - Delete line number
N/A	N/A	N/A	29	N/A - Delete line number
25	29	29	30	N/A - Delete line number
24	N/A	N/A	N/A	N/A - Delete line number
26	30	30	31	N/A - Delete line number
27	31	31	32	N/A - Delete line number
28	32	32	33	N/A - Delete line number
30	34	34	35	N/A - Delete line number
31	35	35	36	N/A - Delete line number
32	36	36	37	N/A - Delete line number
33	37	37	38	N/A - Delete line number
34	38	38	39	N/A - Delete line number
35	39	39	40	N/A - Delete line number

**Form 8703 - Conversion Chart**

<b>09/1990 through 04/2009 Line Numbers</b>	<b>Convert to 04/2011 Line Numbers</b>
4	5
5	6
6	7
7	8

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# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 117

## Exhibit 3.11.26-3 (Cont. 10) (01-01-2025)

Prior Year Conversion Charts for Form 8038, Form 8038-CP, Form 8038-G, Form 8038-GC, Form 8038-T, and Form 8703

09/1990 through 04/2009 Line Numbers	Convert to 04/2011 Line Numbers
8	9
9a	10a
9b	10b

**Exhibit 3.11.26-4 (05-14-2025)****Computer Condition Codes**

CCC	DEFINITION	USE IF	FOR FORM(S)
D	Reasonable cause for failure to pay timely	Untimely paid return and reasonable cause is established in accordance with Revenue Procedure 90-11. <b>Note:</b> If prepaid penalty is included, DO NOT use Condition Code "D".	8038-T
F	Final return	Return indicates It's a "Final".	<ul style="list-style-type: none"> <li>• 8038-T</li> <li>• 8038-CP</li> </ul>
G	Amended return	Amended returns. (Not applicable to TEB returns.)	<ul style="list-style-type: none"> <li>• 8038</li> <li>• 8038-G</li> <li>• 8038-GC</li> <li>• 8038-T</li> <li>• 8328</li> <li>• 8703</li> </ul>
R	Reasonable cause for failure to file return timely	Untimely filed return and reasonable cause is established in accordance with Rev. Proc. 88-10 ; Rev. Proc. 2002-48, Rev. Proc. 90-11, or Rev. Proc. 2005-40.	<ul style="list-style-type: none"> <li>• 8038</li> <li>• 8038-G</li> <li>• 8038-GC</li> <li>• 8038-T</li> <li>• 8703</li> </ul>
3	No Reply	Input when issuer doesn't reply to IRS correspondence.	<ul style="list-style-type: none"> <li>• 8038</li> <li>• 8038-CP</li> <li>• 8038-G</li> <li>• 8038-GC</li> <li>• 8038-T</li> <li>• 8328</li> <li>• 8703</li> </ul>
7	<ul style="list-style-type: none"> <li>• Reasonable cause was considered and denied.</li> <li>• Return was "referred to GECS" or</li> <li>• Form 8038-T was secured by GECS and a late filing CP 142 notice shouldn't be generated.</li> </ul>	<ul style="list-style-type: none"> <li>• Reasonable cause was not granted.</li> <li>• Return referred to GECS for late filing consideration or</li> <li>• Form 8038-T CP 142 late filing correspondence shouldn't be issued because the return was secured by GECS.</li> </ul>	<ul style="list-style-type: none"> <li>• 8038</li> <li>• 8038-B</li> <li>• 8038-G</li> <li>• 8038-GC</li> <li>• 8038-T</li> <li>• 8703</li> </ul>

# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 119

## Exhibit 3.11.26-4 (Cont. 1) (05-14-2025)

### Computer Condition Codes

CCC	DEFINITION	USE IF	FOR FORM(S)
O	line 22 (8038-CP) requiring a manual refund be issued and/or the SPP&O analyst performing the initial review requests a refund be stopped (regardless of the amount). <b>Note:</b> CCC O freezes the affected tax module unless or until a TC 840 transaction is posted.	Used to stop a refund from generating so a manual refund can be done.	8038-CP
H	Form 8038-G, Line 18- other described as "Tribal Economic Development Bond"	The description on Form 8038-G, line 18 other reads "Tribal Economic Development Bond".	8038-G
W	Prevents the validity check on returns which are filed two years and nine months after the due date. Indicates Statute Cleared.	Edit CCC "W" if the statute return is stamped "Cleared by Statute". <b>Note:</b> Edit CCC "W" only when the return processing date is two years and nine months after the return due date or received date, whichever is later.	8038-CP
C	Indicates a Form 8038-CP is subject to the sequestration decrease.	CCC "C" isn't present on a Form 8038-CP.	8038-CP
X	Module freeze	Used to freeze module from refunding or offsetting credit.	8038-CP

#  
#

**Exhibit 3.11.26-5 (01-01-2022)****ERS Action Codes**

<b>Code</b>	<b>Description</b>	<b>Suspense Period</b>	<b>Valid for C&amp;E</b>	<b>Valid with SSPND from Error Correction</b>	<b>Valid with SSPND from Suspense Correction</b>	<b>Area</b>
001	Input Document	00	no	yes	no	N/A
211	First Correspondence	30	yes	yes	yes	N/A
212	Second Correspondence	25	yes	yes	yes	N/A
213	To other than Taxpayer	30	yes	yes	yes	N/A
215	International	45	yes	yes	yes	N/A
225	Signature Only	45	yes	yes	yes	N/A
226	Signature Only (International)	90	yes	yes	yes	N/A
310	Statute Control	10	yes	yes	yes	In-House Research
320	Entity Control	10	yes	yes	yes	In-House Research
331	Protest Review	03	yes	yes	no	Criminal Investigation
332	QRDT Review	03	yes	yes	no	Criminal Investigation
333	Prompt Audit	10	yes	yes	yes	Criminal Investigation
334	Joint Committee	10	yes	yes	yes	Criminal Investigation
335	Protest Case	10	yes	yes	yes	Criminal Investigation
336	QRDT Case	10	yes	yes	yes	Criminal Investigation
337	Other CID	10	yes	yes	yes	Criminal Investigation



# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 121

## Exhibit 3.11.26-5 (Cont. 1) (01-01-2022)

### ERS Action Codes

Code	Description	Suspense Period	Valid for C&E	Valid with SSPND from Error Correction	Valid with SSPND from Suspense Correction	Area
341	Manual Refund	10	yes	yes	yes	Accounting
342	Verification of Credits	10	yes	yes	yes	Accounting
343	Other Accounting	10	yes	yes	yes	Accounting
344	Manual Refund-ERS	00	no	yes	yes	Accounting
351	TIN Research	00	no	yes	yes	KIF/MFTRA Research
352	Name Research	03	yes	yes	yes	KIF/MFTRA Research
353	Address Research	03	yes	yes	yes	KIF/MFTRA Research
354	Filing Requirements	03	yes	yes	yes	KIF/MFTRA Research
355	Research	05	yes	yes	yes	KIF/MFTRA Research
360	Other MFTRA Research	10	yes	yes	yes	KIF/MFTRA Research
370	Other Research Examination	10	yes	yes	yes	KIF/MFTRA Research
410	Technical Assistance	00	no	yes	no	Management Suspense
420	Management Suspense A	05	yes	yes	yes	Management Suspense
430	Management Suspense B	10	yes	yes	yes	Management Suspense
440	Management Suspense C	15	yes	yes	yes	Management Suspense

**Exhibit 3.11.26-5 (Cont. 2) (01-01-2022)**  
**ERS Action Codes**

Code	Description	Suspense Period	Valid for C&E	Valid with SSPND from Error Correction	Valid with SSPND from Suspense Correction	Area
450	Management Suspense D	20	yes	yes	yes	Management Suspense
460	Management Suspense E	25	yes	yes	yes	Management Suspense
470	Complex Error Codes	00	no	yes	no	Management Suspense
480	Early Filed Suspense	150	yes	yes	yes	Management Suspense
490	System Problem	05	no	yes	yes	Management Suspense
510	Missing Document	00	yes	no	no	Missing Document
511	Missing Document - 1st Suspense	25	no	yes	yes	Missing Document
512	Missing Document - 2nd Suspense	20	no	no	yes	Missing Document
513	Missing Document - 3rd Suspense	20	no	no	yes	Missing Document
515	Missing Document Short Term	00	no	yes	yes	Missing Document
610	Renumber	00	yes	yes	no	Rejects
611	Remittance Renumber	00	yes	yes	yes	Rejects
620	NMF Non-ADP	00	yes	yes	no	Rejects
630	Re-input	00	yes	yes	no	Rejects
640	Void	00	yes	yes	no	Rejects

# Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns 3.11.26

page 123

Exhibit 3.11.26-5 (Cont. 3) (01-01-2022)

## ERS Action Codes

Code	Description	Suspense Period	Valid for C&E	Valid with SSPND from Error Correction	Valid with SSPND from Suspense Correction	Area
650	Assistant Commissioner (International) (ACI)	00	yes	yes	no	Rejects
660	Data Control Delete (TEP Delete)	00	no	no	no	Rejects
670	Rejected Missing Document	00	no	no	no	Rejects
700	Stop Block DLN	00	no	no	no	Duplicate DLN (Computer Generated Codes)
711	Dup. Doc DLN from Document Perfection	00	no	no	no	Duplicate DLN (Computer Generated Codes)
712	Dup. Doc DLN from Error Correction	00	no	no	no	Duplicate DLN (Computer Generated Codes)
713	Dup. Doc DLN from Unpostables	00	no	no	no	Duplicate DLN (Computer Generated Codes)
714	Dup. Doc DLN from Unworkable Suspense	00	no	no	no	Duplicate DLN (Computer Generated Codes)
715	Dup. Doc DLN from Workable Suspense	00	no	no	no	Duplicate DLN (Computer Generated Codes)

**Exhibit 3.11.26-5 (Cont. 4) (01-01-2022)****ERS Action Codes**

<b>Code</b>	<b>Description</b>	<b>Suspense Period</b>	<b>Valid for C&amp;E</b>	<b>Valid with SSPND from Error Correction</b>	<b>Valid with SSPND from Suspense Correction</b>	<b>Area</b>
900	Unpostable Record (Computer Generated Code)	00	no	no	no	Unpostable Record (Computer Generated Codes)