

Notice	CP152A
Notice Date	January 27, 2019
Employer ID number	nn-nnnnnn
To contact us	Phone 800-829-1040

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BUSINESS NAME ADDRESS CITY, STATE ZIP

Acknowledgment of your April 1, 2017, Form 8038-CP and notice of reduction to your credit payment

## We received your tax-advantaged bond form

We received your Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds. If you filed more than one form, you'll receive a separate acknowledgment for each one.

Bond issuer [BUSINESS NAME]

Name of issue [ ]

Address 999 Main Street

Anytown, USA 99999 NNNNNNNAAAAA February 21, 2018

\$999,999,999,999.99

Interest payment date April 1, 2019

Credit payment \$999,999,999,999.99 800

IRS Report Number

CUSIP number

Issue date

Issue price

## Credit payment reduction

Certain automatic reductions take place as of October 1, 2015, under the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. These include a reduction to refundable credits applicable to qualified bonds under Internal Revenue Code Section 6431.

As a result, your refundable credit payment will be reduced by 6.2%. The sequestration reduction rate will be applied until the end of the fiscal year (September 30, 2019) or an intervening Congressional action, at which time the sequestration rate is subject to change.

## Important reminders

- If you send us correspondence, attach a copy of this notice to all your correspondence and documents related to this tax-advantaged hand
- If a tax practitioner or someone else prepared your form, you may want to give them a copy of this notice. (A copy was automatically sent to all representatives authorized with a power of attorney for this form.)
- If you are an issuer and have designated a trustee to receive your credit payment, we suggest you provide a copy of this notice to the trustee.
- The Tax Cuts and Jobs Act (P.L. 115-97) repealed the authority to issue qualified bonds under Internal Revenue Code Section 6431. If an issuer takes action that results in a reissuance, then the bonds may no longer be qualified bonds under the applicable section and the issuer may no longer be entitled to request a payment using Form 8038-CP.

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## **Additional Information**

- Visit www.irs.gov/cp152a
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676)
- If you have questions about tax-advantaged bonds, call TEGE Customer Accounts Services at 877-829-xxxx
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.