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SECTION 1. PURPOSE

This revenue procedure publishes the amounts of unused housing credit carryovers allocated to qualified states under § 42(h)(3)(D) of the Internal Revenue Code for calendar year 2015.

SECTION 2. BACKGROUND

Rev. Proc. 92-31, 1992-1 C.B. 775, provides guidance to state housing credit agencies of qualified states on the procedure for requesting an allocation of unused housing credit carryovers under § 42(h)(3)(D). Section 4.06 of Rev. Proc. 92-31 provides that the Internal Revenue Service will publish in the Internal Revenue Bulletin the amount of unused housing credit carryovers allocated to qualified states for a calendar year from a national pool of unused credit authority (the National Pool). This revenue procedure publishes these amounts for calendar year 2015.

SECTION 3. PROCEDURE

The unused housing credit carryover amount allocated from the National Pool by the Secretary to each qualified state for calendar year 2015 is as follows:

Qualified State Amount Allocated	
California	388,272
Connecticut	35,990
Delaware	9,362
Florida	199,060
Georgia	101,038
Idaho	16,355
Illinois	128,888
Kansas	29,059
Maine	13,309
Maryland	59,802
Massachusetts	67,497
Michigan	99,162
Minnesota	54,607
Nebraska	18,827
New Jersey	89,439
New Mexico	20,869

Qualified State Amount Allocated	
New York	197,588
North Carolina	99,503
Ohio	116,016
Oklahoma	38,805
Oregon	39,728
Pennsylvania	127,954
Puerto Rico	35,507
South Dakota	8,537
Tennessee	65,535
Texas	269,741
Utah	29,448
Virginia	83,316
Washington	70,660
West Virginia	18,515
Wisconsin	57,612

EFFECTIVE DATE

This revenue procedure is effective for allocations of housing credit dollar amounts attributable to the National Pool component of a qualified state's housing credit ceiling for calendar year 2015.

DRAFTING INFORMATION

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