

Notice 2017–19

2017 Calendar Year Resident Population Figures

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 2017 calendar year population-based component of the State housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii); (2) the 2017 calendar year volume cap (Volume Cap) under § 146; and (3) the 2017 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 2017 calendar year are in Rev. Proc. 2016–55, 2016–45 I.R.B. 707. Section 3.08 of Rev. Proc. 2016–55 provides that, for calendar year 2017, the amount for calculating the Credit Ceiling under § 42(h)(3)(C)(ii) is the greater of \$2.35 multiplied by the State population, or \$2,710,000. Further, section 3.20 of Rev. Proc. 2016–55 provides that the amount for calculating the Volume Cap under § 146(d)(1) for calendar year 2017 is the greater of \$100 multiplied by the State population, or \$305,315,000.

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 2017 calendar year are the resident population estimates released electronically by the U.S. Census Bureau on December 20, 2016, and described in Press Release CB16–214. For American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands, the population figures for the 2017 calendar year are the 2016 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 August 17, 2016, in Press Release CB16–TPS128.

For convenience, these figures are reprinted below.

Resident Population Figures

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|----------------------|------------|
| Alabama | 4,863,300 |
| Alaska | 741,894 |
| American Samoa | 54,194 |
| Arizona | 6,931,071 |
| Arkansas | 2,988,248 |
| California | 39,250,017 |
| Colorado | 5,540,545 |
| Connecticut | 3,576,452 |
| Delaware | 952,065 |
| District of Columbia | 681,170 |
| Florida | 20,612,439 |
| Georgia | 10,310,371 |
| Guam | 162,742 |
| Hawaii | 1,428,557 |
| Idaho | 1,683,140 |
| Illinois | 12,801,539 |
| Indiana | 6,633,053 |
| Iowa | 3,134,693 |
| Kansas | 2,907,289 |
| Kentucky | 4,436,974 |
| Louisiana | 4,681,666 |
| Maine | 1,331,479 |

Resident Population Figures

| | |
|--------------------------|------------|
| Maryland | 6,016,447 |
| Massachusetts | 6,811,779 |
| Michigan | 9,928,300 |
| Minnesota | 5,519,952 |
| Mississippi | 2,988,726 |
| Missouri | 6,093,000 |
| Montana | 1,042,520 |
| Nebraska | 1,907,116 |
| Nevada | 2,940,058 |
| New Hampshire | 1,334,795 |
| New Jersey | 8,944,469 |
| New Mexico | 2,081,015 |
| New York | 19,745,289 |
| North Carolina | 10,146,788 |
| North Dakota | 757,952 |
| Northern Mariana Islands | 53,467 |
| Ohio | 11,614,373 |
| Oklahoma | 3,923,561 |
| Oregon | 4,093,465 |
| Pennsylvania | 12,784,227 |
| Puerto Rico | 3,411,307 |
| Rhode Island | 1,056,426 |
| South Carolina | 4,961,119 |
| South Dakota | 865,454 |
| Tennessee | 6,651,194 |
| Texas | 27,862,596 |
| Utah | 3,051,217 |
| Vermont | 624,594 |
| Virginia | 8,411,808 |
| Virgin Islands, U.S. | 102,951 |
| Washington | 7,288,000 |
| West Virginia | 1,831,102 |
| Wisconsin | 5,778,708 |
| Wyoming | 585,501 |

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