



and other issuers of tax-exempt private activity bonds under § 141, of the proper population figures to be used for calculating the 1998 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(i) and the 1998 calendar year volume cap (Volume Cap) under § 146.

The population figures both for the population-based component of the Credit Ceiling and for 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 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 1998 calendar year are the estimates of the resident population of states for July 1, 1997, released by the Bureau of the Census on December 31, 1997, in press release CB97-213. For convenience, these estimates are reprinted below.

*Resident Population Estimates for  
July 1, 1997.*

<i>State</i>	<i>Population</i>
Alabama	4,319,000
Alaska	609,000
Arizona	4,555,000
Arkansas	2,523,000
California	32,268,000
Colorado	3,893,000
Connecticut	3,270,000
Delaware	732,000
D.C.	529,000
Florida	14,654,000
Georgia	7,486,000
Hawaii	1,187,000
Idaho	1,210,000
Illinois	11,896,000
Indiana	5,864,000
Iowa	2,852,000

Kansas	2,595,000
Kentucky	3,908,000
Louisiana	4,352,000
Maine	1,242,000
Maryland	5,094,000
Massachusetts	6,118,000
Michigan	9,774,000
Minnesota	4,686,000
Mississippi	2,731,000
Missouri	5,402,000
Montana	879,000
Nebraska	1,657,000
Nevada	1,677,000
New Hampshire	1,173,000
New Jersey	8,053,000
New Mexico	1,730,000
New York	18,137,000
North Carolina	7,425,000
North Dakota	641,000
Ohio	11,186,000
Oklahoma	3,317,000
Oregon	3,243,000
Pennsylvania	12,020,000
Rhode Island	987,000
South Carolina	3,760,000
South Dakota	738,000
Tennessee	5,368,000
Texas	19,439,000
Utah	2,059,000
Vermont	589,000
Virginia	6,734,000
Washington	5,610,000
West Virginia	1,816,000
Wisconsin	5,170,000
Wyoming	480,000

The principal authors of this notice are Christopher J. Wilson of the Office of Assistant Chief Counsel (Passthroughs and Special Industries) and Timothy L. Jones of the Office of Assistant Chief Counsel (Financial Institutions and Products). For further information regarding this notice

Low-Income Housing Tax  
Credit—1998 Calendar Year  
Resident Population Estimates

Notice 98-13

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

contact Mr. Wilson on (202) 622-3040  
(not a toll-free call).

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