

**Notice 2008-22**  
**2008 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 2008 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii), the 2008 calendar year volume cap (Volume Cap) under § 146, and the 2008 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 2008 calendar year were published in Rev. Proc. 2007-66, 2007-45 I.R.B. 970. Section 3.08 of Rev. Proc. 2007-66 provides that, for calendar year 2008, the amounts used under § 42(h)(3)(C)(ii) to calculate the Credit Ceiling is the greater of \$2.00 multiplied by the State population (see the resident population figures provided below) or \$2,325,000. Further, section 3.16 of Rev. Proc. 2007-66 provides that the amounts used under § 146(d)(1) to calculate the Volume Cap for calendar year 2008 is the greater of \$85 multiplied by the State population (see the resident population figures provided below) or \$262,095,000.

The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2008 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 27, 2007, in Press Release CB07-184. The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2008 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	4,627,851
Alaska	683,478
American Samoa	57,663

***Resident Population Figures***

Arizona	6,338,755
Arkansas	2,834,797
California	36,553,215
Colorado	4,861,515
Connecticut	3,502,309
Delaware	864,764
D.C.	588,292
Florida	18,251,243
Georgia	9,544,750
Guam	173,456
Hawaii	1,283,388
Idaho	1,499,402
Illinois	12,852,548
Indiana	6,345,289
Iowa	2,988,046
Kansas	2,775,997
Kentucky	4,241,474
Louisiana	4,293,204
Maine	1,317,207
Maryland	5,618,344
Massachusetts	6,449,755
Michigan	10,071,822
Minnesota	5,197,621
Mississippi	2,918,785
Missouri	5,878,415
Montana	957,861
Nebraska	1,774,571
Nevada	2,565,382
New Hampshire	1,315,828
New Jersey	8,685,920
New Mexico	1,969,915
New York	19,297,729
North Carolina	9,061,032
North Dakota	639,715
Northern Mariana Islands	84,546
Ohio	11,466,917
Oklahoma	3,617,316
Oregon	3,747,455
Pennsylvania	12,432,792
Puerto Rico	3,941,459
Rhode Island	1,057,832

***Resident Population Figures***

South Carolina	4,407,709
South Dakota	796,214
Tennessee	6,156,719
Texas	23,904,380
U.S. Virgin Islands	108,448
Utah	2,645,330
Vermont	621,254
Virginia	7,712,091
Washington	6,468,424
West Virginia	1,812,035
Wisconsin	5,601,640
Wyoming	522,830

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