

Schedule A (Form 8038-CP)

Specified Tax Credit Bonds Interest Limit Computation

(January 2022)

▶ Complete for Form 8038-CP, line 17c, bond types 102, 103, 104, and 105.

OMB No. 1545-0047

▶ Attach to Form 8038-CP.

Department of the Treasury Internal Revenue Service

▶ Go to www.irs.gov/Form8038CP for instructions and the latest information.

Issuer's name, Date of issue (MM/DD/YYYY), Employer identification number (EIN), Report number (from line 10 of Form 8038-CP)

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

Table with 5 columns: (a) Bond maturity date, (b) Interest paid on bond maturity on line 18 interest payment date, (c) Interest paid on bond maturity on line 18 interest payment date calculated using the line 19b applicable credit rate, (d) For new clean renewable energy bonds and qualified energy conservation bonds, multiply column (c) by 70% (0.70). (Skip this column for qualified zone academy bonds and qualified school construction bonds.), (e) For new clean renewable energy bonds and qualified energy conservation bonds, enter the smaller of column (b) or (d). For qualified zone academy bonds and qualified school construction bonds, enter the smaller of column (b) or (c).

Summary table with 3 rows: 1 Total. Add amounts in column (e) above, 2 Amount from page 2, line 4 (if any), 3 Add amounts on line 1 and line 2. Enter on Form 8038-CP, line 19c

