

## Notice 2011-15

### 2011 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 2011 calendar year population-based component of the State housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii), the 2011 calendar year volume cap (Volume Cap) under § 146, and the 2011 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 2011 calendar year are published in Rev. Proc. 2010-40, 2010-46 I.R.B. 663. Section 3.04 of Rev. Proc. 2010-40 provides that, for calendar year 2011, the amounts used under § 42(h)(3)(C)(ii) to calculate the Credit Ceiling is the greater of \$2.15 multiplied by the State population (see the resident population figures provided below) or \$2,465,000. Further, section 3.09 of Rev. Proc. 2010-40 provides that the amounts used under § 146(d)(1) to calculate the Volume Cap for calendar year 2011 is the greater of \$95 multiplied by the State population (see the resident population figures provided below) or \$277,820,000.

The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2011 calendar year are the resident population of the 50 states, the District of Columbia, and Puerto Rico released electronically by the U.S. Census Bureau on December 21, 2010, in Press Release CB10-CN.93. The proper population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2011 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 2010 midyear population figures. The proper population figure for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2011 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 2010 midyear population figure. The proper population figure for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2011 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 2010 midyear population figure.

For convenience, these figures are reprinted below.

<b>Resident Population Figures</b>	
Alabama	4,779,736
Alaska	710,231
American Samoa	66,432
Arizona	6,392,017
Arkansas	2,915,918
California	37,253,956
Colorado	5,029,196
Connecticut	3,574,097
Delaware	897,934
District of Columbia	601,723
Florida	18,801,310
Georgia	9,687,653
Guam	180,865

**Resident Population Figures**

Hawaii	1,360,301
Idaho	1,567,582
Illinois	12,830,632
Indiana	6,483,802
Iowa	3,046,355
Kansas	2,853,118
Kentucky	4,339,367
Louisiana	4,533,372
Maine	1,328,361
Maryland	5,773,552
Massachusetts	6,547,629
Michigan	9,883,640
Minnesota	5,303,925
Mississippi	2,967,297
Missouri	5,988,927
Montana	989,415
Nebraska	1,826,341
Nevada	2,700,551
New Hampshire	1,316,470
New Jersey	8,791,894
New Mexico	2,059,179
New York	19,378,102
North Carolina	9,535,483
North Dakota	672,591
Northern Mariana Islands	48,317
Ohio	11,536,504
Oklahoma	3,751,351
Oregon	3,831,074
Pennsylvania	12,702,379
Puerto Rico	3,725,789
Rhode Island	1,052,567
South Carolina	4,625,364
South Dakota	814,180
Tennessee	6,346,105
Texas	25,145,561
Utah	2,763,885
Vermont	625,741
Virginia	8,001,024
Virgin Islands, U.S.	109,750
Washington	6,724,540
West Virginia	1,852,994
Wisconsin	5,686,986
Wyoming	563,626

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