

Internal Revenue Service Notice 2002-13

Feb 25, 2002

This notice informs (1) state and local housing credit agencies that allocate low-income housing tax credits under section 42 of the Internal Revenue Code and (2) states and other issuers of tax-exempt private activity bonds under section 141, of the proper population figures to be used for calculating the 2002 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under section 42(h)(3)(C)(i) and the 2002 calendar year volume cap (Volume Cap) under section 146.

The population figures both for the population-based component of the Credit Ceiling and for the Volume Cap are determined by reference to section 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 Bureau of the Census before the beginning of such calendar year.

The proper population figures for calculating the Credit Ceiling and the Volume Cap for the 2002 calendar year are the estimates of the resident population of the 50 states and the District of Columbia, released by the Bureau of the Census on December 28, 2001, in Press Release CB01-203. The proper population figures for calculating the Credit Ceiling and the Volume Cap for the 2002 calendar year for Puerto Rico are the estimates of the resident population for July 1, 2001, released by the Bureau of the Census on December 31, 2001, in Press Release CB01-205. The proper population figures for calculating the Credit Ceiling and the Volume Cap for the 2002 calendar year for the insular areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands) are the figures released by the Bureau of the Census on July 3, 2001, in press releases CB01-CN.1.. For convenience, these estimates are reprinted below.

Resident Population Figures

Alabama	4,464,356
Alaska	634,892
American Samoa	57,291
Arizona	5,307,331
Arkansas	2,692,090
California	34,501,130
Colorado	4,417,714
Connecticut	3,425,074
Delaware	796,165
D.C.	571,822
Florida	16,396,515
Georgia	8,383,915
Guam	154,805
Hawaii	1,224,398
Idaho	1,321,006
Illinois	12,482,301
Indiana	6,114,745
Iowa	2,923,179
Kansas	2,694,641
Kentucky	4,065,556
Louisiana	4,465,430
Maine	1,286,670
Maryland	5,375,156
Massachusetts	6,379,304

Michigan	9,990,817
Minnesota	4,972,294
Mississippi	2,858,029
Missouri	5,629,707
Montana	904,433
Nebraska	1,713,235
Nevada	2,106,074
New Hampshire	1,259,181
New Jersey	8,484,431
New Mexico	1,829,146
New York	19,011,378
North Carolina	8,186,268
North Dakota	634,448
Northern Mariana Islands	69,221
Ohio	11,373,541
Oklahoma	3,460,097
Oregon	3,472,867
Pennsylvania	12,287,150
Puerto Rico	3,389,810
Rhode Island	1,058,920
South Carolina	4,063,011
South Dakota	756,600
Tennessee	5,740,021
Texas	21,325,018
U.S. Virgin Islands	108,612
Utah	2,269,789
Vermont	613,090
Virginia	7,187,734
Washington	5,987,973
West Virginia	1,801,916
Wisconsin	5,401,906
Wyoming	494,423

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