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**ESTIMATING RECAPTURE TAX ON SALE OF HOME    Table 2**

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"THRESHOLD INCOME" FOR:

**BOSTON, CAMBRIDGE, CHELSEA, EVERETT, LYNN,**  
**SOMERVILLE and BELLINGHAM CENSUS TRACT 7621.95**

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$118,200.00	\$165,480.00
2nd (YR 1-2)	\$124,110.00	\$173,754.00
3rd (YR 2-3)	\$130,315.50	\$182,441.70
4th (YR 3-4)	\$136,831.28	\$191,563.79
5th (YR 4-5)	\$143,672.84	\$201,141.97
6th (YR 5-6)	\$150,856.48	\$211,199.07
7th (YR 6-7)	\$158,399.30	\$221,759.03
8th (YR 7-8)	\$166,319.27	\$232,846.98
9th (YR 8-9)	\$174,635.23	\$244,489.33

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**ESTIMATING RECAPTURE TAX ON SALE OF HOME      Table 2**

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"THRESHOLD INCOME" FOR:

**BOSTON AREA**

(EXCEPT BOSTON, CAMBRIDGE, CHELSEA, EVERETT, LYNN, SOMERVILLE  
AND BELLINGHAM CENSUS TRACT 7621.95)

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$98,500.00	\$113,275.00
2nd (YR 1-2)	\$103,425.00	\$118,938.75
3rd (YR 2-3)	\$108,596.25	\$124,885.69
4th (YR 3-4)	\$114,026.06	\$131,129.97
5th (YR 4-5)	\$119,727.37	\$137,686.47
6th (YR 5-6)	\$125,713.73	\$144,570.79
7th (YR 6-7)	\$131,999.42	\$151,799.33
8th (YR 7-8)	\$138,599.39	\$159,389.30
9th (YR 8-9)	\$145,529.36	\$167,358.77

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The BOSTON AREA includes the following communities:

Acton	Concord	Hull	Middleton
Amesbury	Danvers	Ipswich	Millis
Arlington	Dedham	Kingston	Milton
Ashland	Dover	Lexington	Nahant
Ayer	Duxbury	Lincoln	Natick
Bedford	Essex	Littleton	Needham
Bellingham (1)	Foxborough	Lynnfield	Newbury
Belmont	Framingham	Malden	Newburyport
Beverly	Franklin	Manchester	Newton
Boxborough	Gloucester	Marblehead	Norfolk
Braintree	Hamilton	Marlborough	North Reading
Brookline	Hanover	Marshfield	Norwell
Burlington	Hingham	Maynard	Norwood
Canton	Holbrook	Medfield	Peabody
Carlisle	Holliston	Medford	Pembroke
Carver	Hopkinton	Medway	Plainville
Cohasset	Hudson	Melrose	Plymouth

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**ESTIMATING RECAPTURE TAX ON SALE OF HOME      Table 2**

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Quincy	Saugus	Swampscott	Wellesley
Randolph	Scituate	Topsfield	Wenham
Reading	Sharon	Townsend	Weston
Revere	Sherborn	Wakefield	Westwood
Rockland	Shirley	Walpole	Weymouth
Rockport	Stoneham	Waltham	Wilmington
Rowley	Stoughton	Wareham	Winchester
Salem	Stow	Watertown	Winthrop
Salisbury	Sudbury	Wayland	Woburn
			Wrentham

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(1) Except Bellingham  
Census Tract 7621.95

## ESTIMATING RECAPTURE TAX ON SALE OF HOME Table 2

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"THRESHOLD INCOME" FOR:

### EASTERN WORCESTER AREA

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$101,300.00	\$116,495.00
2nd (YR 1-2)	\$106,365.00	\$122,319.75
3rd (YR 2-3)	\$111,683.25	\$128,435.74
4th (YR 3-4)	\$117,267.41	\$134,857.74
5th (YR 4-5)	\$123,130.78	\$141,600.40
6th (YR 5-6)	\$129,287.32	\$148,680.42
7th (YR 6-7)	\$135,751.69	\$156,114.44
8th (YR 7-8)	\$142,539.27	\$163,920.16
9th (YR 8-9)	\$149,666.24	\$172,116.17

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The EASTERN WORCESTER AREA includes the following communities:

Berlin  
Blackstone  
Bolton  
Harvard  
Hopedale  
Lancaster  
Mendon  
Milford  
Millville  
Southborough  
Upton

## ESTIMATING RECAPTURE TAX ON SALE OF HOME Table 2

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### "THRESHOLD INCOME" FOR:

#### **EASTON-RAYNHAM AREA**

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$114,800.00	\$132,020.00
2nd (YR 1-2)	\$120,540.00	\$138,621.00
3rd (YR 2-3)	\$126,567.00	\$145,552.05
4th (YR 3-4)	\$132,895.35	\$152,829.65
5th (YR 4-5)	\$139,540.12	\$160,471.14
6th (YR 5-6)	\$145,517.12	\$168,494.69
7th (YR 6-7)	\$153,842.98	\$176,919.43
8th (YR 7-8)	\$161,535.13	\$185,765.40
9th (YR 8-9)	\$169,611.88	\$195,053.67

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The EASTON-RAYNHAM AREA includes the following communities:

Easton  
Raynham

## ESTIMATING RECAPTURE TAX ON SALE OF HOME Table 2

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"THRESHOLD INCOME" FOR:

### LAWRENCE

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$104,160.00	\$145,824.00
2nd (YR 1-2)	\$109,368.00.	\$153,115.20
3rd (YR 2-3)	\$114,836.40	\$160,770.96
4th (YR 3-4)	\$120,578.22	\$168,809.51
5th (YR 4-5)	\$126,607.13	\$177,249.98
6th (YR 5-6)	\$132,937.49	\$186,112.48
7th (YR 6-7)	\$139,584.36	\$195,418.11
8th (YR 7-8)	\$146,563.58	\$205,189.01
9th (YR 8-9)	\$153,891.76	\$215,448.46

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## ESTIMATING RECAPTURE TAX ON SALE OF HOME Table 2

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"THRESHOLD INCOME" FOR:

**LAWRENCE AREA**

**EXCEPT LAWRENCE**

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$86,800.00	\$99,820.00
2nd (YR 1-2)	\$91,140.00	\$104,811.00
3rd (YR 2-3)	\$95,697.00	\$110,051.55
4th (YR 3-4)	\$100,481.85	\$115,554.13
5th (YR 4-5)	\$105,505.94	\$121,331.83
6th (YR 5-6)	\$110,781.24	\$127,398.43
7th (YR 6-7)	\$116,320.30	\$133,768.35
8th (YR 7-8)	\$122,136.32	\$140,456.76
9th (YR 8-9)	\$128,243.13	\$147,479.60

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The LAWRENCE AREA includes the following communities:

Andover  
Boxford  
Georgetown  
Groveland  
Haverhill  
Merrimac  
Methuen  
North Andover  
West Newbury

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**ESTIMATING RECAPTURE TAX ON SALE OF HOME    Table 2**

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"THRESHOLD INCOME" FOR:

**LOWELL AREA**

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$96,400.00	\$110,860.00
2nd (YR 1-2)	\$101,220.00	\$116,403.00
3rd (YR 2-3)	\$106,281.00	\$122,223.15
4th (YR 3-4)	\$111,595.05	\$128,334.31
5th (YR 4-5)	\$117,174.80	\$134,751.02
6th (YR 5-6)	\$123,033.54	\$141,488.57
7th (YR 6-7)	\$129,185.22	\$148,563.00
8th (YR 7-8)	\$135,644.48	\$155,991.15
9th (YR 8-9)	\$142,426.70	\$163,790.71

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The LOWELL AREA includes the following communities:

Billerica  
Chelmsford  
Dracut  
Dunstable  
Groton  
Lowell (1)  
Pepperell  
Tewksbury  
Tyngsborough  
Westford

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(1) Except Lowell Census Tracts  
3101, 3108, 3110, 3111, 3112



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**ESTIMATING RECAPTURE TAX ON SALE OF HOME    Table 2**

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"THRESHOLD INCOME" FOR:

**LOWELL CENSUS TRACTS 3101, 3108, 3110, 3111, 3112**

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$115,680.00	\$161,952.00
2nd (YR 1-2)	\$121,464.00	\$170,049.60
3rd (YR 2-3)	\$127,537.20	\$178,552.08
4th (YR 3-4)	\$133,914.06	\$187,479.68
5th (YR 4-5)	\$140,609.76	\$196,853.67
6th (YR 5-6)	\$147,640.25	\$206,696.35
7th (YR 6-7)	\$155,022.26	\$217,031.17
8th (YR 7-8)	\$162,773.38	\$227,882.73
9th (YR 8-9)	\$170,912.05	\$239,276.86

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**ESTIMATING RECAPTURE TAX ON SALE OF HOME    Table 2**

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"THRESHOLD INCOME" FOR:

**NANTUCKET COUNTY**

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$94,000.00	\$108,100.00
2nd (YR 1-2)	\$98,700.00	\$113,505.00
3rd (YR 2-3)	\$103,635.00	\$119,180.25
4th (YR 3-4)	\$108,816.75	\$125,139.26
5th (YR 4-5)	\$114,257.59	\$131,396.23
6th (YR 5-6)	\$119,970.47	\$137,966.04
7th (YR 6-7)	\$125,968.99	\$144,864.34
8th (YR 7-8)	\$132,267.44	\$152,107.56
9th (YR 8-9)	\$138,880.81	\$159,712.93

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**ESTIMATING RECAPTURE TAX ON SALE OF HOME    Table 2**

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"THRESHOLD INCOME" FOR:

**TAUNTON-MANSFIELD-NORTON AREA**

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$80,200.00	\$92,230.00
2nd (YR 1-2)	\$84,210.00	\$96,841.50
3rd (YR 2-3)	\$88,420.50	\$101,683.58
4th (YR 3-4)	\$92,841.53	\$106,767.75
5th (YR 4-5)	\$97,483.60	\$112,106.14
6th (YR 5-6)	\$102,357.78	\$117,711.45
7th (YR 6-7)	\$107,475.67	\$123,597.02
8th (YR 7-8)	\$112,849.45	\$129,776.87
9th (YR 8-9)	\$118,491.93	\$136,265.72

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The TAUNTON-MANSFIELD-NORTON AREA includes the following communities:

Berkley  
Dighton  
Mansfield  
Norton  
Taunton

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**ESTIMATING RECAPTURE TAX ON SALE OF HOME    Table 2**

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"THRESHOLD INCOME" FOR:

**REMAINDER OF THE COMMONWEALTH**

(EXCEPT AS NOTED IN THE FOOTNOTES)

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$87,300.00	\$100,395.00
2nd (YR 1-2)	\$91,665.00	\$105,414.75
3rd (YR 2-3)	\$96,248.25	\$110,685.49
4th (YR 3-4)	\$101,060.66	\$116,219.76
5th (YR 4-5)	\$106,113.70	\$122,030.75
6th (YR 5-6)	\$111,419.38	\$128,132.29
7th (YR 6-7)	\$116,990.35	\$134,538.90
8th (YR 7-8)	\$122,839.87	\$141,265.85
9th (YR 8-9)	\$128,981.86	\$148,329.14

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## ESTIMATING RECAPTURE TAX ON SALE OF HOME Table 2

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REMAINDER OF THE COMMONWEALTH includes the following communities:

Abington	Erving	Mt. Washington
Acushnet	Fairhaven	New Ashford
Adams	Falmouth	New Bedford (7)
Agawam	Fitchburg (4)	New Braintree
Alford	Florida	New Marlborough
Amherst (1)	Freetown	New Salem
Ashburnham	Gardner	North Attleboro
Ashby	Gay Head	North Brookfield
Ashfield	Gill	Northhampton
Athol	Goshen	Northborough
Attleboro	Gosnold	Northbridge
Auburn	Grafton	Northfield
Avon	Granby	Oak Bluffs
Barnstable (2)	Granville	Oakham
Barre	Great Barrington	Orange
Becket	Greenfield (5)	Orleans
Belchertown	Hadley	Otis
Bernardston	Halifax	Oxford
Blandford	Hampden	Palmer
Bourne	Hancock	Paxton
Boylston	Hanson	Pelham
Brewster	Hardwick	Peru
Bridgewater	Harwich	Petersham
Brimfield	Hatfield	Phillipston
Brockton (3)	Hawley	Pittsfield (8)
Brookfield	Heath	Plainfield
Buckland	Hinsdale	Plympton
Charlemont	Holden	Princeton
Charlton	Holland	Provincetown
Chatham	Holyoke (6)	Rehoboth
Cheshire	Hubbardston	Revere
Chester	Huntington	Richmond
Chesterfield	Lakeville	Rochester
Chicopee	Lanesborough	Rowe
Chilmark	Lee	Royalston
Clarksburg	Leicester	Russell
Clinton	Lenox	Rutland
Colrain	Leominster	Sandisfield
Conway	Leverett	Sandwich
Cummington	Leyden	Savoy
Dalton	Longmeadow	Seekonk
Dartmouth	Ludlow	Sheffield
Deerfield	Lunenburg	Shelburne
Dennis	Marion	Shrewsbury
Douglas	Mashpee	Shutesbury
Dudley	Mattapoissett	Somerset
East Bridgewater	Middleborough	Southbridge
East Brookfield	Middlefield	South Hadley
East Longmeadow	Millbury	Southampton
Eastham	Monroe	Southwick
Easthampton	Monson	Spencer
	Montague	Springfield (9)
Edgartown	Monterey	Sterling
Egremont	Montgomery	Stockbridge

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**ESTIMATING RECAPTURE TAX ON SALE OF HOME      Table 2**

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Remainder of Commonwealth (cont')

Sturbridge	Warwick	Westminster
Sunderland	Washington	Westport
Sutton	Webster	West Bridgewater
Swansea	Wellfleet	Whatley
Templeton	Wendell	Whitman
Tisbury	West Brookfield	Wilbraham
Tolland	West Boylston	Williamsburg
Truro	West Springfield (10)	Williamstown
Tyringham	West Stockbridge	Winchendon
Uxbridge	West Tisbury	Windsor
Wales	Westborough	Worcester (11)
Ware	Westfield	Worthington
Warren	Westhampton	Yarmouth

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- (1) Except Amherst Census Tract 8204  
(2) Except Barnstable Census Tracts 123, 124  
(3) Except Brockton Census Tract 5109  
(4) Except Fitchburg Census Tract 7107  
(5) Except Greenfield Census Tract 414  
(6) Except Holyoke Census Tracts 8114, 8115, 8116, 8117  
(7) Except New Bedford Census Tracts 6506, 6507, 6509, 6511, 6512, 6517, 6518, 6519, 6525, 6526, 6527  
(8) Except Pittsfield Census Tracts 9001, 9006, 9012  
(9) Except Springfield Census Tracts 8006, 8007, 8008, 8009, 8011.01, 8012, 8018, 8019, 8020  
(10) Except West Springfield Census Tract 8123  
(11) Except Worcester Census Tracts 7313, 7314, 7315, 7317, 7320.01, 7321, 7325

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**ESTIMATING RECAPTURE TAX ON SALE OF HOME      Table 2**

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"THRESHOLD INCOME" FOR:

AMHERST CENSUS TRACT 8204  
BARNSTABLE CENSUS TRACTS 123, 124  
BROCKTON CENSUS TRACT 5109  
FALL RIVER  
FITCHBURG CENSUS TRACT 7107  
GREENFIELD CENSUS TRACT 414  
HOLYOKE CENSUS TRACTS 8114, 8115, 8116, 8117  
NEW BEDFORD CENSUS TRACTS 6506, 6507, 6509, 6511, 6512, 6517, 6518, 6519, 6525,  
6526, 6527  
NORTH ADAMS  
PITTSFIELD CENSUS TRACTS 9001, 9006, 9012  
SPRINGFIELD CENSUS TRACTS 8006, 8007, 8008, 8009, 8011.01, 8012, 8018, 8019, 8020  
WEST SPRINGFIELD CENSUS TRACT 8123  
WORCESTER CENSUS TRACTS 7313, 7314, 7315, 7317, 7320.01, 7321, 7325

GENERALLY THE IRS REVISES ITS INCOME GUIDELINES ANNUALLY. TO DETERMINE THE RECAPTURE AMOUNT YOU MAY OWE WHEN YOU SELL YOUR HOME, USE THE INCOME GUIDELINES IN EFFECT AT THE TIME YOU PURCHASED YOUR HOME.

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YEAR IN WHICH HOUSE IS SOLD	NUMBER OF PEOPLE IN HOUSEHOLD WHEN HOUSE IS SOLD	
	1 OR 2 PERSONS INCOME	3 OR MORE PERSONS INCOME
1st (YR 0-1)	\$104,760.00	\$146,664.00
2nd (YR 1-2)	\$109,998.00	\$153,997.20
3rd (YR 2-3)	\$115,497.90	\$161,697.06
4th (YR 3-4)	\$121,272.80	\$169,781.91
5th (YR 4-5)	\$127,336.43	\$178,271.01
6th (YR 5-6)	\$133,703.26	\$187,184.56
7th (YR 6-7)	\$140,388.42	\$196,543.79
8th (YR 7-8)	\$147,407.84	\$206,370.98
9th (YR 8-9)	\$154,778.23	\$216,689.53

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2017/55.87

## **ESTIMATING RECAPTURE TAX ON SALE OF HOME    Table 2**

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