

Low Income Housing Tax Credit Housing Credit Percentages April

The Internal Revenue Service has released a Revenue Ruling, which establishes the applicable Housing Credit percentages under Section 42(b)(2) for April 2021.

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 **April 2021** Housing Credit percentages are:
7.33% for the 70% Present Value Credit
3.14% for the 30% Present Value Credit

Low Income Housing Tax Credit Applicable Percentages

		70%	30%
January	2021	7.21	3.09
February	'21	7.23	3.10
March	'21	7.26	3.11
April	'21	7.33	3.14
May			
June			
July			
August			
September			
October			
November			
December			