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Even When it Comes to the Mundane Forms 8038, the One Constant is Change: Squire Patton Boggs

To all of our readers, Belated Happy New Year! We will ring in 2022 with some belated news. Back in November of 2021, the IRS once again issued a memorandum that extends the ability to use an electronic or digital signature on Form 8038 (Tax-Exempt Private Activity Bond Issues), Form 8038-G (Tax-Exempt Governmental Obligations) and Form 8038-GC (Small Tax-Exempt Governmental Obligations). This current extension will remain in effect until October 31, 2023. (I have no idea why Halloween (of 2023) was selected as the deadline, but it should be easy to remember!). In additional good news, when announcing this most recent extension on its website, the IRS stated that it is considering further extensions, but needs to balance the convenience of electronic signatures against the possibility of identity theft and fraud. This enquiring mind is curious as to who is filing fraudulent Forms 8038, and what benefit are they getting by doing so?

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The Public Finance Tax Blog

By Cynthia Mog on January 28, 2022

Squire Patton Boggs

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