

## Announcement 2001-115

The IRS has released new Form 8038-R, *Request for Recovery of Overpayments Under Arbitrage Rebate Provisions*. Form 8038-R replaces the procedures of Revenue Procedure 92-83 (1992-2 C.B. 487) the purpose of which was to provide guidance to issuers of tax-exempt bonds who seek to recover overpayments of amounts required to be paid under section 148.

You can obtain Form 8038-R by telephone or by using IRS electronic information services.

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### New Form 8038-R, Request for Recovery of Overpayments Under Arbitrage Rebate Provisions

Request by

Number or address

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Telephone

**1-800-TAX-FORM**  
**(1-800-829-3676)**

Personal Computer:

IRS Web Site

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

File transfer protocol

[ftp.irs.gov](ftp://ftp.irs.gov)