



**NEBRASKA INVESTMENT FINANCE AUTHORITY
SINGLE FAMILY HOUSING REVENUE BOND PROGRAM**

REQUEST FOR RECAPTURE TAX REIMBURSEMENT

The undersigned Homebuyers request reimbursement for the federal Recapture Tax we paid following the sale or disposition of our home. We purchased our home with a mortgage loan through the Single Family Housing Revenue Bond Program of the Nebraska Investment Finance Authority (“NIFA”).

Certain information relating to our NIFA-financed mortgage loan is as follows:

Name(s) of Homebuyer(s): _____
Address of Home: _____
NIFA Mortgage Loan Closing Date: _____
Date Home Was Sold by Homebuyers: _____
Sales Price of Home: \$ _____
Amount of Recapture Tax Paid by Homebuyers: \$ _____

We have attached to this request for reimbursement of our Recapture Tax a completed IRS Form 4506, which permits NIFA to obtain copies of the federal tax returns for each of the above-identified Homebuyers. The attached Form 4506 contains the original signature of each Homebuyer. We understand that NIFA may need additional documentation to approve our request for reimbursement, and we will provide such documentation promptly as needed. We also understand that NIFA will pay any fees the IRS may charge in connection with filing the Form 4506.

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

1. At the time we sold our home, our NIFA-financed mortgage loan was still outstanding and had not been subsequently refinanced.

2. We have calculated the Recapture Tax paid to the IRS, either by ourselves or with the assistance of a tax advisor or the IRS. We have neither requested nor relied on NIFA to calculate the Recapture Tax for us. We acknowledge that NIFA will not calculate the amount of our Recapture Tax and has no obligation or responsibility to verify the accuracy of our calculation.
3. We have not previously requested NIFA 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 a miscalculation.
4. We understand that NIFA will reimburse us only for the amount of the Recapture Tax we actually paid to the IRS and that NIFA will not reimburse us for any fees, interest, expenses or penalties incurred in connection with the Recapture Tax.
5. The information contained in our tax returns for the calendar year in which we sold our home was true and correct as of the dates such returns were 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 NIFA, is or will be true and correct as of the date submitted to NIFA.

We acknowledge that NIFA's reimbursement of our Recapture Tax may constitute income to us for federal and/or state income tax purposes, and that we may have to pay taxes on this additional income. We further acknowledge that NIFA will not provide us with additional moneys 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.

(Homebuyer)

(Date)

(Homebuyer)

(Date)

Send Request for Recapture Tax Reimbursement to:

Nebraska Investment Finance Authority
 Attention: Single Family Housing Revenue Bond Program Manager
 200 Commerce Court
 1230 O Street
 Lincoln, NE 68508-1402