NORTH DAKOTA housing FINANCE AGENCY

RECAPTURE TAX REIMBURSEMENT

HOMEOWNERSHIP DIVISION
SFN 58429 (04/26)

A request for recapture tax reimbursement **must be received** by the North Dakota Housing Finance Agency (NDHFA) within six months of the filing of your federal income tax filing date and incurring the Recapture Tax liability. Submit the request to: North Dakota Housing Finance Agency, Attn: Loan Servicing Department, PO Box 1535, Bismarck, ND 58502-1535

MORTGAGE LOAN INFORMATION (used for loan verification purposes only)

Borrower Name	Borrower Social Security Number*		
Co-Borrower Name	Co-Borrower Social Security Number*		
Address of Home Purchased	City	State	ZIP Code
NDHFA Loan Number (if known)	Date of Home Sale		
Home Sale Price Received	Amount of Recapture Tax Paid by Borrower(s)		

CURRENT CONTACT INFORMATION (reimbursement will be mailed to this address)

Current Mailing Address	City	State	ZIP Code
Telephone Number(s)	Email Address		

The undersigned requests for reimbursement of the federal Recapture Tax paid following the sale or disposition of our home. Said home was purchased utilizing financing from NDHFA's Home Mortgage Finance Program (aka FirstHome Program).

As part of our request for reimbursement, we make the following statements, representations and warranties: At the time we sold our home our NDHFA financed mortgage loan was still outstanding and had not been subsequently refinanced.

1. We have not previously requested NDHFA 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.
2. We understand NDHFA will reimburse us only for the amount of the recapture tax we report to the U.S Treasury on Internal Revenue Service (IRS) Form 8828 (Recapture of Federal Mortgage Subsidy) and that NDHFA will not reimburse for any fees, interest, expenses or penalties incurred in 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 correct as of the date such 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 other document or item requested by NDHFA, is or will be correct as of the date submitted to NDHFA.
4. We acknowledge that NDHFA's reimbursement of our recapture tax may constitute income

to us for federal and/or state income taxes purposes, and that we may have to pay taxes on this additional income. We further acknowledge that NDHFA will not provide us with additional funds to pay such taxes. If we have questions regarding the treatment of the reimbursement for tax purposes, we will check with our tax advisor or the IRS.

We have attached to this request for reimbursement of our recapture tax, the following:

☐ A true and correct copy of our signed federal tax return, including the completed IRS Form 8828 for the year in which the home was sold or otherwise disposed of.

☐ An originally signed IRS Form 4506 completed by each person listed as a borrower under the mortgage loan documents permitting NDHFA to obtain a copy of each such borrower's federal tax return including IRS Form 8828. NDHFA will pay any fees associated with obtaining your tax returns from the IRS.

☐ A copy of the signed Closing Disclosure issued in connection with the sale or disposition of our home.

☐ This fully completed Request for Recapture Tax Reimbursement Claim form signed and dated by the borrower(s) (must be received by NDHFA within six months of the date the federal income tax return was filed with the IRS).

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

Borrower Signature	Date
Co-Borrower Signature	Date

*Your Social Security Number (SSN) is requested and used solely for identification and verification purposes in connection with the processing of this form. Authority to request this information is granted under the Privacy Act of 1974 (5 U.S.C. §552a).Your SSN will be used solely to verify your identity, and will not be shared except as required or permitted by law. If your refuse to provide your SSN, this claim may be delayed or denied.