



Internal Revenue Bulletin: 2013-38**September 16, 2013****Rev. Proc. 2013-31**

Table of Contents

- [SECTION 1. PURPOSE](#)
- [SECTION 2. BACKGROUND](#)
- [SECTION 3. PROCEDURE](#)
- [EFFECTIVE DATE](#)
- [DRAFTING INFORMATION](#)

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 2013.

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 2013.

SECTION 3. PROCEDURE

The unused housing credit carryover amount allocated from the National Pool by the Secretary to each qualified state for calendar year 2013 is as follows:

<i>Qualified State Amount Allocated</i>	
Alabama	46,914
Arizona	63,757
California	370,106
Connecticut	34,930
Delaware	8,922
Florida	187,941

<i>Qualified State Amount Allocated</i>	
Georgia	96,511
Idaho	15,525
Illinois	125,264
Kansas	28,077
Louisiana	44,772
Maryland	57,251
Massachusetts	64,661
Michigan	96,155
Minnesota	52,334
Mississippi	29,040
Nebraska	18,052
New Jersey	86,244
New Mexico	20,290
New York	190,400
North Carolina	94,878
North Dakota	6,807
Ohio	112,314
Oregon	37,937
Pennsylvania	124,177
Rhode Island	10,218
South Dakota	8,108
Texas	253,531
Vermont	6,090
Virginia	79,641
Washington	67,101
West Virginia	18,051

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 2013.

DRAFTING INFORMATION

The principal author of this revenue procedure is Jian H. Grant of the Office of Associate Chief Counsel (Passthroughs and Special Industries). For further information regarding this revenue procedure contact Ms. Grant on (202) 622-3040 (not a toll-free call).