Form

8038-G

Department of the Treasury

Internal Revenue Service (99)

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Form 8038 G (Rev. 10/2021) Catalog Number 63773S

Department of the Treasury **Internal Revenue Service** www.irs.gov

# Information Return for Tax-Exempt Governmental Bonds

# Under Internal Revenue Code section 149(e)

**See separate instructions**.

# Go to [*www.irs.gov/Form8038G* for instructions and the latest information*.*](http://www.irs.gov/Form8038G%20for%20instructions%20and%20the%20latest%20information.)

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| **Part I** | **Reporting Authority** Check box if **Amended Return** ▶🞏 | | | | | |
| **1** Issuer’s name | | | **2 Issuer’s employer identification number (EIN)** | | | |
| **3a** Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) | | | **3b** Telephone number of other person shown on 3a | | | |
| **4** Number and street (or P.O. box if mail is not delivered to street address) | | Room/suite | **5** Report number *(For IRS Use Only)* | | | |
|  | 3 |  |  |
| **6** City, town, or post office, state, and ZIP code | | | **7** Date of issue | | | |
| **8** Name of issue | | | **9** CUSIP number | | | |
| **10a** Name and title of officer or other employee of the issuer whom the IRS may call for more information | | | **10b** Telephone number of officer or other employee shown on 10a | | | |

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| **Part II** | **Type of Issue (Enter the issue price.)** See the instructions and attach schedule. |

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| **11** | Education . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **11** |  |
| **12** | Health and hospital. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **12** |  |
| **13** | Transportation. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **13** |  |
| **14** | Public safety. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **14** |  |
| **15** | Environment (including sewage bonds) . . . . . . . . . . . . . . . . . . . . . . . . . | **15** |  |
| **16** | Housing. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **16** |  |
| **17** | Utilities. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **17** |  |
| **18** | Other. Describe ►\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **18** |  |
| **19a** | If bonds are TANs or RANs, check only box 19a. . . . . . . . . . . . . . . . . . . . ► 🞏 |  | |
| **19b** | If bonds are BANs, check only box 19b. . . . . . . . . . . . . . . . . . . . . . . . ► 🞏 |
| **20** | If bonds are in the form of a lease or installment sale, check box. . . . . . . . . . . . . . ► 🞏 |

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| **Part III** | **Description of Bonds**. Complete for the entire issue for which this form is being filed. |

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| **21** | 1. Final maturity date | 1. Issue price | (c) Stated redemption price at maturity | 1. Weighted average maturity | 1. Yield |
|  | $ | $ | years | years |

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| **Part IV** | **Uses of Proceeds of Bond Issue (including underwriters’ discount)** |

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| **22** | Proceeds used for accrued interest . . . . . . . . . . . . . . . . . . . . . . | | | **22** |  |
| **23** | Issue price of entire issue (enter amount from line 21, column (b)) . . . . . . . . . . . | | | **23** |  |
| **24** | Proceeds used for bond issuance costs (including underwriters’ discount) . | **24** |  |  |  |
| **25** | Proceeds used for credit enhancement . . . . . . . . . . . . | **25** |  |  |
| **26** | Proceeds allocated to reasonably required reserve or replacement fund . | **26** |  |  |
| **27** | Proceeds used to refund prior tax-exempt bonds. Complete Part V . . . | **27** |  |  |
| **28** | Proceeds used to refund prior taxable bonds. Complete Part V . . . . . | **28** |  |  |
| **29** | Total (add lines 24 through 28) . . . . . . . . . . . . . . . . . . . . . . . | | | **29** |  |
| **30** | Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here) . . . . | | | **30** |  |

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| **Part V** | **Description of Refunded Bonds.** Complete this part only for refunding bonds. |

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| **31** | Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded . . . . . ► | years |
| **32** | Enter the remaining weighted average maturity of the taxable bonds to be refunded . . . . . . ► | years |
| **33** | Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY) . . . . ► |  |
| **34** | Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |

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| **Part VI** | **Miscellaneous** |

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| **35** | Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) . . . . . . . | **35** |  |
| **36a** | Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **36** |  |
| **b** | Enter the final maturity date of the GIC ► (MM/DD/YYYY) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| **c** | Enter the name of the GIC provider ►\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| **37** | Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | **37** |  |
| **38a** | If this issue is a loan made from the proceeds of another tax-exempt issue, check box ► 🞏 and enter the following information: | | |
| **b** | Enter the date of the master pool bond ► (MM/DD/YYYY) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| **c** | Enter the EIN of the issuer of the master pool bond ► \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| **d** | Enter the name of the issuer of the master pool bond ► \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| **39** | If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box . . . . . . ► 🞏 | | |
| **40** | If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box . . . . . . . . . . . . . . . . . ► 🞏 | | |
| **41a** | If the issuer has identified a hedge, check here ► 🞏 and enter the following information: |  |  |
| **b** | Name of hedge provider ► \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| **c** | Type of hedge ► \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| **d** | Term of hedge ► \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| **42** | If the issuer has superintegrated the hedge, check box . . . . . . . . . . . . . . . . . . . . . . . . . . . ► 🞏 | | |
| **43** | If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated  according to the requirements under the Code and Regulations (see instructions), check box . . . . . . . . . . . . ► 🞏 | | |
| **44** | If the issuer has established written procedures to monitor the requirements of section 148, check box . . . . . . . . ► 🞏 | | |
| **45a** | If some portion of the proceeds was used to reimburse expenditures, check here ► 🞏 and enter the amount of reimbursement . . . . . . . . . . . . ►\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| **b** | Enter the date the official intent was adopted ► (MM/DD/YYYY) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |

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| Signature and Consent | Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS’s disclosure of the issuer’s return information, as necessary to process this return, to the person(s) that I have authorized above. | | | | | | |
| Signature of issuer’s authorized representative Date | | Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer’s name | Preparer’s signature | | Date | | Check if  self-employed  🞏 | Preparer’s PTIN |
| Firm’s name ► | | | | Firm’s EIN ► | | |
| Firm’s address ► | | | | Phone no. ► | | |