



CLIENT
ALERT



HOUSING

KUTAKROCK
ATTORNEYS AT LAW | KUTAKROCK.COM

April 29, 2025

Services

[Housing](#)

[Public Finance](#)

[Public Finance Tax](#)

Housing Finance Agency Group

[John Wagner](#)

402.231.8811

[Michelle Adams](#)

402.222.4646

[Adam Baird](#)

509.343.4473

[Jeffrey Blumenfeld](#)

215.299.4317

[Mitchell Bragin](#)

202.828.8450

[Larry Carlile](#)

303.292.7783

[Sisera Daniel](#)

202.828.2327

[Robert Henderson](#)

402.231.8934

[Karilyn Kober](#)

402.231.8770

[Steve Likes](#)

402.661.8648

[Erika Lynch](#)

402.231.8722

[Fred Marienthal](#)

303.292.7817

[John McGill](#)

402.231.8974

[Drew Page](#)

402.661.8631

[Patti Peterson](#)

402.231.8785

[Leslie Powell](#)

402.222.4639

[Dawn Roth](#)

402.231.8772

[Gordon Wilbourn](#)

501.975.3101

IRS Unsigned 8038 Notices

In recent months a number of our Housing Finance Agency (and other) clients have received an automated Notice, [like this linked Notice](#), from the Internal Revenue Service. The Notice states that a form 8038 filed with respect to a bond issue of the Agency was not signed, and asks the Agency to sign and submit a Declaration (the last page of the linked Notice) in which the Agency declares that the 8038 is true, correct and complete.

Apparently, the IRS is using new technology (perhaps AI?) to review the 8038 forms which have been submitted, and for some reason, in many cases, the technology does not recognize the signature on the 8038. The IRS computers spit out a Notice to that effect, [like this linked Notice](#). In each case we did first check the transcript for the related bond issue, and in each case the 8038 was definitely and clearly signed and sent to the IRS. So, if you receive one of these Notices, don't panic – just check with your bond counsel and follow their advice, which may well be to simply sign the form as requested and return it. (Our experience is that adding a cover letter explaining that a signed 8038 was submitted is a waste of time.)

If you have questions about this, please contact one of the attorneys listed on the left in Kutak Rock's [Housing Finance Agency Practice Group](#) or [Public Finance Tax Practice Group](#). We would be happy to discuss this with you. You may also visit us at www.kutakrock.com.