

## SECTION 6. EFFECTIVE DATE

This notice is effective for *per diem* allowances for lodging, meal and incidental expenses, or for meal and incidental expenses only, that are paid to any employee on or after October 1, 2023, for travel away from home on or after October 1, 2023. For purposes of computing the amount allowable as a deduction for travel away from home, this notice is effective for meal and incidental expenses or for incidental expenses only paid or incurred on or after October 1, 2023. See sections 4.06 and 5.04 of Rev. Proc. 2019-48 (or successor) for transition rules for the last 3 months of calendar year 2023.

## SECTION 7. EFFECT ON OTHER DOCUMENTS

Notice 2022-44 is superseded.

## DRAFTING INFORMATION

The principal author of this notice is C. Dylan Durham of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding this notice contact Mr. Durham at (202) 317-7005 (not a toll-free number).

*26 CFR 601.105: Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability. (Also: Part I, §§ 6011, 6662, 6662A, 6707A; 1-6011-4.)*

## Rev. Proc. 2023-32

### 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 2023.

## SECTION 2. BACKGROUND

Rev. Proc. 2019-45, 2019-48 I.R.B. 524, 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). 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) is published by the Internal Revenue Service in the Internal Revenue Bulletin. This revenue procedure publishes these amounts for calendar year 2023.

### SECTION 3. PROCEDURE

The unused housing credit carryover amount allocated from the National Pool by the Secretary to each qualified state for calendar year 2023 is as follows:

<i>Qualified State</i>	<i>Amount Allocated</i>
Connecticut	54,370
Delaware	15,269
Florida	333,529
Georgia	163,623
Illinois	188,649
Maryland	92,430
Massachusetts	104,684
Michigan	150,447
Minnesota	85,721
Montana	16,836
Nebraska	29,506
Nevada	47,646
New Jersey	138,866
New Mexico	31,686
New York	295,030
North Carolina	160,415
Ohio	176,265
Oregon	63,575
Pennsylvania	194,496
Rhode Island	16,399
South Dakota	13,641
Texas	450,249
Utah	50,690
Vermont	9,702
Virginia	130,198
Washington	116,736
West Virginia	26,616
Wisconsin	88,350

## 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 2023.

## DRAFTING INFORMATION

The principal author of this revenue procedure is Dillon Taylor of the Office of Associate Chief Counsel (Passthroughs and Special Industries). For further information regarding this revenue procedure,

contact Mr. Taylor at (202) 317-4137 (not a toll-free number).

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## Section 42—Low-Income Housing Credit.

26 CFR 1.42-14. Allocation rules for post-1989 State housing credit ceiling amounts.

Guidance is provided to state housing credit agencies of qualified states that request an allocation of unused housing credit carryover under section 42(h)(3)(D) of the Internal Revenue Code. See Rev. Proc. 2023-32.

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