

Part III. Administrative, Procedural, and Miscellaneous

2005 Calendar Year Resident Population Estimates

Notice 2005-16

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 2005 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii), the 2005 calendar year volume cap (Volume Cap) under § 146, and the 2005 volume limit (Volume Limit) under § 142(k)(5).

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 determina-

tions 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. Section 142(k)(5) provides that the Volume Limit is based on the State population.

The population-based component of the Credit Ceiling and the Volume Cap are adjusted for inflation pursuant to §§ 42(h)(3)(H) and 146(d)(2), respectively. The adjustments for the 2005 calendar year were published in Rev. Proc. 2004-71, 2004-50 I.R.B. 970. Section 3.07 of Rev. Proc. 2004-71 provides that, for calendar years beginning in 2005, the amounts used under § 42(h)(3)(C)(ii) to calculate the Credit Ceiling is the greater of \$1.85 multiplied by the State population (see the resident population figures provided below) or \$2,125,000. Further, section 3.15 of Rev. Proc. 2004-71 provides that the amounts used under § 146(d)(1)

to calculate the Volume Cap for calendar year 2005 is the greater of \$80 multiplied by the State population (see the resident population figures provided below) or \$239,180,000.

The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2005 calendar year are the estimates of the resident population of the 50 states, the District of Columbia, and Puerto Rico released by the Bureau of the Census on December 22, 2004, in Press Release CB04-246. The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2005 calendar year for the insular areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands) are the figures released electronically by the Bureau of the Census on July 17, 2003, and referenced in Census Bureau Tip Sheet TP03-14, dated July 11, 2003. For convenience, these estimates are reprinted below.

Resident Population Figures

Alabama	4,530,182
Alaska	655,435
American Samoa	57,902
Arizona	5,743,834
Arkansas	2,752,629
California	35,893,799
Colorado	4,601,403
Connecticut	3,503,604
Delaware	830,364
D.C.	553,523
Florida	17,397,161
Georgia	8,829,383
Guam	166,090
Hawai	1,262,840
Idaho	1,393,262
Illinois	12,713,634
Indiana	6,237,569
Iowa	2,954,451
Kansas	2,735,502
Kentucky	4,145,922

Louisiana	4,515,770
Maine	1,317,253
Maryland	5,558,058
Massachusetts	6,416,505
Michigan	10,112,620
Minnesota	5,100,958
Mississippi	2,902,966
Missouri	5,754,618
Montana	926,865
Nebraska	1,747,214
Nevada	2,334,771
New Hampshire	1,299,500
New Jersey	8,698,879
New Mexico	1,903,289
New York	19,227,088
North Carolina	8,541,221
North Dakota	634,366
Northern Mariana Islands	78,252
Ohio	11,459,011
Oklahoma	3,523,553
Oregon	3,594,586
Pennsylvania	12,406,292
Puerto Rico	3,894,855
Rhode Island	1,080,632
South Carolina	4,198,068
South Dakota	770,883
Tennessee	5,900,962
Texas	22,490,022
U.S. Virgin Islands	108,775
Utah	2,389,039
Vermont	621,394
Virginia	7,459,827
Washington	6,203,788
West Virginia	1,815,354
Wisconsin	5,509,026
Wyoming	506,529

The principal authors of this notice are Christopher J. Wilson, Office of the Associate Chief Counsel (Passthroughs and Special Industries) and Timothy L. Jones, Office of the Division Counsel/Associate Chief Counsel (Tax-Exempt and Government Entities). For further information regarding this notice, contact Mr. Wilson at

(808) 539-2874 or Susan Reaman at (202) 622-3040 (not toll-free calls).

Temporary Rules Under Sections 6111 and 6112

Notice 2005-17

The purpose of this notice is to grant an extension of time for material advisors to comply with the new filing requirements under § 6111.