

<b>Form 4564</b>	<b>Department of the Treasury Internal Revenue Service Information Document Request</b>	<b>Request Number 01</b>
<b>To</b> County of Collin Administration Building 2300 Bloomdale Rd., Suite 3100 McKinney, TX 75071		<b>Subject:</b> Examination of the tax-advantaged status of the Bonds described below
		<b>Submitted to:</b> Attn: County Auditor
		<b>Dates of Previous Requests:</b> N/A

**Description of Documents Requested:**

Re: \$74,311,981 Unlimited Tax Road and Refunding Bonds, Series 2015

**Please provide the following requested information by the date indicated below. If you have questions about the 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 a CD, DVD, or other electronic media will facilitate the examination process.**

**IRS Secure messaging provides a safe means for exchanging information with IRS online.**

**Secure messaging information is available at [www.irs.gov/TEGEconnect](http://www.irs.gov/TEGEconnect). Enclosed is Publication 5295, Secure Messaging for Tax Exempt and Government Entities, which provides additional information about secure messaging.**

**General**

1. Please provide a description of the current status of the Bonds. (i.e., outstanding, retired, refunded, defeased, etc.). If the Bonds are no longer outstanding, before gathering information requested below, first contact the requestor as soon as possible.
2. If any of the Bonds have been partially or totally refunded, please identify the CUSIP numbers for the refundings, and provide copies of the Official Statements if not available on the MSRB-EMMA website.
3. Please provide a complete copy of the Bond transcript including all trust indentures and escrow agreements, as well as any amendments to the documents contained therein.

**Use of Proceeds**

4. Please identify the proceeds (as defined in 1.141-1(b)) of the Bonds described above, including:
  - a) Sale proceeds
  - b) Investment proceeds (during the project period)
  - c) Disposition proceeds
  - d) Replacement proceeds

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<b>FROM</b>	<b>Name and Title of Requestor</b> Christina Easter, Internal Revenue Agent Badge No. 0270925		<b>Date:</b> 05/02/2024	
	<b>Office Location:</b> Internal Revenue Service 6450 Rockside Woods Blvd., S Suite 300 – Stop 408 Independence, OH 44131 (216) 750-6634 / christina.d.easter@irs.gov		<b>Page 1</b>	

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5. Are there any unspent proceeds? If so, please provide an explanation of the original intended use of such proceeds and the conduit borrower's current plans for using the proceeds.
6. Please identify the amount of proceeds used for a reasonably required reserve and replacement fund.
7. Please provide the following information related to the use of bond proceeds.
  - a) The final allocation of bond proceeds
  - b) General Ledger or detail schedule for the capital expenditure account for the Bonds. This should include amounts paid, dates paid, accounts, payees, purpose of expenditure. (Preferably in an electronic format).
8. Please indicate whether bond proceeds were used to reimburse expenditures under a reimbursement allocation described in §1.150-2 of the Income Tax Regulations. If so, please provide the official intent resolution or similar documentation and describe how such allocation complied with the other general operating rules for reimbursement allocations under §1.150-2.
9. A schedule of the costs of issuance for the Bonds, including identification of the payee, the amount paid, the date paid, the purpose of the expenditure, and the source of payment.
10. Provide copies of all qualified guarantees.

**Current Refunding**

11. Current Refunding - \$11,182,447 (Per the filed Form 8038-G, Line 27), please provide the following:
  - a) Trustees Statements documenting the receipts and expenditures of the refunding bonds which currently refunded the prior Bonds.
  - b) Copy of the Notice of Redemption the Refunded Bonds.
  - c) Copy of the Final Rebate Report the Refunded Bonds.

**Advanced Refunding**

12. Provide copies of any and all investment agreements entered into with respect to the gross proceeds

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of the Bonds, including transferred proceeds and replacement proceeds. Please provide a copy of all bids requested and received in connection with any investment agreements.

13. Provide copies of all documents related to the purchase of the refunding escrow securities, including any subsequent refunding escrow restructuring. Such documents include:
  - a) If U.S. Treasury Securities – State and Local Government Series (“SLGS”) were purchased, including zero interest securities, provide copies of the final SLGS subscription forms with proof of date subscribed, principal amounts, interest rates, maturity dates, issuance dates, first interest payment dates, appropriate signatures, treasury case number and Federal Reserve Bank received stamps.
  - b) If Alternative investments were purchased pursuant to Revenue Procedure 95-47 (1995-2 C.B. 417) due to a closure of the SLGS window, please provide copies of all bid materials, copies of dealer trade confirmations showing the date purchased, principal amounts, accrued interest, first interest payment dates, maturity dates, interest rates, and prices paid.
  - c) If Open Market Securities were purchased, please provide copies of all bid materials, copies of dealer trade confirmations showing the date purchased, principal amounts, accrued interest, first interest payment dates, interest rates, and prices paid.
  - d) If a forward/float agreement or other investment agreement was purchased, please provide copies of all bid materials and an explanation as to how the fair market value of the forward/float or other investment agreement was determined.
  - e) If the refunding escrow fund was subsequently restructured, please describe the restructuring transaction and explain the reason for the restructuring.
  - f) In the event a refunding escrow restructuring occurred, if SLGS were sold, a copy of the Early Redemption Calculations Report from the Bureau of Public Debt. If Open Market Securities were sold, copies of all dealer trade confirmations with proof of sale dates, interest rates, and sale prices.
  
14. Please describe any funds or collateral 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.
  
15. Please provide a schedule showing the computation of debt service savings on the Refunded Bonds, including the first call date on which present value debt service savings were realized. If there were no savings, explain the governmental purpose for the advance refunding.

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16. Were the Refunded Bonds "new money" bonds (i.e., not refunding bonds)? Please provide a descriptive history confirming the Bonds are the first and only advance refunding of the Refunded Bonds in compliance with Treas. Reg. § 149(d)(3)(A)(i). If not, please provide a detailed explanation.

17. Provide a copy of the Final Rebate Report to the Refunded Bonds.

18. Provide a copy of the Tax Certificate to the Refunded Bonds.

**Arbitrage and Yield Restriction**

19. Rebate Reports prepared for the Bonds.

20. Provide a copy of the comprehensive bond yield computation. Please include the pricing summary, bond production report otherwise known as the bond debt service schedule and the arbitrage yield verification report otherwise known as the proof of bond yield. What convention was utilized to calculate the bond yield and how was it compounded, i.e., daily, monthly, semi-annually or annually.

21. If any spending exceptions were met, please provide a detailed summary of expenditures to show the spending thresholds were met as required.

22. Filed Form 8038-T, if applicable.

23. Provide copies of all trust statements for all accounts established under the trust indenture or otherwise pledged to the Bonds. Include all statements for the bond year leading up to the most recent computation date.

**This information is requested to assist us in determining the compliance of your issuance with provisions of section 103 of the Internal Revenue Code.**

**Information will be review and I will advise you whether your response is complete within 10 business days of receipt.**

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