

the states, Puerto Rico, and the insular areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands) of the United States for July 1, 1999, released by the Bureau of the Census on December 29, 1999, in press releases CB99-251, CB99-253, and CB99-254. For convenience, these estimates are reprinted below.

*Resident Population Estimates
for July 1, 1999.*

Alabama	4,369,862
Alaska	619,500
American Samoa	63,781
Arizona	4,778,332
Arkansas	2,551,373
California	33,145,121
Colorado	4,056,133
Connecticut	3,282,031
Delaware	753,538
D.C.	519,000
Florida	15,111,244
Georgia	7,788,240
Guam	151,968
Hawaii	1,185,497
Idaho	1,251,700
Illinois	12,128,370
Indiana	5,942,901
Iowa	2,869,413
Kansas	2,654,052
Kentucky	3,960,825
Louisiana	4,372,035
Maine	1,253,040
Maryland	5,171,634
Massachusetts	6,175,169
Michigan	9,863,775
Minnesota	4,775,508
Mississippi	2,768,619
Missouri	5,468,338
Montana	882,779
Nebraska	1,666,028
Nevada	1,809,253
New Hampshire	1,201,134
New Jersey	8,143,412
New Mexico	1,739,844
New York	18,196,601
North Carolina	7,650,789
North Dakota	633,666
Northern Mariana Islands	69,216
Ohio	11,256,654
Oklahoma	3,358,044
Oregon	3,316,154
Pennsylvania	11,994,016

Puerto Rico	3,889,507
Rhode Island	990,819
South Carolina	3,885,736
South Dakota	733,133
Tennessee	5,483,535
Texas	20,044,141
U.S. Virgin Islands	119,615
Utah	2,129,836
Vermont	593,740
Virginia	6,872,912
Washington	5,756,361
West Virginia	1,806,928
Wisconsin	5,250,446
Wyoming	479,602

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

**Low-Income Housing Tax
Credit—2000 Calendar Year
Resident Population Estimates**

Notice 2000-13

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 and other issuers of tax-exempt private activity bonds under § 141, of the proper population figures to be used for calculating the 2000 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(i) and the 2000 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 2000 calendar year are the estimates of the resident population of