



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.26

DECEMBER 19, 2023

## EFFECTIVE DATE

(01-01-2024)

## PURPOSE

- (1) This transmits a complete revision to IRM 3.24.26, Integrated Submission and Remittance Processing (ISRP) System, Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns.

## MATERIAL CHANGES

- (1) Minor editorial changes made throughout this IRM (e.g., line number updates, spelling, punctuation, links, etc.).
- (2) Exhibit 3.24.26-16 - Clarified name control input data. IPU issued on 01/17/2023.
- (3) IRM 3.24.26.2.1.1 - Updated TAS SLA link.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.24.26 dated January 1, 2023.  
This IRM also incorporates the IRM Procedural Updates (IPU): 23A0014 issued on 01/17/2023.

## AUDIENCE

Wage and Investment (W&I) Operating Division  
Integrated Submission and Remittance Processing (ISRP) Data Transcribers

Jennifer A. Jett,  
Director, Business Systems Planning  
Shared Services  
Tax Exempt and Government Entities



3.24.26

Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns

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3.24.26.1  
(01-01-2022)  
**Program Scope and  
Objectives**

- (1) **Purpose:** Instructions for transcribing and verifying data from block control documents and returns for the Business Master File Processing of the Tax Exempt Bond returns, using the Integrated Submission and Remittance Processing (ISRP) system.
- (2) **Audience:** The content contained in this IRM is intended for the use of the following audience:
  - Wage & Investment
  - Submission Processing
  - Data Conversion Data Transcribers of Tax Exempt Bonds and ISRP support staff located in the Ogden Campus.
- (3) **Policy Owner:** Director, Government Entities/Shared Services, Business Systems Planning, Tax Exempt and Government Entities.
- (4) **Program Owner:** Paper Processing Branch, Mail Management/Paper Processing Section, 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.

3.24.26.2  
(01-01-2022)  
**Service Level  
Agreements (SLAs)**

- (1) National Service Level Agreements (SLAs) are in place between Operating Divisions. This section contains specifics on SLAs for specific activities.

3.24.26.2.1  
(10-24-2022)  
**Taxpayer Advocate  
Service (TAS)**

- (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 Wage and Investment (W&I) 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.

3.24.26.2.1.1  
(01-01-2024)  
**Taxpayer Advocate  
Service (TAS) SLA**

- (1) The National Taxpayer Advocate reached agreements with the Commissioners of the Tax Exempt Government Entities (TEGE), Wage and Investment (W&I), Small Business/Self Employed (SB/SE) Division, 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 <https://irs.gov.sharepoint.com/sites/TAS/SitePages/SLA.aspx>.

3.24.26.3  
(01-01-2022)  
**Introduction**

- (1) This section gives instructions for entering and verifying data from control documents and Tax Exempt Bond returns, 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 using the Integrated Submission and Remittance Processing (ISRP) system.

3.24.26.3.1  
(01-01-2022)  
**Control Documents**

- (1) This is a list of block control documents you transcribe from:
  - a. Form 813, *Document Register*
  - b. Form 1332, *Block and Selection Record*
  - c. Form 3893, *Re-entry Document Control*

3.24.26.3.2  
(01-01-2022)  
**Source Documents**

- (1) This is a list of the forms you transcribe from:
  - a. Form 8038, *Information Return for Tax-Exempt Private Activity Bond Issues*
  - b. Form 8038-B, *Information Return for Build America Bonds and Recovery Zone Economic Development Bonds*
  - c. Form 8038-CP, *Return for Credit Payments to Issuers of Qualified Bonds*
  - d. Form 8038-G, *Information Return for Tax-Exempt Governmental Obligations*
  - e. Form 8038-GC, *Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales*
  - f. Form 8038-T, *Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate*
  - g. Form 8038-TC, *Information Return for Tax Credit Bonds*
  - h. Form 8328, *Carryforward Election of Unused Private Activity Bond Volume Cap*
  - i. Form 8703, *Annual Certification of a Residential Rental Project*

3.24.26.3.3  
(01-01-2022)

**Forms/Program  
Numbers/Tax Class Doc.  
Codes**

- (1) Refer to the table below for applicable codes.

FORMS	PROGRAM NUMBERS	TAX CLASS / DOC. CODES
8038	13200	3 / 61
8038-B	13211	3 / 85
8038-G	13201	3 / 62
8038-CP	13210	3 / 88
8038-GC	13202	3 / 72
8038-T	13203	3 / 74
8038-TC	13212	3 / 86
8328	13204	3 / 75
8703	13250	3 / 01

3.24.26.3.4  
(01-01-2022)

**MUST ENTER Fields**

- (1) Some fields require data entry. We refer to these as “MUST ENTER” fields. We indicate these in the Transcription Operation Sheets using stars (★★★★★). See IRM 3.24.38, *BMF General Instructions*, for procedures related to MUST ENTER fields.

3.24.26.4  
(01-01-2022)

**Entry of Data**

- (1) IRM 3.24.26.4 gives instructions for entering data.

3.24.26.4.1  
(01-01-2022)

**Systemically Required  
Sections**

- (1) Enter and verify Section 01 in all cases.
- (2) Form 8038 - Section 02, Section 03, and Section 04 - enter and verify, if present.
- (3) Form 8038-G - Section 05 and Section 06 - enter and verify, if present.
- (4) Form 8038-GC - Section 07 - enter and verify, if present.
- (5) Form 8038-T - Section 03 - enter and verify, if present.
- (6) Form 8328 - Section 08 - enter and verify, if present.
- (7) Form 8038-CP - Section 02 - enter and verify, if present.
- (8) Form 8038-B - Section 10 and Section 11 - enter and verify, if present.
- (9) Form 8038-TC - Section 02, Section 03 and Section 04 - enter and verify, if present.
- (10) Form 8703 - Section 02 and Section 03 - enter and verify, if present.

- 3.24.26.4.2  
(01-01-2022)  
**Check Digit**
- (1) The Check Digit field doesn't apply to the Form 8038 series. Press <ENTER> to by-pass this field.
- 3.24.26.4.3  
(01-01-2022)  
**Name Control**
- (1) The system skips the Check Digit field and positions the cursor on the Name Control field.
  - (2) Enter the underlined or edited four character Name Control in the First Name Line area in the Name Control (NC) field (see IRM 3.24.38 for *Name Control Determination*). You don't have to press <ENTER> if four characters are entered.
  - (3) If less than four characters, enter those shown and press <ENTER>.
  - (4) If the Name Control is missing or illegible, enter one period followed by <ENTER>.
- 3.24.26.4.4  
(01-01-2022)  
**Enhanced Entity Index File**
- (1) The entity check for all bonds is not valid. The address (including the ZIP code) is transcribed and you must enter the complete address. This applies to pre-printed labels or hand written documents.
  - (2) For Form 8038-CP, you must enter the complete address in Part I and Part II. If the word "same" is present in Part II, enter the complete name and address from Part I.
  - (3) For Form 8703, enter the complete name and address for both the "Operator" and "Owner" of the project located in Part I. If the word "same" is present on either the "Owner of the project" line or the "Operator of the project" line, enter the operator/owner of the project name and address on their respective lines.
  - (4) If two addresses are present, enter the address underlined as the Street Address, City, State and ZIP Code. If an address is not underlined, see IRM 3.24.38.3.4.14.8, *Street Address*.
  - (5) Enter the Major City Code if the city is in a designated district. For Major City Codes, see IRM 3.24.38, Exhibit 3.24.38-3
- 3.24.26.4.5  
(01-01-2022)  
**Money Amounts**
- (1) Form 8038, Form 8038-B, Form 8038-G, Form 8038-GC, Form 8038-TC, and Form 8328:
    - All fields will be DOLLARS ONLY.
    - A space and a dollar sign following the prompt (i.e. LN2 \$) specifies that the field is a dollars only field.
  - (2) Form 8038-T: most money fields will be entered as DOLLARS ONLY except for Section 03, Element (17), Total Payment, which is entered as dollars and cents.
    - A space and a dollar sign following the prompt (i.e. LN2 \$) specifies that the field is a dollars only field.
    - The prompt (i.e. L23) specifies the field is dollars and cents.
  - (3) Form 8038-CP: all money fields will be dollars and cents. The prompt (i.e. L22) specifies the field is dollars and cents.



3.24.26.5  
(01-01-2022)  
**ISRP Transcription**  
**Operation Sheets**

(1) The following exhibits show specific data entry procedures.

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Exhibit 3.24.26-1 (01-01-2022)

## Block Header Data Entry

3.24.26 - 1		Block Header Data Entry		
Source Document or Record:		Form 1332 for Original Input Documents Form 3893 for Re-entry Documents		
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	SC Block Control	ABC		The screen displays the ABC that was entered in the Entry Operator (EOP) Dialog box, as described in IRM 3.24.38.3.1.2, Document Entry – OE It can't be changed.
(2)	Block DLN	DLN	<ENTER>	Enter the first 11 digits as shown: (a) Form 813 - from the Block DLN box. (b) Form 1332 - from the Document Locator No. box. (c) Form 3893 - from box 2. (d) The EOP will verify the DLN from the first document of the block.
(3)	Batch Number	BATCH	<ENTER>	Enter the batch number as follows: (a) Forms 813, 1332 - from the Batch Control Number box. (b) Form 3893 - from box 3. (c) If not present, secure the number from the batch transmittal sheet.
(4)	Document Count	COUNT	<ENTER>	Enter the document count as follows: (a) Forms 813, 1332 - the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100. (b) Form 3893 - from box 4.
(5)	Pre-journalized Credit Amount	CR	<ENTER>	Enter the amount shown: (a) Form 813 - shown as the "Total" or if adjusted, as the "Adjusted Total". (a) Form 3893 - from box 5. (b) ENTER DOLLARS AND CENTS.
(6)	Filling <ENTER>		<ENTER> <ENTER> <ENTER> <ENTER> <ENTER>	Press <ENTER> 5 times.

**Exhibit 3.24.26-1 (Cont. 1) (01-01-2022)**  
**Block Header Data Entry**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Source Code	SOURCE	<ENTER>	If the control document is a Form 3893, enter from box 11 as follows: (a) R = "Reprocessable" box checked. (b) N = "Reinput of Unpostable" box checked. (c) 4 = "SC Reinput" box checked. (d) None of the boxes checked, consult your supervisor who will determine if a source code is required.
(8)	Year Digit	YEAR	<ENTER>	If the control document is a Form 3893, enter the digit from box 12 (current or otherwise). This is a MUST ENTER field if the Source Code is "R", "N", or "4"
(9)	Filling <ENTER>		<ENTER>	Enter a <ENTER> only.
(10)	RPS Indicator	RPS	<ENTER>	Enter a "2" if: Forms 813, 1332 - RPS, is edited or stamped in the upper center margin, or "RRPS" appears in the header of Form 1332. Form 3893 - box 13 is checked.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-2 (01-01-2022)

Section 01 Form 8038 (Program 13200)

3.24.26 - 2		SECTION 01		
Source Document or Record: Form 8038				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section “01” will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number was generated by the system (see IRM 3.24.38.3.4.14.1, Document Locator Number (DLN)) verify that it matches the document being entered.
(3)	Check Digit	CD	<ENTER>	Press <ENTER> only.
(4)	Name Control	NC	<ENTER>	Enter the edited name control.
(5)	E. I. Number	EIN	<ENTER>	Enter the EIN from line 2. See standard rules in IRM 3.24.38, BMF General Instructions
(6)	Address Check	ADDRESS CHECK?	<ENTER>	Enter “N”.
(7)	Street Key	STREET KEY	<ENTER>	See IRM 3.24.38 for procedures.
(8)	ZIP Key	ZIP KEY	<ENTER>	See IRM 3.24.38 for procedures.
(9)	Report Number	LN5	<ENTER>	Enter the number from line 5.
(10)	Issuer’s Name	NAME	<ENTER>	Enter the name from line 1. Key as much data as possible until the “FIELD OVERFLOW” message is received. Key the remaining data in the second name line field.
(11)	Second Name Line	2NDNA	<ENTER>	Enter any second name line information from line 1.
(12)	In Care of Name Line	C/O NAME	<ENTER>	Enter the “In-Care-Of” name if shown. Downstream processing will generate the “%” sign.

**Exhibit 3.24.26-2 (Cont. 1) (01-01-2022)**  
**Section 01 Form 8038 (Program 13200)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Foreign Address	FGN ADD	<ENTER>	Enter any foreign address (see IRM 3.24.38, for additional instructions). This field is prompted only if FLC is 60. <b>Note:</b> Foreign addresses are not accepted on Tax Exempt Bonds and considered unprocessable. If received, enter ERS action code 450 to void the DLN and have the case forwarded to TE/GE, SE:T:BSP:SPP, M/S: 1110.
(14)	Street Address	ADD	<ENTER>	Enter the street address from the address line (see IRM 3.24.38 for specific instructions).
(15)	City	CITY	<ENTER>	Enter the city name from the city line. a) Enter Major City Code, if appropriate. See IRM 3.24.38.
(16)	State	ST	<ENTER>	Enter the standard state abbreviation from the city/state line (see IRM 3.24.38).
(17)	ZIP Code	ZIP	<ENTER>	Enter the ZIP code.
(18)	Date of Issue	LN7	<ENTER>	Enter date in MMDDYY format from line 7. If more than one date is present enter the earliest date.
(19)	Name of Issue	LN8	<ENTER>	Enter the name from line 8. Enter only the alpha/numeric, (-) hyphen, (&) and. For additional instructions, see IRM 3.24.38.3.4.14.6, Name Line Entries. Ignore any overflow information.
(20)	CUSIP Number	LN9	<ENTER>	Enter the alpha/numeric data from line 9 as shown. Enter "None" if present.
(21)	Received Date	RDATE	<ENTER>	Enter the stamped or edited date in MMDDYY format from the face of the return (see IRM 3.24.38 for specific instructions).
(22)	Condition Codes	CC	<ENTER>	Enter the edited code(s) from the dotted portion of line 11a.

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**Exhibit 3.24.26-2 (Cont. 2) (01-01-2022)**  
**Section 01 Form 8038 (Program 13200)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(23)	Correspondence Received Date	CODATE	<ENTER>	Enter the edited digits in MMDDYY format from below the address in the lower portion of the entity section (see IRM 3.24.38 for specific instructions).
(24)	CAF Indicator	BOTLF	<ENTER>	Enter only. Not applicable to Form 8038 series.
(25)	ERS Action Code	ACTCD	<ENTER>	Enter the ERS action code from the bottom left margin.

## Exhibit 3.24.26-3 (01-01-2022)

## Section 02 Form 8038 (Program 13200)

3.24.26 - 3		SECTION 02		
Source Document or Record: Form 8038				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "02" always.
(2)	Line 11a Amount	11A \$	<ENTER>	Enter the amount from line 11a.
(3)	Line 11b Amount	11B \$	<ENTER>	Enter the amount from line 11b.
(4)	Line 11c Amount	11C \$	<ENTER>	Enter the amount from line 11c.
(5)	Line 11d Amount	11D \$	<ENTER>	Enter the amount from line 11d.
(6)	Line 11e Amount	11E \$	<ENTER> *****	Enter the amount from line 11e.
(7)	Line 11f Amount	11F \$	<ENTER>	Enter the amount from line 11f.
(8)	Line 11g Amount	11G \$	<ENTER>	Enter the amount from line 11g.
(9)	Line 11h Amount	11H \$	<ENTER>	Enter the amount from line 11h.
(10)	Line 11i Amount	11I \$	<ENTER>	Enter the amount from line 11i.
(11)	Line 11j Amount	11J \$	<ENTER> *****	Enter the amount from line 11j.
(12)	Line 11k Amount	11K \$	<ENTER>	Enter the amount from line 11k.
(13)	Line 11l Amount	11L \$	<ENTER>	Enter the amount from line 11l.
(14)	Line 11m Amount	11M \$	<ENTER>	Enter the amount from line 11m.
(15)	Line 11n Amount	11N \$	<ENTER>	Enter the amount from line 11n.
(16)	Line 11o Amount	11O \$	<ENTER> *****	Enter the amount from line 11o.
(17)	Line 11p Amount	11P \$	<ENTER>	Enter the amount from line 11p.
(18)	Line 11q Amount	11Q \$	<ENTER>	Enter the amount from line 11q.
(19)	Line 11x Amount	11X \$	<ENTER>	Enter the amount from line 11x. <i>Note: 11x is a write in.</i>
(20)	Line 11y Amount	11Y \$	<ENTER>	Enter the amount from line 11y. <i>Note: 11y is a write in.</i>
(21)	Line 11z Amount	11Z \$	<ENTER> *****	Enter the amount from line 11z. <i>Note: 11z is a write in.</i>
(22)	Line 12a Amount	12A \$	<ENTER>	Enter the amount from line 12a.
(23)	Line 12b Amount	12B \$	<ENTER>	Enter the amount from line 12b.



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## Exhibit 3.24.26-3 (Cont. 1) (01-01-2022) Section 02 Form 8038 (Program 13200)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
	Line 12c Amount	12C \$	<ENTER>	If an amount is present on line 12c, enter the amount from line 12c into Section 09, element No. (1).
	Line 12d Amount	12D \$	<ENTER>	If an amount is present on line 12d, enter the amount from line 12d into Section 09 element No. (2).
(24)	Line 13 Amount	L13 \$	<ENTER>	Enter the amount from line 13.
(25)	Line 14 Amount	L14 \$	<ENTER>	Enter the amount from line 14.
(26)	Line 15 Amount	L15 \$	<ENTER> *****	Enter the amount from line 15.
(27)	Line 16 Amount	L16 \$	<ENTER>	Enter the amount from line 16.
(28)	Line 17 Amount	L17 \$	<ENTER>	Enter the amount from line 17.
(29)	Line 18 Amount	L18 \$	<ENTER>	Enter the amount from line 18.
(30)	Line 19 Amount	L19 \$	<ENTER>	Enter the amount from line 19.
(31)	Line 20a Amount	20A \$	<ENTER> *****	Enter the amount from line 20a.
(32)	Line 20b Amount	20B \$	<ENTER>	Enter the amount from line 20b.
(33)	Line 20c Amount	20C \$	<ENTER>	Enter the amount from line 20c.
	Line 20d Amount	20D \$	<ENTER>	If an amount is present on line 20d, enter the amount from line 20d in Section 09 element No. (3).
	Line 20e Amount	20E \$	<ENTER>	If an amount is present on line 20e, enter the amount from line 20e in Section 09 element No. (4).
	Line 20f Amount	20F \$	<ENTER>	If an amount is present on line 20f, enter the amount from line 20f in Section 09 element No. (5).
(34)	Line 20x Amount	20X \$	<ENTER>	Enter the amount from line 20x. <i>Note: 20x is a write in.</i>
(35)	Line 20y Amount	20Y \$	<ENTER>	Enter the amount from line 20y. <i>Note: 20y is a write in.</i>
(36)	Line 20z Amount	20Z \$	<ENTER> *****	Enter the amount from line 20z. <i>Note: 20z is a write in.</i>

**Exhibit 3.24.26-4 (01-06-2022)****Section 03 Form 8038 (Program 13200)**

3.24.26 - 4		SECTION 03		
Source Document or Record: Form 8038				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "03" always.
(2)	Final Maturity Date	21A	<ENTER>	Enter the date in MMDDYY format from line 21(a).
(3)	Issue Price	21B \$	<ENTER>	Enter the amount from line 21(b).
(4)	Stated Redemption Price at Maturity	21C \$	<ENTER>	Enter the amount from line 21(c).
(5)	Weighted Average	21D	<ENTER>	Enter the number of years from line 21(d). If a decimal amount ( . ) or a partial year is entered (i.e., 15.2 or 1/2), enter the digits to the left of the decimal (.) and omit digits to the right of the decimal (.). Omit partial year (1/2).
(6)	Yield	21E	<ENTER>	Enter the entire edited numeric or alpha "VR" yield percent amount from line 21(e).
(7)	Proceeds Used for Accrued Interest	22 \$	<ENTER>	Enter the amount from line 22.
(8)	Issue Price of Entire Issue	23 \$	<ENTER>	Enter the amount from line 23.
(9)	Proceeds Used for Bond Issuance	24 \$	<ENTER>	Enter the amount from line 24.
(10)	Proceeds Used for Credit	25 \$	<ENTER>	Enter the amount from line 25.
(11)	Proceeds Allocated Reserve / Replacement	26 \$	<ENTER>	Enter the amount from line 26.
(12)	Proceeds Used to Refund Prior Tax-Exempt Bonds	27 \$	<ENTER>	Enter the amount from line 27.
(13)	Proceeds Used to Refund Prior Taxable Bonds	28 \$	<ENTER>	Enter the amount from line 28.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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## Exhibit 3.24.26-4 (Cont. 1) (01-06-2022) Section 03 Form 8038 (Program 13200)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Add Lines 24 through 28	29 \$	<ENTER>	Enter the amount from line 29.
(15)	Non-refunding Proceeds	30 \$	<ENTER> MINUS (-)	Enter the amount from line 30.
(16)	Land	31A \$	<ENTER>	Enter the amount from line 31a.
(17)	Buildings and Structures	31B \$	<ENTER>	Enter the amount from line 31b.
(18)	Equipment Recovery Period > 5 years	31C \$	<ENTER>	Enter the amount from line 31c.
(19)	Equipment Recovery Period < 5 years	31D \$	<ENTER>	Enter the amount from line 31d.
(20)	Other	31E \$	<ENTER>	Enter the amount from line 31e.
(21)	NAICS Code 32a	32A	<ENTER>	Enter the code from line 32a.
(22)	NAICS 32a Amount	32A \$	<ENTER>	Enter the amount from line 32a.
(23)	NAICS Code 32b	32B	<ENTER>	Enter the code from line 32b.
(24)	NAICS 32b Amount	32B \$	<ENTER>	Enter the amount from line 32b.
(25)	NAICS Code 32c	32C	<ENTER>	Enter the code from line 32c.
(26)	NAICS 32c Amount	32C \$	<ENTER>	Enter the amount from line 32c.
(27)	NAICS Code 32d	32D	<ENTER>	Enter the code from line 32d.
(28)	NAICS 32d Amount	32D \$	<ENTER>	Enter the amount from line 32d.
(29)	Remaining Weighted Average/ Currently Refunded	L33	<ENTER>	Enter the edited number of years from line 33.
(30)	Remaining Weighted Average/ Advance Refunded	L34	<ENTER>	Enter the number of years from line 34.
(31)	Last Date Bonds Will be Called	L35	<ENTER>	Enter the date in MMDDYY format from line 35.
(32)	Date Bonds were Issued	L36	<ENTER>	Enter the date in MMDDYY format from line 36.

**Exhibit 3.24.26-5 (01-01-2022)****Section 04 Form 8038 (Program 13200)**

3.24.26 - 5		SECTION 04		
Source Document or Record: Form 8038				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "04" always.
(2)	Name of Governmental Units	L37	<ENTER>	Enter the name from line 37. Enter only the alpha/numeric, hyphen (-), and (&). For additional instructions, see IRM 3.24.38.3.4.14.6, Name Line Entries. Ignore any overflow information.
(3)	If You Have Designated	38CKBX	<ENTER>	Enter a "1" if the box is checked on line 38.
(4)	If You Have Elected	39CKBX	<ENTER>	Enter a "1" if the box is checked on line 39.
(5)	If You Have Identified	40ACKBX	<ENTER>	Enter a "1" if the box is checked on line 40a.
(6)	Hedge is super-integrated	41CKBX	<ENTER>	Enter a "1" if the box is checked on line 41.
(7)	Gross Proceeds	42A \$	<ENTER>	Enter the amount from line 42a.
(8)	Final Maturity Date	42B	<ENTER>	Enter the date in MMDDYY format from line 42b.
(9)	Issuer Established Procedures Non-Qualified	43CKBX	<ENTER>	Enter a "1" if the box is checked on line 43.
(10)	Issuer Established Procedures to Monitor	44CKBX	<ENTER>	Enter a "1" if the box is checked on line 44.
(11)	Proceeds to Reimburse Issuer	45A \$	<ENTER>	Enter the amount from line 45a.
(12)	Date Official Intent was Adopted	45B	<ENTER>	Enter the date in MMDDYY format from line 45b.
(13)	If the Issue is Compromised	46CKBX	<ENTER>	Enter a "1" if the box is check on line 46.

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## Exhibit 3.24.26-5 (Cont. 1) (01-01-2022) Section 04 Form 8038 (Program 13200)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Name of Primary Private User	46NAME	<ENTER>	Enter the name from line 46 Name. Enter only the alpha/numeric, hyphen (-), and (&). For additional instructions, see IRM 3.24.38.3.4.14.6. Ignore any overflow information.
(15)	EIN of Primary Private User	46EIN	<ENTER>	Enter the EIN from line 46 EIN.
(16)	Amount of State Volume Cap Allocated	L47 \$	<ENTER>	Enter the amount from line 47.
(17)	Amount of Issue Subject	L48 \$	<ENTER>	Enter the amount from line 48.
(18)	Amount of Issue Not Subject	L49 \$	<ENTER>	Enter the amount from line 49.
(19)	Amount of Bonds Governmentally Owned	49A \$	<ENTER>	Enter the amount from line 49a.
(20)	Carryforward Election Amount	49B \$	<ENTER>	Enter the amount from line 49b.
(21)	Transitional Rules Amount	49C \$	<ENTER>	Enter the amount from line 49c.
(22)	Exception Amount	49D \$	<ENTER>	Enter the amount from line 49d.
(23)	Qualified Veterans Bond Amount	50A \$	<ENTER>	Enter the amount from line 50a.
(24)	State Limit	50B \$	<ENTER>	Enter the amount from line 50b.
(25)	Amount of Section 1394(f)	51A \$	<ENTER>	Enter the amount from line 51a.
(26)	Name of Empowerment Zone	51B	<ENTER>	Enter the name from line 51b. Enter only the alpha/numeric, hyphen (-) hyphen, and (&). For additional instructions see IRM 3.24.38.3.4.14.6. Ignore any overflow information.
(27)	Amount of Section 142(k)(5)	L52 \$	<ENTER>	Enter the amount from line 52.
(28)	Signature Code	SIGN	<ENTER>	Enter a "1" if a signature is present.

**Exhibit 3.24.26-5 (Cont. 2) (01-01-2022)**  
**Section 04 Form 8038 (Program 13200)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(29)	Preparation Code	PREP	<ENTER>	Enter a "1" if information is present in the "Paid Preparer Use Only" section.
(30)	Preparer PTIN	PTIN	<ENTER>	Enter the preparer's PTIN.
(31)	Preparer EIN	PEIN	<ENTER>	Enter the preparer's EIN.
(32)	Preparer Telephone	PTEL#	<ENTER>	Enter the preparer's telephone number.

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Exhibit 3.24.26-6 (01-01-2022)

Section 09 Form 8038 (Program 13200)

3.24.26 - 6		SECTION 09		
Source Document or Record: Form 8038				
Elem. No.	Data element Name	Prompt	Fld. Term.	Instructions
(1)	Line 12c Amount	12C \$	<ENTER>	Enter the edited amount from line 12c.
(2)	Line 12d Amount	12D \$	<ENTER>	Enter the edited amount from line 12d.
(3)	Line 20d Amount	20D \$	<ENTER>	Enter the edited amount from line 20d.
(4)	Line 20e Amount	20E \$	<ENTER>	Enter the edited amount from line 20e.
(5)	Line 20f Amount	20F \$	<ENTER>	Enter the edited amount from line 20f.

**Exhibit 3.24.26-7 (01-01-2022)****Section 01 Form 8038-G (Program 13201)**

3.24.26 - 7		SECTION 01		
Source Document or Record: Form 8038-G				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section “01” will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system (see IRM 3.24.38.3.4.14.1, Document Locator Number (DLN)) verify that it matches the document being entered.
(3)	Check Digit	CD	<ENTER>	Press enter only.
(3a)	Name Control	NC	<ENTER>	Enter the name control.
(4)	E.I. Number	EIN	<ENTER>	Enter the E.I. Number from line 2 (see standard rules in IRM 3.24.38, BMF General Instructions).
(5)	Address Check	ADDRESS CHECK?	<ENTER>	Enter “N”.
(6)	Street Key	STREET KEY	<ENTER>	See IRM 3.24.38. for procedures.
(7)	ZIP Key	ZIP KEY	<ENTER>	See IRM 3.24.38 for procedures.
(8)	Report Number	LN5	<ENTER>	Enter the number from line 5.
(9)	Issuer’s Name	NAME	<ENTER>	Enter the name from line 1. Key as much data as possible until the “FIELD OVERFLOW” message is received. Key the remaining data in the second name line field.
(10)	Second Name Line	2NDNA	<ENTER>	Enter any second name line information from line 1.
(11)	In Care of Name Line	C/O NAME	<ENTER>	Enter the “In-Care-Of” name, if present.



# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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## Exhibit 3.24.26-7 (Cont. 1) (01-01-2022) Section 01 Form 8038-G (Program 13201)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Foreign Address	FGN ADD	<ENTER>	Enter any foreign address (see IRM 3.24.38, for additional instructions). This field is prompted only if FLC is 60. <b>Note:</b> Foreign addresses are not accepted on Tax Exempt Bonds and are considered unprocessable. If received, enter ERS action code 450 to void the DLN and have the case forwarded to TE/GE, SE:T:BSP:SPP, M/S: 1110.
(13)	Street Address	ADD	<ENTER>	Enter the house number, street number, route or P.O. Box number from the entity portion of Form 8038-G. See narrative portion of this manual and standard abbreviations in IRM 3.24.38.
(14)	City	CITY	<ENTER>	Enter the city from the address area. Enter Major City Code, if appropriate (see IRM 3.24.38).
(15)	State	ST	<ENTER>	Enter the standard state abbreviations. Press <ENTER> only if Major City Code was entered (see IRM 3.24.38).
(16)	ZIP Code	ZIP	<ENTER>	Enter the ZIP code as shown.
(17)	Date of Issue	LN7	<ENTER>	Enter the date in MMDDYY format from line 7. If more than one date is present enter the earliest date.
(18)	Name of Issue	LN8	<ENTER>	Enter the name from line 8. Enter only the alpha/numeric, hyphen (-), and (&). For additional instructions, see IRM 3.24.38.3.4.14.6, Name Line Entries. Ignore any overflow information.
(19)	CUSIP Number	LN9	<ENTER>	Enter the alpha/numeric data from line 9 as shown. Enter "None" if present.

**Exhibit 3.24.26-7 (Cont. 2) (01-01-2022)**  
**Section 01 Form 8038-G (Program 13201)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(20)	Received Date	RDATE	<ENTER>	Enter the stamped or edited date in MMDDYY format from the face of the return. See IRM 3.24.38 for specific instructions.
(21)	Condition Codes	CC	<ENTER>	Enter the edited code(s) from the dotted portion of line 11.
(22)	Correspondence Received Date	CODATE	<ENTER>	Enter the edited digits from below the address in the lower portion of the entity section in MMDDYY format. For specific instructions, see IRM 3.24.38.
(23)	CAF Indicator	BOTLF	<ENTER>	Enter only. Not applicable to Form 8038 series.
(24)	ERS Action Code	ACTCD	<ENTER>	Enter the ERS action code from the bottom left margin.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-8 (01-06-2022)

Section 05 Form 8038-G (Program 13201)

3.24.26 - 8		SECTION 05		
Source Document or Record: Form 8038-G				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen, otherwise enter "05".
(2)	In Care of Telephone	LN3	<ENTER>	Press <ENTER> only.
(3)	Name of Officer	LN 10A Name	<ENTER>	Enter the name from Part 1, line 10a.
(4)	Officer's Telephone	LN 10b TEL	<ENTER>	Enter the telephone number from Part 1, line 10b.
(5)	Line 11 Amount	L11 \$	<ENTER>	Enter the amount from line 11.
(6)	Line 12 Amount	L12 \$	<ENTER>	Enter the amount from line 12.
(7)	Line 13 Amount	L13 \$	<ENTER>	Enter the amount from line 13.
(8)	Line 14 Amount	L14 \$	<ENTER>	Enter the amount from line 14.
(9)	Line 15 Amount	L15 \$	<ENTER>	Enter the amount from line 15.
(10)	Line 16 Amount	L16 \$	<ENTER>	Enter the amount from line 16.
(11)	Line 17 Amount	L17 \$	<ENTER>	Enter the amount from line 17.
(12)	Line 18 Amount	L18 \$	<ENTER>	Enter the amount from line 18.
(13)	Line 18x Amount	18X \$	<ENTER>	Enter the amount from line 18x. <b>Note:</b> 18x is a write in entry.
(14)	Line 18y Amount	18Y \$	<ENTER>	Enter the amount from line 18y. <b>Note:</b> 18y is a write in entry.
(15)	Line 18z Amount	18Z \$	<ENTER>	Enter the amount from line 18z. <b>Note:</b> 18z is a write in entry.
(16)	If Obligations are (TANs/RANs/BANs)	19CKBX	<ENTER>	Enter a "1" if the first box is checked. Enter a "2" if the second box is checked. Enter a "3" if both boxes are checked.
(17)	Obligation Lease or Installment Box	20CKBX	<ENTER>	Enter a "1" if the box is checked on line 20.

**Exhibit 3.24.26-8 (Cont. 1) (01-06-2022)**  
**Section 05 Form 8038-G (Program 13201)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(18)	Maturity Date	21A	<ENTER>	Enter the date in MMDDYY format from line 21(a).
(19)	Entire Issue Price	21B \$	<ENTER>	Enter the amount from line 21(b).
(20)	Stated Redemption Price	21C \$	<ENTER>	Enter the amount from line 21(c).
(21)	Weighted Average Years	21D	<ENTER>	Enter the years from line 21(d). If a decimal amount “(.)” or partial year “(1/2)” is entered (i.e., 15.2 or 1/2), enter the digits to the left of the decimal (.) and omit the digits to the right of the decimal (.). Omit partial year (1/2).
(22)	Yield	21E	<ENTER>	Enter the entire edited numeric or alpha “VR” yield percent amount from line 21(e).
(23)	Proceeds Used for Accrued Interest	L22 \$	<ENTER>	Enter the amount from line 22.
(24)	Issue Price of Entire Issue	L23 \$	<ENTER>	Enter the amount from line 23.
(25)	Proceeds Used for Bond Issuance	L24 \$	<ENTER>	Enter the amount from line 24.
(26)	Proceeds Used for Credit	L25 \$	<ENTER>	Enter the amount from line 25.
(27)	Proceeds Allocated	L26 \$	<ENTER>	Enter the amount from line 26.
(28)	Proceeds Used to Refund Prior Tax-Exempt Bonds	L27 \$	<ENTER>	Enter the amount from line 27.
(29)	Proceeds Used to Refund Prior Taxable Bonds	L28 \$	<ENTER>	Enter the amount from line 28.
(30)	Total, Lines 24 Through 28	L29 \$	<ENTER>	Enter the amount from line 29.
(31)	Non-Refunding Proceeds	L30 \$	<ENTER>	Enter the amount from line 30.

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Exhibit 3.24.26-9 (01-01-2022)

Section 06 Form 8038-G (Program 13201)

3.24.26 - 9		SECTION 06		
Source Document or Record: Form 8038-G				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen: otherwise enter “06”.
(2)	Remaining Weighted Average Currently Refunded	L31	<ENTER>	Enter the years from line 31.
(3)	Remaining Weighted Average Advance Refunded	L32	<ENTER>	Enter the years from line 32.
(4)	Date Refunded Bonds Will be Called	L33	<ENTER>	Enter the date in MMDDYY format from line 33.
(5)	Date Refunded Bonds Issued	L34	<ENTER>	Enter the date in MMDDYY format from line 34.
(6)	State Volume Cap Amount	L35 \$	<ENTER>	Enter amount from line 35.
(7)	Gross Proceeds Invested	36A \$	<ENTER>	Enter amount from line 36a.
(8)	Final Maturity Date	36B	<ENTER>	Enter the date in MMDDYY format from line 36b.
(9)	Name of GIC	L36c	<ENTER>	Enter the Name from Part VI, line 36c
(10)	Pooled Financing: Proceeds	37 \$	<ENTER>	Enter amount from line 37.
(11)	Loan Made From Proceeds	38ACKBX	<ENTER>	Enter a “1” if the box is checked on line 38a.
(12)	Date of Issue Master Pool	38BDATE	<ENTER>	Enter the date from line 38b.
(13)	Issuer EIN of Master	38CEIN	<ENTER>	Enter the EIN from line 38c.
(14)	Issuer’s Name of Master Pool Obligation	38DNAME	<ENTER>	Enter the name from line 38D.
(15)	If the Issuer has Designated	39CKBX	<ENTER>	Enter a “1” if the box is checked on line 39.

**Exhibit 3.24.26-9 (Cont. 1) (01-01-2022)**  
**Section 06 Form 8038-G (Program 13201)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(16)	If the Issuer has Elected	40CKBX	<ENTER>	Enter a "1" if the box is checked on line 40.
(17)	If the Issuer has Identified/ Entered into a Hedge	41ACKBX	<ENTER>	Enter a "1" if the box is checked on line 41a.
(18)	Name of Hedge provider	LN41B	<ENTER>	Enter the name from Part VI, line 41b
(19)	Type of hedge	LN41C	<ENTER>	Enter the type of hedge from Part VI, line 41c.
(20)	Term of hedge	LN41D	<ENTER>	Enter the number from Part VI, line 41d.
(21)	Part VI, Line 42 Check box	42CKBX	<ENTER>	Enter a "1" if the box is checked on line 42.
(22)	Issuer Established Procedures Non- Qualified	43CKBX	<ENTER>	Enter a "1" if the box is checked on line 43.
(23)	Issuer Established Procedures to Monitor Section 148	44CKBX	<ENTER>	Enter a "1" if the box is checked on line 44.
(24)	Portion of Proceeds Used to Reimburse Expenditures Check box	45ACKBX	<ENTER>	Enter a "1" if the box is checked on line 45a.
(25)	Portion of Proceeds Used to Reimburse Expenditures	45A	<ENTER>	Enter the amount from line 45a.
(26)	Date Official Intent was Adopted	45B	<ENTER>	Enter the date from line 45b in MMDDYY.
(27)	Signature Code	SIGN	<ENTER>	Enter a "1" if a signature is present.
(28)	Preparation Code	PREP	<ENTER>	Enter a "1" if information is present in the "Paid Preparer Use Only" section.
(29)	Preparer PTIN	PTIN	<ENTER>	Enter the preparer's PTIN.
(30)	Preparer EIN	PEIN	<ENTER>	Enter the preparer's EIN.
(31)	Preparer Telephone #	PTTEL#	<ENTER>	Enter the preparer's telephone number.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-10 (01-01-2022)

Section 01 Form 8038-GC (Program 13202)

3.24.26 - 10		SECTION 01		
Source Document or Record: Form 8038-GC				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section “01” will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system (see IRM 3.24.38.3.4.14.1, Document Locator Number (DLN)) verify that it matches the document being entered.
(3)	Check Digit	CD	<ENTER>	Press enter only.
(4)	Name Control	NC	<ENTER>	Enter the name control only.
(5)	E.I. Number	EIN	<ENTER>	Enter the EIN from line 2. See standard rules in IRM 3.24.38, BMF General Instructions.
(6)	Address Check	ADDRESS CHECK?	<ENTER>	Enter “N”.
(7)	Street Key	STREET KEY	<ENTER>	See IRM 3.24.38 for procedures.
(8)	ZIP Key	ZIP KEY	<ENTER>	See IRM 3.24.38 for procedures.
(9)	Tax Period	TAXPR	<ENTER>	Enter the underlined or edited tax period from the upper right corner in YYYYMM format. See IRM 3.24.38 for special instructions.
(10)	Report Number	LN5	<ENTER>	Enter the report number from line 5.
(11)	Issuer’s Name	NAME	<ENTER>	Enter the name from line 1. Key as much data as possible until the “FIELD OVERFLOW” message is received. Key the remaining data in the second name line field.
(12)	Second Name Line	2NDNA	<ENTER>	Enter any second name line information from line 1.
(13)	In Care of Name Line	C/O NAME	<ENTER>	Enter the “In-Care-Of” name, if present.

**Exhibit 3.24.26-10 (Cont. 1) (01-01-2022)**  
**Section 01 Form 8038-GC (Program 13202)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Foreign Address	FGN ADD	<ENTER>	Enter any foreign address. See IRM 3.24.38, for additional instructions. This field is prompted only if FLC is 60. <b>Note:</b> Foreign addresses are not acceptable on Tax Exempt Bonds and are considered unprocessable. If received, enter ERS action code 450 to void the DLN and have the case forwarded to TE/GE, SE:T:BSP:SPP, M/S: 1110.
(15)	Street Address	ADD	<ENTER>	Enter the house number, street number, or route or P.O. Box number from the entity portion of Form 8038-GC. See narrative portion of this manual and standard abbreviations in IRM 3.24.38.
(16)	City	CITY	<ENTER>	Enter the city from the address area. Enter Major City Code, if appropriate (see IRM 3.24.38).
(17)	State	ST	<ENTER>	Enter the standard state abbreviation. Enter <ENTER> only if Major City Code was entered (see IRM 3.24.38).
(18)	ZIP Code	ZIP	<ENTER>	Enter the ZIP code as shown.
(19)	Date of Issue	L8B	<ENTER>	Enter the date in MMDDYY format from line 8b. If more than one date is present enter the earliest date.
(20)	Received Date	RDATE	<ENTER>	Enter the stamped or edited date in MMDDYY format from the face of the return. See IRM 3.24.38 for special instructions.
(21)	Condition Codes	CC	<ENTER>	Enter the edited code(s) from the dotted portion of line 8a.
(22)	Correspondence Received Date	CODATE	<ENTER>	Enter the edited digits from below the address in the lower portion of the entity section in MMDDYY format. For special instructions see IRM 3.24.38.
(23)	CAF Indicator	BOTLF	<ENTER>	Enter only. Not applicable to Form 8038 series.



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# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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**Exhibit 3.24.26-10 (Cont. 2) (01-01-2022)**  
**Section 01 Form 8038-GC (Program 13202)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(24)	ERS Action Code	ACTCD	<ENTER>	Enter the ERS action code from the bottom left margin.

**Exhibit 3.24.26-11 (01-01-2022)**  
**Section 07 Form 8038-GC (Program 13202)**

3.24.26 - 11		SECTION 07		
Source Document or Record: Form 8038-GC				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen. Otherwise enter "07".
(2)	Part II Checkbox Single/Consolidated	PT2CKBX	<ENTER>	Enter a "1" for single, a "2" for consolidated.
(3)	Issue Price of Obligation	L8A \$	<ENTER>	Enter the amount from line 8a.
(4)	Leases for Vehicles	L9A \$	<ENTER>	Enter the amount from line 9a.
(5)	Leases for Office Equipment	L9B \$	<ENTER>	Enter the amount from line 9b.
(6)	Lease for Real Property	L9C \$	<ENTER>	Enter the amount from line 9c.
(7)	Other Leases	L9D \$	<ENTER>	Enter the amount from line 9d.
(8)	Bank Loans for Vehicles	L9E \$	<ENTER>	Enter the amount from line 9e.
(9)	Bank Loans for Office Equipment	L9F \$	<ENTER>	Enter the amount from line 9f.
(10)	Bank Loans for Real Property	L9G \$	<ENTER>	Enter the amount from line 9g.
(11)	Bank Loans for Other	L9H \$	<ENTER>	Enter the amount from line 9h.
(12)	Used to Refund Prior Issues	L9I \$	<ENTER>	Enter the amount from line 9i.
(13)	Representing a Loan from Proceeds	L9J \$	<ENTER>	Enter the amount from line 9j.
(14)	Other	L9K \$	<ENTER>	Enter the amount from line 9k.
(15)	If the Issuer has Designated	10CKBX	<ENTER>	Enter a "1" if the box is checked on line 10.
(16)	If the Issuer has Elected to Pay	11CKBX	<ENTER>	Enter a "1" if the box is checked for line 11.
(17)	Vendor/Bank EIN	13EIN	<ENTER>	Enter the EIN from line 13.
(18)	Signature Code	SIGN	<ENTER>	Enter a "1" if a signature is present.

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# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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**Exhibit 3.24.26-11 (Cont. 1) (01-01-2022)**  
**Section 07 Form 8038-GC (Program 13202)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(19)	Preparation Code	PREP	<ENTER>	Enter a "1" if information is present in the "Paid Preparer Use Only" section.
(20)	Preparer PTIN	PTIN	<ENTER>	Enter the preparer's PTIN.
(21)	Preparer EIN	PEIN	<ENTER>	Enter the preparer's EIN.
(22)	Preparer Telephone #	TEL#	<ENTER>	Enter the preparer's telephone number.

**Exhibit 3.24.26-12 (01-01-2022)****Section 01 Form 8038-T (Program 13203)**

3.24.26 - 12		SECTION 01		
Source Document or Record: Form 8038-T				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section “01” will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number was generated by the system (see IRM 3.24.38.3.4.14.1, Document Locator Number (DLN)) verify that it matches the document being entered.
(3)	Check Digit	CD	<ENTER>	Press enter only.
(4)	Name Control	NC	<ENTER>	Enter the name control only.
(5)	E.I. Number	EIN	<ENTER>	Enter the EIN from line 2. See standard rules in IRM 3.24.38, BMF General Instructions.
(6)	Address Check	ADDRESS CHECK?	<ENTER>	Enter “N”.
(7)	Street Key	STREET KEY	<ENTER>	See IRM 3.24.38 for procedures.
(8)	ZIP Key	ZIP KEY	<ENTER>	See IRM 3.24.38 for procedures.
(9)	Report Number	LN4	<ENTER>	Enter the report number from line 4.
(10)	Issuer’s Name	NAME	<ENTER>	Enter the name from line 1. Key as much data as possible until the “FIELD OVERFLOW ”message is received. Key the remaining data in the second name line field.
(11)	Second Name Line	2NDNA	<ENTER>	Enter any second name line information from line 1.
(12)	In Care of Name Line	C/O NAME	<ENTER>	Enter the “In-Care-Of” name, if present.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-12 (Cont. 1) (01-01-2022)

Section 01 Form 8038-T (Program 13203)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Foreign Address	FGN ADD	<ENTER>	Enter any foreign address (see IRM 3.24.38, for additional instructions). This field is prompted only if FLC is 60. <b>Note:</b> Foreign addresses are not accepted on Tax Exempt Bonds and considered unprocessable. If received, enter ERS action code 450 to void the DLN and have the case forwarded to TE/GE, SE:T:BSP:SPP, M/S: 1110.
(14)	Street Address	ADD	<ENTER>	Enter the house number, street number, or route or P.O. Box number from the entity portion of Form 8038-T. See narrative portion of this manual and standard abbreviations in IRM 3.24.38.
(15)	City	CITY	<ENTER>	Enter the city from the address area. Enter Major City Code if appropriate (see IRM 3.24.38).
(16)	State	ST	<ENTER>	Enter the standard state abbreviations. Enter <ENTER> only if Major City Code was entered (see IRM 3.24.38).
(17)	ZIP Code	ZIP	<ENTER>	Enter the ZIP code as shown.
(18)	Date of Issue	LN6	<ENTER>	Enter the date in MMDDYY format from line 6. If more than one date is present enter the earliest date.
(19)	Name of Issue	LN7	<ENTER>	Enter the name from line 7. Enter only the alpha/numeric, hyphen (-), and (&). For additional instructions see IRM 3.24.38.3.4.14.6, Name Line Entries. Ignore any overflow information.
(20)	CUSIP Number	LN8	<ENTER>	Enter the alpha/numeric data from line 8 as shown. Enter "None" if present.
(21)	Received Date	RDATE	<ENTER>	Enter the stamped or edited date in MMDDYY format from the face of the return. See IRM 3.24.38 for special instructions.

**Exhibit 3.24.26-12 (Cont. 2) (01-01-2022)**  
**Section 01 Form 8038-T (Program 13203)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(22)	Condition Codes	CC	<ENTER>	Enter the edited code(s) from the dotted portion of line 12.
(23)	Correspondence Received Date	CODATE	<ENTER>	Enter the edited digits from below the address in the lower portion of the entity section in MMDDYY format. For special instructions see IRM 3.24.38.
(24)	CAF Indicator	BOTLF	<ENTER>	Enter only. Not applicable to Form 8038 series.
(25)	ERS Action Code	ACTCD	<ENTER>	Enter the ERS action code from the left bottom margin.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-13 (01-01-2022)

Section 03 Form 8038-T (Program 13203)

3.24.26 - 13		SECTION 03		
Source Document or Record: Form 8038-T				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen. Otherwise enter "03".
(2)	Remittance	RMT	<ENTER>	Enter the amount printed by a cash register in any location on the return or edited in green pencil in the "Balance Due" area. Check the control document (813, 3893) if the amount is illegible. Enter the RPS amount printed on the upper right corner of the return <u>ONLY</u> if underlined in green. This is a "MUST ENTER" if pre-journalized credit amount E-(5), block header, was entered. The error message "INVALID DATA" will appear if there is an amount in this field and there is no entry for pre-journalized credit amount in the block header.
(3)	Issue Price	L11 \$	<ENTER>	Enter the amount from line 11.
(4)	Computation Date	L12	<ENTER>	Enter the "TO" date in MMDDYY format from line 12.
(5)	Arbitrage Rebate Checkbox	13CKBX	<ENTER>	Enter a "1" if the box is checked on line 13.
(6)	Arbitrage Rebate	L13 \$	<ENTER>	Enter the amount from line 13.
(7)	Yield Reduction Checkbox	14CKBX	<ENTER>	Enter a "1" if the box is checked on line 14.
(8)	Yield Reduction Amount	L14 \$	<ENTER>	Enter the amount from line 14.
(9)	QZAB Escrow Amount	L15 \$	<ENTER>	Enter the amount from line 15.

**Exhibit 3.24.26-13 (Cont. 1) (01-01-2022)**  
**Section 03 Form 8038-T (Program 13203)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(10)	Months Since Date of Issue	L16	<ENTER>	Enter a "1" if the 1st box is checked on line 16. Enter a "2" if the 2nd box is checked on line 16. Enter a "3" if the 3rd box is checked on line 16. Enter a "4" if the 4th box is checked on line 16. Enter a "5" if the 5th box is checked on line 16. If no box is checked or more than one box is checked on line 16, press enter.
(11)	Penalty in Lieu of Rebate	L17 \$	<ENTER>	Enter the amount from line 17.
(12)	Date of Termination Election	L18	<ENTER>	Enter the date in MMDDYY format from line 18.
(13)	Penalty Upon Termination	L19 \$	<ENTER>	Enter the amount from line 19.
(14)	Does Failure to Pay Timely Qualify Checkbox	20CKBX	<ENTER>	Enter a "1" if the "Yes" box is marked on line 20. Enter a "2" if the "No" box is marked on line 20.
(15)	Penalty Amount	L21 \$	<ENTER>	Enter the amount from line 21.
(16)	Interest on Underpayment	L22 \$	<ENTER>	Enter the amount from line 22.
(17)	Total Payment	L23	<ENTER>	Enter the amount from line 23.
(18)	Amount of Unspent Proceeds	L24 \$	<ENTER>	Enter the amount from line 24.
(19)	Amount of Proceeds Used	L25 \$	<ENTER>	Enter the amount from line 25.
(20)	Amount Used for GIC's and Escrows	L26 \$	<ENTER>	Enter the amount from line 26.
(21)	Amount of Fees Paid	L27 \$	<ENTER>	Enter the amount from line 27.
(22)	Is the Issue a Variable Rate	L28	<ENTER>	Enter a "1" for "Yes" or a "2" for "No".
(23)	Did the Issuer Enter into a Hedge	L29	<ENTER>	Enter a "1" for "Yes" or a "2" for "No".



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## Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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### Exhibit 3.24.26-13 (Cont. 2) (01-01-2022) Section 03 Form 8038-T (Program 13203)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(24)	Were Gross Proceeds Invested	L30	<ENTER>	Enter a "1" for "Yes" or a "2" for "No".
(25)	Were Any Proceeds Invested Beyond	L31	<ENTER>	Enter a "1" for "Yes" or a "2" for "No".
(26)	Prepared by Issuer or Preparer	L32	<ENTER>	Enter a "1" for "Issuer" or a "2" for "Preparer".
(27)	Signature Code	SIGN	<ENTER>	Enter a "1" if a signature is present.
(28)	Preparation Code	PREP	<ENTER>	Enter a "1" if information is present in the "Paid Preparer Use Only" section.
(29)	Preparer PTIN	PTIN	<ENTER>	Enter the preparer's PTIN.
(30)	Preparer EIN	PEIN	<ENTER>	Enter the preparer's EIN.
(31)	Preparer Telephone #	PTEL#	<ENTER>	Enter the preparer's telephone number.

**Exhibit 3.24.26-14 (01-01-2022)**  
**Section 01 Form 8328 (Program 13204)**

3.24.26 - 14		SECTION 01		
Source Document or Record: Form 8328				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section “01” will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system (see IRM 3.24.38.4.4.14.1, Document Locator Number (DLN)) verify that it matches the document being entered.
(3)	Check Digit	CD	<ENTER>	Press enter only.
(4)	Name Control	NC	<ENTER>	Enter the name control only.
(5)	E.I. Number	EIN	<ENTER>	Enter the EIN from Part I Entity section. See standard rules in IRM 3.24.38, BMF General Instructions.
(6)	Address Check	ADDRESS CHECK?	<ENTER>	Enter “N”.
(7)	Street Key	STREET KEY	<ENTER>	See IRM 3.24.38 for procedures.
(8)	ZIP Key	ZIP KEY	<ENTER>	See IRM 3.24.38 for procedures.
(9)	Tax Period	TAXPR	<ENTER>	Enter the underlined or edited tax period from the upper right corner in YYMM format. See IRM 3.24.38 for special instructions.
(10)	Report Number	RPT#	<ENTER>	Enter the report number from the Entity section.
(11)	Issuer’s Name	NAME	<ENTER>	Enter the name from Part I, name line. Key as much data as possible until the “FIELD OVERFLOW” message is received. Key the remaining data in the second name line field.
(12)	Second Name Line	2NDNA	<ENTER>	Enter any second name line information from line 1.
(13)	In Care of Name Line	C/O NAME	<ENTER>	Enter the “In-Care-Of” name, if present.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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## Exhibit 3.24.26-14 (Cont. 1) (01-01-2022) Section 01 Form 8328 (Program 13204)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Foreign Address	FGN ADD	<ENTER>	Enter any foreign address (see IRM 3.24.38 for additional instructions). This field is prompted only if FLC is 60. <b>Note:</b> Foreign addresses are not accepted on Tax Exempt Bonds and are considered unprocessable. If received, enter ERS Action Code 450 to void the DLN and have the case forwarded to TE/GE, SE:T:BSP:SPP, M/S: 1110.
(15)	Street Address	ADD	<ENTER>	Enter the house number, street number, route or P.O. Box number from the entity portion of Form 8328. See narrative portion of this manual and standard abbreviations in IRM 3.24.38.
(16)	City	CITY	<ENTER>	Enter the city from the address area. Enter Major City Code, if appropriate (see IRM 3.24.38).
(17)	State	ST	<ENTER>	Enter the standard state abbreviations. Enter "<ENTER>" only if Major City Code was entered (see IRM 3.24.38).
(18)	ZIP Code	ZIP	<ENTER>	Enter the ZIP code as shown.
(19)	Received Date	RDATE	<ENTER>	Enter the stamped or edited date in MMDDYY format from the face of the return. See IRM 3.24.38 for special instructions.
(20)	Condition Codes	CC	<ENTER>	Enter the edited code(s) from the dotted portion of line 1.
(21)	Correspondence Received Date	CODATE	<ENTER>	Enter the edited digits from below the address in the lower portion of the entity section in MMDDYY format. For special instructions see IRM 3.24.38.
(22)	CAF Indicator	BOTLF	<ENTER>	Enter only. Not applicable to Form 8038 series.
(23)	ERS Action Code	ACTCD	<ENTER>	Enter the ERS action code from the bottom left margin.

**Exhibit 3.24.26-15 (01-01-2022)**  
**Section 08 Form 8328 (Program 13204)**

3.24.26 - 15		SECTION 08		
Source Document or Record: Form 8328				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instruction
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter “08” always.
(2)	Total Volume Cap Amount	LN1 \$	<ENTER>	Enter the amount from line 1.
(3)	Aggregate Amount Under Section 146	LN2 \$	<ENTER>	Enter the amount from line 2.
(4)	Volume Cap Exchange for Mortgage Credit	LN3 \$	<ENTER>	Enter the amount from line 3.
(5)	Volume Cap Amount for Governmental Bonds	LN4 \$	<ENTER>	Enter the amount from line 4.
(6)	Total of Lines 2 through 4	LN5 \$	<ENTER>	Enter the amount from line 5.
(7)	Unused Volume Cap Amount	LN6 \$	<ENTER>	Enter the amount from line 6.
(8)	Total Carryforward amount	L11 \$	<ENTER>	Enter the amount from line 11.
(9)	Total Volume Cap for Year	L12 \$	<ENTER>	Enter the amount from line 12.
(10)	Total Bonds Under 142(k)	L13 \$	<ENTER>	Enter the amount from line 13.
(11)	Unused Volume Cap Available for Carryforward	L14 \$	<ENTER>	Enter the amount from line 14.
(12)	Amount Elected for Carryforward	L15 \$	<ENTER>	Enter the amount from line 15.
(13)	Signature Code	SIGN	<ENTER>	Enter a “1” if a signature is present.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-16 (12-19-2023)

Section 01 Form 8038-CP (Program 13210)

3.24.26 - 16		SECTION 01		
Source Document or Record: Form 8038-CP				
Elem. No.	Data element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section “01” will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system (see IRM 3.24.38.3.4.14.1, Document Locator Number (DLN)) verify that it matches the document being entered.
(3)	Check Digit	CD	<ENTER>	Press enter only.
(4)	Name Control Line 1	L1NC	<ENTER>	Enter the edited name control only from Part I, line 1 or Part II, Line 7.
(5)	E.I. Number Line 2	L2EIN		Enter the EIN from Part I, line 2. See standard rules in IRM 3.24.38, BMF General Instructions.
(6)	Address Check	ADDRESS CHECK?		Enter “N”.
(7)	Street Key	STREET KEY	<ENTER>	See IRM 3.24.38 for procedures.
(8)	ZIP Key	ZIP KEY	<ENTER>	See IRM 3.24.38 for procedures.
(9)	Report Number, Part II, Line 10	P2L10	<ENTER>	Enter the report number from Part II, line 10.
(10)	Name, Part I, Line 1	NAME	<ENTER>	Enter the name from Part I, line 1. Key as much data as possible until the “FIELD OVERFLOW” message is received. Key the remaining data in the second name line field.
(11)	Second Name Line 1	2NDNA	<ENTER>	Enter any second name line information from Part I, line 1.
(12)	In Care of Name Line 1	C/O NAME	<ENTER>	Enter the “In-Care-Of” name, if present.

**Exhibit 3.24.26-16 (Cont. 1) (12-19-2023)**  
**Section 01 Form 8038-CP (Program 13210)**

Elem. No.	Data element Name	Prompt	Fld. Term.	Instructions
(13)	Foreign Address, Line 1	FGN ADD	<ENTER>	Enter any foreign address. See IRM 3.24.38, for additional instructions. This field is prompted only if FLC is 60. <b>Note:</b> If the entity in Part I does not match the entity in Part II, a Foreign address is valid on Form 8038-CP. If the entity in Part I matches the entity in Part II, Foreign addresses are not accepted on Form 8038-CP and considered unprocessable. Enter ERS AC 450 to void the DLN and have the case forwarded to TE/GE, SE:T:BSP:SPP, M/S 1110.
(14)	Street Address, Line 3	ADD	<ENTER>	Enter the house number, street number, route or P.O. Box number from Part I, line 3, entity portion of Form 8038-CP. See narrative portion of this manual and Standard Abbreviations in IRM 3.24.38.
(15)	City, Line 4	CITY	<ENTER>	Enter the city from Part I, line 4 of the address area. Enter Major City Code, if appropriate. See IRM 3.24.38.
(16)	State, Line 4	ST	<ENTER>	Enter the standard state abbreviation from Part I, line 4. “<ENTER>” only if Major City Code was entered. See IRM 3.24.38.
(17)	ZIP Code, Line 4	ZIP	<ENTER>	Enter the ZIP code as shown on Part I, line 4.
(18)	Date of Issue, Line 12	P2L12	<ENTER>	Enter the date in MMDDYY format from Part II, line 12. If more than one date is present enter the earliest date.
(19)	Name of Issue, Line 13	P2L13	<ENTER>	Enter the name from Part II, line 13. Enter only the alpha/numeric, (-) hyphen, (&) and. For additional instructions, see IRM 3.24.38.3.4.14.6, Name Line Entries. Ignore any overflow information.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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## Exhibit 3.24.26-16 (Cont. 2) (12-19-2023) Section 01 Form 8038-CP (Program 13210)

Elem. No.	Data element Name	Prompt	Fld. Term.	Instructions
(20)	CUSIP Number, Line 14	P2L14	<ENTER	Enter the alpha/numeric data from Part II, line 14 as shown. Enter "None" if present.
(21)	Received Date	RDATE	<ENTER>	Enter the stamped or edited date in MMDDYY format from the face of the return. See IRM 3.24.38 for special instructions.
(22)	Condition Codes	CC	<ENTER>	Enter the edited code(s) from the middle of the title line for Part III, Payment of Credit.
(23)	Correspondence Received Date	CODATE	<ENTER>	Enter the edited digits from below the address in the lower portion of the entity section in Part 2 in MMDDYY format. For special instructions, See IRM 3.24.38.
(24)	CAF Indicator	BOTLF	<ENTER>	Enter only. Not applicable to Form 8038 series.
(25)	ERS Action Code	ACTCD	<ENTER>	Enter the ERS AC from the bottom left margin.

**Exhibit 3.24.26-17 (10-24-2022)**  
**Section 02 Form 8038-CP (Program 13210)**

3.24.26-17		SECTION 02		
Source Document or Record: Form 8038-CP				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter “02” always.
(2)	Issuer’s Name, Part II, Line 7	P2NAME	<ENTER>	Enter the Issuer’s Name from Part II, line 7. If blank or “same” is annotated, enter the name from Part I, line 1. Enter only alpha/numeric, (-) hyphen, (&) and. For additional instructions, see IRM 3.24.38.3.4.14.6, Name Line Entries. Ignore any overflow information.
(3)	EIN, Part II, Line 8	P2EIN	<ENTER>	Enter the EIN from Part II, line 8. If blank or “same” is annotated, enter the EIN from Part I, line 2. See standard rules in IRM 3.24.38, BMF General Instructions.
(4)	Street Address, Part II, Line 9	P2ADD	<ENTER>	Enter the house number, street number, route or P.O Box number from Part II, line 9. If blank or “same” is annotated, enter the address from Part I, line 3. See narrative portion of this manual and standard abbreviations in IRM 3.24.38.
(5)	City, Part II, Line 11	P2CITY	<ENTER>	Enter the city from Part II, line 11. If blank or “same” is annotated, enter the address from Part I, line 4. Enter Major City Code, if appropriate. See IRM 3.24.38.
(6)	State, Part II, Line 11	P2ST	<ENTER>	Enter the standard state abbreviations from Part II, line 11. If blank or “same” is annotated, enter the state abbreviation from Part I, line 4.
(7)	Zip, Part II, Line 11	P2ZIP	<ENTER>	Enter the ZIP code as shown in Part II, line 11. If blank or “same” is annotated, enter the address from Part I, line 4.



# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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## Exhibit 3.24.26-17 (Cont. 1) (10-24-2022) Section 02 Form 8038-CP (Program 13210)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Variable or Fixed Check Box Part II, Line 17a	17A	<ENTER>	Enter a "1" if the variable box is checked. Enter a "2" if the fixed box is checked. If neither check box is marked, enter the edited value located in the right hand margin next to line 17a. <b>Note:</b> On 2009 form revision this field will be edited in the right margin just below line 17b.
(9)	Issue Price, Part II, Line 17b	17B	<ENTER>	Enter the amount from Part II, line 17b.
(10)	Type of Bond Code, Part II, Line 17c	17C	<ENTER>	Enter the three digit numeric code from Part II, line 17c or the edited "000".
(11)	Interest Payment Date	L18	<ENTER>	Enter the date in MMDDYY format from Part III, line 18.
(12)	Interest Payable Amount	L19A	<ENTER>	Enter the amount from Part III, line 19a.
(13)	Applicable Credit Rate	19B	<ENTER>	Enter the percentage from Part III, line 19b or the edited zeros.
(14)	Interest Payable using Applicable Credit Rate	19C	<ENTER>	Enter the amount from Part III, line 19c.
(15)	Amount of Build America Bonds	20A	<ENTER>	Enter the amount from Part III, line 20a.
(16)	Amount of Recovery Zone Economic Development Bonds	20B	<ENTER>	Enter the amount from Part III, line 20b.
(17)	New Clean Renewable Energy Bonds	20C	<ENTER>	Enter the amount from Part III, line 20c.
(18)	Qualified Energy Conservation Bonds	20D	<ENTER>	Enter the amount from Part III, line 20d.
(19)	Qualified Zone Academy Bonds	20E	<ENTER>	Enter the amount from Part III, line 20e.
(20)	Qualified School Construction Bonds	20F	<ENTER>	Enter the amount from Part III, line 20f.

**Exhibit 3.24.26-17 (Cont. 2) (10-24-2022)**  
**Section 02 Form 8038-CP (Program 13210)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(21)	Net Increase to Previous Payments	21A	<ENTER>	Enter the amount from Part III, line 21a.
(22)	Net Decrease to Previous Payments	21B	<ENTER>	Enter the amount from Part III, line 21b.
(23)	Line 21c Explanation Code	21C	<ENTER>	Enter the three digit numeric code in Part III, line 21c or the edited "000".
(24)	Amount of Credit Payment to be Received	L22	<ENTER>	Enter the amount from Part III, line 22.
(25)	Change to Debt Service Schedule Check Box	L23A	<ENTER>	Enter the edited value of "1" or "2" located in the right hand margin.
(26)	Line 23b Explanation Code	L23B	<ENTER>	Enter the edited three digit numeric code in Part III, line 23b or the edited "000".
(27)	Line 24 Yes/No Check Box	L24A	<ENTER>	Enter a "1" if the "Yes" check box is marked. Enter a "2" if the "No" check box is marked. If neither check box is marked, leave blank.
(28)	Line 24b Explanation Code	24B	<ENTER>	Enter the edited three digit numeric code in Part III, line 24b or the edited "000".
(29)	Final Interest Payment Check Box	L25	<ENTER>	Enter the edited value of "1" or "2" located in the right hand margin. If neither check box is marked, leave blank.
(30)	Schedule A, line 3	L3	<ENTER>	Enter the amount from Schedule A, line 3 <b>Note:</b> Only applicable to 01/2022 Form 8038-CP revision.
(31)	Signature Code	SIGN	<ENTER>	Enter a "1" if a signature is present.
(32)	Preparer Code	PREP	<ENTER>	Enter a "1" if information is present in the "Paid Preparer Use Only" section.
(33)	Preparer SSN or PTIN	PTIN	<ENTER>	Enter the Preparer's SSN or PTIN
(34)	Preparer EIN	PEIN	<ENTER>	Enter the Preparer's EIN

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**Exhibit 3.24.26-17 (Cont. 3) (10-24-2022)**  
**Section 02 Form 8038-CP (Program 13210)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(35)	Preparer Telephone #	PTEL#	<ENTER>	Enter the preparer's telephone number.

**Exhibit 3.24.26-18 (01-01-2022)**  
**Section 12 Form 8038-CP (Program 13210)**

3.24.26-18		SECTION 12		
Source Document or Record: Form 8038-CP				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instruction
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter “12” always.
(2)	Routing Transit Number	RTN	<ENTER>	Enter the 9-digit RTN from line 1. <b>Note:</b> Ignore all illegible or excess digits. Do not space between digits.
(3)	Depositor Account Number	DAN	<ENTER> *****	Enter the alpha/numeric account number from line 2. <b>Note:</b> Only alphas, numerics and hyphens (-) are valid. Ignore any blanks. Enter a period for illegible characters. If more than 17 positions, enter a pound sign (#) in the last position. If the DAN is not present, enter a period (.) in the first position of the field.
(4)	DAN for Verification	DAN	<ENTER> *****	Enter the DAN again for verification. <b>Note:</b> If the DAN is not present, enter a period (.) in the first position of the field.
(5)	Type of Depositor Account	TYPE	<ENTER>	Enter an “S” or “C” representing the box checked for “Savings” or “Checking” from line 3. If both boxes are checked, enter a “C”. If neither box is checked, press “<ENTER>” and the system will generate a “C”.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-19 (01-01-2022)

Section 01 Form 8038-B (Program 13211)

3.24.26-19		Section 01		
Source Document or Record: Form 8038-B				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section “01” will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number was generated by the system (see IRM 3.24.38.3.4.14.1, Document Locator Number (DLN)) verify that it matches the document being entered.
(3)	Check Digit	CD	<ENTER>	Press <Enter> only.
(4)	Name Control	NC	<ENTER>	Enter the name control only.
(5)	E. I. Number	EIN	<ENTER>	Enter the EIN from line 2. See standard rules in IRM 3.24.38, BMF General Instructions.
(6)	Address Check	ADDRESS CHECK?	<ENTER>	Enter “N”.
(7)	Street Key	STREET KEY	<ENTER>	See IRM 3.24.38 for procedures.
(8)	ZIP Key	ZIP KEY	<ENTER>	See IRM 3.24.38 for procedures.
(9)	Report Number	LN4	<ENTER>	Enter the number from line 4.
(10)	Issuer’s Name	NAME	<ENTER>	Enter the name from line 1. Key as much data as possible until the “FIELD OVERFLOW ”message is received. Key the remaining data in the second name line field.
(11)	Second Name Line	2NDNA	<ENTER>	Enter any second name line information from Line 1.
(12)	In Care of Name Line	C/O NAME	<ENTER>	Enter the “In -are-Of” name, if shown from line 3. Downstream Processing will generate (%) sign.

**Exhibit 3.24.26-19 (Cont. 1) (01-01-2022)**  
**Section 01 Form 8038-B (Program 13211)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Foreign Address	FGN ADD	<ENTER>	Enter any foreign address. See IRM 3.24.38, for additional instructions. This field is prompted only if FLC is 60. <b>Note:</b> Foreign addresses are not accepted on Tax Exempt Bonds and are considered unprocessable. If received, enter ERS AC 450 to void the DLN and have the case forwarded to TE/GE, SE:T:BSP:SPP, M/S: 1110.
(14)	Street Address	ADD	<ENTER>	Enter the house number, street number, route or P.O. Box number from the entity portion of Form 8038-B. See narrative portion of this manual and standard abbreviations in IRM 3.24.38.
(15)	City	CITY	<ENTER>	Enter the city name from the city line. Enter Major City Code, if appropriate. See IRM 3.24.38.
(16)	State	ST	<ENTER>	Enter the standard abbreviation from the city/state line (see IRM 3.24.38).
(17)	ZIP Code	ZIP	<ENTER>	Enter the ZIP code as shown.
(18)	Date of Issue	LN7	<ENTER>	Enter the date in MMDDYY format from line 7. If more than one date is present enter the earliest date.
(19)	Name of Issue	LN8	<ENTER>	Enter the name from line 8. Enter only the alpha/numeric, hyphen (-), and (&). For additional instructions, see IRM 3.24.38.3.4.14.6, Name Line Entries. Ignore any overflow information.
(20)	CUSIP Number	LN9	<ENTER>	Enter the alpha/numeric data from line 9 as shown. Enter "None" if present.
(21)	Received Date	RDATE	<ENTER>	Enter the stamped or edited date in MMDDYY format from the face of the return. See IRM 3.24.38 for special instructions.
(22)	Condition Codes	CC	<ENTER>	Enter the edited code(s) from dotted portion of Part II, line 1a.

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# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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## Exhibit 3.24.26-19 (Cont. 2) (01-01-2022) Section 01 Form 8038-B (Program 13211)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(23)	Correspondence Received Date	CODATE	<ENTER>	Enter the edited digits in MMDDYY format from below the address in the lower portion of the entity section. For special instructions, see IRM 3.24.38.
(24)	CAF Indicator	BOTLF	<ENTER>	Enter only. Not applicable to Form 8038 series.
(25)	ERS Action Code	ACTCD	<ENTER>	Enter the ERS action code from the bottom left margin.

**Exhibit 3.24.26-20 (01-01-2022)**  
**Section 10 Form 8038-B (Program 13211)**

3.24.26 - 20		SECTION 10		
Source Document or Record: Form 8038-B				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter “10” always.
(2)	Part II, Line 1 Check box code	P2L1	<ENTER>	Enter the edited digit from the right of line 1b.
(3)	First Interest Payment Date	P2L2	<ENTER>	Enter the date in MMDDYY format from line 2.
(4)	Part II, Line 3 Code	3CODE	<ENTER>	Enter the edited digit from the right of Part II, line 3
(5)	Part III, Line 1a Amount	P3L1A \$	<ENTER>	Enter the amount from Part III, line 1a.
(6)	Part III, Line 1b Amount	P3L1B \$	<ENTER> *****	Enter the amount from Part III, line 1b.
(7)	Part III, Line 1c Amount	P3L1C \$	<ENTER>	Enter the amount from Part III, line 1c.
(8)	Part III, Line 1d Amount	P3L1D \$	<ENTER>	Enter the amount from Part III, line 1d.
(9)	Part III, Line 1e Amount	P3L1E \$	<ENTER>	Enter the amount from Part III, line 1e.
(10)	Part III, Line 1f Amount	P3L1F \$	<ENTER>	Enter the amount from Part III, line 1f.
(11)	Part III, Line 1g Amount	P3L1G \$	<ENTER> *****	Enter the amount from Part III, line 1g.
(12)	Part III, Line 1h Amount	P3L1H \$	<ENTER>	Enter the amount from Part III, line 1h.
(13)	Part III, Line 2a Amount	P3L2A \$	<ENTER>	Enter the amount from Part III, line 2a.
(14)	Part III, Line 2b Amount	P3L2B \$	<ENTER>	Enter the amount from Part III, line 2b.
(15)	Part III, Line 2c Amount	P3L2C \$	<ENTER>	Enter the amount from Part III, line 2c.
(16)	Part III, Line 2d Amount	P3L2D \$	<ENTER>	Enter the amount from Part III, line 2d.



# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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## Exhibit 3.24.26-20 (Cont. 1) (01-01-2022) Section 10 Form 8038-B (Program 13211)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Part III, Line 3 Amount	P3L3 \$	<ENTER>	Enter the amount from Part III, line 3.
(18)	Part III, Line 4, TANS/RANS or BANS Checkbox	P3L4	<ENTER>	Enter a "1" if the first box is checked. Enter a "2" if the second box is checked. Enter a "3" if both boxes are checked.
(19)	Obligations are Lease or Installment	P3L5	<ENTER>	Enter a "1" if the check box is checked on Part III, line 5.
(20)	Part IV, Line 1 Stated Redemption Price	P4L1 \$	<ENTER>	Enter the amount from Part IV, line 1.
(21)	Final Maturity Date	P4L2	<ENTER>	Enter the date in MMDDYY format from Part IV, line 2.
(22)	Weighted Average Maturity	P4L3	<ENTER>	Enter the number from Part IV, line 3, filling in zeros before and after to equal 4 positions.
(23)	Yield Percentage	P4L4	<ENTER>	Enter the percentage from Part IV, line 4, filling in zeros before and after to equal 6 positions.
(24)	Variable Rate	5ACKBX	<ENTER>	Enter a "1" if 5a is checked.
(25)	Part V Sales Proceeds	P5L1 \$	<ENTER>	Enter the amount from Part V, line 1.
(26)	Part V Expected Investment	P5L2 \$	<ENTER>	Enter the amount from Part V, line 2.
(27)	Part V Accrued Interest	P5L3 \$	<ENTER>	Enter the amount from Part V, line 3.
(28)	Part V Bond Issuance Cost	P5L4 \$	<ENTER>	Enter the amount from Part V, line 4.
(29)	Part V Credit Enhancement	P5L5 \$	<ENTER>	Enter the amount from Part V, line 5.
(30)	Part V Allocated to Reasonably Require	P5L6 \$	<ENTER>	Enter the amount from Part V, line 6.
(31)	Part V Refinance Capital Expenditures	P5L7 \$	<ENTER>	Enter the amount from Part V, line 7.
(32)	Part V Refinance Working Capital Expenditures	P5L8 \$	<ENTER>	Enter the amount from Part V, line 8.

**Exhibit 3.24.26-20 (Cont. 2) (01-01-2022)**  
**Section 10 Form 8038-B (Program 13211)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(33)	Part V Used to Currently Refund	P5L9 \$	<ENTER>	Enter the amount from Part V, line 9.
(34)	Part V Used to Advance Refund	P5L10 \$	<ENTER>	Enter the amount from Part V, line 10.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-21 (01-01-2022)

Section 11 Form 8038-B (Program 13211)

3.24.26 - 21		SECTION 11		
Source Document or Record: Form 8038-B				
Elem. No	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter “11” always.
(2)	Part VI, Line 1 Remaining Weighted Average Currently Refunded	P6L1	<ENTER>	Enter the number of years from Part VI, line 1.
(3)	Remaining Weighted Average Advance Refunded	P6L2	<ENTER>	Enter the number of years from Part VI, line 2.
(4)	Last Date Refunded Bonds will be Called	P6L3	<ENTER>	Enter the date in MMDDYY format from Part VI, line 3.
(5)	Date Refunded Bonds Issued	P6L4	<ENTER>	Enter the date in MMDDYY format from Part VI, line 4.
(6)	State Volume Cap Amount Part VII, Line 1	P7L1 \$	<ENTER>	Enter the amount from Part VII, line 1.
(7)	Gross Proceeds Investment Amt. (GIC)	P7L2A \$	<ENTER>	Enter the amount from Part VII, line 2a.
(8)	Final Maturity Date (GIC)	P7L2B	<ENTER>	Enter the date in MMDDYY format from Part VII, line 2b.
(9)	Proceeds of this Issue Amount	P7L3 \$	<ENTER>	Enter the amount from Part VII, line 3.
(10)	Loan made from Proceeds	4ACKBX	<ENTER>	Enter a “1” if the box is checked on Part VII, line 4a.
(11)	Date of Issue Master Pool	4BDATE	<ENTER>	Enter the date in MMDDYY format from Part VII, line 4b.
(12)	Issuer EIN or master Pool	4CEIN	<ENTER>	Enter the EIN from Part VII, line 4c.
(13)	Issuer entered into Hedge	5ACKBX	<ENTER>	Enter a “1” if the box is checked on Part VII, line 5a.
(14)	Part 7 Line 6 Checkbox	6CKBX	<ENTER>	Enter a “1” if the box is checked on Part VII, line 6.

**Exhibit 3.24.26-21 (Cont. 1) (01-01-2022)**  
**Section 11 Form 8038-B (Program 13211)**

<b>Elem. No</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(15)	Issuer Elected to Pay	7CKBX	<ENTER>	Enter a "1" if the box is checked on Part VII, line 7.
(16)	Issuer Established Procedures Non-qualified	8CKBX	<ENTER>	Enter a "1" if the box is checked on Part VII, line 8.
(17)	Issuer Established Procedure to Monitor Sec. 148	9CKBX	<ENTER>	Enter a "1" if the box is checked on Part VII, line 9.
(18)	Signature Code	SIGN	<ENTER>	Enter a "1" if a signature is present.
(19)	Preparation Code	PREP	<ENTER>	Enter a "1" if information is present in the "Paid Preparer Use Only" section.
(20)	Preparer SSN/PTIN	PTIN	<ENTER>	Enter the preparer PTIN.
(21)	Preparer EIN	PEIN	<ENTER>	Enter the preparer EIN.
(22)	Preparer Telephone #	PTEL#	<ENTER>	Enter the preparer telephone number.
(23)	Part of Consent Election	L1CKBX	<ENTER>	Enter a "1" if the "Yes" box is checked. Enter a "2" if the "No" box is checked, both boxes are checked or neither box is checked on Part VIII, line 1.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-22 (01-01-2022)

Section 01 Form 8038-TC (Program 13212)

3.24.26 - 22		SECTION 01		
Source Document or Record: Form 8038-TC				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section “01” will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system (see IRM 3.24.38.3.4.14.1, Document Locator Number (DLN)) verify that it matches the document being entered.
(3)	Check Digit	CD	<ENTER>	Press <Enter> only.
(4)	Name Control	NC	<ENTER>	Enter the name control only.
(5)	E. I. Number	EIN	<ENTER>	Enter the EIN from line 2. See standard rules in IRM 3.24.38, BMF General Instructions.
(6)	Address Check	ADDRESS CHECK?	<ENTER>	Enter “N”.
(7)	Street Key	STREET KEY	<ENTER>	See IRM 3.24.38 for procedures.
(8)	ZIP Key	ZIP KEY	<ENTER>	See IRM 3.24.38 for procedures.
(9)	Report Number	RPT#	<ENTER>	Enter the report number from the entity section.
(10)	Issuer’s Name	NAME	<ENTER>	Enter the name from line 1. Key as much data as possible until the “FIELD OVERFLOW” message is received. Key the remaining data in the second name line field.
(11)	Second Name Line	2NDNA	<ENTER>	Enter any second name line information from line 1.
(12)	In Care of Name Line	C/O NAME	<ENTER>	Enter the “In-Care-Of” name if shown from line 3. Downstream Processing will generate (%) sign.

**Exhibit 3.24.26-22 (Cont. 1) (01-01-2022)**  
**Section 01 Form 8038-TC (Program 13212)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Foreign Address	FGN ADD	<ENTER>	Enter any foreign address. See IRM 3.24.38, for additional instructions. This field is prompted only if FLC is 60. <b>Note:</b> Foreign addresses are not accepted on Tax Exempt Bonds and considered unprocessable. If received, enter ERS Action Code 450 to void the DLN and have the case forwarded to TE/GE, SE:T:BSP:SPP, M/S: 1110
(14)	Street Address	ADD	<ENTER>	Enter the house number, street number, route or P.O. Box number from the entity portion. See narrative portion of this manual and standard abbreviations in IRM 3.24.38.
(15)	City	CITY	<ENTER>	Enter the city name from the city line, or Major City Code if appropriate (See IRM 3.24.38).
(16)	State	ST	<ENTER>	Enter the standard state abbreviation from the city/state line (see IRM 3.24.38). Enter Major City Code, if appropriate. If Major City Code was entered, press "<ENTER>" only. See IRM 3.24.38
(17)	ZIP Code	ZIP	<ENTER>	Enter the ZIP code.
(18)	Date of Issue	LN7	<ENTER>	Enter the date in MMDDYY format from line 7. If more than one date is present enter the earliest date.
(19)	Name of Issue	LN8	<ENTER>	Enter the name from line 8. Enter only the alpha/numeric, hyphen (-) hyphen, and (&). For additional instructions see IRM 3.24.38.3.4.14.6, Name Line Entries. Ignore any overflow information.
(20)	CUSIP Number	LN9	<ENTER>	Enter the alpha/numeric data from line 9 as shown. Enter "None" if present.

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# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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## Exhibit 3.24.26-22 (Cont. 2) (01-01-2022) Section 01 Form 8038-TC (Program 13212)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(21)	Received Date	RDATE	<ENTER>	Enter the stamped or edited date in MMDDYY format from the face of the return. See IRM 3.24.38 for special instructions.
(22)	Condition Codes	CC	<ENTER>	Enter the edited code(s) from Part III, line 1, in the dotted portion.
(23)	Correspondence Received Date	CODATE	<ENTER>	Enter the edited digits in MMDDYY format from below the address in the lower portion of the entity section. For special instructions, see IRM 3.24.38.
(24)	CAF Indicator	BOTLF	<ENTER>	<Enter> only. Not applicable to Form 8038 series.
(25)	ERS Action Code	ACTCD	<ENTER>	Enter the ERS action code from the bottom left margin.

**Exhibit 3.24.26-23 (01-01-2022)****Section 02 Form 8038-TC (Program 13212)**

3.24.26 - 23		SECTION 02		
Source Document or Record: FORM 8038-TC				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "02" always.
(2)	Tax Credit Bond Code, Part II, Line 1	TYPE	<ENTER>	Enter the 3-digit code from Part II, line 1.
(3)	Irrevocable Election Check Box	P2L3	<ENTER>	Enter a "1" if the "Yes" check box is marked. If check box is marked "No" or "blank", "<ENTER>" only.
(4)	First Interest Payment date	P2L4	<ENTER>	Enter the date from Part II, line 4 in MMDDYY format.
(5)	Interest Payment Date Frequency Code	P2L5RT	<ENTER>	Enter the digit edited in the right margin of Part II, line 5.
(6)	Issue Price, Part III, Line 1	P3L1 \$	<ENTER>	Enter the amount from Part III, line 1.
(7)	Stated Redemption Price at Maturity	P3L2 \$	<ENTER>	Enter the amount from Part III, line 2.
(8)	Final Maturity Date	P3L3	<ENTER>	Enter the date in MMDDYY format from Part III, line 3.
(9)	Applicable Credit Rate	P3L4	<ENTER>	Enter the percentage from Part III, line 4, entering zeros before the number and after to equal 6 positions.
(10)	Maximum Term	P3L5	<ENTER>	Enter the year from Part III, line 5 entering zeros before the number and after to equal 4, positions.
(11)	Permitted Sinking Fund Yield	P3L6	<ENTER>	Enter the percentage from Part III, line 6, entering zeros before the number and after to equal 6 positions.
(12)	Interest Rate on Bonds	P3L7	<ENTER>	Enter the percentage from Part III, line 7, entering zeros before the number and after to equal 4 positions.
(13)	Variable Rate Issue Check Box	P3L8A	<ENTER>	Enter a "1" if the box is checked on Part III, line 8a.
(14)	Sale Proceeds	P4L1 \$	<ENTER>	Enter the amount from Part IV, line 1.



# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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## Exhibit 3.24.26-23 (Cont. 1) (01-01-2022) Section 02 Form 8038-TC (Program 13212)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Proceeds Used for Bond Issuance Cost	P4L2 \$	<ENTER>	Enter the amount from Part IV, line 2.
(16)	Estimated Investment Proceeds	P4L3 \$	<ENTER>	Enter the amount from Part IV, line 3.
(17)	Expected Available Project Proceeds	P4L4 \$	<ENTER>	Enter the amount from Part IV, line 4.
(18)	Matching Pledged Funds	P4L5 \$	<ENTER>	Enter the amount from Part IV, line 5.
(19)	Other, Part IV	P4L6 \$	<ENTER>	Enter the amount from Part IV, line 6.
(20)	Total Proceed	P4L7 \$	<ENTER>	Enter the amount from Part IV, line 7.
(21)	Loan to Qualified Borrowers Amounts	P5L1A \$	<ENTER>	Enter the amount from Part V, line 1a.
(22)	Qualified Borrowers Checkbox	L1BCKBX	<ENTER>	Enter a "1" if the box is checked on Part V, line 1b.
(23)	EIN of Borrower	P51DEIN	<ENTER>	Enter the EIN from Part V, line 1d.
(24)	Land	P5L2 \$	<ENTER>	Enter the Amount from Part V, line 2.
(25)	Buildings and Structures	P5L3 \$	<ENTER>	Enter the Amount from Part V, line 3.
(26)	Equipment with Recovery Period >5 years	P5L4 \$	<ENTER>	Enter the Amount from Part V, line 4.
(27)	Equipment with Recovery Period <5 years	P5L5 \$	<ENTER>	Enter the Amount from Part V, line 5.
(28)	Grants	P5L6 \$	<ENTER>	Enter the Amount from Part V, line 6.
(29)	Demonstration Projects	P5L7 \$	<ENTER>	Enter the Amount from Part V, line 7.
(30)	Public Education Campaigns	P5L8 \$	<ENTER>	Enter the Amount from Part V, line 8.
(31)	Repairs or Other Rehabilitation Expenditures	P5L9 \$	<ENTER>	Enter the Amount from Part V, line 9.
(32)	Development Course Material/ Training	P5L10 \$	<ENTER>	Enter the Amount from Part V, line 10.

**Exhibit 3.24.26-23 (Cont. 2) (01-01-2022)**  
**Section 02 Form 8038-TC (Program 13212)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(33)	Pay Principle/ Interest/Premiums	P5L11 \$	<ENTER>	Enter the Amount from Part V, line 11.
(34)	Refinance a Qualified Indebted- ness	P5L12 \$	<ENTER>	Enter the Amount from Part V, line 12.
(35)	Other Part 5	P5L13 \$	<ENTER>	Enter the Amount from Part V, line 13.
(36)	Total Qualified Purpose Expendi- tures	P5L14 \$	<ENTER>	Enter the Amount from Part V, line 14.
(37)	Percentage of available Project Proceeds	P5L15	<ENTER>	Enter the percentage from Part V, line 15, filling with zeros before the number and after to equal 6 positions.
(38)	Proceeds to Reimburse Issuer	P5L16 \$	<ENTER>	Enter the Amount from Part V, line 16.
(39)	Date Official Intent was Adopted	P5L17	<ENTER>	Enter the date in MMDDYY format from line 17.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-24 (01-01-2022)

Section 03 Form 8038-TC (Program 13212)

3.24.26 - 24		SECTION 03		
Source Document or Record: Form 8038-TC				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "03" always.
(2)	Allocation of National State Bond Limitation	P6L1A \$	<ENTER>	Enter the amount from Part VI, line 1a.
(3)	Source of National or State Bond	P6RTMAR	<ENTER>	Enter the edited code (1 thru 4) from the right of Part VI, line 1b.
(4)	State Code	P6L2	<ENTER>	Enter the state code from Part VI, line 2.
(5)	Reserve Fund Required to Repay Part VII	L1ACKBX	<ENTER>	Enter a "1" if the box is checked in Part VII, line 1a.
(6)	Funded in Periodic Installments	L1BCKBX	<ENTER>	Enter a "1" if the box is checked in Part VII, line 1b.
(7)	Amount Greater than Amount to Repay Part VII	L1CCKBX	<ENTER>	Enter a "1" if the box is checked in Part VII, line 1c.
(8)	Monitor the Re-quirements of Sect 148	L1DCKBX	<ENTER>	Enter a "1" if the box is checked in Part VII, line 1d.
(9)	Conflict of Interest Satisfied Part VII	L2CKBX	<ENTER>	Enter a "1" if the box is checked in Part VII, line 2.
(10)	Entitlements of Credits Stripped Part VII	L3CKBX	<ENTER>	Enter a "1" if the box is checked in Part VII, line 3.
(11)	Non-Qualified Bonds/End of Appli-cable Period Part VII	L4CKBX	<ENTER>	Enter a "1" if the box is checked in Part VII, line 4.
(12)	Other Part VII	L5CKBX	<ENTER>	Enter a "1" if the box is checked in Part VII, line 5.
(13)	Signature Code	SIGN	<ENTER>	Enter a "1" if a signature is present.
(14)	Preparation Code	PREP	<ENTER>	Enter a "1" if information is present in the "Paid Preparer Use Only" section.

**Exhibit 3.24.26-24 (Cont. 1) (01-01-2022)**  
**Section 03 Form 8038-TC (Program 13212)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(15)	Preparer SSN/PTIN	PTIN	<ENTER> *****	Enter the PTIN.
(16)	Preparer EIN	PEIN	<ENTER>	Enter the EIN.
(17)	Preparer Telephone #	PTEL #	<ENTER>	Enter the preparer telephone number.
(18)	Consent Election	P8CKBX	<ENTER>	Enter the edited code.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-25 (01-01-2022)

Section 04 Form 8038-TC Schedule (Program 13212)

3.24.26 - 25		SECTION 04 Schedule		
Source Document or Record: Form 8038-TC Schedule				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "04" always.
(2)	Tax Credit Bond Code	TCBC	<ENTER>	Enter the 3 digit Tax Credit Bond Code from the completed schedule. Only one schedule will be entered.
(3)	Part I, Line 1 Yes/No boxes	P1L1	<ENTER>	Enter a "1" if the "Yes" box is checked. Enter a "2" if the "No" box is checked.
(4)	Part I, Line 2 Yes/No boxes	P1L2	<ENTER>	Enter a "1" if the "Yes" box is checked. Enter a "2" if the "No" box is checked.
(5)	Part I, Line 3 Yes/No boxes	P1L3	<ENTER>	Enter a "1" if the "Yes" box is checked. Enter a "2" if the "No" box is checked.
(6)	Part I, Line 4 Yes/No boxes	P1L4	<ENTER>	Enter a "1" if the "Yes" box is checked. Enter a "2" if the "No" box is checked.
(7)	Part I, Line 5 Yes/No boxes	P1L5	<ENTER>	Enter a "1" if the "Yes" box is checked. Enter a "2" if the "No" box is checked.
(8)	Part I, Line 6 Yes/No boxes	P1L6	<ENTER>	Enter a "1" if the "Yes" box is checked. Enter a "2" if the "No" box is checked.
(9)	Part I, Line 7 Yes/No boxes	P1L7	<ENTER>	Enter a "1" if the "Yes" box is checked. Enter a "2" if the "No" box is checked.
(10)	Part I, Line 8 Yes/No boxes	P1L8	<ENTER>	Enter a "1" if the "Yes" box is checked. Enter a "2" if the "No" box is checked.
(11)	Part I, Line 9 Yes/No boxes	P1L9	<ENTER>	Enter a "1" if the "Yes" box is checked. Enter a "2" if the "No" box is checked.
(12)	Part I, Line 10 Yes/No boxes	P1L10	<ENTER>	Enter a "1" if the "Yes" box is checked. Enter a "2" if the "No" box is checked.
(13)	Part II, Line 1 Amount	LN1 \$	<ENTER>	Enter the amount from Part II, line 1.
(14)	Part II, Line 2 Amount	LN2 \$	<ENTER>	Enter the amount from Part II, line 2.
(15)	Part II, Line 3 Amount	LN3 \$	<ENTER>	Enter the amount from Part II, line 3.
(16)	Part II, Line 4 Amount	LN4 \$	<ENTER>	Enter the amount from Part II, line 4.

**Exhibit 3.24.26-25 (Cont. 1) (01-01-2022)****Section 04 Form 8038-TC Schedule (Program 13212)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(17)	Part II, Line 5 Amount	LN5 \$	<ENTER>	Enter the amount from Part II, line 5.
(18)	Part II, Line 6 Amount	LN6 \$	<ENTER>	Enter the amount from Part II, line 6.
(19)	Part II, Line 7 Amount	LN7 \$	<ENTER>	Enter the amount from Part II, line 7.
(20)	Part II, Line 8 Amount	LN8 \$	<ENTER>	Enter the amount from Part II, line 8.
(21)	Part II, Line 9 Amount	LN9 \$	<ENTER>	Enter the amount from Part II, line 9.
(22)	Part II, Line 10 Amount	L10 \$	<ENTER>	Enter the amount from Part II, line 10.

# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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Exhibit 3.24.26-26 (01-01-2022)

Section 01 Form 8703 (Program 13250)

3.24.26 - 26		SECTION 01		
Source Document or Record: Form 8703				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section 01 will always be generated. No entry is required.
(2)	DLN Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number was generated by the system (see IRM 3.24.38.3.4.14.1, Document Locator Number (DLN)) verify that it matches the document being entered.
(3)	Check Digit	CD	<ENTER>	Press enter only.
(4)	Name Control	OPNC	<ENTER>	Enter the name control only.
(5)	E I Number	OPEIN	<ENTER>	Enter the Operator’s EIN in Part I. See standard rules in IRM 3.24.38, BMF General Instructions.
(6)	Address Check	ADDRESS CHECK?	<ENTER>	Enter “N”.
(7)	Street Key	STREET KEY	<ENTER>	See IRM 3.24.38 for procedures.
(8)	ZIP key	ZIP KEY	<ENTER>	See IRM 3.24.38 for procedures.
(9)	Tax Period	TAXPR	<ENTER>	Enter the edited tax period from the upper right corner in YYMM format. See IRM 3.24.38 for special instructions.
(10)	Report Number	RPT #	<ENTER>	Enter the edited three digit report number located to right of the address of bldg/project line.
(11)	Operator of Project Name	OPNAME	<ENTER>	Enter the Operators name from Part I entity. Key as much data as possible until the “FIELD OVERFLOW” message is received. Key the remaining data in the second name line field.
(12)	Second Name Line	2NDNA	<ENTER>	Enter any second name line information.

**Exhibit 3.24.26-26 (Cont. 1) (01-01-2022)**  
**Section 01 Form 8703 (Program 13250)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	In Care of Name Line	C/O NAME	<ENTER>	Enter the "In-Care-Of" name if shown. Downstream processing will generate (%) sign.
(14)	Foreign Address	FGN ADD	<ENTER>	Enter any foreign address (see IRM 3.24.38, for additional instructions). This field is prompted only if FLC is 60. <b>Note:</b> Foreign addresses are not accepted on Tax Exempt Bonds and considered unprocessable. If received, enter ERS Action Code 450 to void the DLN and have the case forwarded to TE/GE, SE:T:BSP:SPP, MS: 1110.
(15)	Street Address	ADD	<ENTER>	Enter the Operator of Project's street address located in Part I. See IRM 3.24.38 for specific instructions.
(16)	City	CITY	<ENTER>	Enter the city name from the city line, or Major City Code if appropriate.
(17)	State	ST	<ENTER>	Enter the standard state abbreviation from the city/state line. See IRM 3.24.38 for specific instructions.
(18)	ZIP Code	ZIP	<ENTER>	Enter the ZIP code located in Part I.
(19)	Owner of Project Name	OWNAME	<ENTER>	Enter the "Owner of Project" name located in Part I. Key as much data as possible until the "FIELD OVERFLOW" message is received. Key the remaining data in the second name line field.
(20)	Second Name Line	OW2NDNA	<ENTER>	Enter any second name line information.
(21)	Street Address	OWADD	<ENTER>	Enter the address located in Part I.
(22)	City	OWCITY	<ENTER>	Enter the city name located in Part I or Major City Code if appropriate.
(23)	State	OWST	<ENTER>	Enter the standard state abbreviation code located in Part I. See IRM 3.24.38 for specific instructions.



# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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**Exhibit 3.24.26-26 (Cont. 2) (01-01-2022)**

**Section 01 Form 8703 (Program 13250)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(24)	ZIP Code	OWZIP	<ENTER>	Enter the ZIP code located in Part I.
(25)	Building/Project Street Address	BLDGADD	<ENTER>	Enter the building/project address from Part I.
(26)	City	BLCITY	<ENTER>	Enter the city from Part I.
(27)	State	BLST	<ENTER>	Enter the standard state abbreviation code from Part I, line 5.
(28)	ZIP	BLZIP	<ENTER>	Enter the city from Part I.
(29)	Received Date	RDATE	<ENTER>	Enter the stamped or edited date in MMDDYY format from the face of the return. See IRM 3.24.38 for special instructions.
(30)	Condition Codes	CCC	<ENTER>	Enter the edited code(s) from Part II, Line 5 on the dotted portion.
(31)	Correspondence Received Date	CODATE	<ENTER>	Enter the edited digits in MMDDYY format from below the address in the lower portion of the entity section. For special instructions, see IRM 3.24.38.
(32)	CAF Indicator	BOTLF	<ENTER>	Enter only. Not applicable to Form 8038 series.
(33)	ERS Action Code	ACTCD	<ENTER>	Enter the ERS action code from the bottom left margin.

**Exhibit 3.24.26-27 (01-01-2022)****Section 02 Form 8703 (Program 13250)**

3.24.26 - 27		SECTION 02		
Source Document or Record: Form 8703				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter "02" always.
(2)	Project Check Box	1CKBX	<ENTER>	Enter the edited code in the right margin.
(3)	Qualified Project Period began date	LN2	<ENTER>	Enter the date (or edited date) on line 2 in MMDDYYYY format.
(4)	Low Income Housing Check Box	3AY/N	<ENTER>	Enter the edited code. Enter "1" = Yes Enter "2" = No Enter "3" = Both boxes checked.
(5)	Building Identification Number	L3B	<ENTER>	Enter up to 15 alpha/numeric data from line 3b.
(6)	Units Rented	4Y/N	<ENTER>	Enter the edited code. Enter "1" = Yes Enter "2" = No Enter "3" = Both boxes checked. If a prior year form, press the enter key only.
(7)	Total Number Rental Units	LN5	<ENTER>	Enter the number from line 5.
(8)	Number of Units Occupied by Individuals	LN6	<ENTER>	Enter the number from line 6.
(9)	Number of Units Occupied by Continuing Residents	LN7	<ENTER>	Enter the number from line 7.
(10)	Total Number of Low Income Units	LN8	<ENTER>	Enter the number from line 8.
(11)	Percentage	L9%	<ENTER>	Enter the percentage from line 9.
(12)	Number of 40% and Under Low Income Units	10A	<ENTER>	Enter the number from line 10a.
(13)	Percentage of Line 10a divided by Line 8	10B%	<ENTER>	Enter the percentage from line 10b.

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# Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns 3.24.26

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**Exhibit 3.24.26-27 (Cont. 1) (01-01-2022)**

**Section 02 Form 8703 (Program 13250)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(14)	Number of Units Vacated	L11	<ENTER>	Enter the number from line 11. If a prior year form, press the "Enter" key only.
(15)	Number of Units Vacated and Occupied by New residents	L12	<ENTER>	Enter the number from line 12. If a prior year form, press the "Enter" key only.
(16)	Number of Units Vacated and Held	L13	<ENTER>	Enter the number from line 13. If a prior year form, press the "Enter" key only.

**Exhibit 3.24.26-28 (01-01-2022)**  
**Section 03 Form 8703 (Program 13250)**

3.24.26 - 28		SECTION 03		
Source Document or Record: Form 8703				
Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<ENTER>	<ENTER> if already present on the screen; otherwise enter “03” always.
(2)	Name of Issuer	L14	<ENTER>	Enter the name from Part III, line 14.
(3)	Issuer’s EIN	L15	<ENTER>	Enter the Issuer’s EIN from Part III, line 15.
(4)	Name of Bond Issue	L16	<ENTER>	Enter the name of the bond issue from Part III, line 16.
(5)	Date of Bond Issue	L17	<ENTER>	Enter the date from Part III, line 17 in MM/DD/YY format.
(6)	CUSIP	L18	<ENTER>	Enter the alpha/numeric data from line 18 as shown. Enter “none” if present.
(7)	Issue Price	19\$	<ENTER>	Enter the issue price from Part III, line 19.
(8)	Final Maturity Date	L20	<ENTER>	Enter the final maturity date from Part III, line 20 in MM/DD/YY format. (This is a must enter field *****)
(9)	Signature Code	SIGN	<ENTER>	Enter a “1” if a signature is present.
(10)	Preparation Code	CODE	Preparation Code	Enter a “1” if information is present in the “Paid Preparer Use Only” section.
(11)	Preparer SSN/PTIN	PTIN	Preparer SSN/PTIN	Enter the PTIN.
(12)	Preparer EIN	EIN	Preparer EIN	Enter the preparer EIN.
(13)	Preparer Telephone	TEL#	Preparer Telephone	Enter the preparer telephone number.