## THE FEDERAL RECAPTURE TAX



#### THRESHOLD INCOME LIMITS

( Effective 10/7/2019 )

Fairfield County: Bridgeport\*, Easton, Fairfield, Monroe, Shelton, Stratford, Trumbull

	(Column 1)	(Colu	mn 2)	
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
	T CHOU T CHOCKING	( 2 or Less)	(3 or More)	
Less than 1 year	20	123,120	143,640	
Greater than 1 yr, Less than 2 yrs	40	129,276	150,822	
Greater than 2 yr, Less than 3 yrs	60	135,740	158,363	
Greater than 3 yr, Less than 4 yrs	80	142,527	166,281	
Greater than 4 yr, Less than 5 yrs	100	149,653	174,595	
Greater than 5 yr, Less than 6 yrs	80	157,136	183,325	
Greater than 6 yr, Less than 7 yrs	60	164,993	192,491	
Greater than 7 yr, Less than 8 yrs	40	173,242	202,116	
Greater than 8 yr, Less than 9 yrs	20	181,904	212,222	

Fairfield County: Bethel, Brookfield, Danbury\*, New Fairfield, Newtown, Redding, Ridgefield, Sherman

	(Column 1)	(Column 2)		
	Holding	Adjusted Qualifying Income		
How long did you own the Home	Period Percentage	Household Size	Household Size	
		( 2 or Less)	(3 or More)	
Less than 1 year	20	129,720	149,180	
Greater than 1 yr, Less than 2 yrs	40	136,206	156,639	
Greater than 2 yr, Less than 3 yrs	60	143,016	164,471	
Greater than 3 yr, Less than 4 yrs	80	150,167	172,694	
Greater than 4 yr, Less than 5 yrs	100	157,675	181,329	
Greater than 5 yr, Less than 6 yrs	80	165,559	190,396	
Greater than 6 yr, Less than 7 yrs	60	173,837	199,915	
Greater than 7 yr, Less than 8 yrs	40	182,529	209,911	
Greater than 8 yr, Less than 9 yrs	20	191,656	220,407	

Fairfield County - Targeted Area: Danbury\*

	(Column 1)	(Colun	nn 2)	
	Holding	Į.	djusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
		( 2 or Less)	(3 or More)	
Less than 1 year	20	135,960	158,620	
Greater than 1 yr, Less than 2 yrs	40	142,758	166,551	
Greater than 2 yr, Less than 3 yrs	60	149,896	174,879	
Greater than 3 yr, Less than 4 yrs	80	157,391	183,622	
Greater than 4 yr, Less than 5 yrs	100	165,260	192,804	
Greater than 5 yr, Less than 6 yrs	80	173,523	202,444	
Greater than 6 yr, Less than 7 yrs	60	182,199	212,566	
Greater than 7 yr, Less than 8 yrs	40	191,309	223,194	
Greater than 8 yr, Less than 9 yrs	20	200,875	234,354	



(Effective 10/7/2019)

Fairfield County: Darien, Greenwich, New Canaan, Norwalk\*, Stamford\*, Weston, Westport, Wilton

	(Column 1)	(Colum	nn 2)	
	Holding	Adjusted Qualifying Income		
How long did you own the Home	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)	
Less than 1 year	20	144,300	165,945	
Greater than 1 yr, Less than 2 yrs	40	151,515	174,242	
Greater than 2 yr, Less than 3 yrs	60	159,091	182,954	
Greater than 3 yr, Less than 4 yrs	80	167,045	192,102	
Greater than 4 yr, Less than 5 yrs	100	175,398	201,707	
Greater than 5 yr, Less than 6 yrs	80	184,167	211,793	
Greater than 6 yr, Less than 7 yrs	60	193,376	222,382	
Greater than 7 yr, Less than 8 yrs	40	203,045	233,501	
Greater than 8 yr, Less than 9 yrs	20	213,197	245,176	

Fairfield County - Targeted Areas: Norwalk\*, Stamford\*

	(Column 1)	(Column 2)		
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)	
Less than 1 year	20	173,160	202,020	
Greater than 1 yr, Less than 2 yrs	40	181,818	212,121	
Greater than 2 yr, Less than 3 yrs	60	190,909	222,727	
Greater than 3 yr, Less than 4 yrs	80	200,454	233,863	
Greater than 4 yr, Less than 5 yrs	100	210,477	245,557	
Greater than 5 yr, Less than 6 yrs	80	221,001	257,834	
Greater than 6 yr, Less than 7 yrs	60	232,051	270,726	
Greater than 7 yr, Less than 8 yrs	40	243,654	284,262	
Greater than 8 yr, Less than 9 yrs	20	255,836	298,476	

**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

	(Column 1)		(Column 2)	
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
		( 2 or Less)	(3 or More)	
Less than 1 year	20	100,900	116,035	
Greater than 1 yr, Less than 2 yrs	40	105,945	121,837	
Greater than 2 yr, Less than 3 yrs	60	111,242	127,929	
Greater than 3 yr, Less than 4 yrs	80	116,804	134,325	
Greater than 4 yr, Less than 5 yrs	100	122,645	141,041	
Greater than 5 yr, Less than 6 yrs	80	128,777	148,093	
Greater than 6 yr, Less than 7 yrs	60	135,216	155,498	
Greater than 7 yr, Less than 8 yrs	40	141,976	163,273	
Greater than 8 yr, Less than 9 yrs	20	149,075	171,437	

### THE FEDERAL RECAPTURE TAX





( Effective 10/7/2019 )

Hartford County - Targeted Areas: East Hartford*, Hartford*, Manchester*, New Britain*				
(Column 1) (Column 2)				
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)	
Less than 1 year	20	121,080	141,260	
Greater than 1 yr, Less than 2 yrs	40	127,134	148,323	
Greater than 2 yr, Less than 3 yrs	60	133,491	155,739	
Greater than 3 yr, Less than 4 yrs	80	140,165	163,526	
Greater than 4 yr, Less than 5 yrs	100	147,173	171,702	
Greater than 5 yr, Less than 6 yrs	80	154,532	180,288	
Greater than 6 yr, Less than 7 yrs	60	162,259	189,302	
Greater than 7 yr, Less than 8 yrs	40	170,372	198,767	
Greater than 8 yr, Less than 9 yrs	20	178,890	208,705	

<u>Litchfield County:</u> 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

	(Column 1)	(Column 2)		
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
		( 2 or Less)	(3 or More)	
Less than 1 year	20	100,900	116,035	
Greater than 1 yr, Less than 2 yrs	40	105,945	121,837	
Greater than 2 yr, Less than 3 yrs	60	111,242	127,929	
Greater than 3 yr, Less than 4 yrs	80	116,804	134,325	
Greater than 4 yr, Less than 5 yrs	100	122,645	141,041	
Greater than 5 yr, Less than 6 yrs	80	128,777	148,093	
Greater than 6 yr, Less than 7 yrs	60	135,216	155,498	
Greater than 7 yr, Less than 8 yrs	40	141,976	163,273	
Greater than 8 yr, Less than 9 yrs	20	149,075	171,437	

<u>Litchfield County</u> - *Targeted Area*: Torrington\*

	(Column 1)	Į.	Column 2)
	Holding	,	Adjusted Qualifying Income
How long did you own the Home	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)
Less than 1 year	20	121,080	141,260
eater than 1 yr, Less than 2 yrs	40	127,134	148,323
eater than 2 yr, Less than 3 yrs	60	133,491	155,739
eater than 3 yr, Less than 4 yrs	80	140,165	163,526
eater than 4 yr, Less than 5 yrs	100	147,173	171,702
ater than 5 yr, Less than 6 yrs	80	154,532	180,288
ater than 6 yr, Less than 7 yrs	60	162,259	189,302
ater than 7 yr, Less than 8 yrs	40	170,372	198,767
eater than 8 yr, Less than 9 yrs	20	178,890	208,705

### THE FEDERAL RECAPTURE TAX



#### **THRESHOLD INCOME LIMITS**

( Effective 10/7/2019 )

Middlesex County: Chester, Cromwell, Durham, East Haddam, East Hampton, Haddam, Middlefield,

Middletown\*, Portland

	(Column 1)	(Column 2)		
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
		( 2 or Less)	(3 or More)	
Less than 1 year	20	100,900	116,035	
Greater than 1 yr, Less than 2 yrs	40	105,945	121,837	
Greater than 2 yr, Less than 3 yrs	60	111,242	127,929	
Greater than 3 yr, Less than 4 yrs	80	116,804	134,325	
Greater than 4 yr, Less than 5 yrs	100	122,645	141,041	
Greater than 5 yr, Less than 6 yrs	80	128,777	148,093	
Greater than 6 yr, Less than 7 yrs	60	135,216	155,498	
Greater than 7 yr, Less than 8 yrs	40	141,976	163,273	
Greater than 8 yr, Less than 9 yrs	20	149,075	171,437	

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

	(Column 1)		(Column 2)	
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
	r chour crosmage	( 2 or Less)	(3 or More)	
Less than 1 year	20	110,900	127,535	
Greater than 1 yr, Less than 2 yrs	40	116,445	133,912	
Greater than 2 yr, Less than 3 yrs	60	122,267	140,607	
Greater than 3 yr, Less than 4 yrs	80	128,381	147,638	
Greater than 4 yr, Less than 5 yrs	100	134,800	155,020	
Greater than 5 yr, Less than 6 yrs	80	141,540	162,771	
Greater than 6 yr, Less than 7 yrs	60	148,617	170,909	
Greater than 7 yr, Less than 8 yrs	40	156,047	179,455	
Greater than 8 yr, Less than 9 yrs	20	163,850	188,427	

Middlesex County - Targeted Area: Middletown\*

	(Column 1)		(Column 2)	
	Holding	Adjusted Qualifying Income		
How long did you own the Home	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)	
Less than 1 year	20	121,080	141,260	
Greater than 1 yr, Less than 2 yrs	40	127,134	148,323	
Greater than 2 yr, Less than 3 yrs	60	133,491	155,739	
Greater than 3 yr, Less than 4 yrs	80	140,165	163,526	ļ
Greater than 4 yr, Less than 5 yrs	100	147,173	171,702	ļ
Greater than 5 yr, Less than 6 yrs	80	154,532	180,288	
Greater than 6 yr, Less than 7 yrs	60	162,259	189,302	
Greater than 7 yr, Less than 8 yrs	40	170,372	198,767	
Greater than 8 yr, Less than 9 yrs	20	178,890	208,705	ļ



(Effective 10/7/2019)

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

	(Column 1)		Column 2)	
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
	renou rencentage	( 2 or Less)	(3 or More)	
Less than 1 year	20	100,900	116,035	
Greater than 1 yr, Less than 2 yrs	40	105,945	121,837	
Greater than 2 yr, Less than 3 yrs	60	111,242	127,929	
Greater than 3 yr, Less than 4 yrs	80	116,804	134,325	
Greater than 4 yr, Less than 5 yrs	100	122,644.58	141,041	
Greater than 5 yr, Less than 6 yrs	80	128,777	148,093	
Greater than 6 yr, Less than 7 yrs	60	135,216	155,498	
Greater than 7 yr, Less than 8 yrs	40	141,976	163,273	
Greater than 8 yr, Less than 9 yrs	20	149,075	171,437	

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

	(Column 1)	(Column 2)		
	Holding	,	Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
	renou rencentage	( 2 or Less)	(3 or More)	
Less than 1 year	20	104,900	120,635	
Greater than 1 yr, Less than 2 yrs	40	110,145	126,667	
Greater than 2 yr, Less than 3 yrs	60	115,652	133,000	
Greater than 3 yr, Less than 4 yrs	80	121,435	139,650	
Greater than 4 yr, Less than 5 yrs	100	127,507	146,633	
Greater than 5 yr, Less than 6 yrs	80	133,882	153,964	
Greater than 6 yr, Less than 7 yrs	60	140,576	161,662	
Greater than 7 yr, Less than 8 yrs	40	147,605	169,746	
Greater than 8 yr, Less than 9 yrs	20	154,985	178,233	

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

	(Column 1)	(Column 2)		
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
	renou rencentage	( 2 or Less)	(3 or More)	
Less than 1 year	20	121,080	141,260	
Greater than 1 yr, Less than 2 yrs	40	127,134	148,323	
Greater than 2 yr, Less than 3 yrs	60	133,491	155,739	
Greater than 3 yr, Less than 4 yrs	80	140,165	163,526	
Greater than 4 yr, Less than 5 yrs	100	147,173	171,702	
Greater than 5 yr, Less than 6 yrs	80	154,532	180,288	
Greater than 6 yr, Less than 7 yrs	60	162,259	189,302	
Greater than 7 yr, Less than 8 yrs	40	170,372	198,767	
Greater than 8 yr, Less than 9 yrs	20	178,890	208,705	



(Effective 10/7/2019)

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

	(Column 1)		(Column 2)	
How long did you own the Home	Holding		Adjusted Qualifying Income	
	Period Percentage	Household Size	Household Size	
Less than 1 year	20	125,880	146,860	
Greater than 1 yr, Less than 2 yrs	40	132,174	154,203	
Greater than 2 yr, Less than 3 yrs	60	138,783	161,913	
Greater than 3 yr, Less than 4 yrs	80	145,722	170,009	
Greater than 4 yr, Less than 5 yrs	100	153,008	178,509	
Greater than 5 yr, Less than 6 yrs	80	160,658	187,435	
Greater than 6 yr, Less than 7 yrs	60	168,691	196,806	
Greater than 7 yr, Less than 8 yrs	40	177,126	206,647	
Greater than 8 yr, Less than 9 yrs	20	185,982	216,979	

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

Waterford

	(Column 1)	(Column 2)		
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
	renou reitentage	( 2 or Less)	(3 or More)	
Less than 1 year	20	100,900	116,035	
Greater than 1 yr, Less than 2 yrs	40	105,945	121,837	
Greater than 2 yr, Less than 3 yrs	60	111,242	127,929	
Greater than 3 yr, Less than 4 yrs	80	116,804	134,325	
Greater than 4 yr, Less than 5 yrs	100	122,645	141,041	
Greater than 5 yr, Less than 6 yrs	80	128,777	148,093	
Greater than 6 yr, Less than 7 yrs	60	135,216	155,498	
Greater than 7 yr, Less than 8 yrs	40	141,976	163,273	
Greater than 8 yr, Less than 9 yrs	20	149,075	171,437	

New London County: Colchester, Lebanon

	(Column 1)	(Column 2)		
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
	Teriou Tercentage	( 2 or Less)	(3 or More)	
Less than 1 year	20	112,400	129,260	
Greater than 1 yr, Less than 2 yrs	40	118,020	135,723	
Greater than 2 yr, Less than 3 yrs	60	123,921	142,509	
Greater than 3 yr, Less than 4 yrs	80	130,117	149,635	
Greater than 4 yr, Less than 5 yrs	100	136,623	157,116	
Greater than 5 yr, Less than 6 yrs	80	143,454	164,972	
Greater than 6 yr, Less than 7 yrs	60	150,627	173,221	
Greater than 7 yr, Less than 8 yrs	40	158,158	181,882	
Greater than 8 yr, Less than 9 yrs	20	166,066	190,976	



(Effective 10/7/2019)

New London County -	Targeted Areas:	Groton*	, New London*,	Norwich*
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	(Column 1)	(Column 2)		
	Holding	,	Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)	
Less than 1 year	20	121,080	141,260	
Greater than 1 yr, Less than 2 yrs	40	127,134	148,323	
Greater than 2 yr, Less than 3 yrs	60	133,491	155,739	
Greater than 3 yr, Less than 4 yrs	80	140,165	163,526	
Greater than 4 yr, Less than 5 yrs	100	147,173	171,702	
Greater than 5 yr, Less than 6 yrs	80	154,532	180,288	
Greater than 6 yr, Less than 7 yrs	60	162,259	189,302	
Greater than 7 yr, Less than 8 yrs	40	170,372	198,767	
Greater than 8 yr, Less than 9 yrs	20	178,890	208,705	

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

	(Column 1)	(Column 2)		
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)	
Less than 1 year	20	100,900	116,035	
Greater than 1 yr, Less than 2 yrs	40	105,945	121,837	
Greater than 2 yr, Less than 3 yrs	60	111,242	127,929	
Greater than 3 yr, Less than 4 yrs	80	116,804	134,325	
Greater than 4 yr, Less than 5 yrs	100	122,645	141,041	
Greater than 5 yr, Less than 6 yrs	80	128,777	148,093	
Greater than 6 yr, Less than 7 yrs	60	135,216	155,498	
Greater than 7 yr, Less than 8 yrs	40	141,976	163,273	
Greater than 8 yr, Less than 9 yrs	20	149,075	171,437	

**Tolland County - Targeted Area:** Mansfield\*

	(Column 1)	(Column 2)		
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
	Teriou Tercentage	( 2 or Less)	(3 or More)	
Less than 1 year	20	121,080	141,260	
Greater than 1 yr, Less than 2 yrs	40	127,134	148,323	
Greater than 2 yr, Less than 3 yrs	60	133,491	155,739	
Greater than 3 yr, Less than 4 yrs	80	140,165	163,526	
Greater than 4 yr, Less than 5 yrs	100	147,173	171,702	
Greater than 5 yr, Less than 6 yrs	80	154,532	180,288	
Greater than 6 yr, Less than 7 yrs	60	162,259	189,302	
Greater than 7 yr, Less than 8 yrs	40	170,372	198,767	
Greater than 8 yr, Less than 9 yrs	20	178,890	208,705	



( Effective 10/7/2019 )

<u>Windham County:</u> Ashford, Brooklyn, Canterbury, Chaplin, Eastford, Hampton, Killingly, Plainfield, Pomfret, Putnam, Scotland, Sterling, Thompson, Windham\*, Woodstock

	(Column 1)	(Column 2)		
	Holding		Adjusted Qualifying Income	
How long did you own the Home	Period Percentage	Household Size	Household Size	
	Teriou Tercentage	( 2 or Less)	(3 or More)	
Less than 1 year	20	100,900	116,035	
Greater than 1 yr, Less than 2 yrs	40	105,945	121,837	
Greater than 2 yr, Less than 3 yrs	60	111,242	127,929	
Greater than 3 yr, Less than 4 yrs	80	116,804	134,325	
Greater than 4 yr, Less than 5 yrs	100	122,645	141,041	
Greater than 5 yr, Less than 6 yrs	80	128,777	148,093	
Greater than 6 yr, Less than 7 yrs	60	135,216	155,498	
Greater than 7 yr, Less than 8 yrs	40	141,976	163,273	
Greater than 8 yr, Less than 9 yrs	20	149,075	171,437	

Windham County - Targeted Area: Windham\*

	(Column 1)		(Column 2)	
	Holding	Adjusted Qualifying Income		
How long did you own the Home	Period Percentage	Household Size ( 2 or Less)	Household Size (3 or More)	
Less than 1 year	20	121,080	141,260	
Greater than 1 yr, Less than 2 yrs	40	127,134	148,323	
Greater than 2 yr, Less than 3 yrs	60	133,491	155,739	
Greater than 3 yr, Less than 4 yrs	80	140,165	163,526	
Greater than 4 yr, Less than 5 yrs	100	147,173	171,702	
Greater than 5 yr, Less than 6 yrs	80	154,532	180,288	
Greater than 6 yr, Less than 7 yrs	60	162,259	189,302	
Greater than 7 yr, Less than 8 yrs	40	170,372	198,767	
Greater than 8 yr, Less than 9 yrs	20	178,890	208,705	