

## Internal Revenue Bulletin: 2013-14

### Notice 2013-15

#### *2013 Calendar Year Resident Population Figures*

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This notice advises State and local housing credit agencies that allocate low-income housing tax credits under § 42 of the Internal Revenue Code, and States and other issuers of tax-exempt private activity bonds under § 141, of the population figures to use in calculating: (1) the 2013 calendar year population-based component of the State housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii); (2) the 2013 calendar year volume cap (Volume Cap) under § 146; and (3) the 2013 volume limit (Volume Limit) under § 142(k)(5).

Generally, § 146(j) requires determining the population figures for the population-based component of both the Credit Ceiling and the Volume Cap for any calendar year 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 the calendar year. Similarly, § 142(k)(5) bases the Volume Limit on the State population.

Sections 42(h)(3)(H) and 146(d)(2) require adjusting for inflation the population-based component of the Credit Ceiling and the Volume Cap. The adjustments for the 2013 calendar year are in Rev. Proc. 2012-41, 2012-45 I.R.B. 539. Section 3.03 of Rev. Proc. 2012-41 provides that, for calendar year 2013, the amount for calculating the Credit Ceiling under § 42(h)(3)(C)(ii) is the greater of \$2.25 multiplied by the State population, or \$2,590,000. Further, section 3.07 of Rev. Proc. 2012-41 provides that the amount for calculating the Volume Cap under § 146(d)(1) for calendar year 2013 is the greater of \$95 multiplied by the State population, or \$291,875,000.

For the 50 states, the District of Columbia, and Puerto Rico, the population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2013 calendar year are the resident population estimates released electronically by the U.S. Census Bureau on December 20, 2012, in Press Release CB12-250. For American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands, the population figures for the 2013 calendar year are the 2012 midyear population figures in the U.S. Census Bureau's International Data Base (IDB). The U.S. Census Bureau electronically announced an update of the IDB on June 27, 2012, in Press Release CB12-118.

For convenience, these figures are reprinted below.

##### ***Resident Population Figures***

Alabama	4,822,023
Alaska	731,449
American Samoa	54,947

Arizona	6,553,255
Arkansas	2,949,131
California	38,041,430
Colorado	5,187,582
Connecticut	3,590,347
Delaware	917,092
District of Columbia	632,323
Florida	19,317,568
Georgia	9,919,945
Guam	159,914
Hawaii	1,392,313
Idaho	1,595,728
Illinois	12,875,255
Indiana	6,537,334
Iowa	3,074,186
Kansas	2,885,905
Kentucky	4,380,415
Louisiana	4,601,893
Maine	1,329,192
Maryland	5,884,563
Massachusetts	6,646,144
Michigan	9,883,360
Minnesota	5,379,139
Mississippi	2,984,926
Missouri	6,021,988
Montana	1,005,141
Nebraska	1,855,525
Nevada	2,758,931
New Hampshire	1,320,718
New Jersey	8,864,590
New Mexico	2,085,538
New York	19,570,261
North Carolina	9,752,073
North Dakota	699,628
Northern Mariana Islands	51,395
Ohio	11,544,225
Oklahoma	3,814,820
Oregon	3,899,353
Pennsylvania	12,763,536
Puerto Rico	3,667,084
Rhode Island	1,050,292
South Carolina	4,723,723
South Dakota	833,354
Tennessee	6,456,243
Texas	26,059,203
Utah	2,855,287
Vermont	626,011
Virginia	8,185,867

Virgin Islands, U.S.	105,275
Washington	6,897,012
West Virginia	1,855,413
Wisconsin	5,726,398
Wyoming	576,412

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