

**Low-Income Housing Tax Credit—1997 Calendar Year Resident Population Estimates**

**Notice 97-14**

This notice informs (1) state and local housing credit agencies that allocate low-income housing tax credits under § 42 of the Internal Revenue Code and (2) states and other issuers of tax-exempt private activity bonds under § 141, of the proper population figures to be used for calculating the 1997 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(i) and the 1997 calendar year volume cap (Volume Cap) under § 146.

The population figures both for the population-based component of the Credit Ceiling and for the Volume Cap are determined by reference to § 146(j). That section provides generally that determinations of population for any calendar year are made on the basis of the most recent census estimate of the resident population of a state (or issuing authority) released by the Bureau of the Census before the beginning of such calendar year.

The proper population figures for calculating the Credit Ceiling and the Volume Cap for the 1997 calendar year are the estimates of the resident population of states for July 1, 1996, released by the Bureau of the Census on December 30, 1996, in press release CB 96-224. For convenience, these estimates are reprinted below.

*Resident Population Estimates for July 1, 1996*

State↴	Population
Alabama↴	4,273,000
Alaska↴	607,000
Arizona↴	4,428,000
Arkansas↴	2,510,000
California↴	31,878,000
Colorado↴	3,823,000
Connecticut↴	3,274,000
Delaware↴	725,000
D.C.↴	543,000
Florida↴	14,400,000
Georgia↴	7,353,000
Hawaii↴	1,184,000
Idaho↴	1,189,000
Illinois↴	11,847,000

State↴	Population
Indiana↴	5,841,000
Iowa↴	2,852,000
Kansas↴	2,572,000
Kentucky↴	3,884,000
Louisiana↴	4,351,000
Maine↴	1,243,000
Maryland↴	5,072,000
Massachusetts↴	6,092,000
Michigan↴	9,594,000
Minnesota↴	4,658,000
Mississippi↴	2,716,000
Missouri↴	5,359,000
Montana↴	879,000
Nebraska↴	1,652,000
Nevada↴	1,603,000
New Hampshire↴	1,162,000
New Jersey↴	7,988,000
New Mexico↴	1,713,000
New York↴	18,185,000
North Carolina↴	7,323,000
North Dakota↴	644,000
Ohio↴	11,173,000
Oklahoma↴	3,301,000
Oregon↴	3,204,000
Pennsylvania↴	12,056,000
Rhode Island↴	990,000
South Carolina↴	3,699,000
South Dakota↴	732,000
Tennessee↴	5,320,000
Texas↴	19,128,000
Utah↴	2,000,000
Vermont↴	589,000
Virginia↴	6,675,000
Washington↴	5,533,000
West Virginia↴	1,826,000
Wisconsin↴	5,160,000
Wyoming↴	481,000

The principal authors of this notice are Christopher J. Wilson of the Office of Assistant Chief Counsel (Pass-throughs and Special Industries) and Timothy L. Jones of the Office of Assistant Chief Counsel (Financial Institutions and Products). For further information regarding this notice contact Mr. Wilson on (202) 622-3040 (not a toll-free call).