



### Request for Recapture Tax Reimbursement

The undersigned Borrower(s) requests reimbursement for the Recapture Tax paid following the sale or other disposition of our property, on which we have a WCDA mortgage, financed through the Single Family Mortgage Revenue Bond Program.

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Certain information relating to our mortgage loan is as follows:

Names of Borrower(s) \_\_\_\_\_

Address of Home \_\_\_\_\_

Original Mortgage Closing Date \_\_\_\_\_

Original Purchase Price \_\_\_\_\_

WCDA First Mortgage Loan # \_\_\_\_\_

WCDA Second Mortgage Loan # \_\_\_\_\_

Sales Price of Home received by Borrower(s) \_\_\_\_\_

Date of Sale \_\_\_\_\_

Amount of Recapture Tax Paid by Borrower(s) \_\_\_\_\_

Number of People Living in the Home at Sale Date \_\_\_\_\_

Date of any Refinance of WCDA Mortgage, if any \_\_\_\_\_

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

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1. The Recapture Tax reported to the Internal Revenue Service (IRS) was calculated by us, either alone or with the assistance of our tax advisor or the IRS. We have neither requested nor relied on WCDA to calculate the Recapture Tax. We acknowledge that WCDA will not calculate the amount of Recapture Tax on our behalf and has no obligation or responsibility to verify the accuracy of our calculations.
2. We understand that WCDA will reimburse us only for the amount of the Recapture Tax we paid, as reported to the IRS on *IRS Form 8828, Recapture of Federal Mortgage Subsidy*. We further understand WCDA will not reimburse us for any fees, interest, expenses or penalties incurred connection with the Recapture Tax.
3. The information contained in our tax return for the calendar year in which a disposition of our home occurred was true and accurate as of the date the return was filed with the IRS. Such information, together with the information included in this request for reimbursement of our Recapture Tax and in any documents or item requested by WCDA, is or will be correct as of the date submitted to WCDA.
4. We have not previously requested WCDA to reimburse us for any Recapture Tax with respect to the home described above. 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.
5. The home was sold or otherwise disposed of after December 31, 20\_\_\_\_.

If we have questions regarding the treatment of the reimbursement for tax purposes, we will check with our tax advisor or the IRS.

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**We have attached to this Request for Recapture Tax Reimbursement the following items:**

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- Copy of signed and filed federal tax return, including completed *IRS form 8828, Recapture of Federal Mortgage Subsidy*, for the year in which the home was sold or otherwise disposed of;
- Proof federal taxes were paid;
- Copy of completed and signed *HUD-1 Settlement Statement or Closing Disclosure, whichever is applicable*, issued in connection with the disposition of our home;
- An original signed *IRS Form 4506*, completed by every Borrower, permitting WCDA to obtain a copy of each Borrower's federal

tax return, including *IRS Form 8828, Recapture of Federal Mortgage Subsidy*. WCDA will pay any fees associated with obtaining your tax return from the IRS.

We understand that WCDA will not act upon this reimbursement request until copies of the Borrower(s) tax returns are received from the IRS. We also understand that WCDA may need additional documentation to approve this request for reimbursement and we will provide such documentation upon request.

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Borrower \_\_\_\_\_ Date \_\_\_\_\_

Borrower \_\_\_\_\_ Date \_\_\_\_\_

Please send this request with supporting documentation to:

WCDA, Loan Review Department

P.O. Box 634

Casper, WY 82602