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I.R.S. Revenue Procedure 2025-18: Average Area Purchase Prices - Kutak Rock

On April 16, 2025, the IRS published Rev. Proc. 2025-18, which sets out the new (2025) average area purchase prices for mortgage revenue bonds and mortgage credit certificates (from those purchase prices an issuer then calculates the average area or targeted area purchase price limits, using the 90% or 110% factors). Below is a copy of the IRS Release, with a link to the Rev. Proc. itself which has all the new purchase price limits.

We have developed a short summary of the Rev. Proc. available here.

The Rev. Proc. is the same basic Rev. Proc. used by the IRS in previous years, although obviously with up-to-date numbers and different effective and transition dates.

Kutak Rock LLP

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