

individual was present in, or was a *bona fide* resident of, Ukraine if the individual establishes a reasonable expectation that he or she would have met the requirements of section 911(d) but for those conditions.

.02 To qualify for relief under section 911(d)(4) of the Code, an individual must have established residency, or have been physically present, in the foreign country on or before the date that the Secretary of the Treasury determines that individuals were required to leave the foreign country. For example, individuals who were first physically present or established residency in Ukraine after January 18, 2023, are not eligible to qualify for the exception provided in section 911(d)(4) of the Code for 2023.

SECTION 4. APPLICATION

A taxpayer who needs assistance on how to claim this exclusion, or on how to file an amended return, should consult the foreign earned income exclusion topic at <https://www.irs.gov/individuals/international-taxpayers/foreign-earned-income-exclusion> or contact a local IRS office.

SECTION 5. DRAFTING INFORMATION

The principal author of this revenue procedure is Kate Y. Hwa of the Office of Associate Chief Counsel (International). For further information regarding this revenue procedure, contact Kate Y. Hwa at (202) 317-5001 (not a toll-free number).

Rev. Proc. 2024-18

SECTION 1. PURPOSE

This revenue procedure supplements Rev. Proc. 2023-32, 2023-41 I.R.B. 1064, by publishing amounts of unused housing credit carryovers allocated to qualified states under § 42(h)(3)(D) of the Internal Revenue Code for calendar year 2023 in addition to those amounts published in Rev. Proc. 2023-32.

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.

On October 10, 2023, Rev. Proc. 2023-32 published the amounts of unused housing credit carryovers allocated to qualified states under § 42(h)(3)(D). This revenue procedure publishes additional amounts of unused housing credit carryovers allocated to the same qualified states 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 in addition to the amounts published in Rev. Proc. 2023-32 is as follows:

<i>Qualified State</i>	<i>Additional Amount Allocated</i>
Connecticut	136,793
Delaware	38,417
Florida	839,149
Georgia	411,670
Illinois	474,636
Maryland	232,551
Massachusetts	263,383
Michigan	378,520
Minnesota	215,671
Montana	42,358
Nebraska	74,237
Nevada	119,876
New Jersey	349,382
New Mexico	79,722
New York	742,288
North Carolina	403,601
Ohio	443,478
Oregon	159,952
Pennsylvania	489,347
Rhode Island	41,259
South Dakota	34,322
Texas	1,132,815
Utah	127,535
Vermont	24,409
Virginia	327,575
Washington	293,706
West Virginia	66,965
Wisconsin	222,286

Any additional amount of unused housing credit carryover published in this revenue procedure that a qualified state fails to allocate before the close of 2023 will not be considered in determining whether that state qualifies for an allocation of unused housing credit carryover for calendar year 2024.

EFFECT ON OTHER DOCUMENTS

This revenue procedure supplements Rev. Proc. 2023-32 by increasing the

amounts of unused housing credit carryovers allocated to qualified states from the 2023 National Pool.

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 Waheed Olayan of the Office of Associate Chief Counsel (Passthroughs and Special Industries). For further information regarding this revenue procedure, contact Mr. Olayan at (202) 317-6239 (not a toll-free number).