

Note: The draft you are looking for begins on the next page.

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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at <a href="IRS.gov/DraftForms">IRS.gov/DraftForms</a> and remain there after the final release is posted at <a href="IRS.gov/LatestForms">IRS.gov/LatestForms</a>. Also see <a href="IRS.gov/Forms">IRS.gov/Forms</a>.

Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at <a href="IRS.gov/FormsComments">IRS.gov/FormsComments</a>. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click <a href="here">here</a>.

## TREASURY/IRS AND OMB USE ONLY DRAFT

Form **8038-R** (Rev. November 2025)

Request for Recovery of Overpayments
Under Arbitrage Rebate Provisions
File a separate form for each issue.

File a separate form for each is

Department of the Treasury

See instructions.

Integral Revenue Service

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OMB No. 1545-0047

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Interna	l Revenue	Service	Go to v	www.irs.gov/Form	8038R for the	atest inforn	nation							
Par	t I	Reporti	ng Authority							•				
<b>1</b> Is	suer's na	me						2 Issu	er's employ	er identi	ification	numbe	er (EIN)	
3 N	umber an	d street (or	P.O. box if mail is not delivered t	o street address)		Room/suite		4 Repo	ort number	(For IRS	Use On	ly)		
<b>5a</b> C	itv. town.	or post offi	ce	<b>5b</b> State		5c ZIP code		6 Date	of issue					
	,,,					JC Zii code			bate of issue					
7 N	ame of is:	sue						8 CUS	IP number					
9 N	ame and	title of office	er of the issuer or other person w	hom the IRS may call	for more informa	tion		10 Tele	ohone num	ber of of	ficer or	other p	erson	
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Par	311	Reques	t for Refund of Amou	nts Paid Under	Rebate Pro	ovisions (s	see ir	structio	ns)					
11			as outstanding on or prior							regulat	ions	check		
••			ructions											
12	Total	amount	paid under rebate provision	ns						12				
13	Reba	te amour	nt as of the most recent co	mputation date			13							
14			included on line 12) that											
• •			date the recovery is reque				14							
15		ines 13 a								15				
16a			. Subtract line 15 from lin							16a				
			deposit for this amount,							.00				
b		ng numb				e: 🗌 Che	ckind	□Sa	avings					
d		unt numb					, or unit		.vgo					
17			and relevant facts that le	d to overpayment	(see instruct	ions). Attac	h ado	ditional sh	neets if n	ecessa	ırv.			
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18	Sche	dule of pa	ayments (see instructions	. Attach additiona	al sheets if ne	cessary.								
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Par	t III	Other In	nformation (see instruc	tions)										
			s" or "No" box for each o									Yes	No	
19			ayment paid as penalty in		der section 1	48(f)(4)(C)(v	ii)? .				19			
20			omputation date for the is								20			
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Under penalties of perjury, I declare that I have examined this request for recovery of overpayment, including act to the best of my knowledge and belief, the facts represented in support of the request are true, correct, and co														
	ature	IRS's disc	closure of the issuer's return infor	mation, as necessary t	o process this re	turn, to the per	sons th	nat I have au	ıthorized or	n lines 9 a	and 22 a	above.		
and														
Con	sent													
		Signatur	e of issuer's authorized represen	tative	Date	Name	and titl	e of issuer's	authorized	d represe	ntative			
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	arer								self-emplo	yed				
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JSE	Se Only Firm's name Firm's address								Phone no.					