

▶ Under Internal Revenue Code section 149(e)

▶ See separate instructions.

Caution: If the issue price is under \$100,000, use Form 8038-GC.

▶ Go to www.irs.gov/F8038G for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Part I Reporting Authority		Check box if Amended Return <input type="checkbox"/>
1 Issuer's name Timberline Fire Protection District		2 Issuer's employer identification number (EIN) 74-1897093
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address) 660 Highway 46	Room/suite	5 Report number (For IRS Use Only) 3
6 City, town, or post office, state, and ZIP code Black Hawk, CO 80422		7 Date of issue January 12, 2026
8 Name of issue Timberline Fire Protection District Lease Purchase Financing		9 CUSIP number None
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information Richard Wenzel III, Board President		10b Telephone number of officer or other employee shown on 10a 303-582-5768

Part II Type of Issue (Enter the issue price.) See the instructions and attach schedule.

11 Education	11
12 Health and hospital	12
13 Transportation	13
14 Public safety	14 \$1,000,000.00
15 Environment (including sewage bonds)	15
16 Housing	16
17 Utilities	17
18 Other. Describe ▶	18
19a If bonds are TANs or RANs, check only box 19a <input type="checkbox"/>	
b If bonds are BANs, check only box 19b <input type="checkbox"/>	
20 If bonds are in the form of a lease or installment sale, check box <input type="checkbox"/>	

Part III Description of Bonds. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	1/12/2028	\$ 1,000,000.00	\$ N/A/Lease	2 years	5.97 %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22 Proceeds used for accrued interest	22
23 Issue price of entire issue (enter amount from line 21, column (b))	23 \$1,000,000.00
24 Proceeds used for bond issuance costs (including underwriters' discount)	24 \$5,000.00
25 Proceeds used for credit enhancement	25
26 Proceeds allocated to reasonably required reserve or replacement fund	26
27 Proceeds used to refund prior tax-exempt bonds. Complete Part V	27
28 Proceeds used to refund prior taxable bonds. Complete Part V	28
29 Total (add lines 24 through 28)	29 \$5,000.00
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30 \$995,000.00

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31 Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded ▶	_____ years
32 Enter the remaining weighted average maturity of the taxable bonds to be refunded ▶	_____ years
33 Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY) ▶	_____
34 Enter the date(s) the refunded bonds were issued ▶ (MM/DD/YYYY)	_____

Part VI Miscellaneous

- | | |
|------------|--|
| 35 | |
| 36a | |
| 37 | |
- 35** Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)
 - 36a** Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions
 - b** Enter the final maturity date of the GIC ▶ (MM/DD/YYYY) _____
 - c** Enter the name of the GIC provider ▶ _____
 - 37** Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units
 - 38a** If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶ and enter the following information:
 - b** Enter the date of the master pool bond ▶ (MM/DD/YYYY) _____
 - c** Enter the EIN of the issuer of the master pool bond ▶ _____
 - d** Enter the name of the issuer of the master pool bond ▶ _____
 - 39** If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ▶
 - 40** If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ▶
 - 41a** If the issuer has identified a hedge, check here ▶ and enter the following information:
 - b** Name of hedge provider ▶ _____
 - c** Type of hedge ▶ _____
 - d** Term of hedge ▶ _____
 - 42** If the issuer has superintegrated the hedge, check box ▶
 - 43** If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ▶
 - 44** If the issuer has established written procedures to monitor the requirements of section 148, check box ▶
 - 45a** If some portion of the proceeds was used to reimburse expenditures, check here ▶ and enter the amount of reimbursement ▶ _____
 - b** Enter the date the official intent was adopted ▶ (MM/DD/YYYY) _____

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

▶ _____ Date ▶ **Richard Wenzel III, Board President**
 Signature of issuer's authorized representative Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	