

Low-Income Housing Tax Credit—2001 Calendar Year Resident Population Estimates

Notice 2001-21

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 2001 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii) and the 2001 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 2001 calendar year are the resident population of the 50 states, the District of Columbia, and Puerto Rico, released by the Bureau of the Census on December 28, 2000, in Press Release CB00-CN.65. The proper population figures for calculating the Credit Ceiling and the Volume Cap for the 2001 calendar year for the insular areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands) are the estimates of the resident population for July 1, 1999, released by the Bureau of the Census on December 29, 1999, in Press Release CB99-254. For convenience, the CB00-CN.65 and CB99-254 figures are reprinted below.

Resident Population Figures

Alabama	4,447,100
Alaska	626,932
American Samoa	63,781
Arizona	5,130,632
Arkansas	2,673,400
California	33,871,648
Colorado	4,301,261
Connecticut	3,405,565
Delaware	783,600
D.C.	572,059
Florida	15,982,378
Georgia	8,186,453
Guam	151,968
Hawaii	1,211,537

Resident Population Figures—cont.

Idaho	1,293,953
Illinois	12,419,293
Indiana	6,080,485
Iowa	2,926,324
Kansas	2,688,418
Kentucky	4,041,769
Louisiana	4,468,976
Maine	1,274,923
Maryland	5,296,486
Massachusetts	6,349,097
Michigan	9,938,444
Minnesota	4,919,479
Mississippi	2,844,658
Missouri	5,595,211
Montana	902,195
Nebraska	1,711,263
Nevada	1,998,257
New Hampshire	1,235,786
New Jersey	8,414,350
New Mexico	1,819,046
New York	18,976,457
North Carolina	8,049,313
North Dakota	642,200
Northern Mariana Islands	69,216
Ohio	11,353,140
Oklahoma	3,450,654
Oregon	3,421,399
Pennsylvania	12,281,054
Puerto Rico	3,808,610
Rhode Island	1,048,319
South Carolina	4,012,012
South Dakota	754,844
Tennessee	5,689,283
Texas	20,851,820
U.S. Virgin Islands	119,615
Utah	2,233,169
Vermont	608,827
Virginia	7,078,515
Washington	5,894,121
West Virginia	1,808,344
Wisconsin	5,363,675
Wyoming	493,782

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