

## Part III. Administrative, Procedural, and Miscellaneous

### 2009 Calendar Year Resident Population Estimates

#### Notice 2009–21

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 2009 calendar year population-based component of the State housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii), the 2009 calendar year volume cap (Volume Cap) under § 146, and the 2009 volume limit (Volume Limit) under § 142(k)(5).

The population figures for both the population-based component of the Credit Ceiling and 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 2009 calendar year were published in Rev. Proc. 2008–66, 2008–45 I.R.B. 1107. Section 3.07 of Rev. Proc. 2008–66 provides that, for calendar year 2009, the amounts used under § 42(h)(3)(C)(ii) to calculate the Credit Ceiling is the greater of \$2.30 multiplied by the State population (see the resident population figures provided below) or \$2,665,000. Further, section 3.15 of Rev. Proc. 2008–66 provides that the amounts used under § 146(d)(1) to calculate the Volume Cap for calendar year 2009 is the greater of \$90 multiplied by the State population (see the resident population figures provided below) or \$273,270,000.

The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2009 cal-

endar year are the estimates of the resident population of the 50 states, the District of Columbia, and Puerto Rico released electronically by the U.S. Census Bureau on December 22, 2008, in Press Release CB08–187. The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2009 calendar year for 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. The figures for these three areas are in the U.S. Census Bureau's International Data Base (IDB) as 2008 midyear population figures. The proper population figure for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2009 calendar year for American Samoa is the figure released electronically by the U.S. Census Bureau in an IDB release note dated June 18, 2008, which is also in the IDB as a 2008 midyear population figure. For convenience, these estimates and figures are reprinted below.

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#### *Resident Population Figures*

Alabama	4,661,900
Alaska	686,293
American Samoa	64,827
Arizona	6,500,180
Arkansas	2,855,390
California	36,756,666
Colorado	4,939,456
Connecticut	3,501,252
Delaware	873,092
District of Columbia	591,833
Florida	18,328,340
Georgia	9,685,744
Guam	175,991
Hawaii	1,288,198
Idaho	1,523,816
Illinois	12,901,563

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Indiana	6,376,792
Iowa	3,002,555
Kansas	2,802,134
Kentucky	4,269,245
Louisiana	4,410,796
Maine	1,316,456
Maryland	5,633,597
Massachusetts	6,497,967
Michigan	10,003,422
Minnesota	5,220,393
Mississippi	2,938,618
Missouri	5,911,605
Montana	967,440
Nebraska	1,783,432
Nevada	2,600,167
New Hampshire	1,315,809
New Jersey	8,682,661
New Mexico	1,984,356
New York	19,490,297
North Carolina	9,222,414
North Dakota	641,481
Northern Mariana Islands	86,616
Ohio	11,485,910
Oklahoma	3,642,361
Oregon	3,790,060
Pennsylvania	12,448,279
Puerto Rico	3,954,037
Rhode Island	1,050,788
South Carolina	4,479,800
South Dakota	804,194
Tennessee	6,214,888
Texas	24,326,974
U.S. Virgin Islands	109,840
Utah	2,736,424
Vermont	621,270
Virginia	7,769,089
Washington	6,549,224
West Virginia	1,814,468
Wisconsin	5,627,967
Wyoming	532,668

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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 Associate Chief Counsel (Financial Institutions and Products). For further information regarding this notice, contact Mr. Wilson at (202) 622-3040 (not a toll-free call).