



Rent & Income Limit Calculator [©]

You can view demographic information and a detailed list of affordable housing properties in [compsMART+](#).

Click on the to view a historical chart of the data.

Program and Location Information







HUD Published Income Limits for 2009

		MTSP		Very Low	Low	
		50%	30%			
Affordable Housing Program	IRS Section 42 Low-Income Housing Tax Credit (LIHTC)	1 Person	\$35,950	\$21,550	\$35,950	\$44,800
Year	2009	2 Person	\$41,100	\$24,650	\$41,100	\$51,200
		3 Person	\$46,200	\$27,700	\$46,200	\$57,600
State	DC	4 Person	\$51,350	\$30,800	\$51,350	\$64,000
County	District of Columbia	5 Person	\$55,450	\$33,250	\$55,450	\$69,100
MSA	Washington-Arlington-Alexandria, DC-VA-MD HUD Metro FMR Area	6 Person	\$59,550	\$35,750	\$59,550	\$74,250
		7 Person	\$63,650	\$38,200	\$63,650	\$79,350
		8 Person	\$67,800	\$40,650	\$67,800	\$84,500
Based On	HUD Very Low Income Limits	9 Person	\$71,900	\$43,100	\$71,900	\$89,600
Persons / Bedroom	1.5 Person / Bedroom	10 Person	\$76,000	\$45,600	\$76,000	\$94,700
4-person AMI	\$102,700	11 Person	\$80,100	\$48,050	\$80,100	\$99,850
National Non-Metropolitan Median Income	\$51,300	12 Person	\$84,200	\$50,500	\$84,200	\$104,950

LIHTC Income Limits for 2009 (Based On HUD Published Very Low Income Limit)

	60.00%	30.00%	40.00%	50.00%	140.00%
1 Person	43,140	21,570	28,760	35,950	60,395
2 Person	49,320	24,660	32,880	41,100	69,048
3 Person	55,440	27,720	36,960	46,200	77,616
4 Person	61,620	30,810	41,080	51,350	86,268
5 Person	66,540	33,270	44,360	55,450	93,156
6 Person	71,460	35,730	47,640	59,550	100,044
7 Person	76,380	38,190	50,920	63,650	106,932
8 Person	81,360	40,680	54,240	67,800	113,904
9 Person	86,280	43,140	57,520	71,900	120,791
10 Person	91,200	45,600	60,800	76,000	127,679
11 Person	96,120	48,060	64,080	80,100	134,568
12 Person	101,040	50,520	67,360	84,200	141,456

LIHTC Rent Limits for 2009 (Based On HUD Published Very Low Income Limit)

Bedrooms (People)	60.00%	30.00%	40.00%	50.00%	FMR
Efficiency (1.0) 	1,078	539	719	898	1,002
1 Bedroom (1.5) 	1,155	577	770	963	1,131
2 Bedrooms (3.0) 	1,386	693	924	1,155	1,288
3 Bedrooms (4.5) 	1,602	801	1,068	1,335	1,647
4 Bedrooms (6.0) 	1,786	893	1,191	1,488	2,157
5 Bedrooms (7.5) 	1,971	985	1,314	1,643	

IRS Revenue Ruling 89-24 and the IRS Audit Technique Guide (page 2-4) require that the low-income housing tax credit rent & income levels start their calculations with the HUD published very low-income (VLI) amounts because the HUD published VLI amounts include certain HUD adjustments, such as historical exceptions to hold income limits at prior year limits, high housing cost for high FMR areas to increase income, and state non-metropolitan median income to provide a floor for income limits. The result is that many counties have VLI amounts that are different (usually higher) than 50% of the AMI published by HUD (the 4-person AMGI we have shown above). Our rent & income calculator starts by default with the HUD published VLI amounts in accordance with IRS Revenue Ruling 89-24. The calculations also round down to the nearest \$1. Utility allowances are input by the user and are not reviewed or verified by Novogradac & Company LLP, nor do we make any representation about their accuracy.

Please note that although a particular county's four-person AMI may have decreased from one year to the next, the VLI may not decrease because of the historical exception to hold income limits at prior year limits.

This rent calculator does not calculate low-income housing tax credit income limits or rent limits greater than the 50% LIHTC or 60% LIHTC limits, depending on the minimum set-aside elected with the IRS on Form 8609 in accordance with Internal Revenue Code Section 42(i)(3)(A). In other words, if the 20/50 minimum set-aside was elected then 50% LIHTC is the maximum rent calculated and allowed to qualify as a tax credit unit; or if the 40/60 minimum set-aside was elected then 60% LIHTC is the maximum allowed to qualify as a tax credit unit.

The rent & income limits for each year are applicable beginning with the effective date shown above and are good for 45 days after the next effective date of the next year's limits. In other words, there is a grace period of 45 days to implement the new rent & income limits. For more information, see Revenue Ruling 94-57.

Before using these numbers, you should check with the applicable state housing agency to make sure that these numbers agree with the numbers published by the state. Novogradac & Company LLP does not guarantee the accuracy of the amounts shown above. **This calculator is designed only to be a quick reference tool. IRS guidelines and actual HUD amounts should be used for any final decisions. As consideration for your otherwise free use of this tool, you agree to hold Novogradac & Company, LLP harmless from any damages and claims related to use of the Rent & Income Limit Calculator.**

HUD has published a "HERA special" income limit in accordance with Section 3009 of the 2008 Housing and Economic Recovery Act for projects with income limits "determined" under HUD's hold harmless policy in 2007 or 2008. These projects are eligible to have their income and rent limits calculated starting with the greater of:

1. "HERA special" income limit (2008 very low-income limit plus any increase in AMGI from 2008 to the current year), or
2. HUD's very low-income limit.

Please note the IRS has not formally indicated if the definition of "determined" means projects that were placed in service, projects that received a tax credit allocation or reservation, projects that received a tax-exempt bond reservation, or simply projects that were projecting their income & rent limits during 2007 or 2008. The Novogradac Rent & Income Calculator assumes that the income for your project was "determined" during 2007 and 2008. These limits should not be used for projects that did not have their income limits "determined" in 2008 or 2007.