

**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

**NONMETROPOLITAN PART OF STATE: Alabama**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Baldwin County	106.00											
Barbour County	9502.00	9503.00	9506.00	9509.00								
Bullock County	9522.00											
Butler County	9527.00	9529.00	9534.00	9535.00								
Chambers County	9539.00											
Choctaw County	9567.00											
Clarke County	9577.00	9578.00	9579.02	9580.01	9580.02							
Coffee County	105.00	110.00	113.00									
Conecuh County	9605.00	9606.00										
Covington County	9621.00	9625.00	9626.00	9627.00								
Crenshaw County	9638.00											
Cullman County	9654.01											
Dale County	205.00	207.00										
Dallas County	9564.00	9565.00	9566.00	9569.00	9570.00	9572.00	9573.00					
DeKalb County	9608.00	9611.00										
Escambia County	9698.00	9702.00	9703.00	9705.00	9706.00							
Franklin County	9730.00											
Macon County	2315.00	2316.02	2316.03	2317.00	2318.00	2319.00	2320.00	2321.00	2323.00			
Marengo County	9729.00											
Marion County	9641.00	9643.00										
Marshall County	307.01	308.02	309.03	311.00								
Monroe County	756.00	757.00	758.00	760.00								
Perry County	6868.00	6871.00										
Pickens County	501.00	504.00										
Pike County	1889.00	1891.00	1893.00									
Randolph County	4.00											
Sumter County	113.00	114.00	115.00									
Talladega County	106.00	107.00	118.00									
Tallapoosa County	9626.00											
Wilcox County	347.00	348.00	351.00									
Winston County	9658.00											

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**NONMETROPOLITAN PART OF STATE: Alaska**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bethel Census Area	1.00											
Kenai Peninsula Borough	1.00											
Nome Census Area	1.00											
Wade Hampton Census Area	1.00											
Yukon-Koyukuk Census Area	1.00	3.00	4.00									

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**NONMETROPOLITAN PART OF STATE: Arizona**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Apache County	9426.00	9427.00	9441.00	9442.01	9442.02	9443.00	9449.01	9449.02	9450.02			
Cochise County	9.01	9.02										
Gila County	7.00	9402.00	9404.00									
Graham County	9405.00											
La Paz County	9403.00											
Navajo County	9400.08	9400.10	9400.11	9400.12	9400.14	9400.15	9403.01	9423.00	9424.00			
Santa Cruz County	9661.03	9663.02										

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**NONMETROPOLITAN PART OF STATE: Arkansas**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arkansas County	4804.00											
Boone County	7905.02											
Bradley County	9501.00	9503.00	9504.00	9505.00								
Chicot County	802.00	803.00	804.00									
Clark County	9536.02	9538.00										
Clay County	9504.00											
Columbia County	9505.00											
Cross County	9501.00	9505.00										
Desha County	9503.00	9504.00										
Drew County	4904.00											
Greene County	4805.00	4807.00										
Hempstead County	4803.00	4805.00										
Independence County	4906.00											
Jackson County	4803.00	4805.00										
Johnson County	9518.00	9521.00										
Lawrence County	4705.02											
Lee County	4701.00	4703.00										
Marion County	9602.01											
Mississippi County	101.00	102.00	103.00	109.00	110.00							
Monroe County	9501.00											
Newton County	1802.00											
Ouachita County	9506.00											
Phillips County	4803.00	4804.00	4805.00									
Pike County	9533.00											
Pope County	9513.00	9514.00										
Randolph County	9601.00	9603.02										
St. Francis County	9601.00	9603.00	9604.00	9606.00								
Scott County	9502.00											
Searcy County	9701.00											
Sevier County	803.00											
Union County	9506.00	9509.00	9510.00									

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**NONMETROPOLITAN PART OF STATE: Arkansas (continued)**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Van Buren County	4602.00											
White County	706.00	711.00										

**NONMETROPOLITAN PART OF STATE: California**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Del Norte County	1.01	1.04										
Humboldt County	1.00	2.00	10.00	11.01	12.00	9400.00						
Lake County	5.01	7.01	7.02	8.02								
Lassen County	403.04											
Mendocino County	101.00	105.00	112.00									
Nevada County	6.00											
Siskiyou County	1.00											
Tehama County	6.00	7.00	8.00									
Tuolumne County	12.00											

**NONMETROPOLITAN PART OF STATE: Colorado**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamosa County	9602.00	9603.00										
Conejos County	9748.00											
Costilla County	9727.00											
Eagle County	1.00	5.01										
Fremont County	9782.00	9785.00	9786.00									
Huerfano County	9606.00											
Lake County	9619.00											
Logan County	9662.00											
Montezuma County	9411.00	9694.00										
Otero County	9681.00											
Prowers County	2.00	6.00										
Saguache County	9777.00											

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**NONMETROPOLITAN PART OF STATE: Connecticut**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Litchfield County	2536.00	3102.00	3103.00	3105.00	3108.01	3108.04						
Windham County	8003.00	8006.00	8007.00	9044.00								

**NONMETROPOLITAN PART OF STATE: Delaware**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sussex County	504.06	505.03										

**NONMETROPOLITAN PART OF STATE: Florida**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bradford County	1.00											
Calhoun County	103.00											
DeSoto County	103.01	103.02	104.06									
Franklin County	9701.00	9702.00	9703.02									
Gulf County	9601.00											
Hamilton County	9603.00											
Hardee County	9701.02	9702.01	9703.00									
Hendry County	2.00	3.00										
Highlands County	9603.00	9612.00	9616.01	9617.00								
Holmes County	9602.00											
Jackson County	2106.00	2108.00										
Levy County	9702.00	9706.00										
Madison County	1103.02											
Monroe County	9706.00	9713.00	9725.00									
Okeechobee County	9101.02	9102.01	9102.02									
Putnam County	9506.00	9507.00	9508.00	9513.00	9514.01	9514.02						
Sumter County	9113.02	9114.00										
Suwannee County	9701.00											
Taylor County	9503.00											
Walton County	9502.00	9503.01										
Washington County	9701.04											

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**NONMETROPOLITAN PART OF STATE: Georgia**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Appling County	9502.00											
Atkinson County	9603.00											
Baldwin County	9704.00	9705.00	9707.01	9707.02								
Ben Hill County	9603.00	9604.00	9605.00									
Berrien County	9702.00											
Bulloch County	1104.01	1104.03	1104.04	1106.02								
Calhoun County	9502.00											
Candler County	9501.00											
Clay County	9603.00											
Clinch County	9702.00											
Colquitt County	9703.00	9707.02	9708.00									
Cook County	9601.00											
Crisp County	101.00	102.01	102.02									
Decatur County	9704.00											
Dooly County	9702.00											
Early County	902.00	904.00										
Elbert County	4.00											
Emanuel County	9705.00											
Grady County	9503.00											
Greene County	9502.00	9503.03										
Habersham County	6.02											
Hancock County	4804.00											
Irwin County	9502.00											
Jefferson County	9603.00	9604.00										
Johnson County	9602.00	9603.00										
Laurens County	9504.00	9509.00										
Macon County	3.00	4.00										
Miller County	9502.00											
Mitchell County	903.00											
Peach County	402.00	403.02	404.00									
Polk County	104.00											

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**NONMETROPOLITAN PART OF STATE: Georgia (continued)**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Putnam County	9602.02											
Quitman County	9603.00											
Rabun County	9702.02											
Randolph County	7901.00											
Schley County	9601.00											
Screven County	9706.00											
Seminole County	2002.00											
Stephens County	9703.01											
Stewart County	9501.00											
Sumter County	9503.00	9507.00										
Taliaferro County	102.00											
Tattnall County	9501.00											
Taylor County	9502.00	9503.00										
Telfair County	9501.00	9502.00	9505.00									
Thomas County	9601.00	9607.00										
Tift County	9606.00	9607.00	9608.00									
Toombs County	9701.00	9702.00	9704.00									
Troup County	9606.00	9608.00										
Turner County	9702.00											
Upson County	105.00											
Ware County	9504.00	9507.00	9509.00									
Warren County	9705.00											
Washington County	9503.00											
Webster County	9601.00											
Wilcox County	9601.00	9603.00										
Wilkes County	103.02											
Wilkinson County	9602.00											

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**NONMETROPOLITAN PART OF STATE: Hawaii**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hawaii County	203.00	205.00	210.05	211.01	211.06							
Maui County	311.02	318.01										

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**NONMETROPOLITAN PART OF STATE: Idaho**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bingham County	9400.00											
Cassia County	9504.00											
Jerome County	9704.00											
Latah County	51.00	54.00										
Lemhi County	9701.00											
Madison County	9502.00	9503.01	9503.02									

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**NONMETROPOLITAN PART OF STATE: Illinois**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	4.00	7.00	8.00	9.00								
Christian County	9588.00	9589.00										
Coles County	4.00	5.00	7.00	8.00	11.00							
Crawford County	8804.00											
Franklin County	401.00	409.00	410.00									
Fulton County	9534.00											
Greene County	9737.00											
Hardin County	9709.00											
Jackson County	107.00	108.00	109.00	111.00	112.00	114.00	117.00					
Jefferson County	509.00	510.00	511.00									
Knox County	8.00	9.00	11.00									
La Salle County	9627.00											
Lawrence County	8810.00	8811.00										
Livingston County	9605.00											
McDonough County	104.00	105.00										
Marion County	9521.00	9527.00										
Mason County	9568.00											
Massac County	9704.00											
Morgan County	9516.00	9517.00										
Pulaski County	9711.00											
Saline County	9555.00	9559.00										
Stephenson County	7.00	8.00	13.00									
Union County	9503.00											
Whiteside County	17.00											
Williamson County	210.00	211.00										

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**NONMETROPOLITAN PART OF STATE: Indiana**

<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>
<b>Blackford County</b>	9753.00											
<b>Cass County</b>	9512.00	9513.00										
<b>Fayette County</b>	9541.00	9544.00										
<b>Grant County</b>	2.00	4.00	6.00									
<b>Henry County</b>	9763.00	9765.00										
<b>Jackson County</b>	9679.01											
<b>Knox County</b>	9550.00	9553.00	9554.00									
<b>Lagrange County</b>	9704.01											
<b>Lawrence County</b>	9513.00											
<b>Marshall County</b>	205.00											
<b>Miami County</b>	9525.00											
<b>Montgomery County</b>	9571.00											
<b>Orange County</b>	9514.00											
<b>Perry County</b>	9526.00											
<b>Pulaski County</b>	9591.00											
<b>Starke County</b>	9540.00											
<b>Wayne County</b>	2.00	5.00	10.00									

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**NONMETROPOLITAN PART OF STATE: Iowa**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Appanoose County	9503.00											
Clinton County	1.00											
Decatur County	9603.00											
Des Moines County	4.00											
Lee County	4908.00	4909.00	4910.00									
Lucas County	9504.00											
Mahaska County	9506.00	9507.00										
Montgomery County	9603.00											
Muscatine County	508.00	510.00										
Poweshiek County	3704.00											
Wapello County	9602.00	9605.00										
Webster County	7.00											

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**NONMETROPOLITAN PART OF STATE: Kansas**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cherokee County	9582.00											
Cowley County	4940.00											
Crawford County	9571.00	9575.00										
Ellis County	729.00											
Ford County	9621.02											
Labette County	9508.00											
Lyon County	1.00	4.00	5.00									
Montgomery County	9510.00	9512.00										
Neosho County	9517.00											
Reno County	6.00	7.00	8.00	10.00								
Saline County	1.00											

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**NONMETROPOLITAN PART OF STATE: Kentucky**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9705.00											
Barren County	9506.00											
Bath County	9701.00	9703.00										
Bell County	9601.00	9605.00	9606.00	9608.00								
Breathitt County	9201.00	9202.00	9203.00	9204.00	9206.00	9207.00						
Butler County	9302.00											
Calloway County	103.01	103.02										
Casey County	9501.00	9502.00	9503.00									
Clay County	9501.00	9502.00	9503.00	9505.00	9506.00							
Clinton County	9701.00	9702.01	9702.02									
Cumberland County	9501.00											
Elliott County	9201.00	9202.00										
Estill County	9204.00											
Floyd County	9204.00	9205.00	9207.00									
Franklin County	705.00	712.00										
Garrard County	9703.00											
Graves County	201.00											
Grayson County	9506.00											
Harlan County	9703.00	9707.00	9710.00	9713.00								
Harrison County	9505.00											
Hopkins County	9704.00	9706.00	9711.00									
Jackson County	9601.00	9602.00										
Knox County	9301.00	9304.00	9305.00	9306.01	9306.02	9307.00						
Lawrence County	9303.00	9304.00										
Lee County	9503.00											
Leslie County	9202.00											
Letcher County	9501.00	9506.00										
Lewis County	9302.00											
McCracken County	301.00	302.00	303.00	304.00	305.00	306.00						
McCreary County	9601.00	9602.00	9604.00									
Madison County	102.00	104.00	105.00	109.03	113.01							

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**NONMETROPOLITAN PART OF STATE: Kentucky (continued)**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
<b>Magoffin County</b>	9701.00	9703.00	9704.00									
<b>Martin County</b>	9501.00	9502.00	9503.00									
<b>Monroe County</b>	9304.00											
<b>Muhlenberg County</b>	9601.00											
<b>Owsley County</b>	9301.00	9302.00										
<b>Perry County</b>	9705.00	9706.00	9707.00									
<b>Pike County</b>	9303.00	9316.00	9317.00									
<b>Pulaski County</b>	9306.00	9310.00	9311.01	9311.02								
<b>Rockcastle County</b>	9504.00											
<b>Rowan County</b>	9503.00	9504.00										
<b>Todd County</b>	9501.00											
<b>Wayne County</b>	9203.00	9207.00										
<b>Whitley County</b>	9204.00	9205.00	9207.00	9208.00								
<b>Wolfe County</b>	9301.00	9302.00										

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**NONMETROPOLITAN PART OF STATE: Louisiana**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Acadia Parish	9601.00	9610.00										
Avoyelles Parish	304.00											
Bienville Parish	9701.00											
Claiborne Parish	9502.00	9504.00										
Concordia Parish	2.00											
East Carroll Parish	1.00	3.00										
Evangeline Parish	9505.00	9506.00										
Franklin Parish	9503.00											
Iberia Parish	308.00	309.00	310.00									
Lincoln Parish	9603.00	9608.00	9609.00	9610.00								
Madison Parish	9601.00	9603.00	9604.00									
Morehouse Parish	9504.00	9505.00	9508.00									
Natchitoches Parish	4.00	6.00	7.00									
Richland Parish	9705.00											
Sabine Parish	3.00	5.00										
St. Landry Parish	9603.00	9607.00	9609.00	9610.00	9613.00	9614.00	9616.00					
St. Mary Parish	416.00											
Tangipahoa Parish	9532.00	9533.00	9534.00	9536.00	9538.00	9543.00						
Tensas Parish	1.00	3.00										
Vermilion Parish	9508.00											
Washington Parish	9501.01	9501.02	9503.00	9508.00	9510.00							
Webster Parish	313.00	317.00	319.00									
Winn Parish	9604.00											

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**NONMETROPOLITAN PART OF STATE: Maine**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aroostook County	9516.00											
Kennebec County	104.00	109.00	241.01	241.02								
Knox County	9707.00											
Somerset County	9659.00	9664.00										
Washington County	9556.00											

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**NONMETROPOLITAN PART OF STATE: Maryland**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dorchester County	9705.00											
Garrett County	7.00											
Worcester County	9515.00											

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

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**NONMETROPOLITAN PART OF STATE: Michigan**

<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>
Allegan County	309.01	310.00										
Alpena County	4.00	5.00										
Antrim County	9607.00											
Branch County	9508.00	9515.00										
Cheboygan County	9602.00											
Chippewa County	9703.00	9709.00										
Clare County	3.00	5.00	6.00	13.00								
Delta County	9709.00											
Gladwin County	9.00											
Gogebic County	9505.00											
Gratiot County	3.00	5.00	6.00									
Hillsdale County	507.00	512.00										
Houghton County	8.00											
Isabella County	4.00	5.00	6.00	7.00	8.00	9404.00	9405.00					
Kalkaska County	9502.00											
Lake County	9612.00											
Lenawee County	613.02	615.00	616.00									
Marquette County	1.00	3.00	5.00	6.00	24.00							
Mecosta County	9605.00	9606.00										
Midland County	2902.00	2906.00										
Montcalm County	9712.00											
Oceana County	105.00											
Ogemaw County	9509.00											
Oscoda County	9703.00											
Roscommon County	9702.00	9711.00										
St. Joseph County	402.00	407.00										
Shiawassee County	306.00	307.00										
Tuscola County	6.00											
Wexford County	3807.00											

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

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**NONMETROPOLITAN PART OF STATE: Minnesota**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beltrami County	4506.00	9400.01										
Crow Wing County	9511.00	9512.00										
Douglas County	4507.01											
Freeborn County	1806.00											
Kandiyohi County	7808.00	7810.00										
Mahnomen County	9403.00											
Martin County	7906.00											
Morrison County	7806.00	7807.00										
Mower County	4.10											
Nobles County	1054.00	1055.00										
Otter Tail County	9609.00											
Rice County	709.01	709.02										
Winona County	6705.00											

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

**NONMETROPOLITAN PART OF STATE: Mississippi**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	3.00	4.00										
Alcorn County	9505.00											
Bolivar County	9501.00	9502.00	9503.00	9504.00	9507.01	9507.02						
Calhoun County	9502.00	9505.00										
Claiborne County	9503.00											
Clay County	9503.00											
Coahoma County	9501.00	9503.00	9506.00	9507.00								
Covington County	9502.00											
Grenada County	9503.00	9504.00										
Holmes County	9501.00	9502.00	9503.00	9504.00	9505.00							
Humphreys County	9501.00	9503.00										
Issaquena County	9501.00											
Jefferson County	9501.00	9502.00										
Jones County	9506.00											
Kemper County	301.00											
Lafayette County	9502.02	9503.01	9503.02	9505.03								
Lauderdale County	2.00	4.00	6.00	7.00	8.00	107.00						
Lee County	9504.01	9510.02										
Leflore County	9501.00	9502.00	9503.00	9504.00	9508.00	9509.00						
Lowndes County	6.00	7.00	8.00	11.00								
Monroe County	9504.00	9508.00										
Noxubee County	9501.00	9503.00										
Oktibbeha County	9501.00	9504.00	9506.02									
Pearl River County	9507.00											
Pike County	9503.00											
Prentiss County	9505.00											
Quitman County	9501.00	9503.00										
Sharkey County	9502.00											
Sunflower County	9504.02	9505.00										
Tallahatchie County	9502.00	9503.00										
Tishomingo County	9502.00											

**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

**NONMETROPOLITAN PART OF STATE: Mississippi (continued)**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Warren County	9502.00	9503.00	9504.00									
Washington County	2.00	3.00	4.00	6.00	10.00	11.00	12.00	13.00	16.00	20.00	21.00	
Webster County	9503.00											
Yazoo County	9503.00	9505.00										

**NONMETROPOLITAN PART OF STATE: Missouri**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9503.00	9505.00	9509.00	9510.00								
Audrain County	9503.00											
Benton County	4602.00											
Butler County	9504.00	9505.00	9507.00	9508.00								
Dade County	4802.00											
Douglas County	9505.00											
Dunklin County	3601.00	3605.00	3608.00									
Henry County	9505.00											
Hickory County	4701.00											
Howell County	907.00											
Iron County	9503.00											
Johnson County	9604.00	9606.00										
Lawrence County	4706.02											
Lewis County	9702.00											
Livingston County	4805.00											
Madison County	9601.00											
Marion County	9609.00											
Mississippi County	9502.00	9504.00										
Morgan County	4704.00											
New Madrid County	9603.00	9606.00										
Nodaway County	4703.00	4704.00										
Oregon County	4801.00											
Pemiscot County	4702.00	4703.00	4704.00	4706.00								

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

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**NONMETROPOLITAN PART OF STATE: Missouri (continued)**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pettis County	4806.00	4808.00	4809.00									
Phelps County	8903.00	8904.00										
Pulaski County	4701.02											
Randolph County	4903.00											
Reynolds County	3801.00											
Ripley County	8702.00	8703.00										
St. Francois County	9506.00											
Scott County	7812.00											
Shannon County	4702.00											
Stoddard County	4702.00	4705.00	4707.00									
Texas County	4802.00	4804.00										
Vernon County	9504.00											
Wayne County	6902.00											
Wright County	4903.00	4904.00										

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

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**NONMETROPOLITAN PART OF STATE: Montana**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Big Horn County	9404.00	9407.00										
Blaine County	1.00	9401.00	9402.00									
Chouteau County	103.00											
Custer County	9620.00											
Deer Lodge County	5.00											
Flathead County	10.00											
Gallatin County	6.00	7.01	9.00	11.01								
Glacier County	9402.00											
Hill County	403.00	9403.00										
Lake County	9403.01	9406.00										
Lewis and Clark County	1.00											
Lincoln County	2.00											
Pondera County	9772.00											
Ravalli County	8.00											
Roosevelt County	9400.02											
Rosebud County	9404.00											
Sanders County	9403.00											
Silver Bow County	1.00											

**NONMETROPOLITAN PART OF STATE: Nebraska**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9657.00	9661.00										
Buffalo County	9696.00											
Dawes County	9507.00											
Gage County	9651.00											
Scotts Bluff County	9535.00	9537.00										
Thurston County	9401.00	9402.00										

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

**NONMETROPOLITAN PART OF STATE: Nevada**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Churchill County	9504.00											
Elko County	9517.00											
Lyon County	9603.01											
Mineral County	9708.00											
Nye County	9603.00											

**NONMETROPOLITAN PART OF STATE: New Hampshire**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cheshire County	9714.01											
Coos County	9508.00											
Merrimack County	323.00	329.00										

**NONMETROPOLITAN PART OF STATE: New Mexico**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chaves County	4.00	5.00	6.00									
Cibola County	9458.00											
Curry County	1.00	4.00	5.00									
Lea County	2.00	3.00	4.00									
Luna County	2.00	3.00	4.00	6.00								
McKinley County	9403.00	9405.00	9435.00	9436.00	9437.00	9438.00	9439.01	9439.02	9440.00	9453.00	9460.00	
Otero County	1.00	9.02	9400.00									
Quay County	9586.02											
Roosevelt County	2.00											
San Miguel County	9572.00	9573.00										
Sierra County	9622.00	9623.00										
Socorro County	9400.00											

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

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**NONMETROPOLITAN PART OF STATE: New York**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cayuga County	421.00											
Chautauqua County	301.00	303.00	305.00	306.00	354.00	355.00	357.00					
Clinton County	1013.00	1021.00	1022.00									
Columbia County	12.00											
Cortland County	9709.00											
Fulton County	9707.00	9708.00										
Genesee County	9401.00	9507.00	9510.00									
Jefferson County	612.00											
Montgomery County	703.00	706.00	709.00	724.00								
Otsego County	5910.00	5911.00										
St. Lawrence County	4901.00	4909.00	4914.00									
Seneca County	9501.00											
Steuben County	9625.00											
Sullivan County	9508.00	9509.00	9515.00	9516.00	9518.00							

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**NONMETROPOLITAN PART OF STATE: North Carolina**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alleghany County	9501.00	9502.00										
Ashe County	9703.00											
Avery County	9301.00	9303.02										
Beaufort County	9303.00											
Bertie County	9602.00	9603.00										
Bladen County	9503.00	9506.00										
Carteret County	9703.02	9704.01	9705.01	9706.01								
Caswell County	9301.00	9302.00										
Cleveland County	9505.00	9509.00	9511.00	9515.02	9516.02							
Columbus County	9306.00	9307.00	9309.00	9312.00								
Craven County	9608.00	9609.00										
Davidson County	607.00	608.00	610.00	614.00	616.00							
Duplin County	901.00	903.00	907.01	908.01								

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**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

**NONMETROPOLITAN PART OF STATE: North Carolina (continued)**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Gates County	9703.00											
Granville County	9707.02											
Halifax County	9301.00	9304.00	9305.01	9308.00	9309.00	9311.00						
Harnett County	701.00	702.00	708.02	712.03								
Hertford County	9502.00	9504.02										
Iredell County	602.00	603.00	604.00	606.03	608.02	613.01						
Jackson County	9507.00											
Lee County	302.00	303.00	304.01									
Lenoir County	102.00	103.00	104.00	105.00	107.00	113.00						
Lincoln County	702.01											
McDowell County	9709.01											
Martin County	9702.00											
Mitchell County	9501.00											
Montgomery County	9604.02	9605.00										
Northampton County	9202.00	9204.01										
Pasquotank County	9601.00	9603.00	9604.00									
Perquimans County	9202.02											
Richmond County	9702.00	9705.00	9706.00	9710.00	9711.00							
Robeson County	9601.01	9602.01	9602.02	9603.00	9604.01	9605.02	9606.00	9607.01	9608.01	9608.02	9611.00	9612.00
	9617.00	9618.01	9618.02	9619.00	9620.01	9620.02						
Rowan County	502.02	503.00	504.00	507.00	508.00							
Rutherford County	9607.00	9608.00										
Sampson County	9709.00											
Scotland County	101.02	102.00	103.00	105.00								
Stanly County	9312.01											
Surry County	9304.00											
Swain County	9401.00											
Transylvania County	9605.00											
Vance County	9605.00	9606.00	9607.00	9608.00	9609.00							
Warren County	9501.02	9501.03	9502.00	9503.00								
Washington County	9502.00											



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**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

**NONMETROPOLITAN PART OF STATE: North Carolina (continued)**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Watauga County	9203.00	9204.00	9205.00	9206.01								
Wilkes County	9605.00	9607.00										
Wilson County	1.00	2.00	3.00	7.00	8.01							
Yancey County	9602.00											

**NONMETROPOLITAN PART OF STATE: North Dakota**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benson County	9401.00	9402.00										
Dickey County	9734.00											
McKenzie County	9401.00											
Mountrail County	9403.00	9404.00										
Rolette County	9418.00	9516.00	9517.00									
Sioux County	9408.00	9409.00										
Stutsman County	9673.00											

**NONMETROPOLITAN PART OF STATE: Ohio**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	7701.00	7704.00	7706.00									
Ashtabula County	6.01	7.01	7.03	8.01								
Athens County	9727.00	9728.00	9729.00	9730.00	9731.01	9734.00	9738.00	9739.01	9739.02			
Champaign County	104.00											
Clinton County	9646.00											
Columbiana County	9518.00	9521.00	9522.00	9523.00								
Coshocton County	9614.00											
Crawford County	9751.00	9753.00										
Darke County	5551.02											
Defiance County	9586.00	9588.00										
Fayette County	9259.00	9260.00										
Gallia County	9540.00											

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**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

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NONMETROPOLITAN PART OF STATE: Ohio (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guernsey County	9773.00	9775.00										
Hancock County	9.00											
Hardin County	6.00											
Highland County	9548.00											
Huron County	9162.00											
Jackson County	9572.00	9577.00	9578.00									
Knox County	71.00											
Logan County	44.00											
Marion County	1.00	2.00	4.00	8.00	9.00	102.02						
Meigs County	9644.00	9645.00										
Muskingum County	9114.00	9119.00	9120.00	9121.00								
Perry County	9660.00	9662.00										
Pike County	9524.00	9526.00	9527.00									
Ross County	9563.00	9564.00	9565.00									
Scioto County	31.00	32.00	34.00	35.00	36.00	37.00						
Shelby County	9718.00	9720.00										
Tuscarawas County	218.00											
Vinton County	9531.00											

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
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**NONMETROPOLITAN PART OF STATE: Oklahoma**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	3769.00	3770.00										
Atoka County	5877.00											
Beckham County	9665.00											
Bryan County	7962.00	7964.00										
Caddo County	1619.00	1621.00										
Carter County	8928.00											
Cherokee County	9776.00	9778.00	9779.00	9780.00	9782.02							
Choctaw County	9671.00	9672.00										
Custer County	9508.00	9606.00										
Delaware County	3756.01	3760.00	9762.00									
Garfield County	7.00											
Harmon County	9678.00											
Hughes County	4848.00	4849.00										
Jackson County	9686.00	9687.00										
Kay County	5.00	13.01										
Kiowa County	9642.00											
McCurtain County	982.00	986.00	987.00	988.00								
McIntosh County	7797.00	7802.00										
Mayes County	405.01											
Muskogee County	1.00	2.00	3.00	4.00	7.00	10.00						
Okfuskee County	809.00	810.00										
Ottawa County	5742.00	5745.00										
Payne County	101.02	102.00	103.00	104.00	105.00	106.00	107.00	108.00				
Pittsburg County	4856.00	4864.00										
Pontotoc County	889.00	891.00	892.00									
Pottawatomie County	5002.00	5004.00										
Pushmataha County	977.00											
Seminole County	5835.00	5836.00										
Tillman County	704.00											
Washington County	1.00	2.00	3.00	9.00								

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
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**NONMETROPOLITAN PART OF STATE: Oregon**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
<b>Baker County</b>	9504.00	9505.00										
<b>Douglas County</b>	100.00	1200.00										
<b>Jefferson County</b>	9400.00											
<b>Josephine County</b>	3607.01	3616.00										
<b>Klamath County</b>	9702.00	9705.00	9712.00	9716.00	9718.00	9719.00						
<b>Linn County</b>	204.00	208.01										
<b>Malheur County</b>	9704.00	9709.00										
<b>Union County</b>	9705.00	9707.00										
<b>Wasco County</b>	9708.00											

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**NONMETROPOLITAN PART OF STATE: Pennsylvania**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	315.01											
Clarion County	1606.00											
Clearfield County	3303.00											
Clinton County	301.00	307.00										
Columbia County	511.00	512.00										
Crawford County	1111.00	1115.00	1116.00									
Elk County	9512.00											
Franklin County	110.00	112.00										
Greene County	9706.00											
Indiana County	9602.00	9610.00	9611.01	9611.02								
Jefferson County	9513.00											
Lawrence County	4.00	6.00	7.00	9.00								
Mc Kean County	4202.00	4203.00										
Mifflin County	9607.00	9608.00										
Monroe County	3008.00											
Northumberland County	817.00	821.00										
Schuylkill County	6.01	6.02	19.00	26.00								
Snyder County	9807.05											
Somerset County	211.00											
Tioga County	9506.00											
Venango County	2003.00	2008.00	2009.00									

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**NONMETROPOLITAN PART OF STATE: South Carolina**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Abbeville County	9505.00											
Allendale County	9702.00	9704.00										
Bamberg County	9601.00											
Barnwell County	9702.00	9703.00										
Beaufort County	1.00	11.02										
Cherokee County	9703.02	9705.02										
Chester County	203.00	210.00										
Chesterfield County	9501.02											
Clarendon County	9605.00	9608.01										
Colleton County	9705.00											
Dillon County	9701.00	9704.00	9705.00									
Georgetown County	9202.01	9204.00	9206.00									
Greenwood County	9705.00	9708.00										
Hampton County	9205.00											
Lancaster County	105.00	107.00	108.00									
Lee County	9202.00	9203.02	9205.00	9206.00								
Marion County	9503.00	9506.00										
Marlboro County	9602.00	9605.00										
Newberry County	9505.02											
Orangeburg County	101.00	102.00	106.00	111.00	112.00	113.00						
Union County	302.00											
Williamsburg County	9703.00	9704.00	9705.01	9705.02	9707.00	9708.01	9709.00					

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

**NONMETROPOLITAN PART OF STATE: South Dakota**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bennett County	9410.00	9412.00										
Brookings County	9588.02	9589.00										
Brown County	9515.00											
Buffalo County	9402.00											
Charles Mix County	9402.00	9403.00										
Clay County	9659.00											
Codington County	9544.00											
Corson County	9410.00	9411.00										
Dewey County	9415.00											
Hughes County	9779.00											
Jackson County	9412.00											
Lawrence County	9662.00											
Lyman County	9401.00											
Mellette County	9403.00											
Roberts County	9408.00											
Shannon County	9405.00	9408.00	9409.00									
Todd County	9401.00	9402.00										
Ziebach County	9416.00											

**NONMETROPOLITAN PART OF STATE: Tennessee**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bedford County	9504.02	9505.00	9506.00									
Campbell County	9502.00	9506.00	9507.00	9509.00								
Carroll County	9622.01											
Claiborne County	9704.00	9705.00	9708.00									
Cocke County	9202.00	9205.01	9206.00	9207.00								
Coffee County	9709.00											
Cumberland County	9704.00	9705.02										
Decatur County	9551.01											
Dyer County	9643.00	9644.00										

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

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**NONMETROPOLITAN PART OF STATE: Tennessee (continued)**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fentress County	9650.00	9651.00	9653.00									
Gibson County	9664.00	9669.00										
Giles County	9204.00											
Greene County	901.00											
Grundy County	9550.00	9552.00	9553.00									
Hancock County	9605.00	9606.00										
Hardeman County	9502.00	9504.00	9506.00									
Hardin County	9204.00											
Haywood County	9301.00	9302.00	9304.00	9305.00								
Henderson County	9754.00											
Henry County	9693.00	9694.00										
Johnson County	9563.00											
Lake County	9601.00											
Lauderdale County	505.04	505.05	506.00									
Lawrence County	9606.00											
McMinn County	9702.00	9703.00										
Marshall County	9553.00											
Maury County	105.00											
Meigs County	9602.00	9603.00										
Monroe County	9252.00	9255.01										
Morgan County	1102.00											
Perry County	9301.00											
Putnam County	1.00	3.02	7.00	8.00	11.00							
Roane County	305.00	308.00										
Scott County	9750.00											
Sevier County	805.00	806.01	810.00									
Van Buren County	9252.00											
Warren County	9304.00	9305.00										
Weakley County	9681.01	9682.02	9682.03	9686.00								
White County	9354.00											

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

**NONMETROPOLITAN PART OF STATE: Texas**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	9507.00											
Andrews County	9503.00											
Angelina County	1.01	4.00	5.00	7.00								
Bee County	9505.00											
Bosque County	9502.00											
Brooks County	9502.00											
Brown County	9506.00	9507.00	9508.00									
Camp County	9502.00											
Castro County	9502.00											
Cherokee County	9504.00	9505.00	9507.00									
Coleman County	9503.00											
Comanche County	9503.00											
Cooke County	5.00											
Culberson County	9503.00											
Dallam County	9501.00											
Dawson County	9505.00											
Dimmit County	9502.00	9504.00										
Duval County	9501.00	9502.00										
Eastland County	9504.00											
Erath County	9505.00	9506.00										
Falls County	3.00	4.00										
Fannin County	9504.01											
Floyd County	9506.00											
Freestone County	9.00											
Gonzales County	5.00	6.00										
Gray County	9508.00											
Grimes County	1801.01											
Hale County	9501.00	9502.00	9508.00									
Hall County	9505.00											
Harrison County	204.01											
Henderson County	9506.01	9512.00										

**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

**NONMETROPOLITAN PART OF STATE: Texas (continued)**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hill County	9609.00	9610.00										
Hockley County	9504.00											
Hopkins County	9505.00											
Houston County	9502.00	9503.00	9504.00									
Howard County	9503.00	9504.00	9507.00									
Hudspeth County	9503.00											
Hutchinson County	9507.00	9508.00										
Jasper County	9503.00	9506.00										
Jim Wells County	9505.00	9506.00	9507.00									
Karnes County	9704.00											
Kinney County	9501.00											
Kleberg County	202.00	203.00										
Lamar County	5.00	6.00	8.00									
Lamb County	9505.00											
Limestone County	9703.00	9705.00										
Lynn County	9506.00											
McCulloch County	9503.00											
Madison County	2.00											
Marion County	9504.00											
Matagorda County	7301.00	7304.00										
Maverick County	9502.01	9502.04	9502.05	9504.00	9505.00	9506.01	9506.02	9507.00				
Montague County	9503.00											
Nacogdoches County	9505.01	9506.00	9507.00	9508.00	9509.00	9510.00						
Navarro County	9708.00	9709.00										
Newton County	9501.00											
Nolan County	9503.00	9504.00										
Palo Pinto County	8.00	9.00										
Pecos County	9503.00											
Polk County	2102.03	2102.05	2103.01	2105.00								
Presidio County	9502.00											
Real County	9501.00											

**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

**NONMETROPOLITAN PART OF STATE: Texas (continued)**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Reeves County	9502.00	9503.00	9505.00									
San Augustine County	9502.00											
Shelby County	9504.00											
Starr County	9501.01	9501.05	9501.06	9501.07	9501.08	9502.02	9502.03	9502.04	9504.01	9504.02	9505.00	9507.01
	9507.02											
Stephens County	9503.00											
Terry County	9503.00											
Titus County	9506.00	9507.00										
Tyler County	9503.00											
Uvalde County	9501.00	9505.00										
Val Verde County	9503.02	9504.00	9506.01	9506.02	9507.00							
Walker County	7905.00	7906.00	7907.00	7908.00								
Wharton County	7402.00	7403.00	7405.00	7407.00								
Wilbarger County	9505.00	9507.00										
Willacy County	9503.00	9504.00	9505.00	9506.00	9507.00							
Yoakum County	9502.00											
Zapata County	9503.01	9503.02	9504.00									
Zavala County	9501.00	9502.00	9503.01	9503.02								

**NONMETROPOLITAN PART OF STATE: Utah**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beaver County	1001.00											
Iron County	1103.00	1105.00	1106.00									
San Juan County	9420.00	9421.00										
Sanpete County	9724.00											
Uintah County	9684.01											

**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

**NONMETROPOLITAN PART OF STATE: Vermont**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Addison County	9608.00											
Bennington County	9709.00											
Lamoille County	9532.00											
Orleans County	9515.00											
Rutland County	9631.00											
Washington County	9551.00											
Windsor County	9653.00											

**NONMETROPOLITAN PART OF STATE: Virginia**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Accomack County	908.00											
Buchanan County	101.00	102.00	105.00									
Buckingham County	9301.02	9302.01										
Dickenson County	401.00											
Halifax County	9304.00	9306.00										
Henry County	109.00											
Lee County	9503.00	9505.00										
Mecklenburg County	9301.01											
Prince Edward County	9302.01	9302.03										
Russell County	306.00											
Smyth County	306.00											
Southampton County	2003.00											
Tazewell County	209.00											
Wise County	9311.00	9313.00	9315.00	9317.00								
Emporia city	8901.00	8902.00										
Franklin city	902.00											
Galax city	701.01	701.02										
Lexington city	9305.00											
Martinsville city	2.00	4.00										
Waynesboro city	31.00	32.00	33.00									

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

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**NONMETROPOLITAN PART OF STATE: Washington**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9503.00	9504.00	9505.00									
Clallam County	9.00	21.00	9400.00									
Grant County	106.00	108.00	109.01	113.00	114.02							
Grays Harbor County	10.00	14.00										
Island County	9709.00											
Kittitas County	9754.01	9755.00	9756.00									
Klickitat County	9501.00											
Lewis County	9707.00											
Mason County	9400.00	9608.00										
Okanogan County	9402.00	9703.00										
Pend Oreille County	9703.00											
Stevens County	9410.00	9505.00	9507.00									
Walla Walla County	9205.00	9206.00	9208.02									
Whitman County	1.00	5.00	6.00									

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

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**NONMETROPOLITAN PART OF STATE: West Virginia**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Braxton County	9681.00											
Calhoun County	9627.00											
Doddridge County	9651.00											
Fayette County	202.02	205.00	211.00									
Gilmer County	9677.00	9678.00										
Greenbrier County	9502.00	9507.00										
Harrison County	301.00	302.00	303.00	306.02	316.00	317.00						
Lewis County	9675.00											
Logan County	9567.00	9568.00	9569.00									
McDowell County	9536.00	9538.00	9540.00	9542.00	9545.01	9545.03	9545.04					
Marion County	201.00	202.00	205.00									
Mason County	9551.01											
Mercer County	12.00	13.00	16.00	19.00	20.00							
Mingo County	9575.00											
Nicholas County	9504.00	9505.00										
Raleigh County	2.00	3.00	4.00									
Roane County	9630.00	9631.00										
Summers County	5.00	7.00										
Upshur County	9668.00											
Webster County	9702.00											

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**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

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**NONMETROPOLITAN PART OF STATE: Wisconsin**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ashland County	9400.00	9504.00										
Dunn County	9707.00	9708.00										
Grant County	9609.00											
Lincoln County	9602.00											
Menominee County	9401.01	9401.02										
Portage County	9603.00	9604.00	9610.00									
Sauk County	10.02											
Sawyer County	9400.00											
Walworth County	5.01	5.02										

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**NONMETROPOLITAN PART OF STATE: Wyoming**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	9629.00	9630.00	9634.00	9635.00	9637.00							

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**NONMETROPOLITAN PART OF: Puerto Rico**

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adjuntas Municipio	9563.00	9565.00	9567.00									
Coamo Municipio	9541.00	9543.00										
Maricao Municipio	9601.00											
Salinas Municipio	9526.00	9527.00	9532.00									
Utuado Municipio	9569.00	9574.00	9575.00									

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