

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 2000.

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 2000.

SECTION 3. PROCEDURE

The unused housing credit carryover amount allocated from the National Pool by the Secretary to each qualified state for calendar year 2000 is as follows:

<u>Qualified State</u>	<u>Amount Allocated</u>
Alabama	\$ 21,268
Alaska	3,015
Arizona	23,256
California	161,319
Colorado	19,741
Delaware	3,668
Florida	73,547
Georgia	37,906
Idaho	6,092
Illinois	59,030
Indiana	28,924
Iowa	13,966

Kansas	12,917
Maryland	25,171
Massachusetts	30,055
Michigan	48,008
Minnesota	23,243
Mississippi	13,475
Missouri	26,615
Nebraska	8,109
Nevada	8,806
New Hampshire	5,846
New Jersey	39,635
New York	88,564
North Carolina	37,237
Ohio	54,787
Oregon	16,140
Pennsylvania	58,376
Puerto Rico	18,930
Rhode Island	4,822
Tennessee	26,689
Texas	97,556
Utah	10,366
Vermont	2,890
Virginia	33,451
West Virginia	8,794
Wisconsin	25,554

SECTION 4. 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 2000.

DRAFTING INFORMATION

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