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IRS guidance on electronic filing of Form 8038-CP for bond issuers requesting tax credit payments

The IRS today issued a release concerning the electronic filing of Form 8038-CP, "Return for Credit Payments to Issuers of Qualified Bonds," used to claim tax credit payments under section 6431 relating to interest on build America bonds, recovery zone economic development bonds, new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds, and qualified school construction bonds.

According to the [IRS release](#), the IRS accepts electronic filing of Form 8038-CP as part of ongoing efforts to improve service for the tax-advantaged bond community. Electronic filing of Form 8038-CP must be done through an authorized e-file provider.

In addition, under Treasury Regulations published on February 23, 2023, electronic filing of Forms 8038-CP filed after December 31, 2023, is mandatory for certain filers. Read [TaxNewsFlash](#)

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