

## REQUEST FOR FEDERAL RECAPTURE TAX REIMBURSEMENT

The undersigned requests reimbursement for the Federal recapture tax reported on IRS Form 8828 following the sale, exchange or other disposition (“Disposition”) of the below stated residence. I/We purchased our home with a mortgage loan financed through tax-exempt bonds issued by the Connecticut Housing Finance Authority (CHFA),

Certain information relating to our mortgage loan is as follows:

Name(s) of Borrower(s): \_\_\_\_\_  
Address of residence: \_\_\_\_\_  
Date home was purchased by Borrower(s): \_\_\_\_\_  
Date home was sold by Borrower(s): \_\_\_\_\_  
Sale price of home sold by Borrower(s): \$ \_\_\_\_\_  
Request amount (Recapture Tax paid by Borrower(s) to IRS): \$ \_\_\_\_\_  
Tax year in which Recapture Tax was paid by Borrower(s): \_\_\_\_\_  
Date on which Recapture Tax was paid by Borrower(s): \_\_\_\_\_

As part of our request for reimbursement, I/we make the following statements, representations and warranties:

1. My/Our loan, which was financed from the proceeds of CHFA tax-exempt bonds, closed on or after March 18, 2013.
2. I/We filed IRS Form 8828 with my/our Federal tax return for the tax year stated above. The amount of recapture tax paid to the Internal Revenue Service (IRS) (“Request Amount”) as indicated above reflects the exact amount of recapture tax liability shown on Form 8828. I/We acknowledge that CHFA will not calculate the amount of our recapture tax and has no obligations or responsibility to verify the accuracy of our calculations.
3. I/We have not previously requested CHFA or any other company to reimburse me/us for any recapture tax with respect to the home described above. I/We will not submit another reimbursement request regarding this home for any reason, including but not limited to, the payment of additional recapture tax because of any miscalculation.
4. I/We understand that CHFA will reimburse me/us only for the amount of the recapture tax I/we reported and paid to the U. S. Treasury on IRS Form 8828 and that CHFA will not reimburse for any fees, interest, expenses or penalties incurred in connection with the recapture tax. However, in no event will the reimbursement amount payable by CHFA exceed the legally-owed recapture amount.
5. The information contained in our tax return for the calendar year in which a disposition of our home occurred was true and correct as of the date such return was filed with the IRS. Such information, together with the information included in the request for reimbursement of our recapture tax and in any other document or item requested by CHFA is or will be correct as of the date submitted to CHFA.

I/We acknowledge that CHFA's reimbursement of our recapture tax may constitute income to me/us for Federal and/or State income tax purposes, and that I/we may have to pay taxes on this additional income.

I/We further acknowledge that CHFA will not provide me/us with additional moneys to pay such taxes.

If I/we have questions regarding the treatment of the reimbursement for tax purposes, I/we will check with our tax advisor or the Internal Revenue Service.

I/We have attached to this request for reimbursement of my/our recapture tax the following:

- A copy of my/our signed Federal tax return, including completed IRS Form 8828 for the year in which the home was sold or otherwise disposed of;
- A copy of signed TRID – Closing Disclosure (*formerly HUD-1 Settlement Statement*) issued in connection with the disposition of our home; and
- An original signed IRS Form 4506-C completed by each person listed as a borrower under the mortgage loan documents, authorizing CHFA to obtain a copy of each such borrower's Federal tax return, including IRS Form 8828.
- Proof of payment of the taxes due with such tax return if any amount was owed.

I/We understand that CHFA may need additional documentation to approve our request for reimbursement, and I/we will provide such documentation promptly upon request.

<i>(Borrower)</i>	<i>(Date)</i>
<i>(Borrower)</i>	<i>(Date)</i>

**Current Contact Information:**

<i>Printed Names(s)</i>	<i>Daytime Telephone Number</i>
<i>Street Address</i>	<i>E-mail Address</i>
<i>City, State, Zip</i>	

Send Request For Recapture Tax Reimbursement To:

**Recapture Tax Reimbursement  
Connecticut Housing Finance Authority  
999 West Street  
Rocky Hill, CT 06067**