

2016 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2007-2011, 2008-2012 and 2009-2013 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	110.00										
Barbour County	9502.00	9503.00	9509.00									
Bullock County	9522.00											
Butler County	9527.00	9531.00	9534.00	9535.00								
Chambers County	9539.00	9544.00	9545.00									
Choctaw County	9567.00	9570.00										
Clarke County	9577.00	9578.00	9579.02									
Clay County	9590.00											
Coffee County	113.00											
Conecuh County	9604.00	9606.00										
Coosa County	9610.00											
Covington County	9618.00	9621.00	9627.00	9630.00								
Crenshaw County	9638.00											
Cullman County	9654.01											
Dale County	205.00	207.00										
Dallas County	9564.00	9565.00	9566.00	9568.00	9569.00	9572.00	9573.00					
DeKalb County	9608.00											
Escambia County	9698.00	9702.00	9703.00	9705.00	9706.00							
Fayette County	203.00											
Macon County	2315.00	2316.02	2316.03	2319.00	2323.00							
Marengo County	9729.00											
Marion County	9640.00	9641.00										
Marshall County	309.03	311.00										
Monroe County	756.00	757.00										
Perry County	6871.00											
Pickens County	503.00	504.00										
Pike County	1889.00	1891.00	1893.00									
Randolph County	5.00											
Sumter County	113.00	115.00										
Talladega County	103.01	105.00	106.00	113.00	114.00	118.00						
Tallapoosa County	9621.00											
Wilcox County	347.00	348.00	351.00	352.00								
Winston County	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										

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	9441.00	9442.02	9443.00	9449.01	9449.02	9450.02					
Cochise County	6.00	9.01	9.02									
Gila County	9402.00	9404.00										
Graham County	9405.00											
Navajo County	9400.08	9400.10	9400.11	9400.14	9400.15	9403.01	9403.02	9423.00	9424.00	9425.00		
Santa Cruz County	9663.02	9664.01	9664.02									

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(2010 Census and 2007-2011, 2008-2012 and 2009-2013 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

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	9505.00										
Chicot County	802.00	803.00	804.00									
Clark County	9536.01	9538.00										
Columbia County	9505.00											
Conway County	9503.00											
Cross County	9501.00	9505.00										
Dallas County	9703.00											
Desha County	9503.00	9504.00										
Drew County	4902.00	4903.00	4904.00									
Greene County	4805.00	4807.00										
Hempstead County	4803.00											
Independence County	4903.00	4906.00										
Jackson County	4802.00											
Johnson County	9518.00	9521.00										
Lawrence County	4704.00	4705.02										
Lee County	4703.00	4704.00										
Marion County	9602.01											
Mississippi County	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	4806.00								
Pike County	9533.00											
Pope County	9513.00	9514.00										
Randolph County	9601.00											
St. Francis County	9601.00	9604.00	9606.00									
Scott County	9502.00											
Sevier County	803.00											
Sharp County	4701.00											
Union County	9506.00	9509.00	9510.00									
White County	706.00	711.00										
Woodruff County	4902.00											
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	3.00	5.00	10.00	11.01	12.00	101.02	109.01	116.00	9400.00		
Lake County	5.01	5.02	6.00	7.01	7.02	8.02	10.00					
Lassen County	403.04											
Mendocino County	101.00	107.00	112.00	113.00	116.00							
Modoc County	1.00											
Nevada County	6.00											
Siskiyou County	5.00	7.02										
Tehama County	3.00	5.00	7.00									
Trinity County	1.01											
Tuolumne County	12.00											

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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	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											
Rio Grande County	9768.00											
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	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											
Columbia County	1102.02	1104.00										
DeSoto County	103.01	103.02	104.06									
Franklin County	9701.00											
Hardee County	9701.01	9701.02	9702.01									
Hendry County	2.00	3.00										
Highlands County	9602.00	9603.00	9611.00	9612.00	9616.03	9617.00						
Holmes County	9602.00	9603.00										
Jackson County	2104.00	2106.00										
Levy County	9701.02	9702.00										
Liberty County	9502.00											
Madison County	1103.02											
Monroe County	9706.00											
Okeechobee County	9101.02	9102.01	9102.02	9104.02								
Putnam County	9506.00	9507.00	9508.00	9509.00	9513.00	9514.01	9514.02					
Sumter County	9106.02	9107.00	9113.02									
Suwannee County	9701.00	9706.00										
Walton County	9502.00	9504.00										

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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
Atkinson County	9601.00	9602.00										
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	9502.00											
Clay County	9603.00											
Clinch County	9702.00											
Coffee County	107.00											
Colquitt County	9703.00	9704.00	9707.02	9708.00								
Cook County	9602.00											
Crisp County	102.01											
Decatur County	9704.00	9708.00										
Dooly County	9702.00											
Early County	902.00	904.00										
Emanuel County	9703.00											
Gordon County	9705.00											
Grady County	9503.00											
Greene County	9502.00	9503.03										
Hancock County	4804.00											
Jefferson County	9603.00	9604.00										
Jenkins County	9601.00	9602.00										
Laurens County	9503.00	9504.00	9509.00									
Macon County	4.00											
Mitchell County	903.00											
Peach County	402.00	403.02	404.00									
Polk County	104.00											
Putnam County	9602.02											
Schley County	9601.00											
Screven County	9704.00											
Seminole County	2002.00											
Stephens County	9703.01											
Stewart County	9501.00											
Sumter County	9502.00	9503.00										
Talbot County	9603.00											
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									
Tift County	9606.00	9607.00	9608.00									
Toombs County	9701.00	9702.00	9704.00									
Troup County	9606.00	9608.00	9609.01									
Turner County	9702.00											
Upson County	105.00											
Ware County	9504.00	9507.00	9509.00									
Washington County	9503.00	9504.00										
Wheeler County	7802.00											
Wilcox County	9603.00											
Wilkes County	103.02											

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Georgia (continued)												
Wilkinson County	9602.00											

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	210.03	210.05	210.10	211.01	211.06	212.02			
Kauai County	401.04											

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	9703.00											
Latah County	51.00	54.00										
Lemhi County	9702.00											
Madison County	9502.00	9503.01	9503.02	9504.00								
Payette County	9601.00	9602.00										

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									
Cass County	9604.00											
Christian County	9589.00											
Coles County	4.00	5.00	7.00	8.00								
Crawford County	8804.00											
Franklin County	407.00	409.00	410.00									
Fulton County	9534.00											
Hamilton County	9731.00											
Hardin County	9709.00											
Jackson County	107.00	109.00	111.00	112.00	114.00	117.00						
Jefferson County	509.00	510.00	511.00									
Johnson County	9800.00											
Knox County	8.00	9.00	10.00	11.00								
La Salle County	9627.00											
Livingston County	9605.00											
McDonough County	104.00	109.00										
Marion County	9521.00	9527.00										
Mason County	9565.00	9568.00										
Massac County	9704.00											
Morgan County	9516.00											
Perry County	304.00											
Richland County	9780.00											
Saline County	9555.00											
Stephenson County	7.00	8.00	13.00									
Union County	9503.00											
Whiteside County	17.00											
Williamson County	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	9515.00										
Clinton County	9508.00											
Crawford County	9520.00											
Fayette County	9541.00	9544.00										
Grant County	2.00	4.00	6.00	7.00	9.00							
Henry County	9763.00	9765.00										
Jackson County	9678.00											
Jefferson County	9663.00											
Knox County	9550.00	9553.00										
Kosciusko County	9619.00											
Lawrence County	9508.00	9513.00										
Marshall County	205.00											
Miami County	9527.00											
Montgomery County	9571.00	9572.00										
Perry County	9526.00											
Pulaski County	9591.00											
Randolph County	9516.00											
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										
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	4.00	5.00	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
Allen County	9529.00											
Atchison County	819.00											
Bourbon County	9559.00	9560.00										
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										
Montgomery County	9504.00	9505.00	9509.00	9510.00								
Neosho County	9517.00											
Reno County	6.00	8.00										
Rooks County	9746.00											
Saline County	3.00	5.00										
Seward County	9658.00											

NONMETROPOLITAN PART OF STATE: Kentucky

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barren County	9504.00											
Bath County	9703.00											
Bell County	9601.00	9605.00	9606.00	9608.00	9611.00							
Breathitt County	9201.00	9202.00	9203.00	9206.00								
Calloway County	103.01	103.02	104.00									
Casey County	9501.00	9503.00										
Clay County	9501.00	9502.00	9503.00	9504.00	9505.00	9506.00						
Clinton County	9702.01											
Cumberland County	9501.00											
Elliott County	9202.00											
Estill County	9204.00											
Floyd County	9202.00	9204.00	9205.00	9207.00	9209.00							
Franklin County	712.00											
Garrard County	9703.00											
Graves County	201.00	203.00										
Grayson County	9506.00											
Harlan County	9702.00	9703.00	9709.00	9710.00	9713.00							
Harrison County	9504.00											
Hopkins County	9704.00	9706.00	9711.00									
Jackson County	9601.00	9603.00										
Knox County	9301.00	9302.00	9303.00	9305.00	9306.01	9307.00						
Lawrence County	9304.00											
Lee County	9501.00	9502.00	9503.00									
Leslie County	9202.00											
Letcher County	9506.00											
Lewis County	9302.00											
McCracken County	301.00	302.00	303.00	304.00	306.00							
McCreary County	9601.00	9602.00	9604.00									
Madison County	102.00	103.00	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	9501.00	9505.00										

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Kentucky (continued)			
Owsley County	9301.00	9302.00	
Perry County	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		
Wayne County	9203.00	9204.00	
Whitley County	9205.00	9207.00	
Wolfe County	9301.00	9302.00	

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									
Bienville Parish	9701.00	9703.00										
Claiborne Parish	9504.00											
Concordia Parish	2.00											
East Carroll Parish	1.00	3.00										
Evangeline Parish	9504.00	9505.00	9506.00									
Franklin Parish	9503.00	9506.00										
Iberia Parish	308.00	309.00	310.00									
Jefferson Davis Parish	6.00											
Lincoln Parish	9603.00	9606.00	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	9601.00	9609.00	9613.00	9614.00	9616.00							
St. Mary Parish	411.00	412.00	416.00									
Tangipahoa Parish	9533.00	9534.00	9536.00	9543.00								
Tensas Parish	2.00	3.00										
Vermilion Parish	9508.00											
Washington Parish	9501.01	9503.00	9508.00	9509.00	9510.00							
Webster Parish	313.00	317.00	319.00									
Winn Parish	9603.00	9604.00										

NONMETROPOLITAN PART OF STATE: Maine

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Franklin County	9712.00											
Kennebec County	104.00	109.00	241.02									
Oxford County	9654.00											
Piscataquis County	9603.01											
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											
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	511.00	512.00									
Houghton County	6.00	8.00										
Huron County	9510.00											
Iosco County	7.00	9.00										
Isabella County	4.00	5.00	6.00	7.00	8.00	9404.00	9405.00					
Lake County	9612.00	9613.00										
Lenawee County	613.01	613.02	616.00									
Manistee County	6.00											
Marquette County	1.00	3.00	4.00	6.00	24.00							
Mecosta County	9605.00	9606.00										
Midland County	2902.00	2906.00										
Montcalm County	9704.00	9712.00										
Oceana County	104.00	105.00										
Ogemaw County	9509.00											
Osceola County	9704.00	9706.00										
Oscoda County	9703.00											
Roscommon County	9702.00	9703.00	9711.00									
St. Joseph County	402.00	404.00	406.00	407.00								
Shiawassee County	306.00	307.00	308.00									
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	4507.02	9400.01									
Cass County	9400.02											
Crow Wing County	9511.00	9512.00										
Douglas County	4507.01											
Hubbard County	706.00											
Kandiyohi County	7805.00	7808.00	7810.00									
Mahnomen County	9403.00											
Mille Lacs County	9702.00											
Morrison County	7806.00											
Mower County	3.00	4.10										
Nobles County	1055.00											
Rice County	709.02											
Wadena County	4803.00											
Winona County	6705.00											

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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											
Attala County	606.00											
Bolivar County	9501.00	9502.00	9504.00	9507.01	9507.02							
Calhoun County	9502.00											
Claiborne County	9502.00	9503.00										
Clay County	9503.00											
Coahoma County	9501.00	9505.00	9506.00	9507.00								
Grenada County	9503.00	9504.00										
Holmes County	9501.00	9502.00	9503.00	9504.00	9505.00							
Humphreys County	9501.00	9503.00										
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						
Leake County	407.00											
Lee County	9504.01	9510.02										
Leflore County	9502.00	9503.00	9507.00	9508.00	9509.00							
Lincoln County	9505.00											
Lowndes County	6.00	7.00	8.00	11.00								
Monroe County	9508.00											
Noxubee County	9501.00	9503.00										
Oktibbeha County	9501.00	9503.00	9504.00	9506.02								
Pike County	9503.00	9506.00										
Prentiss County	9505.00											
Quitman County	9501.00	9503.00										
Sunflower County	9504.02	9505.00										
Tallahatchie County	9502.00	9503.00										
Warren County	9502.00	9503.00	9504.00									
Washington County	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											
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									
Audrain County	9503.00											
Benton County	4602.00											
Butler County	9504.00	9505.00	9507.00	9508.00								
Carter County	9601.00											
Cedar County	8703.00											
Dent County	9603.00											
Douglas County	9505.00											
Dunklin County	3601.00	3603.00	3606.00	3608.00								
Henry County	9505.00											
Howell County	902.00	907.00										
Iron County	9503.00											
Johnson County	9604.00	9606.00										
Knox County	9602.00											

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(2010 Census and 2007-2011, 2008-2012 and 2009-2013 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

Missouri (continued)				
Laclede County	9604.00	9606.00		
Lawrence County	4706.02			
Livingston County	4805.00			
Maries County	8801.00			
Marion County	9609.00			
Miller County	9629.00			
Mississippi County	9502.00	9504.00		
Morgan County	4704.00			
New Madrid County	9602.00	9606.00		
Nodaway County	4703.00	4704.00		
Oregon County	4801.00	4803.00		
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	4701.00	4702.00		
Scott County	7812.00			
Shannon County	4702.00			
Stone County	906.02			
Taney County	4802.02			
Texas County	4802.00			
Vernon County	9504.00			
Wayne County	6904.00			
Wright County	4903.00	4904.00		

NONMETROPOLITAN PART OF STATE: Montana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Big Horn County	9404.00	9405.00	9406.00	9407.00							
Blaine County	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	9.00	11.01								
Glacier County	9402.00										
Hill County	403.00	9403.00									
Lake County	9403.01	9404.00									
Lewis and Clark County	1.00										
Lincoln County	2.00										
Pondera County	9772.00										
Roosevelt County	9400.02										
Rosebud County	9404.00										
Sanders County	9403.00										
Silver Bow County	1.00	2.00									

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(2010 Census and 2007-2011, 2008-2012 and 2009-2013 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

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											
Madison County	9607.00											
Saline County	9606.00											
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											
Mineral County	9708.00											
Nye County	9603.00	9604.05										

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	430.01								

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	5.00									
Lea County	3.00	4.00										
Luna County	2.00	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	9573.00	9574.00										
Sierra County	9623.00											
Socorro County	9400.00											

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(2010 Census and 2007-2011, 2008-2012 and 2009-2013 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

NONMETROPOLITAN PART OF STATE: New York

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cattaraugus County	9403.00	9605.00	9617.00									
Cayuga County	421.00											
Chautauqua County	301.00	302.00	303.00	305.00	306.00	354.00	357.00					
Chenango County	9704.00											
Clinton County	1013.00	1022.00										
Columbia County	12.00											
Cortland County	9706.00	9709.00										
Franklin County	9400.00	9505.01										
Fulton County	9707.00	9708.00										
Genesee County	9507.00	9508.00										
Greene County	810.00											
Jefferson County	609.00	612.00	613.00	614.00	621.00	625.00						
Montgomery County	702.00	703.00	706.00	708.00	709.00	724.00	725.00					
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							

NONMETROPOLITAN PART OF STATE: North Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ashe County	9703.00												
Avery County	9303.02												
Beaufort County	9303.00	9304.00											
Bertie County	9603.00	9604.00											
Bladen County	9503.00	9504.00											
Carteret County	9703.02	9703.04	9704.01	9704.02									
Caswell County	9301.00	9302.00											
Chowan County	9301.01												
Cleveland County	9505.00	9509.00	9511.00										
Columbus County	9306.00	9309.00	9312.00										
Craven County	9608.00	9609.00											
Davidson County	607.00	608.00	610.00	613.00	614.00	616.00							
Duplin County	903.00	907.01	908.01	908.02									
Granville County	9704.00												
Halifax County	9301.00	9304.00	9305.01	9306.00	9308.00	9309.00	9311.00						
Harnett County	701.00	702.00	712.03										
Hertford County	9502.00												
Iredell County	601.00	602.00	603.00	604.00	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								
Lincoln County	701.00	702.01											
McDowell County	9704.00	9705.00											
Martin County	9702.00	9706.00											
Montgomery County	9604.01	9604.02	9605.00										
Moore County	9502.00												
Northampton County	9202.00	9203.00	9204.01										
Pasquotank County	9603.00	9604.00											
Richmond County	9702.00	9705.00	9706.00	9707.00	9710.00								
Robeson County	9601.01	9601.02	9602.02	9603.00	9604.01	9605.01	9605.02	9606.00	9607.01	9607.02	9608.01	9611.00	
	9612.00	9617.00	9618.01	9618.02	9619.00	9620.01	9620.02						

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(2010 Census and 2007-2011, 2008-2012 and 2009-2013 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

North Carolina (continued)

Rowan County	502.02	504.00	508.00		
Rutherford County	9608.00				
Sampson County	9706.00	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				
Vance County	9605.00	9606.00	9607.00	9608.00	9609.00
Warren County	9501.03	9502.00			
Washington County	9502.00				
Watauga County	9201.00	9204.00	9205.00	9206.01	9206.02
Wilkes County	9605.00	9606.00	9607.00		
Wilson County	1.00	2.00	3.00	7.00	8.01

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											
Rolette County	9418.00	9516.00	9517.00									
Sioux County	9408.00	9409.00										
Wells County	9598.00											

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	7705.00	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	9615.00									
Crawford County	9751.00	9753.00										
Darke County	5551.02											
Defiance County	9588.00											
Fayette County	9259.00	9261.00										
Gallia County	9541.00											
Guernsey County	9773.00	9776.00										
Hancock County	5.00	9.00										
Hardin County	6.00											
Harrison County	9756.00											
Highland County	9548.00	9550.00										
Holmes County	9768.02											
Huron County	9162.00											
Jackson County	9572.00	9573.00	9576.00	9577.00	9578.00							
Knox County	71.00											
Logan County	45.00											
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	9560.00	9564.00	9565.00									

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(2010 Census and 2007-2011, 2008-2012 and 2009-2013 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

Ohio (continued)												
Sandusky County	9614.00	9616.00										
Scioto County	23.00	30.00	31.00	32.00	34.00	35.00	36.00	37.00				
Seneca County	9629.00	9634.00										
Shelby County	9718.00											
Tuscarawas County	218.00											
Vinton County	9532.00											
Wayne County	12.00											
Williams County	9506.00											

NONMETROPOLITAN PART OF STATE: Oklahoma

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	3767.00	3769.00	3770.00									
Atoka County	5877.00											
Beckham County	9665.00											
Bryan County	7963.00	7964.00										
Caddo County	1621.00											
Carter County	8928.00											
Cherokee County	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										
Johnston County	6602.00											
Kay County	1.00	4.00	5.00	13.01								
Kiowa County	9642.00											
Love County	941.00											
McCurtain County	986.00	987.00	988.00									
McIntosh County	7802.00											
Mayes County	406.00	407.00										
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	4857.00	4864.00										
Pontotoc County	889.00	891.00	892.00									
Pottawatomie County	5002.00	5003.02	5004.00	5005.00								
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								

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(2010 Census and 2007-2011, 2008-2012 and 2009-2013 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

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	5.03										
Curry County	9501.00											
Douglas County	100.00	1200.00	1600.00									
Jefferson County	9400.00	9602.01										
Josephine County	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	9502.00											
Union County	9705.00	9707.00										
Wasco County	9707.00											

NONMETROPOLITAN PART OF STATE: Pennsylvania

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clarion County	1601.02	1606.00										
Clearfield County	3311.00											
Clinton County	306.00	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										
Indiana County	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							
Somerset County	211.00											
Venango County	2003.00	2007.00	2008.00	2009.00								
Wayne County	9607.00											

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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	9703.00	9704.00									
Bamberg County	9601.00	9604.00										
Barnwell County	9702.00	9703.00										
Beaufort County	1.00	11.02										
Cherokee County	9703.02	9705.02										
Chester County	201.00	202.00	210.00									
Chesterfield County	9501.02											
Clarendon County	9605.00	9608.01										
Colleton County	9705.00											
Dillon County	9704.00	9705.00										
Georgetown County	9202.01	9202.02	9204.00	9208.00								
Greenwood County	9701.02	9705.00	9708.00									
Hampton County	9205.00											
Lancaster County	105.00	107.00	108.00									
Lee County	9202.00	9203.02										
Marion County	9503.00	9506.00	9508.00									
Marlboro County	9602.00	9604.00	9605.00									
Newberry County	9505.02											
Orangeburg County	102.00	106.00	111.00	113.00								
Union County	302.00											
Williamsburg County	9703.00	9704.00	9705.01	9705.02	9707.00	9708.01	9709.00					

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											
Clay County	9659.00											
Codington County	9544.00											
Corson County	9410.00	9411.00										
Day County	9529.00											
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										
Yankton County	9661.00											
Ziebach County	9416.00											

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(2010 Census and 2007-2011, 2008-2012 and 2009-2013 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	TRACT
Bedford County	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	9707.00	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	9644.00											
Fentress County	9650.00	9651.00	9653.00									
Gibson County	9664.00	9669.00										
Giles County	9202.00											
Greene County	901.00											
Grundy County	9550.00	9552.00										
Hancock County	9606.00											
Hardeman County	9502.00	9504.00										
Hardin County	9204.00											
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	9603.00	9605.01										
McMinn County	9702.00											
McNairy County	9305.00											
Marshall County	9553.00											
Maury County	105.00	107.00	108.02									
Obion County	9655.00	9656.00										
Overton County	9501.00											
Putnam County	1.00	3.02	5.00	7.00	8.00							
Rhea County	9753.00	9754.01										
Roane County	305.00	308.00										
Scott County	9750.00	9752.00	9753.00									
Sevier County	805.00	808.01										
Warren County	9305.00	9306.00	9309.00									
Weakley County	9682.02	9682.03										
White County	9354.00											

2016 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2007-2011, 2008-2012 and 2009-2013 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	9505.00	9507.00										
Angelina County	5.00	6.00	7.00									
Bee County	9505.00											
Brooks County	9501.00	9502.00										
Brown County	9506.00	9508.00										
Burnet County	9605.00											
Camp County	9502.00											
Cass County	9504.00											
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											
Dawson County	9504.02	9505.00										
Deaf Smith County	9505.00											
Dimmit County	9502.00	9504.00										
Erath County	9505.00	9506.00										
Falls County	3.00	4.00										
Fannin County	9504.01											
Floyd County	9506.00											
Franklin County	9502.00											
Gonzales County	3.00											
Gray County	9507.00	9508.00										
Grimes County	1801.01											
Hale County	9501.00	9502.00										
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											
Hopkins County	9505.00											
Houston County	9503.00	9504.00										
Howard County	9503.00	9505.00	9507.00									
Hudspeth County	9503.00											
Hutchinson County	9506.00	9507.00	9508.00									
Jasper County	9503.00	9506.00										
Jim Wells County	9505.00	9506.00										
Karnes County	9703.00											
Kerr County	9606.00											
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											
Marion County	9502.00											
Matagorda County	7301.00	7303.02										
Maverick County	9502.01	9502.04	9502.05	9504.00	9505.00	9506.01	9506.02	9507.00				
Milam County	9507.00											
Montague County	9503.00											

2016 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2007-2011, 2008-2012 and 2009-2013 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, December 1, 2009)

Texas (continued)												
Nacogdoches County	9505.01	9506.00	9507.00	9508.00	9509.00	9510.00						
Navarro County	9709.00											
Nolan County	9503.00											
Ochiltree County	9503.00											
Palo Pinto County	9.00											
Polk County	2103.01											
Presidio County	9502.00											
Red River County	9505.00											
Reeves County	9502.00											
Sabine County	9502.00											
San Augustine County	9502.00											
Shelby County	9504.00											
Starr County	9501.05	9501.06	9501.07	9501.08	9502.02	9502.03	9502.04	9504.01	9504.02	9505.00	9506.00	9507.01
	9507.02											
Stephens County	9503.00											
Terry County	9503.00											
Titus County	9505.00	9506.00										
Uvalde County	9501.00	9502.00	9505.00									
Val Verde County	9503.01	9504.00	9506.01	9506.02								
Walker County	7905.00	7906.00	7907.00	7908.00								
Wharton County	7402.00	7407.00	7408.00									
Wilbarger County	9505.00	9507.00										
Willacy County	9503.00	9504.00	9505.00	9506.00	9507.00							
Zapata County	9503.01	9504.00										
Zavala County	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
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
Bennington County	9709.00											
Essex County	9502.00											
Lamoille County	9532.00											
Orleans County	9515.00											
Rutland County	9631.00											
Windsor County	9653.00											

2016 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2007-2011, 2008-2012 and 2009-2013 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	9302.03	9303.00										
Buchanan County	101.00	102.00	105.00									
Buckingham County	9301.02											
Carroll County	802.00											
Dickenson County	401.00	404.00										
Grayson County	601.01											
Halifax County	9301.00	9306.00										
Henry County	109.00	110.00										
Lee County	9503.00	9506.00										
Lunenburg County	9302.00											
Northampton County	9303.00											
Page County	304.00											
Prince Edward County	9301.00											
Russell County	301.00											
Smyth County	306.00											
Tazewell County	205.00	209.00										
Wise County	9311.00	9312.00	9313.00	9315.00	9316.00	9317.00						
Emporia city	8901.00	8902.00										
Franklin city	902.00											
Galax city	701.01											
Martinsville city	2.00	4.00										
Staunton city	2.00											
Waynesboro city	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											
Ferry County	9701.00											
Grant County	106.00	108.00	114.02									
Grays Harbor County	10.00	12.00	14.00	9400.00								
Kittitas County	9754.01	9755.00	9756.00									
Klickitat County	9501.00											
Lewis County	9707.00											
Mason County	9400.00	9607.00	9608.00	9609.00								
Okanogan County	9401.00	9402.00	9704.00									
Pend Oreille County	9703.00	9705.00										
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									

2016 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2007-2011, 2008-2012 and 2009-2013 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
Barbour County	9656.00											
Braxton County	9681.00											
Fayette County	205.00	211.00										
Gilmer County	9677.00	9678.00										
Greenbrier County	9507.00											
Harrison County	301.00	302.00	303.00	317.00	319.00							
Lewis County	9672.00	9675.00										
Logan County	9565.00	9568.00	9569.00									
McDowell County	9536.00	9538.00	9539.00	9540.00	9542.00	9545.01	9545.03	9545.04				
Marion County	201.00	202.00	205.00									
Mason County	9551.01											
Mercer County	10.00	13.00	16.00	19.00	20.00							
Mingo County	9571.00	9575.00	9576.00									
Nicholas County	9504.00											
Raleigh County	2.00	4.00	6.00									
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											
Burnett County	9708.00											
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											
Vilas 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	9565.00	9566.00									
Coamo Municipio	9541.00	9543.00										
Las Marias Municipio	9597.00	9598.00										
Maricao Municipio	9601.00											
Salinas Municipio	9526.00	9527.00										
Utua Municipio	9569.00	9574.00	9575.00									