

Notice 2010-21

2010 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 2010 calendar year population-based component of the State housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii), the 2010 calendar year volume cap (Volume Cap) under § 146, and the 2010 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 2010 calendar year were published in Rev. Proc. 2009-50, 2009-45 I.R.B. 617. Section 3.08 of Rev. Proc. 2009-50 provides that, for calendar year 2010, the amounts used under § 42(h)(3)(C)(ii) to calculate the Credit Ceiling is the greater of \$2.10 multiplied by the State population (see the resident population figures provided below) or \$2,430,000. Further, section 3.15 of Rev. Proc. 2009-50 provides that the amounts used under § 146(d)(1) to calculate the Volume Cap for calendar year 2010 is the greater of \$90 multiplied by the State population (see the resident population figures provided below) or \$273,775,000.

The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2010 calendar 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 23, 2009, in Press Release CB09-199. The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2010 calendar year for Guam and the 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 two areas are in the U.S. Census Bureau's International Data Base (IDB) as 2009 midyear population figures. The proper population figure for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2010 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 2009 midyear population figure. The proper population figure for calculating the Credit Ceiling, the Volume Cap, and the Volume

Limit for the 2010 calendar year for the Northern Mariana Islands is the figure released electronically by the U.S. Census Bureau in an IDB release note dated June 23, 2009, which is also in the IDB as a 2009 midyear population figure.

For convenience, these estimates and figures are reprinted below.

Resident Population Figures

Alabama	4,708,708
Alaska	698,473
American Samoa	65,628
Arizona	6,595,778
Arkansas	2,889,450
California	36,961,664
Colorado	5,024,748
Connecticut	3,518,288
Delaware	885,122
District of Columbia	599,657
Florida	18,537,969
Georgia	9,829,211
Guam	178,430
Hawaii	1,295,178
Idaho	1,545,801
Illinois	12,910,409
Indiana	6,423,113
Iowa	3,007,856
Kansas	2,818,747
Kentucky	4,314,113
Louisiana	4,492,076
Maine	1,318,301
Maryland	5,699,478
Massachusetts	6,593,587
Michigan	9,969,727
Minnesota	5,266,214
Mississippi	2,951,996
Missouri	5,987,580
Montana	974,989
Nebraska	1,796,619
Nevada	2,643,085
New Hampshire	1,324,575
New Jersey	8,707,739
New Mexico	2,009,671
New York	19,541,453

Resident Population Figures

North Carolina	9,380,884
North Dakota	646,844
Northern Mariana Islands	51,484
Ohio	11,542,645
Oklahoma	3,687,050
Oregon	3,825,657
Pennsylvania	12,604,767
Puerto Rico	3,967,288
Rhode Island	1,053,209
South Carolina	4,561,242
South Dakota	812,383
Tennessee	6,296,254
Texas	24,782,302
U.S. Virgin Islands	109,825
Utah	2,784,572
Vermont	621,760
Virginia	7,882,590
Washington	6,664,195
West Virginia	1,819,777
Wisconsin	5,654,774
Wyoming	544,270

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