

## 2022 Calendar Year Resident Population Figures

### Notice 2022-12

This notice advises State and local housing credit agencies that allocate low-income housing tax credits under § 42 of the Internal Revenue Code, and States and other issuers of tax-exempt private activity bonds under § 141, of the population figures to use in calculating: (1) the 2022 calendar year population-based component of the State housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii); (2) the 2022 calendar year volume cap (Volume Cap) under § 146; and (3) the 2022 volume limit (Volume Limit) under § 142(k)(5).

Generally, the population-based component of both the Credit Ceiling and the Volume Cap are determined under § 146(j), which requires determining the population figures for any calendar year on the basis of the most recent census estimate of the resident population of a State (or issuing authority) released by the U.S. Census Bureau before the beginning of the calendar year. Similarly, § 142(k)(5) bases the Volume Limit on the State population.

Sections 42(h)(3)(H) and 146(d)(2) require adjusting for inflation the population-based component of the Credit Ceiling and the Volume Cap. The Credit Ceiling adjustment for the 2022 calendar year is in Rev. Proc. 2021-45, 2021-48 I.R.B 764. Section 3.09 of Rev. Proc. 2021-45 provides that, for calendar year 2022, the amount for calculating the Credit Ceiling under § 42(h)(3)(C)(ii) is the greater of \$2.60 multiplied by the State population, or \$2,975,000. Further, section 3.20 of Rev. Proc. 2021-45 provides that the amount for calculating the Volume Cap under § 146(d)(1) for calendar year 2022 is the greater of \$110 multiplied by the State population, or \$335,115,000.

For the 50 states, the District of Columbia, and Puerto Rico, the population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2022 calendar year are the resident population estimates released electronically by the U.S. Census Bureau on December 21, 2021, and described in Press Release CB21-208. For American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands, the population figures for the 2022 calendar year are the 2021 midyear population figures in the U.S. Census Bureau's International Data Base (IDB). The U.S. Census Bureau electronically announced an update of the IDB on December 21, 2021, in Press Release CB21-TPS.148.

For convenience, these figures are reprinted below.

### ***Resident Population Figures***

Alabama	5,039,877
Alaska	732,673
American Samoa	46,366
Arizona	7,276,316
Arkansas	3,025,891
California	39,237,836
Colorado	5,812,069
Connecticut	3,605,597
Delaware	1,003,384
District of Columbia	670,050
Florida	21,781,128
Georgia	10,799,566
Guam	168,801
Hawaii	1,441,553
Idaho	1,900,923
Illinois	12,671,469
Indiana	6,805,985
Iowa	3,193,079
Kansas	2,934,582
Kentucky	4,509,394

### ***Resident Population Figures***

Louisiana	4,624,047
Maine	1,372,247
Maryland	6,165,129
Massachusetts	6,984,723
Michigan	10,050,811
Minnesota	5,707,390
Mississippi	2,949,965
Missouri	6,168,187
Montana	1,104,271
Nebraska	1,963,692
Nevada	3,143,991
New Hampshire	1,388,992
New Jersey	9,267,130
New Mexico	2,115,877
New York	19,835,913
North Carolina	10,551,162
North Dakota	774,948
Northern Mariana Islands	51,659
Ohio	11,780,017
Oklahoma	3,986,639

### ***Resident Population Figures***

Oregon	4,246,155
Pennsylvania	12,964,056
Puerto Rico	3,263,584
Rhode Island	1,095,610
South Carolina	5,190,705
South Dakota	895,376
Tennessee	6,975,218
Texas	29,527,941
Utah	3,337,975
Vermont	645,570
Virginia	8,642,274
Virgin Islands, U.S.	105,870
Washington	7,738,692
West Virginia	1,782,959
Wisconsin	5,895,908
Wyoming	578,803

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## 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.

*Revoked* 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.

*Suspended* 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.*

*A*—Individual.

*Acq.*—Acquiescence.

*B*—Individual.

*BE*—Beneficiary.

*BK*—Bank.

*B.T.A.*—Board of Tax Appeals.

*C*—Individual.

*C.B.*—Cumulative Bulletin.

*CFR*—Code of Federal Regulations.

*CI*—City.

*COOP*—Cooperative.

*Ct.D.*—Court Decision.

*CY*—County.

*D*—Decedent.

*DC*—Dummy Corporation.

*DE*—Donee.

*Del. Order*—Delegation Order.

*DISC*—Domestic International Sales Corporation.

*DR*—Donor.

*E*—Estate.

*EE*—Employee.

*E.O.*—Executive Order.

*ER*—Employer.

*ERISA*—Employee Retirement Income Security Act.

*EX*—Executor.

*F*—Fiduciary.

*FC*—Foreign Country.

*FICA*—Federal Insurance Contributions Act.

*FISC*—Foreign International Sales Company.

*FPH*—Foreign Personal Holding Company.

*F.R.*—Federal Register.

*FUTA*—Federal Unemployment Tax Act.

*FX*—Foreign corporation.

*G.C.M.*—Chief Counsel's Memorandum.

*GE*—Grantee.

*GP*—General Partner.

*GR*—Grantor.

*IC*—Insurance Company.

*I.R.B.*—Internal Revenue Bulletin.

*LE*—Lessee.

*LP*—Limited Partner.

*LR*—Lessor.

*M*—Minor.

*Nonacq.*—Nonacquiescence.

*O*—Organization.

*P*—Parent Corporation.

*PHC*—Personal Holding Company.

*PO*—Possession of the U.S.

*PR*—Partner.

*PRS*—Partnership.

*PTE*—Prohibited Transaction Exemption.

*Pub. L.*—Public Law.

*REIT*—Real Estate Investment Trust.

*Rev. Proc.*—Revenue Procedure.

*Rev. Rul.*—Revenue Ruling.

*S*—Subsidiary.

*S.P.R.*—Statement of Procedural Rules.

*Stat.*—Statutes at Large.

*T*—Target Corporation.

*T.C.*—Tax Court.

*T.D.*—Treasury Decision.

*TFE*—Transferee.



*TFR*—Transferor.

*T.I.R.*—Technical Information Release.

*TP*—Taxpayer.

*TR*—Trust.

*TT*—Trustee.

*U.S.C.*—United States Code.

*X*—Corporation.

*Y*—Corporation.

*Z*—Corporation.

## Numerical Finding List<sup>1</sup>

### Numerical Finding List

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<sup>1</sup> A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2020–27 through 2020–52 is in Internal Revenue Bulletin 2020–52, dated December 27, 2021.