

# FEDERAL RECAPTURE TAX



## THRESHOLD INCOME LIMITS

( Effective 6/19/2023 )

<b>Fairfield County:</b> Bridgeport*, Easton, Fairfield, Monroe, Shelton, Stratford, Trumbull			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	129,630	149,075
Greater than 1 yr, Less than 2 yrs	40	136,112	156,529
Greater than 2 yr, Less than 3 yrs	60	142,917	164,355
Greater than 3 yr, Less than 4 yrs	80	150,063	172,573
Greater than 4 yr, Less than 5 yrs	100	157,566	181,202
Greater than 5 yr, Less than 6 yrs	80	165,444	190,262
Greater than 6 yr, Less than 7 yrs	60	173,717	199,775
Greater than 7 yr, Less than 8 yrs	40	182,402	209,763
Greater than 8 yr, Less than 9 yrs	20	191,523	220,252
<b>Fairfield County - Targeted Area:</b> Bridgeport*			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	143,400	167,300
Greater than 1 yr, Less than 2 yrs	40	150,570	175,665
Greater than 2 yr, Less than 3 yrs	60	158,099	184,448
Greater than 3 yr, Less than 4 yrs	80	166,003	193,671
Greater than 4 yr, Less than 5 yrs	100	174,304	203,354
Greater than 5 yr, Less than 6 yrs	80	183,019	213,522
Greater than 6 yr, Less than 7 yrs	60	192,170	224,198
Greater than 7 yr, Less than 8 yrs	40	201,778	235,408
Greater than 8 yr, Less than 9 yrs	20	211,867	247,178
<b>Fairfield County:</b> Bethel, Brookfield, Danbury*, New Fairfield, Newtown, Redding, Ridgefield, Sherman			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	137,200	157,780
Greater than 1 yr, Less than 2 yrs	40	144,060	165,669
Greater than 2 yr, Less than 3 yrs	60	151,263	173,952
Greater than 3 yr, Less than 4 yrs	80	158,826	182,650
Greater than 4 yr, Less than 5 yrs	100	166,767	191,783
Greater than 5 yr, Less than 6 yrs	80	175,106	201,372
Greater than 6 yr, Less than 7 yrs	60	183,861	211,440
Greater than 7 yr, Less than 8 yrs	40	193,054	222,012
Greater than 8 yr, Less than 9 yrs	20	202,707	233,113

\* Municipalities that are in targeted areas.

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( Effective 6/19/2023 )



<b>Fairfield County - Targeted Area : Danbury*</b>			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less )	Household Size ( 3 or More )
Less than 1 year	20	164,640	192,080
Greater than 1 yr, Less than 2 yrs	40	172,872	201,684
Greater than 2 yr, Less than 3 yrs	60	181,516	211,768
Greater than 3 yr, Less than 4 yrs	80	190,591	222,357
Greater than 4 yr, Less than 5 yrs	100	200,121	233,474
Greater than 5 yr, Less than 6 yrs	80	210,127	245,148
Greater than 6 yr, Less than 7 yrs	60	220,633	257,406
Greater than 7 yr, Less than 8 yrs	40	231,665	270,276
Greater than 8 yr, Less than 9 yrs	20	243,248	283,790
<b>Fairfield County: Darien, Greenwich, New Canaan, Norwalk*, Stamford*, Weston, Westport, Wilton</b>			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less )	Household Size ( 3 or More )
Less than 1 year	20	171,300	196,995
Greater than 1 yr, Less than 2 yrs	40	179,865	206,845
Greater than 2 yr, Less than 3 yrs	60	188,858	217,187
Greater than 3 yr, Less than 4 yrs	80	198,301	228,046
Greater than 4 yr, Less than 5 yrs	100	208,216	239,449
Greater than 5 yr, Less than 6 yrs	80	218,627	251,421
Greater than 6 yr, Less than 7 yrs	60	229,558	263,992
Greater than 7 yr, Less than 8 yrs	40	241,036	277,192
Greater than 8 yr, Less than 9 yrs	20	253,088	291,051
<b>Fairfield County - Targeted Areas : Norwalk*, Stamford*</b>			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less )	Household Size ( 3 or More )
Less than 1 year	20	205,560	239,820
Greater than 1 yr, Less than 2 yrs	40	215,838	251,811
Greater than 2 yr, Less than 3 yrs	60	226,630	264,402
Greater than 3 yr, Less than 4 yrs	80	237,961	277,622
Greater than 4 yr, Less than 5 yrs	100	249,859	291,503
Greater than 5 yr, Less than 6 yrs	80	262,352	306,078
Greater than 6 yr, Less than 7 yrs	60	275,470	321,382
Greater than 7 yr, Less than 8 yrs	40	289,244	337,451
Greater than 8 yr, Less than 9 yrs	20	303,706	354,323

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( Effective 6/19/2023 )

**Hartford County:** Avon, Berlin, Bloomfield, Bristol, Burlington, Canton, East Granby, **East Hartford\***, East Windsor, Enfield, Farmington, Glastonbury, Granby, **Hartford\***, Hartland, **Manchester\***, Marlborough, **New Britain\***, Newington, Plainville, Rocky Hill, Simsbury, South Windsor, Southington, Suffield, West Hartford, Wethersfield, Windsor, Windsor Locks

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	119,500	137,425
Greater than 1 yr, Less than 2 yrs	40	125,475	144,296
Greater than 2 yr, Less than 3 yrs	60	131,749	151,511
Greater than 3 yr, Less than 4 yrs	80	138,336	159,087
Greater than 4 yr, Less than 5 yrs	100	145,253	167,041
Greater than 5 yr, Less than 6 yrs	80	152,516	175,393
Greater than 6 yr, Less than 7 yrs	60	160,141	184,163
Greater than 7 yr, Less than 8 yrs	40	168,149	193,371
Greater than 8 yr, Less than 9 yrs	20	176,556	203,039

**Hartford County - Targeted Areas :** East Hartford\*, Hartford\*, Manchester\*, New Britain\*

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	143,400	167,300
Greater than 1 yr, Less than 2 yrs	40	150,570	175,665
Greater than 2 yr, Less than 3 yrs	60	158,099	184,448
Greater than 3 yr, Less than 4 yrs	80	166,003	193,671
Greater than 4 yr, Less than 5 yrs	100	174,304	203,354
Greater than 5 yr, Less than 6 yrs	80	183,019	213,522
Greater than 6 yr, Less than 7 yrs	60	192,170	224,198
Greater than 7 yr, Less than 8 yrs	40	201,778	235,408
Greater than 8 yr, Less than 9 yrs	20	211,867	247,178

**Litchfield County:** Barkhamsted, Bethlehem, Bridgewater, Canaan, Colebrook, Cornwall, Goshen, Harwinton, Kent, Litchfield, Morris, New Hartford, New Milford, Norfolk, North Canaan, Plymouth, Roxbury, Salisbury, Sharon, Thomaston, **Torrington\***, Warren, Washington, Watertown, Winchester, Woodbury

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	119,500	137,425
Greater than 1 yr, Less than 2 yrs	40	125,475	144,296
Greater than 2 yr, Less than 3 yrs	60	131,749	151,511
Greater than 3 yr, Less than 4 yrs	80	138,336	159,087
Greater than 4 yr, Less than 5 yrs	100	145,253	167,041
Greater than 5 yr, Less than 6 yrs	80	152,516	175,393
Greater than 6 yr, Less than 7 yrs	60	160,141	184,163
Greater than 7 yr, Less than 8 yrs	40	168,149	193,371
Greater than 8 yr, Less than 9 yrs	20	176,556	203,039

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## THRESHOLD INCOME LIMITS

( Effective 6/19/2023 )



<b>Litchfield County - Targeted Area : Torrington*</b>			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	143,400	167,300
Greater than 1 yr, Less than 2 yrs	40	150,570	175,665
Greater than 2 yr, Less than 3 yrs	60	158,099	184,448
Greater than 3 yr, Less than 4 yrs	80	166,003	193,671
Greater than 4 yr, Less than 5 yrs	100	174,304	203,354
Greater than 5 yr, Less than 6 yrs	80	183,019	213,522
Greater than 6 yr, Less than 7 yrs	60	192,170	224,198
Greater than 7 yr, Less than 8 yrs	40	201,778	235,408
Greater than 8 yr, Less than 9 yrs	20	211,867	247,178

  

<b>Middlesex County: Chester, Cromwell, Durham, East Haddam, East Hampton, Haddam, Middlefield, Middletown*, Portland</b>			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	119,500	137,425
Greater than 1 yr, Less than 2 yrs	40	125,475	144,296
Greater than 2 yr, Less than 3 yrs	60	131,749	151,511
Greater than 3 yr, Less than 4 yrs	80	138,336	159,087
Greater than 4 yr, Less than 5 yrs	100	145,253	167,041
Greater than 5 yr, Less than 6 yrs	80	152,516	175,393
Greater than 6 yr, Less than 7 yrs	60	160,141	184,163
Greater than 7 yr, Less than 8 yrs	40	168,149	193,371
Greater than 8 yr, Less than 9 yrs	20	176,556	203,039

  

<b>Middlesex County - Targeted Area : Middletown*</b>			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	143,400	167,300
Greater than 1 yr, Less than 2 yrs	40	150,570	175,665
Greater than 2 yr, Less than 3 yrs	60	158,099	184,448
Greater than 3 yr, Less than 4 yrs	80	166,003	193,671
Greater than 4 yr, Less than 5 yrs	100	174,304	203,354
Greater than 5 yr, Less than 6 yrs	80	183,019	213,522
Greater than 6 yr, Less than 7 yrs	60	192,170	224,198
Greater than 7 yr, Less than 8 yrs	40	201,778	235,408
Greater than 8 yr, Less than 9 yrs	20	211,867	247,178

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# FEDERAL RECAPTURE TAX

## THRESHOLD INCOME LIMITS

( Effective 6/19/2023 )



**Middlesex County:** Clinton, Deep River, Essex, Killingworth, Old Saybrook, Westbrook

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	132,200	152,030
Greater than 1 yr, Less than 2 yrs	40	138,810	159,632
Greater than 2 yr, Less than 3 yrs	60	145,751	167,613
Greater than 3 yr, Less than 4 yrs	80	153,038	175,994
Greater than 4 yr, Less than 5 yrs	100	160,690	184,793
Greater than 5 yr, Less than 6 yrs	80	168,724	194,033
Greater than 6 yr, Less than 7 yrs	60	177,161	203,735
Greater than 7 yr, Less than 8 yrs	40	186,019	213,921
Greater than 8 yr, Less than 9 yrs	20	195,320	224,618

**New Haven County:** Ansonia\*, Beacon Falls, Derby\*, Milford, Oxford, Seymour

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	120,300	138,345
Greater than 1 yr, Less than 2 yrs	40	126,315	145,262
Greater than 2 yr, Less than 3 yrs	60	132,631	152,525
Greater than 3 yr, Less than 4 yrs	80	139,262	160,152
Greater than 4 yr, Less than 5 yrs	100	146,225	168,159
Greater than 5 yr, Less than 6 yrs	80	153,537	176,567
Greater than 6 yr, Less than 7 yrs	60	161,214	185,396
Greater than 7 yr, Less than 8 yrs	40	169,274	194,665
Greater than 8 yr, Less than 9 yrs	20	177,738	204,399

**New Haven County - Targeted Areas :** Ansonia\*, Derby\*

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	144,360	168,420
Greater than 1 yr, Less than 2 yrs	40	151,578	176,841
Greater than 2 yr, Less than 3 yrs	60	159,157	185,683
Greater than 3 yr, Less than 4 yrs	80	167,115	194,967
Greater than 4 yr, Less than 5 yrs	100	175,470	204,716
Greater than 5 yr, Less than 6 yrs	80	184,244	214,951
Greater than 6 yr, Less than 7 yrs	60	193,456	225,699
Greater than 7 yr, Less than 8 yrs	40	203,129	236,984
Greater than 8 yr, Less than 9 yrs	20	213,285	248,833

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# FEDERAL RECAPTURE TAX



## THRESHOLD INCOME LIMITS

( Effective 6/19/2023 )

**New Haven County:** Bethany, Branford, Cheshire, East Haven, Guilford, Hamden, Madison, **Meriden\***, Middlebury, Naugatuck, **New Haven\***, North Branford, North Haven, Orange, Prospect, Southbury, Wallingford, West Haven, Wolcott, Woodbridge

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	119,500	137,425
Greater than 1 yr, Less than 2 yrs	40	125,475	144,296
Greater than 2 yr, Less than 3 yrs	60	131,749	151,511
Greater than 3 yr, Less than 4 yrs	80	138,336	159,087
Greater than 4 yr, Less than 5 yrs	100	145,253	167,041
Greater than 5 yr, Less than 6 yrs	80	152,516	175,393
Greater than 6 yr, Less than 7 yrs	60	160,141	184,163
Greater than 7 yr, Less than 8 yrs	40	168,149	193,371
Greater than 8 yr, Less than 9 yrs	20	176,556	203,039

**New Haven County - Targeted Areas :** Meriden\*, New Haven\*, Waterbury\*

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	143,400	167,300
Greater than 1 yr, Less than 2 yrs	40	150,570	175,665
Greater than 2 yr, Less than 3 yrs	60	158,099	184,448
Greater than 3 yr, Less than 4 yrs	80	166,003	193,671
Greater than 4 yr, Less than 5 yrs	100	174,304	203,354
Greater than 5 yr, Less than 6 yrs	80	183,019	213,522
Greater than 6 yr, Less than 7 yrs	60	192,170	224,198
Greater than 7 yr, Less than 8 yrs	40	201,778	235,408
Greater than 8 yr, Less than 9 yrs	20	211,867	247,178

**New London County:** Bozrah, East Lyme, Franklin, Griswold, **Groton\***, Ledyard, Lisbon, Lyme, Montville, North Stonington, **Norwich\***, Old Lyme, Preston, Salem, Sprague, Stonington, Voluntown, Waterford

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	119,500	137,425
Greater than 1 yr, Less than 2 yrs	40	125,475	144,296
Greater than 2 yr, Less than 3 yrs	60	131,749	151,511
Greater than 3 yr, Less than 4 yrs	80	138,336	159,087
Greater than 4 yr, Less than 5 yrs	100	145,253	167,041
Greater than 5 yr, Less than 6 yrs	80	152,516	175,393
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Greater than 7 yr, Less than 8 yrs	40	168,149	193,371
Greater than 8 yr, Less than 9 yrs	20	176,556	203,039

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## THRESHOLD INCOME LIMITS

( Effective 6/19/2023 )



**New London County:** Colchester, Lebanon

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	136,100	156,515
Greater than 1 yr, Less than 2 yrs	40	142,905	164,341
Greater than 2 yr, Less than 3 yrs	60	150,050	172,558
Greater than 3 yr, Less than 4 yrs	80	157,553	181,186
Greater than 4 yr, Less than 5 yrs	100	165,430	190,245
Greater than 5 yr, Less than 6 yrs	80	173,702	199,757
Greater than 6 yr, Less than 7 yrs	60	182,387	209,745
Greater than 7 yr, Less than 8 yrs	40	191,506	220,232
Greater than 8 yr, Less than 9 yrs	20	201,082	231,244

**New London County - Targeted Areas:** Groton\*, New London\*, Norwich\*

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	143,400	167,300
Greater than 1 yr, Less than 2 yrs	40	150,570	175,665
Greater than 2 yr, Less than 3 yrs	60	158,099	184,448
Greater than 3 yr, Less than 4 yrs	80	166,003	193,671
Greater than 4 yr, Less than 5 yrs	100	174,304	203,354
Greater than 5 yr, Less than 6 yrs	80	183,019	213,522
Greater than 6 yr, Less than 7 yrs	60	192,170	224,198
Greater than 7 yr, Less than 8 yrs	40	201,778	235,408
Greater than 8 yr, Less than 9 yrs	20	211,867	247,178

**Tolland County:** Andover, Bolton, Columbia, Coventry, Ellington, Hebron, Mansfield\*, Somers, Stafford, Tolland, Union, Vernon, Willington

How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	119,500	137,425
Greater than 1 yr, Less than 2 yrs	40	125,475	144,296
Greater than 2 yr, Less than 3 yrs	60	131,749	151,511
Greater than 3 yr, Less than 4 yrs	80	138,336	159,087
Greater than 4 yr, Less than 5 yrs	100	145,253	167,041
Greater than 5 yr, Less than 6 yrs	80	152,516	175,393
Greater than 6 yr, Less than 7 yrs	60	160,141	184,163
Greater than 7 yr, Less than 8 yrs	40	168,149	193,371
Greater than 8 yr, Less than 9 yrs	20	176,556	203,039

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## THRESHOLD INCOME LIMITS

( Effective 6/19/2023 )



<b>Tolland County - Targeted Area : Mansfield*</b>			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	143,400	167,300
Greater than 1 yr, Less than 2 yrs	40	150,570	175,665
Greater than 2 yr, Less than 3 yrs	60	158,099	184,448
Greater than 3 yr, Less than 4 yrs	80	166,003	193,671
Greater than 4 yr, Less than 5 yrs	100	174,304	203,354
Greater than 5 yr, Less than 6 yrs	80	183,019	213,522
Greater than 6 yr, Less than 7 yrs	60	192,170	224,198
Greater than 7 yr, Less than 8 yrs	40	201,778	235,408
Greater than 8 yr, Less than 9 yrs	20	211,867	247,178

  

<b>Windham County: Ashford, Brooklyn, Canterbury, Chaplin, Eastford, Hampton, Killingly, Plainfield, Pomfret, Putnam, Scotland, Sterling, Thompson, Woodstock</b>			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	119,500	137,425
Greater than 1 yr, Less than 2 yrs	40	125,475	144,296
Greater than 2 yr, Less than 3 yrs	60	131,749	151,511
Greater than 3 yr, Less than 4 yrs	80	138,336	159,087
Greater than 4 yr, Less than 5 yrs	100	145,253	167,041
Greater than 5 yr, Less than 6 yrs	80	152,516	175,393
Greater than 6 yr, Less than 7 yrs	60	160,141	184,163
Greater than 7 yr, Less than 8 yrs	40	168,149	193,371
Greater than 8 yr, Less than 9 yrs	20	176,556	203,039

  

<b>Windham County - Targeted Area : Windham*</b>			
How long did you own the Home	(Column 1)	(Column 2)	
	Holding	Adjusted Qualifying Income	
	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	143,400	167,300
Greater than 1 yr, Less than 2 yrs	40	150,570	175,665
Greater than 2 yr, Less than 3 yrs	60	158,099	184,448
Greater than 3 yr, Less than 4 yrs	80	166,003	193,671
Greater than 4 yr, Less than 5 yrs	100	174,304	203,354
Greater than 5 yr, Less than 6 yrs	80	183,019	213,522
Greater than 6 yr, Less than 7 yrs	60	192,170	224,198
Greater than 7 yr, Less than 8 yrs	40	201,778	235,408
Greater than 8 yr, Less than 9 yrs	20	211,867	247,178

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