

# COBRA Recapture Statement

**Complete the following information**

Taxpayer Name	Social Security Number
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Daytime telephone number (including area code)  
(        )        -       

**Complete the following information**

I, \_\_\_\_\_, under penalties of perjury, certify that I did not meet the  
*(Print Name)*

requirements, as explained in the enclosed letter and Publication 502, for recapturing COBRA premium assistance, for the 2009 tax year.

I did not meet the requirements because:

NOTE: If you are not required to recapture your COBRA premium assistance because of the modified adjusted gross income calculation, please send us a completed copy of the worksheet for Recapture of COBRA Premium Assistance for Higher Income Taxpayers (also included with the letter), when you send us this completed Form.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date