

## Low Income Housing Tax Credit Housing Credit Percentages October

The Internal Revenue Service has released a Revenue Ruling, which establishes the applicable Housing Credit percentages under Section 42(b)(2) for *October 2018*.

*Note: Under Section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, and with respect to housing credit dollar amount allocations made before January 1, 2014, shall not be less than 9%.*

The **October 2018** Housing Credit percentages are:  
**7.67%** for the 70% Present Value Credit  
**3.29%** for the 30% Present Value Credit

### Low Income Housing Tax Credit Applicable Percentages

		70%	30%
October	'17	7.50	3.21
November	'17	7.53	3.23
December	'17	7.55	3.23
January	<b>2018</b>	7.55	3.24
February	'18	7.57	3.25
March	'18	7.63	3.27
April	'18	7.55	3.23
May	'18	7.65	3.28
June	'18	7.68	3.29
July	'18	7.68	3.29
August	'18	7.66	3.28
September	'18	7.68	3.29
<b>October</b>	<b>'18</b>	<b>7.67</b>	<b>3.29</b>