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A Reshuffling of the 8038 Deck.

The IRS recently released a new Form 8038-G, which is the information return for issues of tax-exempt governmental bonds, and a new Form 8038, which is the information return for tax-exempt private activity bonds. In addition, the IRS has released draft instructions for each form. The revised forms are in part a response to changes made to the Internal Revenue Code by the Tax Cuts and Jobs Act (P.L. 115-97), which was signed into law on December 22, 2017 ("TCJA"). Keep reading for more information on the new forms, the fate of some old forms, and some gratuitous commentary.

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The Public Finance Tax Blog

By Cynthia Mog on September 13, 2018

Squire Patton Boggs

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