

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) 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	115.02										
Barbour County	9502.00	9503.00	9505.00	9509.00								
Bullock County	9522.00											
Butler County	9527.00	9529.00	9531.00	9534.00	9535.00							
Chambers County	9539.00	9544.00	9545.00									
Cherokee County	9557.02											
Choctaw County	9567.00											
Clarke County	9577.00	9578.00	9579.02	9580.01	9580.02							
Coffee County	110.00	113.00										
Conecuh County	9605.00	9606.00										
Covington County	9618.00	9621.00	9625.00	9626.00	9627.00							
Cullman County	9654.01											
Dale County	207.00											
Dallas County	9562.01	9564.00	9565.00	9566.00	9567.02	9568.00	9569.00	9570.00	9573.00			
DeKalb County	9608.00	9610.00	9611.00									
Escambia County	9698.00	9702.00	9703.00	9706.00								
Franklin County	9732.00											
Macon County	2315.00	2316.02	2316.03	2317.00	2318.00	2319.00	2321.00	2323.00				
Marengo County	9729.00											
Marion County	9641.00	9643.00										
Marshall County	307.01	309.03										
Monroe County	756.00	757.00	758.00									
Perry County	6868.00	6871.00										
Pickens County	504.00											
Pike County	1889.00	1891.00										
Randolph County	4.00											
Sumter County	113.00	114.00	115.00									
Talladega County	103.01	106.00	107.00	118.00								
Wilcox County	347.00	348.00	351.00									
Winston County	9655.01	9658.00										

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	12.00											
Nome Census Area	1.00											
Wade Hampton Census Area	1.00											
Yukon-Koyukuk Census Area	1.00	3.00	4.00									

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	9442.02	9443.00	9449.01	9449.02	9450.02	9451.00			
Cochise County	9.01	9.02										
Gila County	9402.00	9404.00										
Graham County	9405.00											
Navajo County	9400.08	9400.10	9400.12	9400.14	9400.15	9403.01	9423.00	9424.00	9425.00	9642.02		
Santa Cruz County	9663.02	9664.02										

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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	9503.00	9504.00										
Chicot County	802.00	803.00	804.00									
Clark County	9536.01	9538.00										
Columbia County	9505.00											
Conway County	9503.00	9505.00										
Cross County	9501.00											
Desha County	9503.00	9504.00										
Drew County	4902.00	4904.00										
Greene County	4805.00	4807.00										
Hempstead County	4803.00	4805.00										
Howard County	9503.00											
Independence County	4903.00	4906.00										
Jackson County	4803.00											
Lawrence County	4704.00	4705.02										
Lee County	4703.00	4704.00										
Marion County	9602.01											
Mississippi County	101.00	102.00	103.00	109.00	110.00							
Monroe County	9501.00											
Nevada County	902.00											
Newton County	1802.00											
Ouachita County	9506.00											
Phillips County	4803.00	4804.00	4805.00	4806.00								
Pike County	9533.00											
Polk County	9505.00											
Pope County	9513.00	9514.00										
St. Francis County	9601.00	9603.00	9604.00	9606.00								
Scott County	9502.00											
Sevier County	803.00											
Sharp County	4701.00	4703.00										
Union County	9506.00	9509.00	9510.00									
Van Buren County	4602.00											
White County	706.00											
Yell County	9523.01											

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	2.03									
Humboldt County	1.00	2.00	10.00	11.01	12.00	101.02	109.01	9400.00				
Lake County	5.01	5.02	7.01	7.02	8.02							
Lassen County	403.04											
Mendocino County	101.00	105.00	112.00	113.00								
Nevada County	6.00											
Siskiyou County	1.00	5.00										
Tehama County	3.00	5.00	6.00	7.00								
Tuolumne County	12.00											

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(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

NONMETROPOLITAN PART OF STATE: Colorado

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamosa County	9603.00											
Costilla County	9727.00											
Eagle County	1.00	5.01	5.03									
Gunnison County	9637.00											
Huerfano County	9606.00											
Lake County	9619.00											
Las Animas County	5.00											
Montezuma County	9411.00	9694.00										
Otero County	9681.00	9684.00	9686.00									
Prowers County	2.00	6.00										
Saguache County	9777.00											

NONMETROPOLITAN PART OF STATE: Connecticut

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

NONMETROPOLITAN PART OF STATE: Delaware

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sussex County	502.00	504.06										

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											
Citrus County	4506.01											
DeSoto County	101.02	103.01	103.02	104.06								
Franklin County	9701.00	9703.02										
Glades County	2.00											
Hamilton County	9603.00											
Hardee County	9701.01	9701.02	9702.01	9703.00								
Hendry County	2.00	3.00										
Highlands County	9603.00	9611.00	9612.00	9616.01	9617.00							
Holmes County	9602.00											
Jackson County	2106.00											
Levy County	9701.02	9702.00										
Madison County	1103.02											
Monroe County	9706.00	9713.00	9725.00									
Okeechobee County	9101.02	9102.01	9102.02	9103.00								
Putnam County	9506.00	9507.00	9508.00	9509.00	9513.00	9514.01	9514.02					
Sumter County	9113.02	9114.00										
Suwannee County	9701.00											
Walton County	9502.00											
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	9601.00	9602.00	9603.00									
Baldwin County	9704.00	9705.00	9706.00	9707.01	9707.02							
Ben Hill County	9603.00	9604.00										
Berrien County	9702.00											
Bulloch County	1104.01	1104.03	1104.04	1105.00	1106.02							
Calhoun County	9501.00	9502.00										
Clay County	9603.00											
Clinch County	9702.00											
Coffee County	105.00	107.00										
Colquitt County	9703.00	9704.00	9707.02									
Cook County	9601.00											
Crisp County	102.01	102.02	103.00									
Decatur County	9704.00	9708.00										
Dooly County	9702.00											
Early County	902.00	904.00										
Elbert County	4.00											
Emanuel County	9703.00	9705.00										
Gilmer County	803.00											
Grady County	9501.00	9503.00										
Greene County	9502.00	9503.03										
Habersham County	6.02											
Hancock County	4804.00											
Jefferson County	9603.00	9604.00										
Jenkins County	9602.00											
Johnson County	9603.00											
Laurens County	9503.00	9504.00	9509.00									
Macon County	3.00	4.00										
Peach County	402.00	403.02	404.00									
Polk County	104.00											
Screven County	9705.00											
Seminole County	2002.00											
Stephens County	9703.01											
Sumter County	9502.00	9507.00										
Taliaferro County	102.00											
Tattnall County	9501.00	9502.01										
Taylor County	9503.00											
Telfair County	9501.00	9502.00	9505.00									
Thomas County	9601.00	9607.00	9608.00	9609.00								
Tift County	9606.00	9607.00	9608.00									
Toombs County	9701.00	9702.00										
Troup County	9601.00	9606.00	9608.00									
Turner County	9702.00											
Upson County	105.00											
Ware County	9504.00	9507.00	9509.00									
Washington County	9503.00											
Wilcox County	9603.00											
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	204.00	205.00	210.05	210.10	211.01	211.06	212.02				
Kauai County	401.04											
Maui County	318.01											

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											
Bonner County	9503.00											
Cassia County	9504.00											
Jerome County	9704.00											
Latah County	51.00	54.00										
Lemhi County	9702.00											
Madison County	9502.00	9503.01	9503.02	9504.00								

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								
Cass County	9604.00											
Christian County	9589.00											
Coles County	4.00	5.00	7.00	8.00								
Crawford County	8804.00											
Franklin County	409.00	410.00										
Fulton County	9534.00											
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	10.00	11.00								
La Salle County	9627.00											
Lawrence County	8810.00											
Livingston County	9605.00											
McDonough County	104.00	105.00	109.00									
Marion County	9521.00	9527.00										
Mason County	9568.00											
Massac County	9704.00											
Morgan County	9516.00	9517.00										
Pulaski County	9711.00											
Richland County	9780.00											
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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Blackford County	9753.00											
Cass County	9512.00	9513.00	9515.00									
Clinton County	9508.00											
Crawford County	9520.00											
Fayette County	9541.00	9544.00										
Grant County	2.00	4.00	6.00	9.00								
Henry County	9763.00	9765.00										
Jackson County	9678.00											
Jefferson County	9663.00											
Knox County	9550.00	9553.00										
Lagrange County	9704.01											
Lawrence County	9513.00											
Marshall County	205.00											
Miami County	9527.00											
Montgomery County	9571.00											
Orange County	9514.00											
Perry County	9526.00											
Pulaski County	9591.00											
Wayne County	2.00	5.00	9.00	10.00								

NONMETROPOLITAN PART OF STATE: Iowa

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
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										
Marshall County	9505.00											
Montgomery County	9603.00											
Muscatine County	510.00											
Poweshiek County	3704.00											
Tama County	2905.00											
Union County	1902.00											
Wapello County	9602.00	9605.00										
Webster County	7.00											

NONMETROPOLITAN PART OF STATE: Kansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cowley County	4940.00											
Crawford County	9571.00	9573.00	9575.00	9576.00								
Ellis County	729.00											
Labette County	9508.00											
Lyon County	1.00	4.00	5.00									
Montgomery County	9505.00	9509.00	9510.00	9512.00								
Neosho County	9517.00											
Reno County	6.00	8.00										
Saline County	5.00											

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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
Bath County	9701.00	9703.00										
Bell County	9601.00	9605.00	9606.00	9608.00	9611.00							
Breathitt County	9201.00	9202.00	9203.00	9206.00								
Breckinridge County	9605.01											
Calloway County	103.01	103.02										
Carroll County	9503.00											
Casey County	9501.00	9503.00										
Clay County	9501.00	9502.00	9503.00	9505.00	9506.00							
Elliott County	9201.00	9202.00										
Estill County	9204.00											
Floyd County	9202.00	9204.00	9205.00	9207.00								
Franklin County	712.00											
Garrard County	9703.00											
Graves County	201.00											
Grayson County	9506.00											
Harlan County	9702.00	9703.00	9707.00	9709.00	9710.00	9713.00						
Harrison County	9504.00											
Hart County	9704.00											
Hopkins County	9704.00	9706.00										
Jackson County	9601.00	9603.00										
Knox County	9301.00	9302.00	9303.00	9304.00	9306.01	9306.02	9307.00					
Lawrence County	9303.00	9305.00										
Lee County	9502.00	9503.00										
Letcher County	9505.00											
Lewis County	9302.00	9304.00										
Lincoln County	9201.03											
McCracken County	301.00	302.00	303.00	304.00	306.00							
McCreary County	9601.00	9602.00	9604.00									
Madison County	102.00	104.00	105.00	109.03	113.01							
Magoffin County	9701.00	9703.00	9704.00									
Martin County	9501.00	9502.00	9503.00									
Menifee County	9601.00											
Monroe County	9304.00											
Morgan County	9505.00											
Owsley County	9301.00	9302.00										
Perry County	9705.00	9706.00	9707.00									
Pike County	9303.00	9316.00	9317.00									
Powell County	9702.00											
Pulaski County	9306.00	9308.00	9311.02									
Rockcastle County	9502.00	9504.00										
Rowan County	9503.00	9504.00										
Union County	9502.01											
Wayne County	9203.00	9207.00										
Whitley County	9205.00	9207.00	9208.00									
Wolfe County	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	9607.00	9610.00									
Avoyelles Parish	301.00											
Bienville Parish	9701.00	9703.00										
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									
Jefferson Davis Parish	6.00											
Lincoln Parish	9603.00	9608.00	9609.00	9610.00								
Madison Parish	9601.00	9602.00	9603.00	9604.00								
Morehouse Parish	9504.00	9508.00										
Natchitoches Parish	4.00	6.00	7.00									
Richland Parish	9705.00											
Sabine Parish	3.00	5.00										
St. James Parish	404.00											
St. Landry Parish	9603.00	9610.00	9613.00	9614.00	9615.00	9616.00						
St. Mary Parish	411.00	416.00										
Tangipahoa Parish	9532.00	9533.00	9534.00	9536.00	9541.01	9543.00						
Tensas Parish	1.00	2.00	3.00									
Vermilion Parish	9508.00	9511.00										
Washington Parish	9503.00	9508.00	9509.00	9510.00								
Webster Parish	313.00	317.00	319.00									
Winn Parish	9604.00											

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											
Franklin County	9712.00											
Kennebec County	104.00	109.00	241.01	241.02								
Somerset County	9657.00	9664.00	9666.00									
Washington County	9551.00	9556.00										

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											
Kent County	9503.00											
Worcester County	9515.00											

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NONMETROPOLITAN PART OF STATE: Michigan

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegan County	309.01	310.00										
Alpena County	4.00	5.00										
Antrim County	9607.00											
Branch County	9512.00	9515.00										
Cheboygan County	9602.00											
Chippewa County	9703.00	9709.00										
Clare County	3.00	5.00	6.00	9.00	10.00	13.00						
Delta County	9708.00	9709.00	9710.00									
Gladwin County	7.00											
Gogebic County	9505.00											
Gratiot County	3.00	5.00	6.00									
Hillsdale County	507.00	512.00										
Houghton County	8.00											
Iosco County	7.00											
Isabella County	4.00	5.00	6.00	7.00	8.00	9404.00	9405.00					
Lake County	9612.00											
Lenawee County	613.01	613.02	616.00									
Manistee County	6.00											
Marquette County	1.00	3.00	4.00	5.00	6.00	24.00						
Mecosta County	9605.00	9606.00										
Midland County	2902.00	2906.00										
Montcalm County	9712.00											
Oceana County	104.00	105.00										
Ogemaw County	9509.00											
Osceola County	9706.00											
Oscoda County	9703.00											
Roscommon County	9702.00	9703.00	9711.00									
St. Joseph County	402.00	407.00										
Shiawassee County	306.00	307.00										
Tuscola County	6.00											

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										
Cass County	9400.02											
Crow Wing County	9511.00	9512.00										
Douglas County	4507.01											
Freeborn County	1806.00											
Kandiyohi County	7805.00	7808.00	7810.00									
Mahnomen County	9403.00											
Martin County	7906.00											
Mille Lacs County	9702.00											
Morrison County	7806.00											
Mower County	4.10											
Nobles County	1054.00	1055.00										
Rice County	709.01	709.02										
Wadena County	4803.00											
Winona County	6705.00											

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) 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	9504.00	9507.01	9507.02							
Calhoun County	9502.00											
Claiborne County	9503.00											
Coahoma County	9501.00	9505.00	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	9503.01	9503.02	9505.03									
Lauderdale County	2.00	4.00	6.00	7.00	8.00	107.00						
Leake County	406.00	407.00										
Lee County	9504.01	9510.02										
Leflore County	9502.00	9503.00	9504.00	9508.00	9509.00							
Lincoln County	9505.00											
Lowndes County	6.00	7.00	8.00	11.00								
Monroe County	9508.00											
Noxubee County	9502.00	9503.00										
Oktibbeha County	9501.00	9503.00	9504.00	9506.02								
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										
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	17.00	21.00	
Wayne County	9502.00											
Webster County	9503.00											
Wilkinson County	9501.00											
Yazoo County	9503.00	9505.00										

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

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									
Audrain County	9503.00											
Benton County	4602.00											
Butler County	9504.00	9505.00	9507.00	9508.00								
Dade County	4802.00											
Dent County	9603.00											
Douglas County	9505.00											
Dunklin County	3601.00	3603.00	3605.00	3606.00	3608.00							
Henry County	9505.00											
Howell County	902.00	907.00										
Iron County	9503.00											
Johnson County	9604.00	9606.00										
Laclede County	9606.00											
Lawrence County	4706.02											
Lewis County	9702.00											
Livingston County	4805.00											
Madison County	9601.00											
Maries County	8801.00											
Marion County	9609.00											
Mississippi County	9502.00	9504.00										
Morgan County	4704.00											
New Madrid County	9606.00											
Nodaway County	4703.00	4704.00										
Oregon County	4801.00											
Pemiscot County	4702.00	4703.00	4704.00	4706.00								
Pettis County	4806.00	4808.00	4809.00									
Phelps County	8903.00	8904.00										
Pulaski County	4701.02											
Putnam County	9602.00											
Randolph County	4903.00											
Reynolds County	3801.00											
Ripley County	8702.00	8703.00										
St. Francois County	9506.00											
Saline County	906.00											
Schuyler County	4702.00											
Scott County	7812.00											
Shannon County	4702.00											
Stone County	906.02											
Taney County	4802.02											
Texas County	4802.00	4804.00										
Vernon County	9504.00											
Wayne County	6904.00											
Wright County	4903.00	4904.00										

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

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	9405.00	9406.00	9407.00								
Blaine County	1.00	9401.00	9402.00									
Chouteau County	103.00											
Custer County	9620.00											
Deer Lodge County	3.00											
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	9404.00	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										
Box Butte County	9513.00											
Buffalo County	9696.00											
Dawes County	9507.00											
Gage County	9651.00											
Jefferson County	9638.00											
Madison County	9607.00											
Scotts Bluff County	9535.00	9537.00										
Thurston County	9401.00	9402.00										

NONMETROPOLITAN PART OF STATE: Nevada

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Elko County	9515.00	9517.00										
Lyon County	9602.02	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											
Merrimack County	323.00	324.00	329.00									

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

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	9415.00	9458.00	9461.00									
Curry County	1.00	4.00										
Lea County	3.00	4.00										
Luna County	2.00	3.00	6.00									
McKinley County	9403.00	9405.00	9435.00	9436.00	9437.00	9438.00	9439.01	9439.02	9440.00	9453.00	9457.00	9460.00
Otero County	1.00	5.00	9.02	9400.00								
Quay County	9586.02											
Roosevelt County	2.00											
San Miguel County	9572.00	9573.00										
Sierra County	9623.00											
Socorro County	9400.00											

NONMETROPOLITAN PART OF STATE: New York

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cattaraugus County	9400.00	9403.00	9605.00									
Cayuga County	421.00											
Chautauqua County	301.00	302.00	303.00	305.00	306.00	354.00	357.00					
Clinton County	1013.00	1022.00										
Columbia County	12.00											
Cortland County	9709.00											
Franklin County	9400.00	9505.01										
Fulton County	9707.00	9708.00										
Genesee County	9401.00	9506.00	9507.00	9510.00								
Jefferson County	612.00	613.00	621.00	625.00								
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									
Steuben County	9621.00	9625.00										
Sullivan County	9508.00	9509.00	9515.00	9516.00	9518.00							

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

NONMETROPOLITAN PART OF STATE: North Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alleghany County	9502.00											
Ashe County	9703.00											
Avery County	9301.00	9303.02										
Beaufort County	9303.00	9304.00										
Bertie County	9603.00	9604.00										
Bladen County	9506.00											
Carteret County	9703.02	9704.01	9704.02									
Caswell County	9301.00	9302.00										
Chowan County	9301.01											
Cleveland County	9505.00	9509.00	9511.00	9515.02	9516.02							
Columbus County	9306.00	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	907.01	908.01	908.02								
Granville County	9704.00											
Halifax County	9301.00	9304.00	9305.01	9309.00	9311.00							
Harnett County	702.00	708.02	712.03									
Hertford County	9502.00	9504.01										
Iredell County	602.00	603.00	604.00	608.02	613.01							
Jackson County	9506.00	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	701.00											
McDowell County	9704.00											
Martin County	9702.00											
Montgomery County	9604.01	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	9707.00	9710.00							
Robeson County	9601.01	9602.01	9602.02	9603.00	9604.01	9605.01	9605.02	9606.00	9607.01	9607.02	9608.01	9608.02
	9611.00	9612.00	9617.00	9618.01	9618.02	9619.00	9620.01					
Rowan County	502.02	504.00	507.00	508.00								
Rutherford County	9607.00	9608.00	9609.00									
Sampson County	9709.00	9710.00										
Scotland County	101.02	102.00	103.00	105.00	106.00							
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											
Watauga County	9204.00	9205.00	9206.01									
Wilkes County	9605.00	9606.00	9607.00									
Wilson County	1.00	2.00	3.00	7.00	8.01							

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

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										
McKenzie County	9401.00											
Mountrail County	9403.00											
Rolette County	9418.00	9516.00	9517.00									
Sioux County	9408.00	9409.00										

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	7706.00										
Ashtabula County	1.03	4.00	6.01	7.01	7.03	8.01	13.01					
Athens County	9726.00	9727.00	9728.00	9729.00	9730.00	9731.01	9732.00	9734.00	9739.01	9739.02		
Champaign County	104.00											
Clinton County	9646.00											
Columbiana County	9507.00	9518.00	9521.00	9522.00	9523.00							
Coshocton County	9613.00	9614.00										
Crawford County	9751.00	9753.00										
Darke County	5551.02											
Defiance County	9588.00											
Fayette County	9259.00	9260.00										
Guernsey County	9773.00											
Hancock County	5.00	9.00										
Hardin County	6.00											
Highland County	9548.00	9550.00										
Holmes County	9768.02											
Huron County	9162.00											
Jackson County	9572.00	9573.00	9577.00	9578.00								
Knox County	71.00											
Logan County	44.00											
Marion County	1.00	2.00	4.00	5.01	8.00	9.00	11.00	102.02				
Meigs County	9644.00	9645.00										
Muskingum County	9114.00	9119.00	9120.00	9121.00	9122.00							
Perry County	9660.00											
Pike County	9525.00											
Ross County	9564.00	9565.00										
Sandusky County	9616.00											
Scioto County	23.00	30.00	31.00	32.00	34.00	35.00	36.00	37.00				
Seneca County	9629.00											
Shelby County	9718.00	9720.00										
Tuscarawas County	218.00											
Vinton County	9532.00											

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

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	7963.00	7964.00									
Caddo County	1619.00	1621.00										
Carter County	8928.00											
Cherokee County	9778.00	9779.00	9780.00									
Choctaw County	9671.00	9672.00										
Custer County	9508.00	9606.00										
Delaware County	3756.01	3760.00										
Garfield County	7.00											
Harmon County	9678.00											
Hughes County	4848.00	4849.00										
Jackson County	9686.00	9687.00										
Kay County	1.00	4.00	5.00	13.01								
Kiowa County	9642.00											
Love County	941.00											
McCurtain County	982.00	986.00	987.00	988.00								
McIntosh County	7802.00											
Mayes County	405.01	407.00										
Muskogee County	1.00	2.00	3.00	4.00	6.00	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	4857.00	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										
Stephens County	6.00											
Tillman County	702.00	704.00										
Washington County	1.00	2.00	3.00	9.00								

NONMETROPOLITAN PART OF STATE: Oregon

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clatsop County	9503.00											
Coos County	5.02											
Douglas County	100.00	1200.00										
Jefferson County	9400.00	9602.01										
Josephine County	3601.00	3607.01	3616.00									
Klamath County	9705.00	9712.00	9716.00	9717.00	9718.00							
Linn County	204.00	208.01	208.02									
Malheur County	9704.00	9709.00										
Umatilla County	9509.00											
Union County	9705.00	9707.00										
Wasco County	9707.00	9708.00										

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

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	3311.00											
Clinton County	301.00	306.00	307.00									
Columbia County	511.00	512.00										
Crawford County	1111.00	1115.00	1116.00									
Elk County	9512.00											
Franklin County	109.00	110.00	112.00									
Greene County	9706.00											
Indiana County	9602.00	9610.00	9611.01	9611.02	9620.00							
Jefferson County	9507.00	9513.00										
Lawrence County	2.00	3.00	4.00	6.00	7.00	9.00	118.00					
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	5.00	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									

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											
Cherokee County	9703.02	9705.02										
Chester County	201.00	202.00	210.00									
Clarendon County	9605.00	9608.01										
Colleton County	9705.00											
Dillon County	9701.00	9704.00	9705.00									
Georgetown County	9202.01	9202.02	9204.00	9206.00								
Greenwood County	9705.00	9708.00										
Lancaster County	105.00	107.00	108.00									
Lee County	9202.00	9203.02										
Marion County	9503.00	9506.00										
Marlboro County	9602.00	9604.00	9605.00									
Newberry County	9505.02											
Oconee County	307.02											
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					

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) 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											

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

NONMETROPOLITAN PART OF STATE: Tennessee

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bedford County	9504.02	9505.00	9506.00								
Benton County	9633.00										
Campbell County	9506.00	9507.00	9509.00								
Carroll County	9620.00	9622.01									
Claiborne County	9704.00	9705.00	9708.00								
Cocke County	9202.00	9204.00	9205.01	9206.00	9207.00						
Coffee County	9701.00	9709.00									
Cumberland County	9704.00	9705.02									
Decatur County	9551.01										
Dyer County	9643.00	9644.00									
Fentress County	9650.00	9651.00	9653.00								
Gibson County	9669.00										
Giles County	9204.00										
Greene County	901.00	908.00	915.00								
Grundy County	9550.00	9552.00									
Hancock County	9605.00	9606.00									
Hardeman County	9502.00	9504.00									
Hardin County	9204.00										
Haywood County	9305.00										
Henderson County	9754.00										
Henry County	9693.00	9694.00									
Jackson County	9604.00										
Johnson County	9562.00	9563.00									
Lake County	9601.00	9602.00									
Lauderdale County	505.04	505.05	505.06	506.00							
Lawrence County	9605.01										
McMinn County	9702.00										
McNairy County	9305.00	9307.00									
Marshall County	9553.00										
Maury County	105.00	107.00									
Meigs County	9602.00										
Monroe County	9252.00										
Morgan County	1102.00										
Obion County	9655.00	9656.00									
Putnam County	1.00	3.02	3.03	7.00	8.00						
Rhea County	9754.01										
Roane County	305.00										
Scott County	9750.00	9753.00									
Sevier County	805.00	806.01									
Warren County	9305.00	9306.00	9309.00								
Weakley County	9682.02	9682.03									
White County	9354.00										

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) 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	4.00	5.00	6.00	7.00								
Bee County	9505.00											
Bosque County	9502.00											
Brooks County	9501.00	9502.00										
Brown County	9506.00	9507.00	9508.00									
Castro County	9502.00											
Cherokee County	9504.00	9505.00	9507.00	9511.00								
Coleman County	9503.00											
Comanche County	9503.00											
Cooke County	5.00											
Culberson County	9503.00											
Dallam County	9501.00											
Dawson County	9506.00											
Deaf Smith County	9505.00											
Dimmit County	9502.00	9504.00										
Duval County	9502.00											
Erath County	9505.00	9506.00										
Falls County	3.00	4.00										
Fannin County	9504.01											
Floyd County	9506.00											
Franklin County	9502.00											
Freestone County	9.00											
Gonzales County	3.00	6.00										
Gray County	9507.00	9508.00										
Grimes County	1801.01											
Hale County	9501.00	9502.00	9508.00									
Hall County	9505.00											
Harrison County	203.02	204.01	205.01									
Henderson County	9506.01	9512.00										
Hill County	9609.00	9610.00										
Hockley County	9504.00											
Houston County	9502.00	9504.00										
Howard County	9503.00	9504.00	9505.00	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	9703.00											
Kinney County	9501.00											
Kleberg County	202.00	203.00										
Lamar County	5.00	6.00	7.00	8.00								
Lamb County	9505.00											
Limestone County	9703.00	9704.00										
Lynn County	9506.00											
McCulloch County	9503.00											
Madison County	2.00											

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

NONMETROPOLITAN PART OF STATE: Texas (continued)

Marion County	9504.00												
Matagorda County	7301.00	7303.02	7303.03	7304.00									
Maverick County	9502.01	9502.04	9502.05	9504.00	9505.00	9506.01	9506.02						
Milam County	9501.00												
Nacogdoches County	9505.01	9506.00	9507.00	9508.00	9509.00	9510.00							
Navarro County	9708.00	9709.00											
Nolan County	9503.00	9504.00											
Ochiltree County	9503.00												
Palo Pinto County	9.00												
Polk County	2102.03	2103.01											
Presidio County	9502.00												
Reeves County	9501.00	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											
Uvalde County	9501.00	9502.00	9505.00										
Val Verde County	9504.00	9506.01	9506.02										
Walker County	7904.00	7905.00	7906.00	7907.00	7908.00								
Wharton County	7402.00	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	TRACT
Beaver County	1001.00												
Carbon County	3.00												
Iron County	1103.00	1105.00											
San Juan County	9420.00	9421.00											
Sanpete County	9724.00												

NONMETROPOLITAN PART OF STATE: Vermont

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bennington County	9709.00	9712.00											
Essex County	9502.00												
Lamoille County	9532.00												
Orleans County	9515.00												
Rutland County	9631.00												
Windsor County	9653.00												

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

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											
Brunswick County	9302.01	9303.00										
Buchanan County	101.00	102.00	105.00									
Buckingham County	9301.02	9302.01										
Dickenson County	401.00	404.00										
Grayson County	601.01											
Halifax County	9301.00	9304.00	9306.00									
Henry County	109.00	110.00										
Lee County	9503.00	9505.00										
Mecklenburg County	9301.01											
Page County	304.00											
Prince Edward County	9301.00											
Russell County	306.00											
Smyth County	306.00											
Southampton County	2003.00											
Tazewell County	209.00											
Wise County	9311.00	9312.00	9313.00	9315.00	9317.00							
Emporia city	8901.00	8902.00										
Franklin city	902.00											
Galax city	701.01											
Lexington city	9305.00											
Martinsville city	2.00	4.00										
Waynesboro city	31.00	33.00										

NONMETROPOLITAN PART OF STATE: Washington

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9504.00	9505.00										
Clallam County	9.00	9400.00										
Ferry County	9701.00											
Grant County	106.00	108.00	114.02									
Grays Harbor County	10.00	14.00	9400.00									
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	9704.00									
Pacific County	9508.00											
Pend Oreille County	9703.00											
Stevens County	9410.00	9505.00	9511.00									
Walla Walla County	9205.00	9206.00	9208.02									
Whitman County	1.00	5.00	6.00									

2015 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

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											
Doddridge County	9651.00											
Fayette County	205.00	211.00										
Gilmer County	9677.00	9678.00										
Greenbrier County	9507.00											
Harrison County	301.00	302.00	303.00	316.00	317.00	319.00						
Lewis County	9672.00	9675.00										
Logan County	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	13.00	16.00	19.00	20.00								
Mingo County	9571.00	9575.00										
Nicholas County	9503.00	9504.00										
Raleigh County	2.00	4.00										
Roane County	9630.00	9631.00										
Summers County	5.00	7.00										
Upshur County	9668.00											
Webster County	9702.00											

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											
Bayfield County	9601.00											
Dunn County	9707.00	9708.00										
Grant County	9609.00											
Menominee County	9401.01											
Monroe County	9506.00											
Portage County	9603.00	9604.00	9610.00									
Sauk County	10.02											
Sawyer County	9400.00											
Walworth County	5.01	5.02										

NONMETROPOLITAN PART OF STATE: Wyoming

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	9630.00	9634.00	9635.00	9637.00								
Fremont County	9403.00											

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											
Coamo Municipio	9541.00	9543.00										
Jayuya Municipio	9561.00											
Las Marias Municipio	9597.00											
Maricao Municipio	9601.00											
Salinas Municipio	9526.00	9527.00	9532.00									
Utua Municipio	9569.00	9574.00	9575.00									