HIGHLIGHTS
OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

ADMINISTRATIVE

This Revenue Procedure provides issuers of qualified mortgage bonds, as defined in section 143(a) of the Internal Revenue Code, and issuers of mortgage credit certificates, as defined in section 25(c), with (1) nationwide average purchase prices for residences located in the United States, and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

EXEMPT ORGANIZATIONS

Announcement 2023-14, page 853.
Revocation of IRC 501(c)(3) Organizations for failure to meet the code section requirements. Contributions made to the organizations by individual donors are no longer deductible under IRC 170(b)(1)(A).

INCOME TAX

Notice 2023-34, page 837.
The Notice updates the background section of Notice 2014-21 to reflect that certain foreign jurisdictions have enacted laws that characterize Bitcoin as legal tender. The Notice states that the change to the background section does not affect the answers to the FAQs in section 4 of Notice 2014-21.

Revenue Procedure 2023-21 provides domestic asset/liability percentages and domestic investment yields needed by foreign life insurance companies and foreign property and liability insurance companies to compute their minimum effectively connected net investment income under section 842(b) of the Internal Revenue Code for taxable years beginning after December 31, 2021.

Federal rates; adjusted federal rates; adjusted federal long-term rate, and the long-term tax exempt rate. For purposes of sections 382, 1274, 1288, 7872 and other sections of the Code, tables set forth the rates for May 2023.
The IRS Mission

Provide America’s taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:


This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury’s Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.
Part I

Section 1274.—
Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property

(Also Sections 42, 280G, 382, 467, 468, 482, 483, 1288, 7520, 7872.)

Rev. Rul. 2023-9

This revenue ruling provides various prescribed rates for federal income tax purposes for May 2023 (the current month). Table 1 contains the short-term, mid-term, and long-term applicable federal rates (AFR) for the current month for purposes of section 1274(d) of the Internal Revenue Code. Table 2 contains the short-term, mid-term, and long-term adjusted applicable federal rates (adjusted AFR) for the current month for purposes of section 1288(b). Table 3 sets forth the adjusted federal long-term rate and the long-term tax-exempt rate described in section 382(f). Table 4 contains the appropriate percentages for determining the low-income housing credit described in section 42(b)(1) for buildings placed in service during the current month. However, under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, shall not be less than 9%. Finally, Table 5 contains the federal rate for determining the present value of an annuity, an interest for life or for a term of years, or a remainder or a reversionary interest for purposes of section 7520.

<table>
<thead>
<tr>
<th>REV. RUL. 2023-9 TABLE 1</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Applicable Federal Rates (AFR) for May 2023</strong></td>
</tr>
<tr>
<td><strong>Period for Compounding</strong></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Short-term</td>
</tr>
<tr>
<td>AFR</td>
</tr>
<tr>
<td>110% AFR</td>
</tr>
<tr>
<td>120% AFR</td>
</tr>
<tr>
<td>130% AFR</td>
</tr>
<tr>
<td>Mid-term</td>
</tr>
<tr>
<td>AFR</td>
</tr>
<tr>
<td>110% AFR</td>
</tr>
<tr>
<td>120% AFR</td>
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<tr>
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</tr>
<tr>
<td>150% AFR</td>
</tr>
<tr>
<td>175% AFR</td>
</tr>
<tr>
<td>Long-term</td>
</tr>
<tr>
<td>AFR</td>
</tr>
<tr>
<td>110% AFR</td>
</tr>
<tr>
<td>120% AFR</td>
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<tr>
<td>130% AFR</td>
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<table>
<thead>
<tr>
<th>REV. RUL. 2023-9 TABLE 2</th>
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<tbody>
<tr>
<td><strong>Adjusted AFR for May 2023</strong></td>
</tr>
<tr>
<td><strong>Period for Compounding</strong></td>
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<tr>
<td></td>
</tr>
<tr>
<td>Short-term adjusted AFR</td>
</tr>
<tr>
<td>Mid-term adjusted AFR</td>
</tr>
<tr>
<td>Long-term adjusted AFR</td>
</tr>
</tbody>
</table>
REV. RUL. 2023-9 TABLE 3
Rates Under Section 382 for May 2023

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjusted federal long-term rate for the current month</td>
<td>2.82%</td>
</tr>
<tr>
<td>Long-term tax-exempt rate for ownership changes during the current month</td>
<td>3.04%</td>
</tr>
<tr>
<td>(the highest of the adjusted federal long-term rates for the current month</td>
<td></td>
</tr>
<tr>
<td>and the prior two months.)</td>
<td></td>
</tr>
</tbody>
</table>

REV. RUL. 2023-9 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for May 2023

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note: Under section 42(b)(2), the applicable percentage for non-federally</td>
<td></td>
</tr>
<tr>
<td>subsidized new buildings placed in service after July 30, 2008, shall not</td>
<td></td>
</tr>
<tr>
<td>be less than 9%.</td>
<td></td>
</tr>
<tr>
<td>Appropriate percentage for the 70% present value low-income housing credit</td>
<td>7.84%</td>
</tr>
<tr>
<td>Appropriate percentage for the 30% present value low-income housing credit</td>
<td>3.36%</td>
</tr>
</tbody>
</table>

REV. RUL. 2023-9 TABLE 5
Rate Under Section 7520 for May 2023

<table>
<thead>
<tr>
<th>Description</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Applicable federal rate for determining the present value of an annuity,</td>
<td>4.40%</td>
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<tr>
<td>an interest for life or a term of years, or a remainder or reversionary</td>
<td></td>
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<tr>
<td>interest</td>
<td></td>
</tr>
</tbody>
</table>

Section 42.—Low-Income Housing Credit


Section 280G.—Golden Parachute Payments


Section 382.—Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change


Section 467.—Certain Payments for the Use of Property or Services


Section 468.—Special Rules for Mining and Solid Waste Reclamation and Closing Costs


Section 482.—Allocation of Income and Deductions Among Taxpayers


Section 483.—Interest on Certain Deferred Payments


Section 1288.—Treatment of Original Issue Discount on Tax-Exempt Obligations


Section 7520.—Valuation Tables

The applicable federal mid-term rates are set forth for the month of May 2023. See Rev. Rul. 2023-9, page 835.

Section 7872.—Treatment of Loans With Below-Market Interest Rates

Notice 2023-34

Modification of Notice 2014-21

SECTION 1. PURPOSE

Notice 2014-21, 2014-16 I.R.B. 938, provides that convertible virtual currency is treated as property for federal tax purposes and that general tax principles applicable to property transactions apply to transactions using convertible virtual currency. This Notice modifies Notice 2014-21 by revising a sentence in the Background section of that Notice to remove the statement that virtual currency does not have legal tender status in any jurisdiction and to make other changes. This Notice also explains that the revision to the Background section of Notice 2014-21 does not affect the answers to the frequently asked questions (FAQs) set forth in section 4 of Notice 2014-21.

SECTION 2. BACKGROUND

Notice 2014-21 describes how existing general tax principles apply to transactions using convertible virtual currency. The Notice provides the guidance in the form of FAQs.

Notice 2014-21 provides that convertible virtual currency is treated as property for federal tax purposes and that general tax principles applicable to property transactions apply to transactions using convertible virtual currency. The Background section of Notice 2014-21 defines virtual currency as a digital representation of value that functions as a medium of exchange, a unit of account, and/or a store of value. The Background section also states that virtual currency does not have legal tender status in any jurisdiction. Rev. Rul. 2019-24, 2019-44 I.R.B. 1004, subsequent to the BGK section to read as follows:

In certain contexts, virtual currency may serve one or more of the functions of “real” currency — i.e., the coin and paper money of the United States or of any other country that is designated as legal tender, circulates, and is customarily used and accepted as a medium of exchange in the country of issuance — but the use of virtual currency to perform “real” currency functions is limited.

This change to the Background section of Notice 2014-21 does not affect the answers to the FAQs set forth in section 4 of Notice 2014-21, including Q&A-2, which concludes that convertible virtual currency is not treated as currency that could generate foreign currency gain or loss for U.S. federal tax purposes.

SECTION 3. MODIFICATION OF NOTICE 2014-21

The Department of the Treasury and the Internal Revenue Service are aware that certain foreign jurisdictions have enacted laws that characterize Bitcoin as legal tender. Thus, the sentence in the Background section of Notice 2014-21 stating that virtual currency does not have legal tender status in any jurisdiction is no longer accurate as to Bitcoin. In addition, the Background section of Notice 2014-21 may be misinterpreted as overstating the similarity between convertible virtual currency and “real” currency because the use of convertible virtual currency, including Bitcoin, to perform “real” currency functions is limited. Accordingly, Notice 2014-21 is modified by revising the third sentence in the first paragraph of the Background section to read as follows:

In certain contexts, virtual currency may serve one or more of the functions of “real” currency — i.e., the coin and paper money of the United States or of any other country that is designated as legal tender, circulates, and is customarily used and accepted as a medium of exchange in the country of issuance — but the use of virtual currency to perform “real” currency functions is limited.

SECTION 4. EFFECT ON OTHER DOCUMENTS

This Notice modifies Notice 2014-21 by revising its “Background” section.

SECTION 5. DRAFTING INFORMATION

The principal author of this Notice is Raphael J. Cohen of the Office of Associate Chief Counsel (International). For further information regarding this Notice, contact Raphael J. Cohen at (202) 317-6938 (not a toll-free number).

26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of tax liability (Also: 842(b))

Rev. Proc. 2023-21

SECTION 1. PURPOSE

This revenue procedure provides the domestic asset/liability percentages and domestic investment yields needed by foreign life insurance companies and foreign property and liability insurance companies to compute their minimum effectively connected net investment income under section 842(b) of the Internal Revenue Code for taxable years beginning after December 31, 2021. Instructions are provided for computing foreign insurance

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companies’ liabilities for the estimated tax and installment payments of estimated tax for taxable years beginning after December 31, 2021. For more specific guidance regarding the computation of the amount of net investment income to be included by a foreign insurance company on its U.S. income tax return, see Notice 89-96, 1989-2 C.B. 417. For the domestic asset/liability percentage and domestic investment yield, as well as instructions for computing foreign insurance companies’ liabilities for estimated tax and installment payments of estimated tax for taxable years beginning after December 31, 2020, see Rev. Proc. 2022-36, 2022-40 I.R.B. 274.

SECTION 2. PERCENTAGES AND YIELDS

.01 DOMESTIC ASSET/LIABILITY PERCENTAGES FOR 2022. The Secretary determines the domestic asset/liability percentage separately for life insurance companies and property and liability insurance companies. For the first taxable year beginning after December 31, 2021, the relevant domestic asset/liability percentages are:

- 127.7 percent for foreign life insurance companies, and
- 199.7 percent for foreign property and liability insurance companies.

.02 DOMESTIC INVESTMENT YIELDS FOR 2022. The Secretary is required to prescribe separate domestic investment yields for foreign life insurance companies and for foreign property and liability insurance companies. For the first taxable year beginning after December 31, 2021, the relevant domestic investment yields are:

- 3.0 percent for foreign life insurance companies, and
- 2.4 percent for foreign property and liability insurance companies.

.03 SOURCE OF DATA FOR 2022. The section 842(b) percentages to be used for the 2022 taxable year are based on tax return data from the 2020 taxable year.

SECTION 3. ESTIMATED TAXES

To compute estimated tax and the installment payments of estimated tax due for taxable years beginning after December 31, 2021, a foreign insurance company must compute its estimated tax payments by adding to its income other than net investment income the greater of (i) its net investment income as determined under section 842(b)(5) that is actually effectively connected with the conduct of a trade or business within the United States for the relevant period, or (ii) the minimum effectively connected net investment income under section 842(b) that would result from using the most recently available domestic asset/liability percentage and domestic investment yield. Thus, for installment payments due after the publication of this revenue procedure, the domestic asset/liability percentages and the domestic investment yields provided in this revenue procedure must be used to compute the minimum effectively connected net investment income. However, if the due date of an installment is less than 20 days after the date this revenue procedure is published in the Internal Revenue Bulletin, the asset/liability percentages and domestic investment yields provided in Rev. Proc. 2022-36 may be used to compute the minimum effectively connected net investment income. For further guidance in computing estimated tax, see Notice 89-96.

SECTION 4. EFFECTIVE DATE

This revenue procedure is effective for taxable years beginning after December 31, 2021.

SECTION 5. DRAFTING INFORMATION

The principal author of this revenue procedure is Sheila Ramaswamy of the Office of Associate Chief Counsel (International). For further information regarding this revenue procedure contact Sheila Ramaswamy at (202) 317-6938 (not a toll free number).
(7) of § 143; (iii) the issue does not meet the private business tests of paragraphs (1) and (2) of § 141(b); and (iv) with respect to amounts received more than 10 years after the date of issuance, repayments of $250,000 or more of principal on mortgage financing provided by the issue are used by the close of the first semiannual period beginning after the date the prepayment (or complete repayment) is received to redeem bonds that are part of the issue.

Average Area Purchase Price

.03 Section 143(e) provides that an issue of bonds meets the purchase price requirements of § 143(e) if the acquisition cost of each residence financed by the issue does not exceed 90 percent of the average area purchase price applicable to such residence. Section 143(e) provides that, in the case of a targeted area residence (as defined in § 143(j)), § 143(e) shall be applied by substituting 110 percent for 90 percent.

.04 Section 143(e) provides that the term "average area purchase price" means, with respect to any residence, the average purchase price of single-family residences (in the statistical area in which the residence is located) that were purchased during the most recent 12-month period for which sufficient statistical information is available. Under §§ 143(e)(3) and (4), respectively, separate determinations of average area purchase price are to be made for new and existing residences, and for two-, three-, and four-family residences.

.05 Section 143(e) also provides that the determination of the average area purchase price shall be made as of the date on which the commitment to provide the financing is made or, if earlier, the date of the purchase of the residence.

.06 Section 143(k) provides that the term "statistical area" means (i) a metropolitan statistical area (MSA), and (ii) any county (or the portion thereof) that is not within an MSA. Section 143(k) further provides that if sufficient recent statistical information with respect to a county (or portion thereof) is unavailable, the Secretary may substitute another area for which there is sufficient recent statistical information for such county (or portion thereof). In the case of any portion of a State which is not within a county, § 143(k) provides that the Secretary may designate an area that is the equivalent of a county. Section 6a.103A-1(b)(4) of the Internal Revenue Code of 1954, the predecessor of § 143 of the Code) provides that the term "State" includes a possession of the United States and the District of Columbia.

.07 Section 6a.103A-2(f)(5)(i) provides that an issuer may rely upon the average area purchase price safe harbors published by the Department of the Treasury (Treasury Department) for the statistical area in which a residence is located. Section 6a.103A-2(f)(5)(i) further provides that an issuer may use an average area purchase price limitation different from the published safe harbor if the issuer has more accurate and comprehensive data for the statistical area.

Qualified Mortgage Credit Certificate Program

.08 Section 25 permits a State or political subdivision thereof to establish a qualified mortgage credit certificate program. In general, a qualified mortgage credit certificate program is a program under which the issuing authority elects not to issue an amount of private activity bonds that it may otherwise issue during the calendar year under § 146, and in its place, issues mortgage credit certificates to taxpayers in connection with the acquisition of their principal residences. Section 25(a)(1) provides, in general, that the holder of a mortgage credit certificate may claim a federal income tax credit equal to the product of the credit rate specified in the certificate and the interest paid or accrued during the tax year on the remaining principal of the indebtedness incurred to acquire the residence. Section 25(c)(2)(A) provides that residences acquired in connection with the issuance of mortgage credit certificates must meet the purchase price requirements of § 143(e).

Income Limitations for Qualified Mortgage Bonds and Mortgage Credit Certificates

.09 Section 143(f) imposes limitations on the income of mortgagors for whom financing may be provided by qualified mortgage bonds. In addition, § 25(c)(2)(A) provides that holders of mortgage credit certificates must meet the income requirement of § 143(f). Generally, under §§ 143(f)(1) and 25(c)(2)(A)(iii), the income requirement is met only if all owner-financing under a qualified mortgage bond and all mortgage credit certificates issued under a qualified mortgage credit certificate program are provided to mortgagors whose family income is 115 percent or less of the applicable median family income. Section 143(f)(5), however, generally provides for an upward adjustment to the percentage limitation in high housing cost areas. High housing cost areas are defined in § 143(f)(5)(C) as any statistical area for which the housing cost/income ratio is greater than 1.2.

.10 Under § 143(f)(5)(D), the housing cost/income ratio with respect to any statistical area is determined by dividing (a) the applicable housing price ratio for such area by (b) the ratio that the area median gross income for such area bears to the median gross income for the United States. The applicable housing price ratio is the new housing price ratio (new housing average area purchase price divided by the new housing average purchase price for the United States) or the existing housing price ratio (existing housing average area purchase price divided by the existing housing average purchase price for the United States), whichever results in the housing cost/income ratio being closer to 1.

Average Area and Nationwide Purchase Price Limitations

.11 Average area purchase price safe harbors for each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam were last published in Rev. Proc. 2022-21. Guidance with respect to the United States and area median gross income figures that are used in computing the housing cost/income ratio described in § 143(f)(5) was published in Rev. Proc. 2021-19, 2021-15 I.R.B. 1008.
.13 This revenue procedure uses Federal Housing Administration (FHA) loan limits for a given statistical area to calculate the average area purchase price safe harbor for that area. FHA sets limits on the dollar value of loans it will insure based on median home prices and conforming loan limits established by the Federal Home Loan Mortgage Corporation. In particular, FHA sets an area’s loan limit at 95 percent of the median home sales price for the area, subject to certain floors and caps measured against conforming loan limits.

.14 To calculate the average area purchase price safe harbors in this revenue procedure, the FHA loan limits are adjusted to take into account the differences between average and median purchase prices. Because FHA loan limits do not differentiate between new and existing residences, this revenue procedure contains a single average area purchase price safe harbor for both new and existing residences in a statistical area.

.15 The average area purchase price safe harbors listed in section 4.01 of this revenue procedure are based on FHA loan limits released December 1, 2022. FHA loan limits are available for statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam. See section 3.03 of this revenue procedure with respect to FHA loan limits revised after December 1, 2022.

.16 OMB Bulletin No. 03-04, dated and effective June 6, 2003, revised the definitions of the nation’s metropolitan areas and recognized 49 new metropolitan statistical areas. The OMB bulletin no longer includes primary metropolitan statistical areas.

SECTION 3. APPLICATION

Average Area Purchase Price Safe Harbors

.01 Average area purchase price safe harbors for statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam are set forth in section 4.01 of this revenue procedure. Average area purchase price safe harbors are provided for single-family and two to four-family residences. For each type of residence, section 4.01 of this revenue procedure contains a single safe harbor that may be used for both new and existing residences. Issuers of qualified mortgage bonds and issuers of mortgage credit certificates may rely on these safe harbors to satisfy the requirements of §§ 143(e) and (f). Section 4.01 of this revenue procedure provides safe harbors for MSAs and for certain counties and county equivalents. If no purchase price safe harbor is available for a statistical area, the safe harbor for “ALL OTHER AREAS” may be used for that statistical area.

.02 If a residence is in an MSA, the safe harbor applicable to it is the limitation of that MSA. If an MSA falls in more than one state, the MSA is listed in section 4.01 of this revenue procedure under each state.

.03 If the FHA revises the FHA loan limit for any statistical area after December 1, 2022, an issuer of qualified mortgage bonds or mortgage credit certificates may use the revised FHA loan limit for that statistical area to compute (as provided in the next sentence) a revised average area purchase price safe harbor for the statistical area provided that the issuer maintains records evidencing the revised FHA loan limit. The revised average area purchase price safe harbor for that statistical area is computed by dividing the revised FHA loan limit by 0.883.

.04 If, pursuant to § 6a.103A-2(f)(5)(i), an issuer uses more accurate and comprehensive data to determine the average area purchase price for a statistical area, the issuer must make separate average area purchase price determinations for new and existing residences. Moreover, when computing the average area purchase price for a statistical area that is not an MSA, the issuer must make the computation for the entire applicable MSA. When computing the average area purchase price for a statistical area that is not an MSA, the issuer must make the computation for the entire statistical area and may not combine statistical areas. Thus, for example, the issuer may not combine two or more counties.

.05 If an issuer receives a ruling permitting it to rely on an average area purchase price limitation that is higher than the applicable safe harbor in this revenue procedure, the issuer may rely on that higher limitation for the purpose of satisfying the requirements of §§ 143(e) and (f) for bonds sold, and mortgage credit certificates issued, not more than 30 months following the termination date of the 12-month period used by the issuer to compute the limitation.

Nationwide Average Purchase Price

.06 Section 4.02 of this revenue procedure sets forth a single nationwide average purchase price for purposes of computing the housing cost/income ratio under § 143(f)(5).

.07 Issuers must use the nationwide average purchase price set forth in section 4.02 of this revenue procedure when computing the housing cost/income ratio under § 143(f)(5) regardless of whether they are relying on the average area purchase price safe harbors contained in this revenue procedure or using more accurate and comprehensive data to determine average area purchase prices for new and existing residences for a statistical area that are different from the published safe harbors in this revenue procedure.

.08 If, pursuant to section 6.02 of this revenue procedure, an issuer relies on the average area purchase price safe harbors contained in Rev. Proc. 2022-21, the issuer must use the nationwide average purchase price set forth in section 4.02 of Rev. Proc. 2022-21 in computing the housing cost/income ratio under § 143(f)(5). Likewise, if, pursuant to section 6.04 of this revenue procedure, an issuer relies on the nationwide average purchase price published in Rev. Proc. 2022-21, the issuer must use the average area purchase price safe harbors set forth in section 4.01 of Rev. Proc. 2022-21 in computing the housing cost/income ratio under § 143(f)(5).

SECTION 4. AVERAGE AREA AND NATIONWIDE AVERAGE PURCHASE PRICES

.01 Average area purchase prices for single-family and two to four-family residences in MSAs, and for certain counties and county equivalents are set forth below. The safe harbor for “ALL OTHER AREAS” (found at the end of the table below) may be used for a statistical area that is not listed below.
## 2023 Average Area Purchase Prices for Mortgage Revenue Bonds

<table>
<thead>
<tr>
<th>County Name</th>
<th>State</th>
<th>One-Unit Limit</th>
<th>Two-Unit Limit</th>
<th>Three-Unit Limit</th>
<th>Four-Unit Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALEUTIANS WEST</td>
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<td>$617,402</td>
<td>$790,356</td>
<td>$955,382</td>
<td>$1,187,347</td>
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<tr>
<td>HOONAH-ANGOON C</td>
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<td>$593,957</td>
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<td>JUNEAU CITY AND</td>
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<td>KETCHIKAN GATEW</td>
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<td>KODIAK ISLAND B</td>
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<td>SITKA CITY AND</td>
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<td>SKAGWAY MUNICIP</td>
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<td>$593,957</td>
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All other areas - 2823 counties (floor):  

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<th>One-Unit Limit</th>
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<th>Three-Unit Limit</th>
<th>Four-Unit Limit</th>
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<td>$534,640</td>
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<td>$827,422</td>
<td>$1,028,324</td>
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.02 The nationwide average purchase price (for use in the housing cost/income ratio for new and existing residences) is $503,300.

SECTION 5. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2022-21 is obsolete except as provided in section 6 of this revenue procedure.

SECTION 6. EFFECTIVE DATES

.01 Issuers may rely on this revenue procedure to determine average area purchase price safe harbors for commitments to provide financing or issue mortgage credit certificates that are made, or if the purchase precedes the commitment) for residences that are purchased, in the period that begins on April 20, 2023, and ends on the date as of which the safe harbors contained in section 4.01 of this revenue procedure are rendered obsolete by a new revenue procedure.

.02 Notwithstanding section 5 of this revenue procedure, issuers may continue to rely on the average area purchase price safe harbors contained in Rev. Proc. 2022-21, with respect to bonds sold, or for mortgage credit certificates issued with respect to bond authority exchanged, before May 20, 2023, if the commitments to provide financing or issue mortgage credit certificates are made on or before June 19, 2023.

.03 Except as provided in section 6.04, issuers must use the nationwide average purchase price limitation contained in this revenue procedure for commitments to provide financing or issue mortgage credit certificates that are made, or if the purchase precedes the commitment) for residences that are purchased, in the period that begins on April 20, 2023, and ends on the date when the nationwide average purchase price limitation is rendered obsolete by a new revenue procedure.

.04 Notwithstanding sections 5 and 6.03 of this revenue procedure, issuers may continue to rely on the nationwide average purchase price set forth in Rev. Proc. 2022-21 with respect to bonds sold, or for mortgage credit certificates issued with respect to bond authority exchanged, before May 20, 2023, if the commitments to provide financing or issue mortgage credit certificates are made on or before June 19, 2023.

SECTION 7. REQUEST FOR COMMENTS

.01 Comments Regarding Guidance in this Revenue Procedure.

The Treasury Department and the IRS request comments on whether there are other sources of average purchase price data, including data that differentiate between new and existing residences, that could provide a different method for calculating average area purchase price safe harbors.

.02 Procedures for Submitting Comments.

(1) Deadline. Written comments should be submitted by June 19, 2023.

(2) Form and manner. The subject line for the comments should include a reference to Revenue Procedure 2023-22. All commenters are strongly encouraged to submit comments electronically. However, comments may be submitted in one of two ways:

(a) Electronically via the Federal eRulemaking Portal at www.regulations.gov (type IRS-2023-0018 in the search field on the regulations.gov homepage to find this notice and submit comments); or

(b) By mail to: Internal Revenue Service, CC:PA:LPD:PR (Revenue Procedure 2023-22), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, D.C., 20044.

(3) Publication of comments. The Treasury Department and the IRS will publish for public availability any comment submitted electronically or on paper to its public docket on regulations.gov.

SECTION 8. PAPERWORK REDUCTION ACT

The collection of information contained in this revenue procedure has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1877.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

This revenue procedure contains a collection of information requirement in section 3.03. The purpose of the collection of information is to verify the benefit of using revisions to FHA loan limits to determine average area purchase prices. The likely respondents are state and local governments.

The estimated total annual reporting and/or recordkeeping burden is: 15 hours.

The estimated annual burden per respondent and/or recordkeeper: 15 minutes.

The estimated number of respondents and/or recordkeepers: 60.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

SECTION 9. DRAFTING INFORMATION

The principal authors of this revenue procedure are Zoran Stojanovic and David White of the Office of Associate Chief Counsel (Financial Institutions & Products). For further information regarding this revenue procedure contact Mr. White at (202) 317-4562 (not a toll-free number).
Part IV

Deletions From Cumulative List of Organizations, Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2023-14

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the IRS will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the IRS is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on May 8, 2023 and would end on the date the court first determines the organization is not described in section 170(c)(2) as more particularly set for in section 7428(c)(1). For individual contributors, the maximum deduction protected is $1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

<table>
<thead>
<tr>
<th>NAME OF ORGANIZATION</th>
<th>Effective Date of Revocation</th>
<th>LOCATION</th>
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<tbody>
<tr>
<td>Sarah and Mary’s Helping Hands</td>
<td>01/01/2020</td>
<td>Orland Park, IL</td>
</tr>
<tr>
<td>Little People Christian Day Care</td>
<td>01/01/2020</td>
<td>Maywood, IL</td>
</tr>
<tr>
<td>Foundation for Better Health</td>
<td>01/01/2018</td>
<td>Costa Mesa, CA</td>
</tr>
<tr>
<td>New Life Ministries, Inc.</td>
<td>07/01/2020</td>
<td>San Marcos, CA</td>
</tr>
<tr>
<td>Project Transition USA, Inc.</td>
<td>01/01/2018</td>
<td>St. Petersburg, FL</td>
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</tbody>
</table>
Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as “rulings”) that have an effect on previous rulings use the following defined terms to describe the effect:

**Amplified** describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with modified, below.)

**Clarified** is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

**Distinguished** describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

**Modified** is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with amplified and clarified, above).

**Obsoleted** describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

**Revised** describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

**Superseded** describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, modified and superseded describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self-contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

**Supplemented** is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

**Suspected** is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<td>A</td>
<td>Individual</td>
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<td>CFR</td>
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<td>Estate</td>
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1 A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2022–27 through 2022–52 is in Internal Revenue Bulletin 2022–52, dated December 27, 2022.
Finding List of Current Actions on Previously Published Items

Bulletin 2023–19

A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2022–27 through 2022–52 is in Internal Revenue Bulletin 2022–52, dated December 27, 2022.
INTERNAL REVENUE BULLETIN

The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at www.irs.gov/irb/.

We Welcome Comments About the Internal Revenue Bulletin

If you have comments concerning the format or production of the Internal Revenue Bulletin or suggestions for improving it, we would be pleased to hear from you. You can email us your suggestions or comments through the IRS Internet Home Page www.irs.gov or write to the Internal Revenue Service, Publishing Division, IRB Publishing Program Desk, 1111 Constitution Ave. NW, IR-6230 Washington, DC 20224.