

Notice 2006-22
2006 Calendar Year Resident Population Estimates

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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 2006 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii), the 2006 calendar year volume cap (Volume Cap) under § 146, and the 2006 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 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 U.S. Census Bureau 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 2006 calendar year were published in Rev. Proc. 2005-70, 2005-47 I.R.B. 979. Section 3.07 of Rev. Proc. 2005-70 provides that, for calendar year 2006, the amounts used under § 42(h)(3)(C)(ii) to calculate the Credit Ceiling is the greater of \$1.90 multiplied by the State population (see the resident population figures provided below) or \$2,190,000. Further, section 3.15 of Rev. Proc. 2005-70 provides that the amounts used under § 146(d)(1) to calculate the Volume Cap for calendar year 2006 is the greater of \$80 multiplied by the State population (see the resident population figures provided below) or \$246,610,000.

The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2006 calendar year are the estimates of the resident population of the 50 states, the District of Columbia, and Puerto Rico released by the U.S. Census Bureau on December 22, 2005, in Press Release CB05-187. The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2006 calendar year for the insular areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands) are the figures released electronically by the U.S. Census Bureau on July 17, 2003, and referenced in Census Bureau Tip Sheet TP03-16, dated August 8, 2003. For convenience, these estimates are reprinted below.

Resident Population Figures

Alabama	4,557,808
Alaska	663,661
American Samoa	57,881
Arizona	5,939,292

Resident Population Figures

Arkansas	2,779,154
California	36,132,147
Colorado	4,665,177
Connecticut	3,510,297
Delaware	843,524
D.C.	550,521
Florida	17,789,864
Georgia	9,072,576
Guam	168,564
Hawaii	1,275,194
Idaho	1,429,096
Illinois	12,763,371
Indiana	6,271,973
Iowa	2,966,334
Kansas	2,744,687
Kentucky	4,173,405
Louisiana	4,523,628
Maine	1,321,505
Maryland	5,600,388
Massachusetts	6,398,743
Michigan	10,120,860
Minnesota	5,132,799
Mississippi	2,921,088
Missouri	5,800,310
Montana	935,670
Nebraska	1,758,787
Nevada	2,414,807
New Hampshire	1,309,940
New Jersey	8,717,925
New Mexico	1,928,384
New York	19,254,630
North Carolina	8,683,242
North Dakota	636,677
Northern Mariana Islands	80,362
Ohio	11,464,042
Oklahoma	3,547,884
Oregon	3,641,056
Pennsylvania	12,429,616
Puerto Rico	3,912,054
Rhode Island	1,076,189
South Carolina	4,255,083

Resident Population Figures

South Dakota	775,933
Tennessee	5,962,959
Texas	22,859,968
U.S. Virgin Islands	108,708
Utah	2,469,585
Vermont	623,050
Virginia	7,567,465
Washington	6,287,759
West Virginia	1,816,856
Wisconsin	5,536,201
Wyoming	509,294

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