

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
 (2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)
 *Effective Date January 1, 2023

NONMETROPOLITAN PART OF STATE: Alabama												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	200.00	300.00	400.00	600.00	700.00	800.00	900.00					
Bullock County	2100.00	2201.00	2202.00									
Butler County	3100.00											
Choctaw County	6700.00	7000.00										
Clarke County	7700.00	7800.00	8003.00									
Clay County	9000.00											
Cleburne County	9600.00											
Coffee County	1300.00											
Covington County	2100.00	2600.00	2700.00									
Dale County	500.00	700.00										
Dallas County	6300.00	6400.00	6500.00	6600.00	6800.00	6900.00						
DeKalb County	301.00	800.00	1300.00									
Escambia County	200.00	300.00	600.00									
Fayette County	300.00											
Franklin County	3400.00											
Jackson County	200.00	800.00										
Lamar County	0.00											
Macon County	1602.00	1800.00	1900.00	2200.00	2300.00							
Marengo County	2901.00	2902.00	3100.00	3200.00								
Marshall County	101.00	102.00	803.00	804.00	1100.00							
Monroe County	5600.00	5700.00	6000.00	6102.00								
Perry County	6800.00	7001.00	7002.00	7100.00								
Pike County	8900.00	9101.00	9102.00									
Sumter County	1301.00	1302.00	1400.00	1500.00	1600.00							
Talladega County	500.00	600.00	1000.00	1301.00	1302.00	1600.00	1800.00					
Tallapoosa County	2100.00	2600.00										
Walker County	1000.00	1500.00										
Wilcox County	4700.00	4801.00	4802.00	5200.00								

NONMETROPOLITAN PART OF STATE: Alaska												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bethel Census Area	100.00	300.00										
Dillingham Census Area	100.00											
Kenai Peninsula Borough	100.00											
Kusilvak Census Area	100.00											
Nome Census Area	100.00											
Northwest Arctic Borough	100.00											
Yukon-Koyukuk Census Area	100.00	400.00										

NONMETROPOLITAN PART OF STATE: Arizona												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Apache County	2600.00	2700.00	4100.00	4201.00	4202.00	4301.00	4302.00	4901.00	4902.00	5002.00		
Gila County	200.00											
Graham County	500.00											
Navajo County	8.00	10.00	11.00	14.00	301.00	2300.00	2400.00					
Santa Cruz County	6103.00	6401.00										

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(2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

NONMETROPOLITAN PART OF STATE: Arkansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arkansas County	400.00	700.00										
Ashley County	100.00											
Bradley County	300.00	400.00										
Chicot County	200.00	400.00										
Clark County	3601.00	3800.00										
Clay County	400.00											
Columbia County	200.00	500.00										
Cross County	100.00											
Desha County	100.00	300.00	400.00									
Drew County	400.00											
Greene County	501.00	502.00	700.00									
Hempstead County	500.00											
Hot Spring County	200.00	400.00										
Howard County	300.00											
Independence County	600.00											
Jackson County	200.00	300.00	401.00	402.00								
Johnson County	2000.00											
Lafayette County	101.00											
Lee County	300.00											
Logan County	300.00	500.00										
Marion County	201.00											
Mississippi County	100.00	300.00	900.00	1000.00	1300.00							
Monroe County	100.00											
Ouachita County	400.00	600.00										
Phillips County	300.00	400.00	500.00	600.00								
Polk County	201.00	202.00	500.00	600.00								
Pope County	1301.00	1302.00	1303.00	1400.00								
St. Francis County	100.00	400.00	600.00									
Scott County	200.00											
Sevier County	300.00											
Sharp County	100.00	401.00	402.00									
Stone County	203.00											
Union County	900.00	1000.00										
Van Buren County	100.00											
White County	600.00	801.00	802.00									
Woodruff County	200.00											
Yell County	2500.00											

NONMETROPOLITAN PART OF STATE: California

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calaveras County	400.00											
Del Norte County	101.00	102.00	104.00	203.00								
Humboldt County	100.00	300.00	500.00	1001.00	1002.00	1102.00	1103.00	1200.00	0.00			
Lake County	702.00	703.00	704.00	801.00	802.00							
Lassen County	304.00											
Mendocino County	100.00	1600.00										
Nevada County	601.00	602.00										
Siskiyou County	100.00	200.00	702.00	1300.00								
Tehama County	500.00	701.00	702.00	1101.00	1102.00							
Trinity County	500.00											
Tuolumne County	1200.00											

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(2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

NONMETROPOLITAN PART OF STATE: Colorado

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamosa County	300.00											
Baca County	4700.00											
Bent County	6701.00	6702.00										
Conejos County	4800.00											
Costilla County	2600.00	2700.00										
Crowley County	9601.00	9602.00										
Fremont County	8600.00											
Huerfano County	600.00											
Las Animas County	100.00											
Montezuma County	1100.00	9400.00										
Montrose County	6301.00	6302.00										
Otero County	8100.00	8400.00	8600.00									
Prowers County	200.00											
Rio Grande County	6800.00											
Saguache County	7600.00											

NONMETROPOLITAN PART OF STATE: Connecticut

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Litchfield County	200.00	300.00	803.00									

NONMETROPOLITAN PART OF STATE: Florida

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Columbia County	400.00											
DeSoto County	200.00	301.00	302.00									
Dixie County	202.00											
Hamilton County	201.00	202.00										
Hardee County	201.00	301.00	302.00	401.00								
Hendry County	200.00	300.00	601.00	602.00								
Holmes County	401.00	402.00	403.00									
Jackson County	600.00											
Liberty County	0.00											
Madison County	200.00	302.00										
Okeechobee County	402.00											
Putnam County	201.00	202.00	700.00	800.00	900.00	1200.00	1401.00					
Taylor County	301.00	302.00										
Washington County	103.00	104.00	200.00	302.00								

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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	100.00											
Bacon County	202.00											
Baker County	100.00											
Baldwin County	501.00	502.00	600.00	701.00	702.00							
Ben Hill County	400.00	501.00	502.00									
Berrien County	400.00											
Bleckley County	200.00											
Bulloch County	401.00	405.00	406.00	407.00	408.00							
Calhoun County	200.00											
Camden County	603.00	604.00										
Candler County	100.00											
Clay County	300.00											
Clinch County	100.00	200.00										
Coffee County	801.00											
Colquitt County	301.00	302.00	400.00	702.00								
Crisp County	100.00	400.00										
Decatur County	301.00	302.00	400.00									
Dodge County	400.00											
Early County	100.00	200.00	500.00									
Elbert County	400.00											
Emanuel County	200.00	401.00										
Evans County	300.00											
Franklin County	401.00	402.00										
Gordon County	301.00											
Grady County	402.00											
Greene County	200.00	304.00	305.00	400.00								
Habersham County	604.00											
Hancock County	400.00											
Irwin County	201.00											
Jeff Davis County	101.00											
Jenkins County	100.00	200.00										
Laurens County	400.00	900.00	1001.00	1002.00	1100.00							
Lumpkin County	203.00	204.00										
Macon County	100.00	300.00										
Mitchell County	300.00											
Randolph County	100.00	200.00										
Screven County	401.00											
Seminole County	200.00											
Stephens County	301.00											
Sumter County	300.00	600.00	700.00									
Tattnall County	203.00	204.00										
Taylor County	301.00	302.00										
Telfair County	101.00	102.00	103.00									
Thomas County	100.00	701.00	702.00									
Tift County	402.00	601.00	602.00	700.00	800.00							
Toombs County	101.00	102.00	400.00	500.00								
Troup County	600.00	800.00	901.00									
Turner County	201.00											
Upson County	401.00	402.00										
Ware County	400.00	700.00	801.00	802.00								
Warren County	400.00											
Wheeler County	200.00											
Wilcox County	100.00											
Wilkes County	102.00	302.00										

NONMETROPOLITAN PART OF STATE: Hawaii

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hawaii County	300.00	400.00	500.00	1003.00	1016.00	1017.00	1101.00	1108.00	1203.00	1204.00		
Kauai County	104.00											

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NONMETROPOLITAN PART OF STATE: Idaho

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bonner County	100.00											
Cassia County	400.00											
Latah County	5101.00	5102.00	5302.00	5400.00								
Madison County	200.00	301.00	303.00	304.00								
Minidoka County	400.00											

NONMETROPOLITAN PART OF STATE: Illinois

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	400.00	700.00	800.00									
Cass County	500.00											
Christian County	8500.00											
Coles County	400.00	500.00	701.00	702.00	800.00	1100.00						
Fayette County	900.00											
Franklin County	900.00	1000.00										
Gallatin County	2800.00											
Jefferson County	900.00	1000.00										
Knox County	800.00	900.00	1100.00									
LaSalle County	4300.00											
Lawrence County	1000.00											
Livingston County	500.00											
McDonough County	401.00	402.00	600.00									
Marion County	2500.00	2600.00	2700.00									
Massac County	400.00											
Montgomery County	7400.00											
Morgan County	1600.00											
Pulaski County	1100.00											
Richland County	8000.00											
Saline County	5500.00	5900.00	6000.00									
Schuyler County	100.00											
Stephenson County	700.00	800.00										
Union County	400.00											

NONMETROPOLITAN PART OF STATE: Indiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	700.00											
Cass County	1500.00											
Clinton County	500.00	800.00										
Fayette County	4100.00	4400.00										
Grant County	100.00	200.00	400.00	700.00	800.00	900.00						
Henry County	6100.00	6300.00	6500.00									
Jackson County	7901.00											
Knox County	5300.00	5400.00										
Lawrence County	900.00	1100.00										
Marshall County	500.00											
Miami County	2300.00	2400.00	2500.00									
Randolph County	1600.00											
Scott County	6800.00											
Wayne County	200.00	500.00	900.00	1000.00								

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NONMETROPOLITAN PART OF STATE: Iowa

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Appanoose County	300.00											
Clinton County	100.00											
Des Moines County	300.00	400.00										
Floyd County	400.00											
Jackson County	600.00											
Lee County	800.00	900.00	1000.00									
Mahaska County	700.00											
Marion County	500.00											
Monona County	300.00											
Muscatine County	1000.00											
Page County	200.00											
Wapello County	200.00	500.00	600.00	1000.00								
Webster County	700.00											

NONMETROPOLITAN PART OF STATE: Kansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen County	2800.00											
Atchison County	1900.00											
Bourbon County	6000.00											
Crawford County	7100.00	7300.00	7500.00	7601.00	7602.00							
Ellis County	2901.00	2902.00										
Labette County	200.00	800.00										
Lyon County	101.00	102.00	103.00	400.00								
Montgomery County	500.00	1000.00	1400.00									
Reno County	600.00	700.00										
Saline County	101.00	200.00	300.00									

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NONMETROPOLITAN PART OF STATE: Kentucky

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barren County	401.00	601.00									
Bath County	100.00										
Bell County	100.00	200.00	400.00	500.00	600.00	800.00	1100.00				
Breathitt County	200.00	301.00	302.00	500.00	600.00	700.00					
Calloway County	303.00	304.00	400.00								
Casey County	500.00										
Clay County	100.00	201.00	202.00	301.00	302.00	400.00	500.00	600.00			
Clinton County	202.00										
Elliott County	200.00										
Estill County	301.00	302.00	400.00								
Floyd County	301.00	302.00	500.00	700.00	801.00	802.00	1001.00				
Franklin County	601.00	602.00	1200.00								
Fulton County	100.00										
Graves County	100.00	301.00	302.00								
Harlan County	200.00	300.00	400.00	500.00	700.00	900.00	1000.00	1300.00			
Hopkins County	400.00	600.00									
Jackson County	101.00	102.00									
Johnson County	200.00										
Knott County	300.00	400.00	500.00								
Knox County	100.00	200.00	300.00	401.00	602.00	603.00	604.00	700.00			
Laurel County	500.00	900.00	1003.00								
Lawrence County	300.00	400.00									
Lee County	100.00	300.00									
Leslie County	101.00	102.00	200.00	300.00							
Letcher County	100.00	201.00	300.00	403.00	404.00	500.00	601.00	602.00			
Lewis County	200.00	300.00									
McCracken County	100.00	200.00	300.00	400.00	600.00						
McCreary County	100.00	200.00	301.00	302.00	401.00	402.00					
Madison County	201.00	202.00	400.00	601.00	602.00	903.00					
Magoffin County	100.00	300.00	400.00								
Mason County	200.00										
Morgan County	500.00										
Owsley County	200.00										
Perry County	700.00	900.00	1000.00								
Pike County	202.00	301.00	302.00	600.00	1900.00						
Pulaski County	600.00	700.00									
Rowan County	301.00	302.00	400.00								
Todd County	300.00										
Wayne County	300.00										
Webster County	400.00										
Whitley County	501.00	502.00	800.00								
Wolfe County	100.00	200.00									

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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
Allen Parish	300.00											
Avoyelles Parish	401.00	402.00	900.00									
Bienville Parish	300.00											
Catahoula Parish	200.00											
Claiborne Parish	300.00	400.00										
Concordia Parish	201.00	202.00	300.00									
East Carroll Parish	100.00	300.00										
Evangeline Parish	401.00	500.00	600.00									
Franklin Parish	300.00	600.00										
Jackson Parish	400.00											
Jefferson Davis Parish	600.00											
Lincoln Parish	300.00	800.00	900.00	1000.00								
Madison Parish	300.00	400.00										
Natchitoches Parish	400.00	601.00	602.00	700.00								
Red River Parish	300.00											
Richland Parish	100.00	500.00										
Sabine Parish	300.00											
St. Landry Parish	901.00	902.00	1301.00	1302.00	1401.00	1402.00	1601.00	1602.00				
Tensas Parish	100.00	300.00										
Washington Parish	800.00	900.00										
Webster Parish	1200.00	1300.00	1700.00	1900.00								

NONMETROPOLITAN PART OF STATE: Maine

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aroostook County	200.00											
Kennebec County	400.00	500.00	900.00	4101.00	4102.00							
Somerset County	5900.00	6801.00	6802.00									
Washington County	6200.00											

NONMETROPOLITAN PART OF STATE: Maryland

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dorchester County	500.00											

NONMETROPOLITAN PART OF STATE: Massachusetts

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dukes County	100.00											

NONMETROPOLITAN PART OF STATE: Michigan

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegan County	1001.00											
Alpena County	500.00											
Chippewa County	200.00	900.00										
Clare County	300.00	1000.00	1301.00	1302.00								
Gogebic County	500.00											
Grand Traverse County	1302.00											
Gratiot County	500.00											
Hillsdale County	700.00	1200.00										
Houghton County	300.00	600.00	800.00									
Isabella County	401.00	402.00	500.00	600.00	701.00	702.00	703.00	800.00	500.00			
Lake County	1200.00											
Lenawee County	1301.00	1302.00										
Marquette County	100.00	500.00	600.00	2400.00								
Mecosta County	500.00	600.00	701.00	702.00								
Newaygo County	500.00											
Ogemaw County	901.00	902.00										
Osceola County	400.00											
Roscommon County	100.00	1200.00										
St. Joseph County	300.00	600.00	700.00									
Van Buren County	600.00	1400.00										
Wexford County	700.00											

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NONMETROPOLITAN PART OF STATE: Minnesota												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beltrami County	600.00	703.00	704.00	1.00								
Cass County	2.00											
Crow Wing County	1000.00	1100.00										
Freeborn County	900.00											
Hubbard County	600.00											
Lyon County	500.00											
Martin County	600.00											
Mower County	410.00											
Winona County	500.00											

NONMETROPOLITAN PART OF STATE: Mississippi												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	300.00	400.00	500.00									
Alcorn County	502.00											
Attala County	500.00	600.00										
Bolivar County	100.00	200.00	300.00	400.00	701.00	702.00						
Calhoun County	500.00											
Claiborne County	100.00	200.00	300.00									
Clarke County	300.00											
Clay County	300.00											
Coahoma County	100.00	700.00										
Grenada County	300.00	400.00										
Humphreys County	200.00	300.00										
Issaquena County	100.00											
Jasper County	401.00	402.00										
Jefferson County	101.00	102.00	103.00	200.00								
Jefferson Davis County	101.00	102.00										
Jones County	402.00	601.00	602.00	700.00	1000.00							
Kemper County	100.00											
Lafayette County	301.00											
Lauderdale County	200.00	300.00	401.00	402.00	600.00	700.00	800.00	700.00				
Leake County	700.00											
Leflore County	200.00	300.00	700.00	800.00	900.00							
Lincoln County	500.00											
Lowndes County	600.00	700.00	800.00									
Marion County	200.00	300.00										
Monroe County	400.00											
Newton County	302.00	500.00										
Noxubee County	300.00											
Oktibbeha County	300.00	401.00	402.00	500.00								
Pearl River County	702.00											
Pike County	300.00	501.00										
Prentiss County	301.00											
Quitman County	100.00	200.00	300.00									
Scott County	101.00	102.00	400.00									
Sunflower County	100.00	300.00	402.00	500.00								
Tallahatchie County	200.00	400.00										
Walthall County	200.00											
Warren County	200.00	300.00										
Washington County	200.00	300.00	400.00	600.00	1000.00	1100.00	1200.00	1300.00	1400.00			
Wayne County	200.00											
Webster County	300.00											
Wilkinson County	100.00	201.00										
Winston County	300.00											

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
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NONMETROPOLITAN PART OF STATE: Missouri

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	300.00	501.00	502.00	900.00								
Barry County	301.00	302.00	500.00									
Barton County	300.00											
Butler County	400.00	500.00	700.00	900.00								
Camden County	900.00											
Crawford County	302.00											
Dent County	300.00											
Dunklin County	100.00	300.00	400.00	500.00	600.00	800.00	1000.00					
Henry County	100.00	600.00										
Howell County	200.00	700.00										
Iron County	300.00											
Johnson County	401.00	402.00	600.00									
Lawrence County	300.00											
Linn County	400.00											
Livingston County	500.00											
McDonald County	300.00											
Marion County	500.00											
Miller County	2901.00	2902.00										
Mississippi County	200.00											
Morgan County	501.00	502.00	503.00									
New Madrid County	200.00	300.00	400.00									
Nodaway County	301.00	302.00	400.00									
Oregon County	100.00											
Ozark County	101.00	102.00										
Pemiscot County	200.00	400.00	600.00									
Pettis County	600.00	900.00										
Phelps County	301.00	302.00	401.00	402.00	800.00							
Randolph County	300.00											
Ripley County	100.00	300.00										
Scott County	100.00	700.00	1201.00	1202.00								
Shannon County	100.00	200.00										
Stoddard County	500.00											
Texas County	101.00	102.00	201.00	202.00	302.00							
Washington County	300.00											
Wayne County	100.00	300.00										
Wright County	200.00	400.00										

NONMETROPOLITAN PART OF STATE: Montana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Big Horn County	600.00	700.00										
Blaine County	100.00	200.00										
Flathead County	101.00	102.00	1000.00									
Gallatin County	600.00	900.00	1101.00	1102.00	1500.00							
Glacier County	200.00	6000.00										
Hill County	300.00	300.00										
Lake County	400.00	700.00										
Lewis and Clark County	100.00											
Lincoln County	402.00											
Roosevelt County	1.00	2.00										
Rosebud County	400.00											
Sanders County	300.00											
Silver Bow County	101.00	102.00	600.00									

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 (2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

NONMETROPOLITAN PART OF STATE: Nebraska

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	6100.00											
Buffalo County	9500.00	9600.00										
Dodge County	4400.00											
Gage County	5100.00											
Jefferson County	3800.00											
Madison County	700.00											
Scotts Bluff County	3700.00											
Thurston County	100.00	200.00										

NONMETROPOLITAN PART OF STATE: Nevada

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Churchill County	301.00											
Douglas County	2400.00											
Elko County	1700.00											
Mineral County	800.00											
Nye County	413.00	414.00	415.00	416.00								

NONMETROPOLITAN PART OF STATE: New Hampshire

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Belknap County	5900.00											
Cheshire County	1403.00											
Coos County	600.00	800.00										
Grafton County	101.00											
Merrimack County	2200.00	2400.00	2900.00	3001.00								

NONMETROPOLITAN PART OF STATE: New Mexico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chaves County	500.00	600.00										
Cibola County	5800.00	4201.00										
Curry County	100.00	305.00	400.00									
Eddy County	1002.00											
Grant County	4401.00	4402.00										
Hidalgo County	200.00											
Lea County	300.00	400.00										
Luna County	100.00	300.00	500.00	600.00								
Mckinley County	500.00	3601.00	3602.00	3701.00	3702.00	3801.00	3802.00	3803.00	3903.00	3904.00	3905.00	3906.00
	3907.00	4000.00	5300.00	5701.00	5702.00	6001.00	6002.00	6003.00	0.00			
Otero County	100.00	903.00	904.00	0.00								
Quay County	8602.00											
Roosevelt County	200.00											
San Miguel County	7300.00	7400.00	7800.00									
Sierra County	2200.00											
Socorro County	0.00											

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 (2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

NONMETROPOLITAN PART OF STATE: New York

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cattaraugus County	301.00	302.00	1700.00										
Cayuga County	2100.00												
Chautauqua County	100.00	200.00	300.00	500.00	600.00	5400.00	5901.00						
Chenango County	400.00												
Clinton County	2200.00	3100.00											
Columbia County	1300.00												
Cortland County	500.00	600.00											
Franklin County	501.00												
Fulton County	700.00	800.00	1100.00										
Genesee County	1000.00												
Greene County	1001.00	1002.00											
Montgomery County	200.00	300.00	600.00	800.00	900.00								
Otsego County	1100.00												
St. Lawrence County	900.00	1500.00	1800.00	2900.00									
Steuben County	900.00	1200.00	2500.00										
Sullivan County	900.00	1801.00	1802.00										

NONMETROPOLITAN PART OF STATE: North Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alleghany County	200.00													
Ashe County	300.00													
Beaufort County	300.00	400.00												
Bertie County	200.00	402.00												
Bladen County	102.00	200.00	301.00	302.00	401.00	402.00	601.00							
Carteret County	402.00													
Caswell County	200.00													
Chowan County	101.00													
Cleveland County	800.00	900.00	1100.00											
Columbus County	700.00	900.00	1000.00	1201.00										
Duplin County	101.00	102.00	103.00	801.00										
Graham County	300.00													
Greene County	301.00	302.00												
Halifax County	100.00	300.00	400.00	501.00	504.00	600.00	800.00	901.00	902.00	1101.00	1102.00			
Hertford County	102.00													
Jackson County	600.00													
Lee County	200.00	300.00												
Lenoir County	200.00	300.00	400.00	500.00	700.00									
Macon County	304.00													
Northampton County	201.00	202.00												
Pasquotank County	100.00	300.00												
Richmond County	300.00	500.00	600.00	700.00	1000.00	1100.00								
Robeson County	101.00	202.00	301.00	302.00	501.00	502.00	601.00	602.00	702.00	801.00	802.00	1000.00		
Rutherford County	1100.00	1200.00	1302.00	1601.00	1700.00	1801.00	1900.00	2001.00						
Sampson County	800.00	900.00												
Sampson County	101.00	102.00	502.00	801.00	802.00	900.00								
Scotland County	102.00	200.00	300.00											
Stanly County	500.00	1203.00												
Surry County	400.00													
Vance County	500.00	600.00	700.00	800.00										
Warren County	300.00													
Washington County	201.00	202.00												
Watauga County	400.00	500.00	601.00	602.00										
Wilkes County	600.00													
Wilson County	100.00	200.00	300.00	701.00	702.00	801.00	802.00							
Yancey County	102.00													

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 (2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

NONMETROPOLITAN PART OF STATE: North Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benson County	100.00	200.00											
McKenzie County	100.00												
Pierce County	6100.00												
Ramsey County	7600.00												
Rolette County	1800.00	1700.00	1900.00										
Sioux County	800.00	900.00											
Stutsman County	7800.00												
Ward County	100.00												

NONMETROPOLITAN PART OF STATE: Ohio

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	100.00	400.00	400.00	500.00	600.00								
Ashtabula County	103.00	400.00	601.00	701.00	703.00	1303.00							
Athens County	2600.00	2700.00	2800.00	2900.00	3101.00	3400.00	3901.00	3902.00					
Columbiana County	1800.00	2100.00	2200.00	2300.00									
Coshocton County	1300.00	1400.00											
Crawford County	4800.00	5300.00											
Darke County	5102.00												
Erie County	801.00	802.00	1000.00										
Gallia County	3700.00	4000.00											
Guernsey County	7300.00	7600.00											
Hancock County	901.00	902.00											
Highland County	4500.00	5001.00	5002.00										
Jackson County	7200.00												
Knox County	7100.00												
Logan County	4200.00												
Marion County	100.00	200.00	300.00	900.00									
Meigs County	4400.00	4500.00											
Muskingum County	1400.00	1800.00	1900.00	2100.00									
Pike County	2200.00												
Ross County	6400.00	6500.00	6900.00										
Sandusky County	1600.00												
Scioto County	3000.00	3100.00	3200.00	3400.00	3500.00	3600.00	3700.00						
Seneca County	2800.00	3000.00											
Tuscarawas County	801.00	802.00											
Van Wert County	600.00												
Washington County	500.00	900.00	1000.00										
Wayne County	100.00	500.00	1200.00										

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 (2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

NONMETROPOLITAN PART OF STATE: Oklahoma

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	6600.00	6700.00	6900.00	7000.00								
Atoka County	7700.00											
Beckham County	6500.00											
Bryan County	6400.00											
Caddo County	1800.00	2102.00										
Carter County	2801.00	2802.00										
Cherokee County	7901.00	7902.00	8000.00									
Choctaw County	7100.00	7200.00										
Custer County	600.00											
Delaware County	5902.00	6100.00										
Hughes County	4600.00	4800.00										
Jackson County	8600.00	8700.00										
Johnston County	201.00	202.00										
Kay County	400.00	500.00										
Kiowa County	3700.00											
Le Flore County	198.00	601.00										
McCurtain County	8600.00	8700.00										
McIntosh County	9700.00	200.00										
Muskogee County	200.00	300.00	400.00	700.00	1501.00	1502.00						
Okfuskee County	900.00	1000.00										
Ottawa County	4200.00	4500.00										
Payne County	102.00	201.00	202.00	300.00	400.00	501.00	502.00	503.00	600.00	700.00	800.00	
Pittsburg County	6100.00											
Pontotoc County	8900.00	9100.00	9200.00									
Pottawatomie County	200.00	400.00										
Seminole County	3500.00	3600.00										
Stephens County	600.00											
Tillman County	400.00											
Washington County	200.00	300.00	900.00									

NONMETROPOLITAN PART OF STATE: Oregon

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Curry County	100.00											
Jefferson County	0.00											
Klamath County	201.00	202.00	1500.00	1600.00	1700.00	1800.00	1900.00					
Malheur County	400.00											
Umatilla County	1000.00											
Union County	700.00											

NONMETROPOLITAN PART OF STATE: Pennsylvania

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clarion County	600.00											
Clinton County	600.00	701.00	702.00									
Crawford County	1100.00	1600.00										
Huntingdon County	900.00											
Indiana County	200.00	1000.00	1102.00	1103.00	1104.00							
Jefferson County	1200.00											
Lawrence County	300.00	400.00	600.00	700.00	900.00	1000.00	1800.00					
McKean County	200.00											
Mifflin County	800.00											
Northumberland County	1000.00	1300.00	1500.00	1600.00	1700.00	2100.00	2200.00					
Schuylkill County	200.00	500.00	601.00	602.00	1500.00	1901.00	1902.00					
Somerset County	300.00	1100.00										
Tioga County	600.00											
Venango County	700.00	900.00										

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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	600.00											
Allendale County	201.00	202.00										
Bamberg County	101.00	102.00										
Barnwell County	200.00	300.00										
Cherokee County	302.00	502.00										
Chesterfield County	102.00											
Dillon County	100.00	200.00	401.00	402.00	500.00	602.00						
Georgetown County	202.00	400.00	601.00	602.00								
Greenwood County	500.00	801.00	802.00									
Lee County	201.00	202.00	500.00	600.00								
Marion County	300.00	400.00										
Marlboro County	201.00	202.00										
Newberry County	201.00	502.00										
Oconee County	403.00	404.00										
Orangeburg County	200.00	301.00	302.00	303.00	304.00	400.00	601.00	602.00	1100.00	1300.00	1400.00	
Union County	200.00	300.00										
Williamsburg County	502.00	801.00										

NONMETROPOLITAN PART OF STATE: South Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beadle County	6900.00											
Bennett County	1000.00	1200.00										
Brookings County	8900.00											
Brown County	1500.00											
Buffalo County	200.00											
Charles Mix County	200.00											
Clay County	5900.00											
Corson County	1000.00	1100.00										
Dewey County	1500.00	1700.00										
Hughes County	7900.00											
Jackson County	1200.00											
Lyman County	100.00											
Mellette County	300.00											
Oglala Lakota County	1000.00	1100.00	1200.00									
Roberts County	700.00	800.00										
Todd County	100.00	200.00										
Ziebach County	1600.00											

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(2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

NONMETROPOLITAN PART OF STATE: Tennessee

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bedford County	402.00										
Carroll County	2102.00	2201.00									
Claiborne County	100.00	400.00	800.00	900.00							
Clay County	5000.00										
Cocke County	200.00	501.00	600.00								
Coffee County	900.00										
Cumberland County	502.00										
Dyer County	4401.00	4402.00									
Fentress County	5100.00										
Franklin County	100.00										
Greene County	100.00										
Hancock County	600.00										
Hardin County	401.00	402.00									
Henderson County	5400.00										
Henry County	9300.00	9400.00									
Jackson County	400.00										
Johnson County	6300.00	6400.00									
Lake County	100.00	200.00									
Lauderdale County	504.00	505.00									
Lawrence County	300.00	501.00									
McMinn County	201.00	202.00									
McNairy County	400.00										
Marshall County	5300.00										
Obion County	5600.00	5700.00									
Perry County	100.00	201.00	202.00								
Putnam County	304.00	305.00	700.00	800.00							
Rhea County	5401.00										
Scott County	5101.00										
Sevier County	801.00										
Warren County	400.00	500.00	600.00								
Weakley County	8202.00	8203.00									

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NONMETROPOLITAN PART OF STATE: Texas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	700.00												
Angelina County	500.00	600.00	700.00	1001.00									
Aransas County	400.00												
Bee County	400.00	501.00	502.00										
Brooks County	100.00	200.00											
Brown County	600.00	700.00											
Cass County	400.00												
Cherokee County	400.00	500.00	1100.00										
Cochran County	100.00												
Cooke County	400.00	500.00											
Cottle County	100.00												
Culberson County	300.00												
Dawson County	500.00												
Delta County	200.00												
DeWitt County	202.00												
Dimmit County	201.00	202.00	400.00										
Duval County	100.00												
Eastland County	500.00												
Erath County	501.00	502.00											
Freestone County	300.00	700.00											
Gray County	600.00	700.00	800.00										
Hale County	100.00												
Hamilton County	300.00												
Henderson County	1000.00	1201.00	1202.00										
Hill County	600.00	1400.00											
Houston County	300.00	400.00											
Howard County	300.00	400.00	700.00										
Hutchinson County	700.00												
Jasper County	300.00	600.00											
Jim Hogg County	200.00												
Jim Wells County	500.00	600.00											
Kimble County	200.00												
Kleberg County	200.00	301.00	302.00	502.00									
Lamar County	500.00	700.00	800.00										
Lamb County	500.00												
Limestone County	300.00	400.00	500.00										
Live Oak County	200.00												
Matagorda County	302.00												
Maverick County	206.00	207.00	208.00	209.00	400.00	500.00	601.00						
Montague County	300.00												
Morris County	300.00												
Nacogdoches County	305.00	306.00	501.00	600.00	700.00	900.00	1001.00	1002.00					
Navarro County	800.00												
Newton County	300.00												
Nolan County	300.00												
Palo Pinto County	800.00	900.00											
Pecos County	300.00												
Polk County	205.00	402.00											
Presidio County	200.00												
San Augustine County	200.00	300.00											
Shelby County	100.00	401.00	402.00										
Somervell County	101.00												
Starr County	105.00	106.00	107.00	202.00	203.00	204.00	402.00	403.00	404.00	500.00	601.00	602.00	
	701.00	702.00											
Swisher County	300.00												
Terry County	300.00												
Titus County	301.00	302.00	700.00										
Trinity County	500.00												
Tyler County	400.00												
Uvalde County	201.00	202.00	500.00										

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

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Val Verde County (Texas Continued)	301.00	400.00		
Walker County	500.00	600.00	700.00	800.00
Wilbarger County	500.00	700.00		
Willacy County	300.00	700.00		
Zapata County	303.00	304.00	401.00	402.00
Zavala County	100.00	200.00	301.00	302.00

NONMETROPOLITAN PART OF STATE: Utah

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carbon County	300.00											
Iron County	400.00	601.00	602.00									
San Juan County	2000.00	2100.00										

NONMETROPOLITAN PART OF STATE: Vermont

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bennington County	900.00											
Orleans County	1500.00											
Washington County	5100.00	5200.00										
Windham County	7000.00	8500.00										

NONMETROPOLITAN PART OF STATE: Virginia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Accomack County	401.00	402.00	800.00									
Alleghany County	100.00											
Brunswick County	203.00											
Buchanan County	100.00	200.00	700.00									
Charlotte County	101.00	102.00										
Dickenson County	100.00	200.00	400.00									
Grayson County	201.00											
Henry County	500.00	800.00	1200.00									
Lee County	100.00	301.00	302.00	400.00	500.00							
Prince Edward County	101.00											
Russell County	201.00	300.00										
Smyth County	600.00											
Tazewell County	500.00	900.00										
Wise County	1100.00	1500.00										
Danville city	400.00	500.00	1000.00	1100.00	1200.00	1302.00						
Emporia city	200.00											
Galax city	102.00											
Martinsville city	100.00	200.00	400.00									
Norton city	100.00											

NONMETROPOLITAN PART OF STATE: Washington

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	301.00	302.00	303.00	400.00	500.00							
Clallam County	300.00											
Grant County	800.00											
Grays Harbor County	1000.00	0.00										
Island County	200.00											
Kittitas County	5403.00	5404.00										
Lewis County	900.00	1900.00										
Mason County	0.00	800.00										
Okanogan County	200.00	700.00										
Pacific County	600.00											
Whitman County	100.00	500.00	601.00	602.00								

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
 (2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

NONMETROPOLITAN PART OF STATE: West Virginia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	5600.00											
Braxton County	7900.00											
Calhoun County	2700.00											
Gilmer County	7800.00											
Greenbrier County	200.00	300.00										
Harrison County	300.00	1000.00										
Lewis County	7400.00											
Logan County	6200.00	6400.00	6500.00	6700.00	6800.00	6900.00						
McDowell County	3600.00	3800.00	3900.00	4200.00	4503.00	4504.00						
Marion County	100.00	200.00	500.00	800.00								
Mercer County	1000.00	1300.00	1600.00	1900.00	2000.00							
Mingo County	7100.00	7400.00	7500.00	7600.00								
Nicholas County	300.00	500.00										
Summers County	500.00											
Upshur County	6800.00											
Webster County	101.00	102.00										
Wetzel County	400.00											

NONMETROPOLITAN PART OF STATE: Wisconsin

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	501.00											
Dunn County	801.00	802.00										
Grant County	900.00											
Menominee County	101.00	103.00	104.00									
Portage County	300.00	400.00	1000.00									
Sawyer County	1.00	2.00										
Vernon County	100.00											
Walworth County	501.00	502.00										

NONMETROPOLITAN PART OF STATE: Wyoming

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	3000.00	3400.00	3500.00	3700.00								
Sweetwater County	800.00											

NONMETROPOLITAN PART OF: Puerto Rico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Coamo Municipio	4100.00	4300.00	4400.00									
Jayuya Municipio	6200.00											
Maricao Municipio	100.00	200.00										
Salinas Municipio	2700.00											
Vieques Municipio	600.00											

Count = 1,852 tracts.