

## Appendix 3a:

## Renters' Credit Allocations by State Under Alternative Formulas

State	Per Capita <sup>a</sup>		Per Renter Household <sup>b</sup>		Need-Based Formula #1 <sup>c</sup>		Need-Based Formula #2 <sup>d</sup>	
	Credit amount in millions	Households assisted	Credit amount in millions	Households assisted	Credit amount in millions	Households assisted	Credit amount in millions	Households assisted
Alabama	\$76	25,966	\$66	22,543	\$59	20,024	\$42	14,389
Alaska	\$18	3,186	\$18	3,186	\$18	3,186	\$18	3,186
Arizona	\$103	25,974	\$111	27,950	\$96	24,152	\$88	22,122
Arkansas	\$46	18,408	\$45	17,674	\$39	15,436	\$24	9,499
California	\$600	85,187	\$788	111,898	\$726	103,059	\$988	140,359
Colorado	\$82	17,333	\$81	17,240	\$83	17,642	\$79	16,692
Connecticut	\$57	9,859	\$50	8,712	\$61	10,685	\$67	11,729
Delaware	\$18	3,805	\$18	3,805	\$18	3,805	\$18	3,805
District of Columbia	\$18	2,712	\$18	2,712	\$19	2,849	\$23	3,482
Florida	\$305	60,831	\$300	59,858	\$291	58,115	\$341	68,044
Georgia	\$156	41,809	\$160	42,663	\$156	41,687	\$135	36,052
Hawaii	\$22	2,435	\$26	2,936	\$20	2,248	\$37	4,105
Idaho	\$25	8,387	\$23	7,582	\$20	6,581	\$18	6,000
Illinois	\$203	42,991	\$180	38,162	\$190	40,201	\$180	38,178
Indiana	\$103	30,192	\$85	24,811	\$95	27,837	\$67	19,557
Iowa	\$48	14,362	\$35	10,449	\$43	12,596	\$29	8,587
Kansas	\$46	14,031	\$39	12,060	\$37	11,390	\$27	8,325
Kentucky	\$69	24,107	\$60	21,004	\$69	23,961	\$42	14,697
Louisiana	\$73	18,807	\$68	17,706	\$71	18,354	\$58	15,091
Maine	\$21	6,069	\$18	5,213	\$20	5,777	\$18	5,213
Maryland	\$93	14,412	\$84	12,980	\$81	12,521	\$106	16,496
Massachusetts	\$105	18,820	\$104	18,678	\$115	20,702	\$130	23,336

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State	Per Capita <sup>a</sup>		Per Renter Household <sup>b</sup>		Need-Based Formula #1 <sup>c</sup>		Need-Based Formula #2 <sup>d</sup>	
	Credit amount in millions	Households assisted	Credit amount in millions	Households assisted	Credit amount in millions	Households assisted	Credit amount in millions	Households assisted
Michigan	\$156	44,625	\$120	34,360	\$160	45,768	\$122	34,894
Minnesota	\$85	22,635	\$60	15,890	\$69	18,428	\$53	14,031
Mississippi	\$47	16,107	\$42	14,263	\$37	12,562	\$27	9,115
Missouri	\$95	29,197	\$82	25,217	\$86	26,407	\$63	19,355
Montana	\$18	5,964	\$18	5,964	\$18	5,964	\$18	5,964
Nebraska	\$29	9,598	\$25	8,324	\$24	7,833	\$18	5,906
Nevada	\$44	9,428	\$57	12,356	\$47	10,225	\$51	11,092
New Hampshire	\$21	4,187	\$18	3,619	\$18	3,619	\$18	3,619
New Jersey	\$140	21,206	\$133	20,174	\$141	21,330	\$178	27,070
New Mexico	\$33	9,425	\$29	8,442	\$30	8,553	\$22	6,434
New York	\$309	48,979	\$395	62,764	\$456	72,337	\$540	85,676
North Carolina	\$154	43,216	\$149	41,763	\$139	39,101	\$110	30,972
North Dakota	\$18	4,612	\$18	4,612	\$18	4,612	\$18	4,612
Ohio	\$182	57,131	\$166	51,953	\$194	61,035	\$133	41,690
Oklahoma	\$60	19,734	\$56	18,452	\$52	16,974	\$36	11,714
Oregon	\$61	13,120	\$70	14,913	\$77	16,379	\$72	15,321
Pennsylvania	\$201	50,286	\$160	40,027	\$186	46,524	\$157	39,204
Rhode Island	\$18	4,213	\$18	4,213	\$19	4,550	\$18	4,213
South Carolina	\$74	22,009	\$67	19,900	\$59	17,370	\$49	14,436
South Dakota	\$18	6,452	\$18	6,452	\$18	6,452	\$18	6,452
Tennessee	\$102	33,234	\$94	30,696	\$91	29,798	\$69	22,412
Texas	\$411	107,251	\$422	110,062	\$345	89,940	\$295	77,116

Appendix 3a:

**Renters' Credit Allocations by State Under Alternative Formulas**

State	Per Capita <sup>a</sup>		Per Renter Household <sup>b</sup>		Need-Based Formula #1 <sup>c</sup>		Need-Based Formula #2 <sup>d</sup>	
	Credit amount in millions	Households assisted	Credit amount in millions	Households assisted	Credit amount in millions	Households assisted	Credit amount in millions	Households assisted
Utah	\$45	10,385	\$37	8,599	\$32	7,475	\$28	6,525
Vermont	\$18	3,846	\$18	3,846	\$18	3,846	\$18	3,846
Virginia	\$129	22,957	\$119	21,189	\$99	17,620	\$120	21,387
Washington	\$109	21,198	\$114	22,296	\$109	21,151	\$106	20,698
West Virginia	\$29	11,405	\$22	8,465	\$22	8,406	\$18	7,018
Wisconsin	\$90	24,000	\$78	20,650	\$94	25,017	\$71	18,998
Wyoming	\$18	5,310	\$18	5,310	\$18	5,310	\$18	5,310
<b>Total</b>	<b>\$5,000</b>	<b>1,171,393</b>	<b>\$5,000</b>	<b>1,134,596</b>	<b>\$5,000</b>	<b>1,137,396</b>	<b>\$5,000</b>	<b>1,064,021</b>

Totals may not add up due to rounding.

Notes:

<sup>a</sup> Per Capita formula allocates credits based on the state's share of households estimated under the Low Income Housing Tax Credit formula as described in appendix 2, with a minimum allocation of \$18 million. This minimum is approximately the same, as a share of total credits, as the Low-Income Housing Tax Credit's small state minimum.

<sup>b</sup> Per Renter Household formula allocates credits based on the state's share of the number of renter households in 2013, estimated by adjusting the Internal Revenue Service 2013 resident population figures (Internal Revenue Bulletin 2013-14) by the number of people in renter households using the American Community Survey 2011. We then applied the state's national share to the capped amount of \$5 billion adjusting for the minimum allocation of \$18 million. The number of households assisted is the state's dollar allocation divided by the annualized average cost of the credit in each state.

<sup>c</sup> Need-based formula #1 allocates credits based on the state's share of households with incomes below the higher of 30 percent of the local median income or the poverty line and housing costs exceeding 50 percent of household income. For all four formulas, the number of households assisted in each state is the credit amount divided by the per-unit cost in the state (estimated as described in appendix 2) and we assumed states would be allocated a minimum of \$18 million regardless of the amount they would otherwise receive.

<sup>d</sup> Need-based formula #2 allocates credits based on the state's share of households with incomes below the higher of 60 percent of the local median income or 150 percent of the poverty line and housing costs exceeding 50 percent of household income, multiplied by the average gross rent in the state.

Source: CBPP analysis of 2011 American Community Survey data.

Appendix 3b:

**Rental Assistance Under Existing Federal Programs and Proposed Renters' Credit, By State**

State	Households Using Housing Choice (Section 8) Vouchers <sup>a</sup>	Public Housing and Other HUD - Assisted Units <sup>b</sup>	USDA-Assisted Units <sup>c</sup>	Unmet Need for Rental Assistance <sup>d</sup>	Estimated Households Assisted Under Renters' Credit <sup>e</sup>
Alabama	29,655	58,251	7,730	105,425	25,966
Alaska	4,122	3,081	749	17,099	3,186
Arizona	21,205	17,492	3,286	190,549	25,974
Arkansas	21,685	27,728	5,971	68,644	18,408
California	301,672	157,806	15,814	1,515,369	85,187
Colorado	29,752	28,030	2,560	154,343	17,333
Connecticut	34,038	41,348	1,724	114,979	9,859
Delaware	4,520	7,348	1,240	23,265	3,805
District of Columbia	10,460	19,745	0	35,660	2,712
Florida	94,132	88,913	12,031	637,301	60,831
Georgia	52,536	72,727	8,306	293,369	41,809
Hawaii	9,346	9,386	736	46,707	2,435
Idaho	6,696	5,094	3,747	37,684	8,387
Illinois	78,854	122,802	7,170	360,695	42,991
Indiana	34,728	48,726	7,615	166,196	30,192
Iowa	20,867	17,592	6,985	71,019	14,362
Kansas	11,502	20,913	3,804	64,088	14,031
Kentucky	31,658	47,788	6,193	115,748	24,107
Louisiana	46,436	40,100	7,759	132,731	18,807
Maine	12,307	13,655	5,963	36,918	6,069
Maryland	41,975	47,182	3,007	163,900	14,412
Massachusetts	74,945	101,712	1,565	219,268	18,820
Michigan	53,092	83,900	9,146	285,336	44,625
Minnesota	30,458	55,112	6,418	120,000	22,635
Mississippi	22,105	31,261	8,708	66,649	16,107
Missouri	38,531	46,913	8,749	152,280	29,197
Montana	5,505	7,290	1,920	20,724	5,964
Nebraska	11,592	14,848	2,361	40,531	9,598
Nevada	13,809	7,512	1,648	99,357	9,428
New Hampshire	9,400	11,342	1,970	27,809	4,187
New Jersey	63,505	93,707	1,947	285,348	21,206
New Mexico	12,719	11,087	3,135	55,015	9,425
New York	226,139	334,017	5,326	888,712	48,979
North Carolina	54,769	65,955	15,981	257,413	43,216
North Dakota	6,828	5,417	1,716	14,797	4,612
Ohio	91,313	124,543	8,708	341,375	57,131
Oklahoma	23,459	28,106	4,902	92,138	19,734

Appendix 3b:

**Rental Assistance Under Existing Federal Programs and Proposed Renters' Credit, By State**

State	Households Using Housing Choice (Section 8) Vouchers <sup>a</sup>	Public Housing and Other HUD - Assisted Units <sup>b</sup>	USDA-Assisted Units <sup>c</sup>	Unmet Need for Rental Assistance <sup>d</sup>	Estimated Households Assisted Under Renters' Credit <sup>e</sup>
Oregon	32,224	18,348	4,601	149,646	13,120
Pennsylvania	75,365	128,784	6,742	337,403	50,286
Rhode Island	9,000	26,987	370	35,009	4,213
South Carolina	24,125	36,066	6,496	113,830	22,009
South Dakota	5,591	7,621	4,337	11,721	6,452
Tennessee	34,262	68,689	6,755	170,876	33,234
Texas	146,507	116,308	14,200	662,367	107,251
Utah	10,559	7,210	1,664	61,391	10,385
Vermont	6,321	5,726	1,326	13,609	3,846
Virginia	43,955	52,786	6,500	199,882	22,957
Washington	48,244	32,233	6,203	206,779	21,198
West Virginia	13,741	18,407	4,195	36,106	11,405
Wisconsin	26,671	46,151	6,235	166,949	24,000
Wyoming	2,355	3,154	1,155	9,211	5,310
<b>Total</b>	<b>2,147,617</b>	<b>2,568,007</b>	<b>271,599</b>	<b>9,493,220</b>	<b>1,171,393</b>

Notes

a) Housing Choice Vouchers: The households assisted in each state is the average number assisted by public housing agencies in the state in calendar year 2011, based on CBPP analysis of data reported by housing agencies to HUD's Voucher Management System. The total number includes the US Territories.

b) Public housing and other HUD-assisted units: Includes the number of total public housing units reported in HUD operating fund data available at <http://portal.hud.gov/huddoc/2013FinalRptUnit.xlsx>. For the nine housing agencies that do not appear in the operating fund data because they receive operating funds through special formulas under their agreements with HUD as part of the Moving-to-Work demonstration, we estimated the number of units using other HUD data sources. Also includes units assisted through the Section 8 Project-Based Rental Assistance, Supportive Housing for the Elderly (Section 202), Supportive Housing for People with Disabilities (Section 811), Rental Assistance Payment (RAP), Rent Supplement, Section 8 Moderate Rehabilitation (Mod Rehab), and Housing Opportunity for Persons with AIDS Tenant-Based Rental Assistance (HOPWA TBRA) programs. CBPP tabulated the number of units in each program except Mod Rehab and HOPWA from HUD's Multifamily Assistance and Section 8 Contracts Database, as of September 2012. We calculated the number of households assisted through the Mod Rehab using HUD 2010 microdata and the number assisted under HOPWA TBRA using the Office of HIV/AIDS Housing, HOPWA TBRA map 9-11-12 edition. For all programs except Moderate Rehabilitation and HOPWA, figures include temporarily unoccupied units. The total number includes the US Territories.

c) USDA Assisted Units: These are units in the U.S. Department of Agriculture's Section 515 Rural Rental Housing and Section 514 Farm Labor Housing programs that are also supported by Section 521 rental assistance. The number excludes units that either receive no rental assistance or receive rental assistance from other programs (such as Housing Choice vouchers). Source is the "2012 Multi-Family Housing (MFH) Annual Fair Housing Occupancy Report," U.S. Department of Agriculture, August 2012. The total number includes the US Territories.

d) Unmet need for rental assistance is the number of renter households with incomes below the higher of 60 percent of the area median income (AMI) or 150 percent of the poverty line and gross housing costs above 50 percent of household income that would be eligible for a credit of at least \$25 a month estimated using the method described in Appendix 2. Source is CBPP analysis of 2011 American Community Survey (ACS) data. AMI was calculated for each household as follows: Households contained in Core Based Statistical Areas (CBSAs) were assigned to their corresponding CBSA income limit. Households within non-metro areas were assigned to their average PUMA county-level income limit. Geographical relationships between Public-Use Microdata Sample Areas (PUMA, 2000), Core Based Statistical Area (CBSA, 2008), and counties (2002) were generated and weighted by 2010 household estimates using the Missouri Census Data Center's MABLE/ Geocorr2010 online application version 1.1.

e) See Appendix 2 for method used to estimate number of households assisted.

Appendix 3c:

Assistance Under Proposed Renters' Credit, by Demographic Group and State

State	Households with Unmet Need for Rental Assistance <sup>a</sup>	Estimated Share of Need Met by Renters' Credit	Estimated Households Assisted by Renters' Credit				
			Elderly <sup>b</sup>	People with Disabilities <sup>c</sup>	Families with Children <sup>d</sup>	Other	Total
Alabama	105,425	25%	3,341	5,536	8,627	8,461	25,966
Alaska	17,099	19%	374	800	1,042	969	3,186
Arizona	190,549	14%	4,201	4,294	8,513	8,966	25,974
Arkansas	68,644	27%	2,182	4,587	5,069	6,570	18,408
California	1,515,369	6%	15,597	13,188	31,222	25,180	85,187
Colorado	154,343	11%	2,336	3,003	4,811	7,182	17,333
Connecticut	114,979	9%	1,982	1,812	3,308	2,756	9,859
Delaware	23,265	16%	811	712	1,056	1,225	3,805
District of Columbia	35,660	8%	564	319	543	1,287	2,712
Florida	637,301	10%	10,863	10,469	19,266	20,233	60,831
Georgia	293,369	14%	5,735	7,365	14,136	14,573	41,809
Hawaii	46,707	5%	460	382	865	729	2,435
Idaho	37,684	22%	1,500	1,697	1,987	3,203	8,387
Illinois	360,695	12%	7,873	7,421	13,085	14,613	42,991
Indiana	166,196	18%	4,796	6,588	8,674	10,134	30,192
Iowa	71,019	20%	2,642	2,821	3,459	5,439	14,362
Kansas	64,088	22%	2,184	3,193	3,401	5,253	14,031
Kentucky	115,748	21%	3,597	6,563	6,875	7,072	24,107
Louisiana	132,731	14%	2,415	3,536	5,819	7,038	18,807
Maine	36,918	16%	1,352	1,496	1,262	1,960	6,069
Maryland	163,900	9%	2,889	2,478	4,699	4,345	14,412
Massachusetts	219,268	9%	4,013	3,736	5,001	6,070	18,820
Michigan	285,336	16%	7,183	11,636	11,906	13,900	44,625
Minnesota	120,000	19%	5,957	3,125	6,087	7,466	22,635
Mississippi	66,649	24%	1,810	3,213	5,756	5,328	16,107
Missouri	152,280	19%	4,827	6,883	8,405	9,082	29,197
Montana	20,724	29%	1,194	1,220	987	2,564	5,964
Nebraska	40,531	24%	2,252	1,427	2,819	3,100	9,598
Nevada	99,357	9%	1,850	1,429	3,148	3,002	9,428
New Hampshire	27,809	15%	850	868	1,046	1,423	4,187
New Jersey	285,348	7%	5,135	3,246	7,388	5,438	21,206
New Mexico	55,015	17%	1,292	1,670	2,684	3,778	9,425
New York	888,712	6%	11,576	7,958	14,877	14,567	48,979
North Carolina	257,413	17%	6,628	9,488	12,425	14,675	43,216
North Dakota	14,797	31%	773	403	490	2,946	4,612
Ohio	341,375	17%	10,540	13,490	16,041	17,060	57,131

Appendix 3c:

**Assistance Under Proposed Renters' Credit, by Demographic Group and State**

State	Households with Unmet Need for Rental Assistance <sup>a</sup>	Estimated Share of Need Met by Renters' Credit	Estimated Households Assisted by Renters' Credit				
			Elderly <sup>b</sup>	People with Disabilities <sup>c</sup>	Families with Children <sup>d</sup>	Other	Total
Oklahoma	92,138	21%	3,342	4,598	5,213	6,581	19,734
Oregon	149,646	9%	2,329	2,586	3,544	4,661	13,120
Pennsylvania	337,403	15%	11,248	10,984	11,842	16,212	50,286
Rhode Island	35,009	12%	1,124	896	1,145	1,049	4,213
South Carolina	113,830	19%	2,806	4,872	7,396	6,936	22,009
South Dakota	11,721	55%	1,320	1,019	1,173	2,939	6,452
Tennessee	170,876	19%	4,902	7,809	9,779	10,744	33,234
Texas	662,367	16%	15,170	18,011	37,162	36,907	107,251
Utah	61,391	17%	1,068	1,554	4,812	2,951	10,385
Vermont	13,609	28%	617	1,202	693	1,335	3,846
Virginia	199,882	11%	3,263	4,261	6,989	8,445	22,958
Washington	206,779	10%	3,635	4,667	5,712	7,184	21,198
West Virginia	36,106	32%	1,046	3,555	2,801	4,004	11,405
Wisconsin	166,949	14%	4,918	4,623	6,239	8,219	24,000
Wyoming	9,211	58%	977	600	1,348	2,384	5,310
<b>Total</b>	<b>9,493,220</b>	<b>12%</b>	<b>201,340</b>	<b>229,289</b>	<b>352,626</b>	<b>388,137</b>	<b>1,171,393</b>

Notes:

a) The estimate of the unmet need for rental assistance covers households with incomes below the higher of 60 percent of the local median income or 150 percent of the poverty line, and housing costs exceeding 50 percent of household income that would be eligible for a credit of at least \$25 a month estimated using the method described in Appendix 2. See note (d) in Appendix 3b for additional information on the method used for this estimate.

b) Elderly households are those in which the head or spouse is age 62 or older; children may be present.

c) People with disabilities includes non-elderly households where at least one adult has a self-care, hearing, vision, independent living, or ambulatory difficulty; children may be present.

d) Families with children are non-elderly, non-disabled households where a child under age 18 is present.

Totals may not add up due to rounding.

Source: CBPP analysis of 2011 American Community Survey data. Analysis assumes renters' credits are allocated to states based on the Per Capita Formula in Appendix 3a, and within states to each demographic group based on its share of unmet need in the state.

Appendix 3d:

**Assistance Under Proposed Renters' Credit, by Race/Ethnicity and State**

State	Estimated Households Assisted by Renters' Credit					Total <sup>f</sup>
	White <sup>a</sup>	Black <sup>b</sup>	Hispanic <sup>c</sup>	Asian/Pacific Islander <sup>d</sup>	American Indian/Alaskan Native <sup>e</sup>	
Alabama	11,411	13,169	847	302	235	25,966
Alaska	1,842	530	398	121	268	3,186
Arizona	14,112	2,226	7,939	898	755	25,974
Arkansas	10,254	5,840	1,364	451	494	18,408
California	30,222	10,723	33,768	9,412	893	85,187
Colorado	10,588	1,644	4,240	394	467	17,333
Connecticut	4,530	2,226	2,698	205	100	9,859
Delaware	1,680	1,275	557	143	46	3,805
District of Columbia	690	1,581	215	214	12	2,712
Florida	24,284	16,749	18,560	886	325	60,831
Georgia	15,557	20,536	4,647	753	249	41,809
Hawaii	842	111	287	1,142	54	2,435
Idaho	7,086	222	954	109	15	8,387
Illinois	19,815	13,515	7,252	2,019	271	42,991
Indiana	19,634	7,193	2,300	745	264	30,192
Iowa	11,633	1,272	863	364	222	14,362
Kansas	8,988	2,507	1,829	377	276	14,031
Kentucky	18,002	4,502	1,247	249	55	24,107
Louisiana	7,304	10,057	998	299	136	18,807
Maine	5,707	96	69	0	197	6,069
Maryland	5,324	6,868	1,573	482	117	14,412
Massachusetts	11,597	2,164	3,417	1,123	147	18,820
Michigan	25,229	15,769	2,013	816	744	44,625
Minnesota	15,342	4,463	1,778	754	289	22,635
Mississippi	5,582	9,256	826	236	190	16,107
Missouri	18,090	8,904	1,051	856	227	29,197
Montana	4,929	99	204	38	694	5,964
Nebraska	7,326	1,119	791	186	177	9,598
Nevada	4,468	1,689	2,521	537	187	9,428
New Hampshire	3,712	24	155	73	52	4,187
New Jersey	8,169	5,236	6,600	1,081	104	21,206
New Mexico	4,201	166	4,478	56	524	9,425
New York	19,814	11,008	13,656	3,843	322	48,979
North Carolina	20,500	17,475	3,666	911	492	43,216
North Dakota	3,779	79	341	125	287	4,612

Appendix 3d:

**Assistance Under Proposed Renters' Credit, by Race/Ethnicity and State**

State	Estimated Households Assisted by Renters' Credit					Total <sup>f</sup>
	White <sup>a</sup>	Black <sup>b</sup>	Hispanic <sup>c</sup>	Asian/Pacific Islander <sup>d</sup>	American Indian/Alaskan Native <sup>e</sup>	
Ohio	36,022	17,314	2,544	733	474	57,131
Oklahoma	11,773	3,707	1,944	506	1,804	19,734
Oregon	9,770	638	1,545	625	543	13,120
Pennsylvania	31,256	11,051	5,883	1,647	315	50,286
Rhode Island	2,706	418	938	90	28	4,213
South Carolina	9,687	10,041	1,758	273	243	22,009
South Dakota	4,960	728	30	0	734	6,452
Tennessee	18,925	11,388	2,371	348	190	33,234
Texas	38,233	25,233	39,358	3,342	969	107,251
Utah	7,163	408	2,204	334	266	10,385
Vermont	3,658	121	0	0	68	3,846
Virginia	10,795	7,830	2,896	1,272	150	22,958
Washington	13,880	2,220	2,960	1,405	674	21,198
West Virginia	9,807	1,315	111	24	149	11,405
Wisconsin	15,993	5,205	1,807	648	326	24,000
Wyoming	3,900	473	615	239	83	5,310
<b>Total</b>	<b>610,771</b>	<b>298,382</b>	<b>201,063</b>	<b>41,686</b>	<b>16,903</b>	<b>1,171,392</b>

Notes:

- a) Includes households in which the reference person identified only as being White Non-Hispanic; individuals of other race/ethnicity may be present in the household.
- b) Includes households where the reference person identified as being Black Non-Hispanic, including in combination with any other race; individuals of other race/ethnicity may be present in the household.
- c) Includes households where the reference person identified as being Hispanic and of any race.
- d) Includes households where the reference person identified as Asian or Pacific Islander, including in combination with White but not Black, American Indian, Alaskan Native, or Hispanic. Individuals of other race/ethnicity may be present in the household.
- e) Includes households where the reference person identified as American Indian or Alaskan Native, including in combination with Asian, Pacific Islander, or White but not Black or Hispanic. Individuals of other race/ethnicity may be present in the household.
- f) Total includes households whose reference person identified with racial groups not listed in this table.

Source: CBPP analysis of 2011 American Community Survey data. Analysis assumes renters' credits are allocated to states based on the Per Capita Formula in Appendix 3a, and within states to each race/ethnicity group based on its share of unmet need in the state.