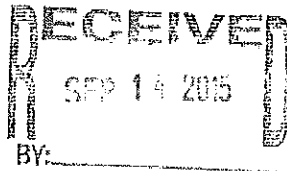


Internal Revenue Service



Department of the Treasury

Plum Borough School District  
Eugene Marraccini, Director of Business Affairs  
900 Elicker Road  
Pittsburgh, PA 15239

Date:  
September 9, 2015  
Contact Person:  
Debra M Hamilton  
Employee ID Number:  
1000262099  
Contact Telephone Number:  
718 834 5030  
Contact Address:  
Internal Revenue Service  
SE:T:GE:TEB:F: 7223  
2 MetroTech Center, 6<sup>th</sup> Fl  
Brooklyn, NY 11201

Re: Examination of General Obligation Bonds, Series of 2010 (Federally Taxable Build America Bonds)

Dear Sir or Madam:

We have selected the debt issuance named above for examination. The Internal Revenue Service (IRS) routinely examines municipal debt issuances to determine compliance with Federal tax requirements.

Your debt issuance was selected for examination as part of a market segment review involving build America bonds. The primary purpose of this examination will be to ascertain the compliance of your debt issuance with the Federal tax requirements applicable to tax-advantaged bonds. At this time, we have no reason to believe that your debt issuance fails to comply with any of the applicable tax requirements. As always, we reserve the right to expand this examination to any aspect of your debt issuance.

Please review the enclosed Form 4564, Information Document Request, and mail all requested documents to the address noted above by the date indicated on the Form 4564. Other items may be requested as the examination proceeds. If necessary, we will request information by submitting additional information document requests.

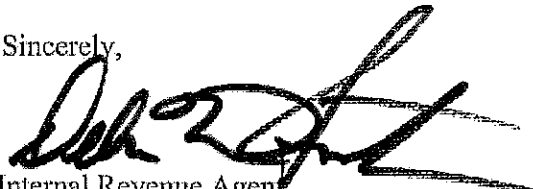
If you desire to appoint a representative to act on your behalf, a power of attorney must be filed with the IRS in order for the IRS to discuss or provide your representative with confidential information. A Form 2848, Power of Attorney and Declaration of Representative, or any other properly written power of attorney or authorization may be used for this purpose. Copies of Form 2848 may be obtained from any IRS office or downloaded at <http://www.irs.gov>. Instructions for completing Form 2848 for municipal debt issuances are attached.

Letter 4558 (1-2010)  
Catalog Number 54411F

During this examination the IRS may need to contact third parties. Third party contacts may include, but are not limited to bond counsel, special tax counsels, employees and trustees, GIC providers and underwriters. We are providing this notification in accordance with section 7602(c)(1) of the Internal Revenue Code, which became effective for third party contacts made after January 18, 1999.

Thank you for your cooperation in this matter. Please feel free to call or write if you have any questions or concerns about this matter or are unable to promptly respond to the Form 4564.

Sincerely,



Internal Revenue Agent  
Tax Exempt Bonds

Enclosures:  
Publication 1-TEB  
Form 4564  
Instructions for completing Form 2848



# Understanding the Tax Exempt Bonds Examination Process

Publication 1-TEB

The first part of this publication explains your rights as a taxpayer. The second part explains the Tax Exempt Bonds examination, appeal and compliance resolution processes.

## The Taxpayer Bill of Rights

### 1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

### 2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

### 3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

### 4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

### 5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

### 6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

### 7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

### 8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

### 9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

### 10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

#### The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

#### Useful IRS Publications

556 Examination of Returns, Appeal Rights, and Claims for Refund  
4077 Tax-Exempt Bonds for 501(c)(3) Charitable Organizations  
4078 Tax-Exempt Private Activity Bonds

4079 Tax-Exempt Governmental Bonds  
5005 Your Responsibilities as a Conduit Issuer of Tax-Exempt Bonds  
5091 Voluntary Compliance for Tax-Exempt and Tax-Credit Bonds

## Introduction

The primary objective of an examination is to determine if a municipal debt issuance complies with Internal Revenue Code provisions.

This document discusses general rules and procedures that we follow in examinations and how certain compliance problems can be corrected.

## Selection of Returns

There are several ways a municipal debt issuance is selected for examination. It may be selected as a part of an initiative, project or referral, due to a questionable or unusual item on the return, or as a random selection. We use a centralized case selection and review process to enhance consistency of enforcement activities and to focus resources on the areas that will have the most positive impact on municipal debt issuances. Our tasks include identifying areas of noncompliance, developing corrective strategies, and assisting with those strategies.

## Your Role in the Process

The issuer of the municipal debt is treated as the "taxpayer" throughout the examination process. You, any conduit borrower and any other party to the transaction, have the responsibility of maintaining and producing adequate records to substantiate the tax-exempt status of the bonds. If the requested information is organized and complete, we can conduct the examination in a timely and efficient manner. For certain tax credit bonds where direct payment of the allowable credit has been elected, the issuer of the debt is the party subject to taxation. As the actual taxpayer, the general provisions of Publication 556, including those dealing with assessments, collections, and appeals, apply to you. Because qualified tax credit bonds are similar in many respects to tax-exempt bonds, the remainder of this publication may be useful in understanding the examination process of such bonds. See your examiner regarding questions about the difference between tax-exempt and tax credit bond examination processes.

## The Examination

A Tax Exempt Bonds (TEB) examiner notifies you by phone or letter that a municipal debt issuance has been selected for examination. If the initial contact is by phone, a confirmation letter will follow. The letter may indicate how the return was selected for examination and will detail the required items for the examination. We may, however, request additional items at a later date.

The examination may include a comprehensive review of the municipal debt issuance, or focus on specific aspects. The examination continues until the examiner is reasonably certain that the municipal debt issuance has met the applicable requirements.

You can authorize someone to represent you if they are eligible to practice before the IRS. If you have someone represent you in your absence, you must furnish written

authorization. See Form 2848, *Power of Attorney and Declaration of Representative*, for more information.

Your representative may have a conflict of interest if they had a role in the issuance of your municipal debt, such as providing the approving opinion as to the qualifications of the municipal debt issuance, or representing other parties to the transaction, such as the conduit borrower. A representative with a conflict of interest may not represent a client before the IRS unless: (1) The practitioner reasonably believes that the practitioner will be able to provide competent and diligent representation to each affected client; (2) The representation is not prohibited by law; and (3) Each affected client gives informed consent, confirmed in writing.

You may deem it appropriate to permit direct communication between the examiner and any conduit borrower. If the examiner agrees to conduct the examination in that manner, you must provide us with a Form 8821, *Tax Information Authorization*. This form permits the examiner to discuss your tax matter with the conduit borrower.

During the examination, we may need to contact various third parties including underwriters, financial advisors, bond counsel, and any other parties, as well as their counsel, with a transactional relationship to the municipal debt issue.

If the examiner identifies a potential problem, this problem will be discussed with you or your representative. In some instances, Form(s) 5701-TEB, *Notice of Proposed Issue*, and Form(s) 886-A, *Explanation of Items*, may be issued to identify any areas of noncompliance. Upon completion of the examination, all unresolved issues will be included in a *Notice of Proposed Adverse Determination Letter* and Form(s) 886-A, *Explanation of Items*.

## Resolving Qualification Issues – The Closing Agreement Process

With respect to tax-exempt bonds, a failure to comply with the federal tax laws that govern municipal debt issuances may result in the loss of the tax-exempt status of the bonds under examination. With respect to tax credit bonds, a failure to comply with the federal tax laws that govern municipal debt issuances may result in the loss of the tax credit status of the bonds under examination. As a result, holders of bonds issued as tax-exempt bonds would be taxed on the interest they received and holders of bonds issued as tax credit bonds would lose the ability to claim tax credits with respect to the bonds. In most situations, however, the IRS will, as an alternative, allow the issuer to enter into a closing agreement where you agree to correct the compliance failures and pay a settlement amount to the US Treasury. As a result, the corrected violation will not cause the bond interest payable to the holders of tax exempt bonds to lose its tax-exempt treatment or the holders of tax credit bonds to lose the ability to claim tax credits.

## Closing Letter

The final step in the examination process is a letter explaining the examiner's conclusions. Sometimes the conclusion results in a tax liability for related entities and/or individuals; and may require coordination with other business units within the IRS.

## Appeal Rights

The Office of Appeals settles unresolved issues. Your appeal rights are explained in detail in Publication 5, *Your Appeal Rights and How to Prepare a Protest If You Don't Agree*. Appeal requests must be in writing and timely. If not, we will issue a Notice of Final Adverse Determination. In certain situations, Fast Track Mediation, an expedited appeals process, is used. You should discuss this with your examiner. For more information about the appeals process, see Rev. Proc. 2006-40, *Administrative Appeal of Proposed Adverse Determination of Tax-Exempt Status of Bond Issue*.

## Post-Issuance Compliance and the TEB Voluntary Closing Agreement Program

In furtherance of its mission, TEB promotes post-issuance compliance with federal tax requirements applicable to tax-exempt and tax credit bonds in order to prevent or correct violations before they are discovered during an examination. Issuers should understand and refer to their bond documents. Additionally, TEB encourages issuers to adopt and follow procedures for monitoring and achieving post-issuance compliance with federal tax requirements applicable to their tax-exempt and/or tax credit bonds.

TEB has a Voluntary Closing Agreement Program (TEB VCAP) available to issuers who are not under exam and who have discovered a violation of the law associated with the issuance of tax-exempt or tax credit bonds. TEB VCAP is intended to encourage issuers and other parties involved in bond transactions to exercise due diligence in complying with applicable federal tax laws and to provide a vehicle to correct violations as expeditiously as possible before the violations are discovered during an examination. You can find additional information regarding TEB VCAP on the TEB website and in Notice 2008-31, *Voluntary Closing Agreement Program for Tax-Exempt Bonds and Tax Credit Bonds*.

## Tax Information

The IRS provides the following sources for forms, publications, educational resources and additional information.

Internet: [www.irs.gov/bonds](http://www.irs.gov/bonds)

Bond Questions: [tege.teb.questions@irs.gov](mailto:tege.teb.questions@irs.gov)

Forms and Publications: 800-829-3676

**Treasury Inspector General for Tax Administration:** If you want to confidentially report misconduct, waste, fraud, or abuse by an IRS employee, call 1-800-366-4484 (1-800-877-8339 for TTY/TDD).

You can remain anonymous.

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number  01
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To: Plum Borough School District	Subject: Examination of the tax-advantaged status of the Bonds described below
	Submitted to: Eugene Mattaccini Director of Business Affairs
	Dates of Previous Requests:

Description of Documents Requested:  
 Re: General Obligation Bonds, Series of 2010 (Federally Taxable Build America Bonds) (the "Bonds")

Please provide the following requested information by the date indicated below. If you have questions about the information requested, would like to suggest an alternative to information requested, or you will not be able to provide the information by the date specified, please contact the requestor identified below. Providing as many of the documents as possible on electronic media will facilitate the examination process; however, it should be noted that the IRS cannot guarantee the security of unencrypted information included in email. For sensitive data, please consider using CDs, DVDs, or other media which can be mailed to the address indicated below.

General Information

- (1) Please provide a description of the current status of the Bonds. (i.e., outstanding, retired, refunded, defeased, etc.)
- (2) If any of the Bonds have been partially or totally refunded and/or redeemed or paid prior to scheduled maturity (not including mandatory redemptions expected and included in the debt service schedule for the Bonds at issuance), please identify the CUSIP numbers for any refunding issues and the refunded, redeemed or prepaid Bonds, and provide copies of the Official Statements for any refunding issues if not available on the MSRB-EMMA website.
- (3) Please provide a schedule of the total interest expense paid on the Bonds from the issue date to the most recent interest payment date.

Information Due By	9/30/2015	At Next Appointment	Mail In	<input checked="" type="checkbox"/>
FROM	Name and Title of Requestor Debra M Hamilton Employee Number 1000262099	Date: 9/9/2015		
	Office Location: Phone: 718 834 5030 TEGE:TEB:7223 2 Metrotech Center, 6 <sup>th</sup> Floor Brooklyn, NY 11201 FAX: 855 243 0742	Page 1		

<b>Form 4564</b>	<b>Department of the Treasury Internal Revenue Service Information Document Request</b>	<b>Request Number 01</b>
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<b>To: Plum Borough School District</b>	<b>Subject: Examination of the tax-advantaged status of the Bonds described below</b>
	<b>Submitted to: Eugene Marraccini Director of Business Affairs</b>
	<b>Dates of Previous Requests:</b>

**Description of Documents Requested:**

- (4) Please provide a complete copy of the bond transcript.
- (5) Please provide copies of any and all amendments to the documents contained in the bond transcript. (i.e., trust indenture, management contracts, etc.)

**Build America Bond Information**

- (6) Please describe the specific project(s) financed with the Bonds.
- (7) For each project identified in (6) above, please provide a listing of the facilities and assets acquired or financed with bond proceeds including the date acquired or placed in service and the total cost of each item listed.
- (8) Were there any changes to the expected use of proceeds or sales of bond financed assets since the date of issuance? If so, please describe.
- (9) Was 100% of available project proceeds spent for capital expenditures, as required by I.R.C. § 54AA(g)(2)(A)? If not, please explain.
- (10) Were available project proceeds used to reimburse the issuer for amounts paid for expenditures made prior to the issue date of the Bonds? If so, please provide the documents memorializing the issuer's intent to reimburse and evidence that the date of the original expenditures were subsequent to February 17, 2009.

**Use of Proceeds**

- (11) Please identify the proceeds (as defined in 1.141-1(b)) of the Bonds described above, including:

<b>Information Due By</b> 9/30/2015	<b>At Next Appointment</b>	<b>Mail In</b>	<input checked="" type="checkbox"/>
<b>FROM</b>	<b>Name and Title of Requestor</b> Debra M Hamilton <b>Employee Number</b> 1000262099	<b>Date:</b> 9/9/2015	
	<b>Office Location:</b> TEGE:TEB:7223 2 Metrotech Center, 6 <sup>th</sup> Floor Brooklyn, NY 11201	<b>Phone:</b> 718 834 5030 <b>FAX:</b> 855 243 0742	<b>Page 2</b>

<b>Form 4564</b>	<b>Department of the Treasury Internal Revenue Service Information Document Request</b>	<b>Request Number  01</b>
<b>To: Plum Borough School District</b>		<b>Subject: Examination of the tax- advantaged status of the Bonds described below</b>
		<b>Submitted to: Eugene Marraccini Director of Business Affairs</b>
		<b>Dates of Previous Requests:</b>

**Description of Documents Requested:**

- (a) Sale proceeds
- (b) Investment proceeds (during the project period)
- (c) Disposition proceeds
- (d) Replaced amounts

(12) For each maturity of Bonds having an issue price over the stated principal amount of the maturity, please provide the following information:

- (a) CUSIP number, if any;
- (b) principal amount;
- (c) maturity date;
- (d) interest rate;
- (e) issue price;
- (f) yield, including a statement that indicates whether the yield is calculated to the first call date, if any.

(13) Please identify the amount of proceeds used for cost of issuance.

(14) Please identify the amount of proceeds used for a reasonably required reserve and replacement fund.

(15) Please describe the accounting method used to account for gross proceeds, investments, and expenditures of this bond issue and how this accounting method is reflected in the issuer's books and records. (Note: If an issuer fails to maintain books and records sufficient to establish the accounting method used for an issue and the allocation of the proceeds of that issue, the specific tracing method is to be used.)

(16) Have there been any deviations from the accounting method used? If so, please describe.

<b>Information Due By</b> 9/30/2015	<b>At Next Appointment</b>	<b>Mail In</b>	<b>X</b>
<b>FROM</b>	<b>Name and Title of Requestor</b> Debra M Hamilton <b>Employee Number</b> 1000262099	<b>Date:</b> 9/9/2015	
	<b>Office Location:</b> TEGE:TEB:7223 2 Metrotech Center, 6 <sup>th</sup> Floor Brooklyn, NY 11201	<b>Phone:</b> 718 834 5030	<b>FAX:</b> 855 243 0742
			<b>Page 3</b>

<b>Form 4564</b>	<b>Department of the Treasury Internal Revenue Service Information Document Request</b>	<b>Request Number  01</b>
<b>To: Plum Borough School District</b>		<b>Subject: Examination of the tax- advantaged status of the Bonds described below</b>
		<b>Submitted to: Eugene Marrassini Director of Business Affairs</b>
		<b>Dates of Previous Requests:</b>

**Description of Documents Requested:**

**Arbitrage and Yield Restriction**

- (17) Please provide a copy of the latest rebate report prepared for the bond issue described above.
- (18) Please provide a copy of any spending exception report prepared which is not a part of the rebate report.
- (19) Please describe any funds other than those identified in the tax certificate which have been pledged as security or otherwise made available to pay debt service on the Bonds. Such funds might include amounts received from grants, dedicated tax revenues (such as ad valorem taxes), endowment funds, deposits, or other funds required to be maintained at a certain level.
- (20) Were any proceeds invested pursuant to an agreement providing for a specified right of deposit or withdrawal at a specified interest rate, including an agreement to supply investments on two or more future dates (a "GIC")? If yes, provide a copy of the document and documentation evidencing qualification under the safe harbor rules for investment in a GIC.
- (21) If a rebate report has not been prepared, please provide the following:
- (a) a description of how the issuer ensures compliance with yield restrictions and the arbitrage rebate requirements have been met;
  - (b) a copy of trust statements received for each fund established for bond proceeds;
  - (c) a computation of the bond yield of the issue;
  - (d) a description of any financial derivative products, such as swaps, options, floats, caps, collars, etc., that were integrated in the computation of the bond yield;
  - (e) a description of any financial derivative products related to the Bonds which were not integrated;

<b>Information Due By</b> 9/30/2015	<b>At Next Appointment</b>	<b>Mail In</b> <input checked="" type="checkbox"/>
<b>FROM</b>	<b>Name and Title of Requestor</b> Debra M Hamilton <b>Employee Number</b> 1000262099	<b>Date:</b> 9/9/2015
	<b>Office Location:</b> TEGE:TEB:7223 2 Metrotech Center, 6 <sup>th</sup> Floor Brooklyn, NY 11201 <b>Phone:</b> 718 834 5030 <b>FAX:</b> 855 243 0742	<b>Page 4</b>



<b>Form 4564</b>	<b>Department of the Treasury Internal Revenue Service Information Document Request</b>	<b>Request Number  01</b>
<b>To: Plum Borough School District</b>		<b>Subject: Examination of the tax- advantaged status of the Bonds described below</b>
		<b>Submitted to: Eugene Marraccini Director of Business Affairs</b>
		<b>Dates of Previous Requests:</b>

**Description of Documents Requested:**

- (f) a description of any qualified guarantee whose costs are treated as additional interest costs in determining the bond yield of the issue;
- (g) a description of any investments of bond proceeds whose yield exceeded the yield on the Bonds, whether during any temporary period or not; and
- (h) a description of any exception from rebate the Bonds have qualified for.

(22) Please provide a copy of the latest Form 8038-T, if filed.

**Record Retention / Post Issuance**

- (23) Internal Revenue Code section 6001 requires that every person liable for any tax imposed by title 26 of the U.S. Code shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Have adequate records necessary to substantiate compliance and support the continued exclusion from gross income of the interest paid on the Bonds been retained? If "No", please describe any deficiencies in the records retained.
- (24) Are there effective procedures, other than bond documents provided at closing, which contain the following key characteristics to ensure that violations are timely identified and corrected so that the Bonds remain in compliance with federal tax requirements from the time they are issued until they are no longer outstanding?
- (a) Due diligence review at regular intervals?
  - (b) Identification and training of the officer or employee responsible for review?
  - (c) Retention of adequate records to substantiate compliance (e.g., records relating to the allocation of proceeds, etc.)
  - (d) Procedures reasonably expected to timely identify noncompliance?
  - (e) Procedures to ensure that steps will be taken to timely correct noncompliance?

**Power of Attorney**

<b>Information Due By</b> 9/30/2015	<b>At Next Appointment</b>	<b>Mail In</b>	<input checked="" type="checkbox"/>
<b>FROM</b>	<b>Name and Title of Requestor</b> Debra M Hamilton <b>Employee Number</b> 1000262099	<b>Date:</b> 9/9/2015	
	<b>Office Location:</b> TEGE:TEB:7223 2 Metrotech Center, 6 <sup>th</sup> Floor Brooklyn, NY 11201	<b>Phone:</b> 718 834 5030 <b>FAX:</b> 855 243 0742	<b>Page 5</b>

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number  01
To: Plum Borough School District		Subject: Examination of the tax- advantaged status of the Bonds described below
		Submitted to: Eugene Marraccini Director of Business Affairs
		Dates of Previous Requests:

**Description of Documents Requested:**

(25) Please complete and email or fax Form 2848 if you intend to have a representative handle this examination. (See enclosure on proper completion of Form 2848 for tax advantaged bond examinations.)

The information requested above is to assist us in determining compliance of your bond issue with the relevant tax exempt bond provisions of IRC sections 103, and 141 through 150 of the Internal Revenue Code.

Additional information may be requested at a later date if needed.

Information Due By	9/30/2015	At Next Appointment		Mail In	X
FROM	Name and Title of Requestor Debra M Hamilton Employee Number 1000262099				Date: 9/9/2015
	Office Location: Phone: 718 834 5030 TEGE:TEB:7223 2 Metrotech Center, 6 <sup>th</sup> Floor Brooklyn, NY 11201 FAX: 855 243 0742				Page 6

**SUPPLEMENT TO INSTRUCTIONS  
FOR  
FORM 2848 AND FORM 8821**

The purpose of these supplemental instructions is to provide guidance and clarification to tax exempt bond issuers, conduit borrowers and other tax exempt bond related taxpayers who wish to authorize an individual to represent them before the Internal Revenue Service (i.e. Form 2848) or to inspect confidential tax return information related to the bond issuance (i.e. Form 8821).

Please be advised that these guidelines act as a supplement to, and not a replacement of, the instructions to Forms 2848 and 8821.

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**Item 1 – Taxpayer information**

Enter the name, address, phone number and Employer Identification Number (EIN) of the entity that is being represented (e.g. the issuer of the bonds, conduit borrower of the bond proceeds, underwriter, bond counsel, etc).

**Item 3 – Tax matters**

In the Type of Tax column, specifically describe the matter to which the power of attorney pertains (for example, examining a tax exempt bond issuance or representation with regard to a penalty and include, if applicable, the complete legal name of the bond issue, issue amount, series, CUSIP number and date the bonds were issued).

In the Tax Form Number column, enter the return form number, if applicable, to which the authorization relates (for example, 8038, 8038-G, 8038-CP).

In the Year(s) or Period(s) column enter the period based on the issue date of the bonds in "YYYYMM" format where "YYYY" and "MM" equals the year and month in which the bonds to which this power of attorney pertains were issued. To the right of the period, enter the three digit IRS report number indicated on Notice CP152, Acknowledgement of Receipt of Tax-exempt Bond Form, issued by the IRS for the return to which the power of attorney pertains. If the IRS report number is not known leave blank.

If you have further questions or concerns regarding the completion of Form 2848 and Form 8821, please contact the examiner for assistance.

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