

## Low Income Housing Tax Credit Housing Credit Percentages February

The Internal Revenue Service has released a Revenue Ruling, which establishes the applicable Housing Credit percentages under Section 42(b)(2) for *February 2019*.

*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 **February 2019** Housing Credit percentages are:

**7.64%** for the 70% Present Value Credit

**3.27%** for the 30% Present Value Credit

### Low Income Housing Tax Credit Applicable Percentages

		70%	30%
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
October	'18	7.67	3.29
November	'18	7.72	3.31
December	'18	7.74	3.32
January	2019	7.70	3.30
<b>February</b>	<b>'19</b>	<b>7.64</b>	<b>3.27</b>