DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR–4889–N–08]

Statutorily Mandated Designation of Difficult Development Areas and Qualified Census Tracts for Section 42 of the Internal Revenue Code of 1986

AGENCY: Office of the Assistant Secretary for Policy Development and Research, HUD.

ACTION: Notice.

SUMMARY: This document designates ''Difficult Development Areas'' (DDAs) and ''Qualified Census Tracts'' (QCTs) for purposes of the Low-Income Housing Tax Credit (LIHTC) under Section 42 of the Internal Revenue Code of 1986 (the Code) (26 U.S.C. 42). The United States Department of Housing and Urban Development (HUD) makes new DDA designations annually and is making new designation of QCTs at this time on the basis of revised metropolitan statistical area (MSA) definitions published by the Office of Management and Budget (OMB) and on the basis of more detailed census tract income distribution data from the 2000 Census.

FOR FURTHER INFORMATION CONTACT: For questions on how areas are designated and on geographic definitions, contact Michael K. Hollar, Economist, Economic Development and Public Finance Division, Office of Policy Development and Research, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410–6000, telephone (202) 708–0426, extension 5878, or send an e-mail to *Michael_K._Hollar@hud.gov.* For specific legal questions pertaining to Section 42, contact Branch 5, Office of the Associate Chief Counsel, Passthroughs and Special Industries, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, telephone (202) 622–3040. For questions about the ''HUB Zones'' program, contact Michael P. McHale, Assistant Administrator for Procurement Policy, Office of Government Contracting, Small Business Administration, 409 Third Street, SW., Suite 8800, Washington, DC 20416, telephone (202) 205–8885, fax (202) 205–7167, or send an e-mail to *hubzone@sba.gov.* A text telephone is available for persons with hearing or speech impairments at (202) 708–9300. (These are not toll-free telephone numbers.) Additional copies of this notice are available through HUD User at (800) 245–2691 for a small fee to cover duplication and mailing costs.

Copies Available Electronically: This notice and additional information about DDAs and QCTs are available electronically on the Internet at *http://www.huduser.org/datasets/qct.html.*

SUPPLEMENTARY INFORMATION:

This Document

This notice designates DDAs for each of the 50 states, the District of Columbia, Puerto Rico, American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands. The designations of DDAs in this notice are based on final Fiscal Year (FY) 2006 Fair Market Rents (FMRs), FY2006 income limits, and 2000 Census population counts as explained below. This notice also lists those areas treated as DDAs under the Gulf Opportunity Zone Act of 2005 (Pub. L. 109–135; the GO Zone Act). Specifically, the GO Zone Act provides that areas determined by the President to warrant individual or individual and public assistance from the federal government under the Robert T. Stafford Disaster Relief and Emergency Assistance (Stafford Act) as a result of Hurricanes Katrina, Rita, or Wilma shall be treated as DDAs designated under subclause (I) of Internal Revenue Code section 42(d)(5)(C)(iii) (i.e., areas designated by the Secretary of Housing and Urban Development as having high construction, land, and utility costs relative to area median gross income (AMGI)), and shall not be taken into account for purposes of applying the limitation under subclause II of such section (i.e., the 20 percent cap on the total population of designated areas).

This notice designates QCTs for each of the 50 States, the District of Columbia, and Puerto Rico based on new MSA definitions published by the Office of Management and Budget (OMB) and new detailed data on census tract household income distributions from the 2000 Census. The designations of QCTs under Section 42 of the Internal Revenue Code published December 12, 2002, (67 FR 76451) for the U.S. Virgin Islands, and on December 19, 2003, (68 FR 70982) for American Samoa, Guam, and the Northern Mariana Islands, remain in effect because these areas are not affected by new metropolitan area definitions or the release of more detailed 2000 Census data on household incomes.

2000 Census

Data from the 2000 Census on total population of metropolitan areas and nonmetropolitan areas are used in the designation of DDAs. OMB published new metropolitan area definitions incorporating 2000 Census data first in OMB Bulletin No. 03–04 on June 6, 2003, and updated periodically through OMB Bulletin No. 06–01 on December 5, 2005. The FY2006 FMRs and FY2006 income limits used to designate DDAs are based on these new MSA definitions with modifications to account for substantial differences in rental housing markets (and in some cases median income levels) within MSAs.

HUD has obtained a more highly detailed, special tabulation of 2000 Census household income data at the census tract level than that published for general public use by the Census Bureau. HUD is using these new data to more accurately determine the eligibility of census tracts for QCT designation. This QCT designation uses the new OMB metropolitan area definitions without modification for purposes of evaluating how many census tracts can be designated under the population cap but uses the HUD-modified definitions and their associated area median incomes for determining QCT eligibility.

Background

The U.S. Department of the Treasury (Treasury) and its Internal Revenue Service (IRS) are authorized to interpret and enforce the provisions of the Internal Revenue Code (the Code), including the LIHTC found at Section 42 of the Code. The Secretary of HUD is required to designate DDAs and QCTs by Section 42(d)(5)(C) of the Code. In order to assist in understanding HUD's mandated designation of DDAs and QCTs for use in administering Section 42, a summary of the section is provided. The following summary does not purport to bind Treasury or the IRS in any way, nor does it purport to bind HUD, since HUD has authority to interpret or administer the Code only in instances where it receives explicit delegation.

Summary of Low-Income Housing Tax Credit

The LIHTC is a tax incentive intended to increase the availability of low-income housing. Section 42 provides an income tax credit to owners of newly constructed or substantially rehabilitated low-income rental housing projects. The dollar amount of the LIHTC available for allocation by each state (credit ceiling) is limited by population. Each state is allowed a credit ceiling based on a statutory formula indicated at Section 42(h)(3). States may carry forward unallocated credits derived from the credit ceiling for one year; however, to the extent these unallocated credits are not used by then, the credits go into a national

pool to be redistributed to states as additional credit. State and local housing agencies allocate the state's credit ceiling among low-income housing buildings whose owners have applied for the credit. Besides Section 42 credits derived from the credit ceiling, states may also provide Section 42 credits to owners of buildings based on the percentage of certain building costs financed by tax-exempt bond proceeds. Credits provided under the tax-exempt bond ''volume cap'' do not reduce the credits available from the credit ceiling.

The credits allocated to a building are based on the cost of units placed in service as low-income units under particular minimum occupancy and maximum rent criteria. In general, a building must meet one of two thresholds to be eligible for the LIHTC: Either 20 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 50 percent of the Area Median Gross Income (AMGI) or 40 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 60 percent of AMGI. The term ''rent-restricted'' means that gross rent, including an allowance for utilities, cannot exceed 30 percent of the tenant's imputed income limitation (i.e., 50 percent or 60 percent of AMGI). The rent and occupancy thresholds remain in effect for at least 15 years, and building owners are required to enter into agreements to maintain the low-income character of the building for at least an additional 15 years.

The LIHTC reduces income tax liability dollar-for-dollar. It is taken annually for a term of 10 years and is intended to yield a present value of either: (1) 70 percent of the ''qualified basis'' for new construction or substantial rehabilitation expenditures that are not federally subsidized (i.e., financed with tax-exempt bonds or below-market federal loans), or (2) 30 percent of the qualified basis for the cost of acquiring certain existing buildings or projects that are federally subsidized. The actual credit rates are adjusted monthly for projects placed in service after 1987 under procedures specified in Section 42. Individuals can use the credits up to a deduction equivalent of $25,000 (the actual maximum amount of credit that an individual can claim depends on the individual's marginal tax rate). Individuals cannot use the credits against the alternative minimum tax. Corporations, other than S or personal service corporations, can use the credits against ordinary income tax. They cannot use the credits against the alternative minimum tax. These corporations can also deduct losses from the project.

The qualified basis represents the product of the building's ''applicable fraction'' and its ''eligible basis.'' The applicable fraction is based on the number of low-income units in the building as a percentage of the total number of units, or based on the floor space of low income units as a percentage of the total floor space of residential units in the building. The eligible basis is the adjusted basis attributable to acquisition, rehabilitation, or new construction costs (depending on the type of LIHTC involved). These costs include amounts chargeable to a capital account that are incurred prior to the end of the first taxable year in which the qualified low-income building is placed in service or, at the election of the taxpayer, the end of the succeeding taxable year. In the case of buildings located in designated DDAs or designated QCTs, eligible basis can be increased by up to 130 percent from what it would otherwise be. This means that the available credits also can be increased by up to 30 percent. For example, if a 70 percent credit is available, it effectively could be increased to as much as 91 percent.

Section 42 of the Code defines a DDA as any area designated by the Secretary of HUD as an area that has high construction, land, and utility costs relative to the AMGI. All designated DDAs in metropolitan areas (taken together) may not contain more than 20 percent of the aggregate population of all metropolitan areas, and all designated areas not in metropolitan areas may not contain more than 20 percent of the aggregate population of all nonmetropolitan areas.

The GO Zone Act provides that areas determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma shall be treated as DDAs designated under subclause I of Internal Revenue Code section 42(d)(5)(C)(iii) (*i.e.*, areas designated by the Secretary of HUD as having high construction, land, and utility costs relative to AMGI), and shall not be taken into account for purposes of applying the limitation under subclause II of such section (*i.e.*, the 20 percent cap on the total population of designated areas). This notice lists the affected areas described in the GO Zone Act. Because the populations of DDAs designated under the GO Zone Act are not counted against the statutory 20 percent cap on the aggregate population of DDAs, the total population of designated metropolitan DDAs listed in this notice exceeds 20 percent of the total population of all MSAs, and the population of all nonmetropolitan DDAs listed in this notice exceeds 20 percent of the total population of nonmetropolitan counties.

Explanation of HUD Designation Methodology

A. Difficult Development Areas

This notice lists all areas determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma as DDAs according to lists of counties and parishes from the Federal Emergency Management Agency Web site (*http://www.fema.gov/*). Affected metropolitan areas and nonmetropolitan areas are assigned the indicator ''[GO Zone]'' in the lists of DDAs.

In developing the list of the remaining DDAs, HUD compared housing costs with incomes. HUD used 2000 Census population data and the MSA definitions as published in OMB Bulletin No. 06–01 on December 5, 2005, with modifications as described below. In keeping with past practice of basing the coming year's DDA designations on data from the preceding year, the basis for these comparisons was the FY2006 HUD income limits for very low-income households (Very Low Income Limits, or VLILs), which are based on 50 percent of AMGI, and final FY2006 FMRs used for the Housing Choice Voucher program. In formulating the FY2006 FMRs and VLILs, HUD modified the current OMB definitions of MSAs to account for substantial differences in rents among areas within each new MSA that were in different FMR areas under definitions used in prior years. HUD formed these ''HUD Metro FMR Areas'' (HMFAs) in cases where one or more of the parts of newly defined MSAs that previously were in separate FMR areas had 2000 Census base 40th-percentile recent mover rents that differed, by 5 percent or more, from the same statistic calculated at the MSA level. In addition, a few HMFAs were formed on the basis of very large differences in AMGIs among the MSA parts. All HMFAs are contained entirely within MSAs. All nonmetropolitan counties are outside of MSAs and are not broken up by HUD for purposes of setting FMRs and VLILs. (Complete details on HUD's process for determining FY2006 FMR areas and FMRs are available at *http://www.huduser.org/datasets/fmr/fmrs/index.asp?data=fmr06).*

HUD's unit of analysis for designating metropolitan DDAs, therefore, consists of: Entire MSAs where these were not broken up into HMFAs for purposes of computing FMRs and VLILs; and HMFAs within the MSAs that were broken up for such purposes. Hereafter in this notice, the unit of analysis for designating metropolitan DDAs will be called the HMFA, and the unit of analysis for nonmetropolitan DDAs will be the nonmetropolitan county or county equivalent area. The procedure used in making the DDA calculations follows:

1. For each HMFA and each nonmetropolitan county, a ratio was calculated. This calculation used the final FY2006 two-bedroom FMR and the FY2006 four-person VLIL.

a. The numerator of the ratio was the area's final FY2006 FMR. In general, the FMR is based on the 40th-percentile gross rent paid by recent movers to live in a two-bedroom apartment. In metropolitan areas granted an FMR based on the 50th-percentile rent for purposes of improving the administration of HUD's Housing Choice Voucher program (see 71 FR 7832), the 40th-percentile rent was used to ensure nationwide consistency of comparisons.

b. The denominator of the ratio was the monthly LIHTC income-based rent limit, which was calculated as 1/12 of 30 percent of 120 percent of the area's VLIL (where the VLIL was rounded to the nearest $50 and not allowed to exceed 80 percent of the AMGI in areas where the VLIL is adjusted upward from its 50 percent of AMGI base).

2. The ratios of the FMR to the LIHTC income-based rent limit were arrayed in descending order, separately, for HMFAs and for nonmetropolitan counties.

3. The non-GO Zone DDAs are those HMFAs and nonmetropolitan counties not in areas determined by the President to warrant individual or individual and public assistance from the federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma with the highest ratios cumulative to 20 percent of the 2000 population of all HMFAs and of all nonmetropolitan counties, respectively.

B. Qualified Census Tracts

In developing this list of QCTs, HUD used 2000 Census 100-percent count data on total population, total households, and population in households; a special tabulation of household income at the tract level from the 2000 Census; the 2000 Census base AMGIs computed at the HMFA level as described above to determine tract eligibility; and the MSA definitions published in OMB Bulletin No. 06–01 on December 5, 2005, for determining how many eligible tracts can be designated under the statutory 20 percent population cap.

HUD uses the HMFA-level AMGIs to determine QCT eligibility because the statute, specifically 26 U.S.C. 42(d)(5)(C)(iv)(II), refers to the same section of the Code that defines income for purposes of tenant eligibility and unit maximum rent, specifically 26 U.S.C. 42(g)(4). By rule, the IRS sets these income limits according to HUD's VLILs, which in FY2006 and thereafter are established at the HMFA level. Similarly, HUD uses the entire MSA to determine how many eligible tracts can be designated under the 20 percent population cap as required by the statute (26 U.S.C. 42(d)(5)(C)(ii)(III)), which states that MSAs should be treated as singular areas. The QCTs were determined as follows:

1. To be eligible to be designated a QCT, a census tract must have 50 percent of its households with incomes below 60 percent of the AMGI or have a poverty rate of 25 percent or more. In metropolitan areas, HUD calculates 60 percent of AMGI by multiplying by a factor of 0.6 the HMFA median family income for 1999, as estimated by HUD from 2000 Census data. Outside of metropolitan areas, HUD calculates 60 percent of AMGI by multiplying by a factor of 0.6 the state-specific, non-metropolitan balance median family income for 1999, as estimated by HUD. (For a complete listing of HMFA median family incomes for 1999, see *http://www.huduser.org/datasets/il/il06/Medians_2006.pdf.* For a complete listing of state non-metropolitan balance median family incomes for 1999, see *http://www.huduser.org/datasets/il/il06/MedianNotice_2006.pdf.*)

2. For each census tract, the percentage of households below the 60 percent income standard (income criterion) was determined by: (a) Calculating the average household size of the census tract, (b) applying the income standard after adjusting it to match the average household size, and (c) calculating the number of households with incomes below the income standard. In performing this calculation, HUD used a special tabulation of household income data from the 2000 Census that provides more detail than the data on household income distribution publicly released by the Census Bureau and used in the designation of QCTs published December 12, 2002. Therefore, even in MSAs where there was no geographic change, a different set of census tracts may be determined eligible and designated as QCTs based on these more accurate data. HUD's special tabulations of census tract household income distribution are available for download from *http://qct.huduser.org/tract_data.html.*

3. For each census tract, the poverty rate was determined by dividing the population with incomes below the poverty line by the population for whom poverty status has been determined.

4. QCTs are those census tracts in which 50 percent or more of the households meet the income criterion, or 25 percent or more of the population is in poverty, such that the population of all census tracts that satisfy either one or both of these criteria does not exceed 20 percent of the total population of the respective area.

5. In areas where more than 20 percent of the population resides in eligible census tracts, census tracts are designated as QCTs in accordance with the following procedure:

a. Eligible tracts are placed in one of two groups. The first group includes tracts that satisfy both the income and poverty criteria for QCTs. The second group includes tracts that satisfy either the income criterion or the poverty criterion, but not both.

b. Tracts in the first group are ranked from lowest to highest on the income criterion. Then, tracts in the first group are ranked from lowest to highest on the poverty criterion. The two ranks are averaged to yield a combined rank. The tracts are then sorted on the combined rank, with the census tract with the highest combined rank being placed at the top of the sorted list. In the event of a tie, more populous tracts are ranked above less populous ones.

c. Tracts in the second group are ranked from lowest to highest on the income criterion. Then, tracts in the second group are ranked from lowest to highest on the poverty criterion. The two ranks are then averaged to yield a combined rank. The tracts are then sorted on the combined rank, with the census tract with the highest combined rank being placed at the top of the sorted list. In the event of a tie, more populous tracts are ranked above less populous ones.

d. The ranked first group is stacked on top of the ranked second group to yield a single, concatenated, ranked list of eligible census tracts.

e. Working down the single, concatenated, ranked list of eligible tracts, census tracts are designated until the designation of an additional tract would cause the 20 percent limit to be exceeded. If a census tract is not

designated because doing so would raise the percentage above 20 percent, subsequent census tracts are then considered to determine if one or more census tract(s) with smaller population(s) could be designated without exceeding the 20 percent limit.

C. Application of Population Caps to DDA Determinations

In identifying DDAs, HUD applied caps, or limitations, as noted above. The cumulative population of metropolitan DDAs not in areas determined by the President to warrant individual or individual and public assistance from the federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma cannot exceed 20 percent of the cumulative population of all metropolitan areas and the cumulative population of nonmetropolitan DDAs not in areas determined by the President to warrant individual or individual and public assistance from the federal government under the Stafford Act by reason of Katrina, Rita, or Wilma cannot exceed 20 percent of the cumulative population of all nonmetropolitan areas.

In applying these caps, HUD established procedures to deal with how to treat small overruns of the caps. The remainder of this section explains the procedure. In general, HUD stops selecting areas when it is impossible to choose another area without exceeding the applicable cap. The only exceptions to this policy are when the next eligible excluded area contains either a large absolute population or a large percentage of the total population, or the next excluded area's ranking ratio, as described above, was identical (to four decimal places) to the last area selected, *and* its inclusion resulted in only a minor overrun of the cap. Thus, for both the designated metropolitan and nonmetropolitan DDAs, there may be minimal overruns of the cap. HUD believes the designation of these additional areas is consistent with the intent of the legislation. As long as the apparent excess is small due to measurement errors, some latitude is justifiable because it is impossible to determine whether the 20 percent cap has been exceeded. Despite the care and effort involved in a decennial census, the Census Bureau and all users of the data recognize that the population counts for a given area and for the entire country are not precise. The extent of the measurement error is unknown. Thus, there can be errors in both the numerator and denominator of the ratio of populations used in applying a 20 percent cap. In circumstances where a strict application of a 20 percent cap results in an anomalous situation, recognition of the unavoidable imprecision in the census data justifies accepting small variances above the 20 percent limit.

D. Exceptions to OMB Definitions of MSAs and Other Geographic Matters

As stated in OMB Bulletin 06–01 defining metropolitan areas:

> OMB establishes and maintains the definitions of Metropolitan * * * Statistical Areas, * * * solely for statistical purposes. * * * OMB does not take into account or attempt to anticipate any non-statistical uses that may be made of the definitions[.] In cases where * * * an agency elects to use the Metropolitan * * * Area definitions in nonstatistical programs, it is the sponsoring agency's responsibility to ensure that the definitions are appropriate for such use. An agency using the statistical definitions in a nonstatistical program may modify the definitions, but only for the purposes of that program. In such cases, any modifications should be clearly identified as deviations from the OMB statistical area definitions in order to avoid confusion with OMB's official definitions of Metropolitan * * * Statistical Areas.

Following OMB guidance, the estimation procedure for the FY2006 FMRs incorporates the current OMB definitions of metropolitan areas based on the new Core-Based Statistical Area (CBSA) standards as implemented with 2000 Census data, but makes adjustments to the definitions in order to separate subparts of these areas in cases where FMRs (and in a few cases, VLILs) would otherwise change significantly if the new area definitions were used without modification. In CBSAs where sub-areas are established, it is HUD's view that the geographic extent of the housing markets are not yet the same as the geographic extent of the CBSAs, but may become so in the future as the social and economic integration of the CBSA component areas increases.

The geographic baseline for the new estimation procedure is the CBSA Metropolitan Areas (referred to as Metropolitan Statistical Areas or MSAs) and CBSA Non-Metropolitan Counties (non-metropolitan counties include the county components of Micropolitan CBSAs where the counties are generally assigned separate FMRs). The proposed HUD-modified CBSA definitions allow for sub-area FMRs within MSAs based on the boundaries of ''Old FMR Areas'' (OFAs) within the boundaries of new MSAs. (OFAs are the FMR areas defined for the FY2005 FMRs. Collectively, they include June 30, 1999, OMB-definition Metropolitan Statistical Areas and Primary Metropolitan Statistical Areas (old definition MSAs/PMSAs), metropolitan counties deleted from old definition MSAs/PMSAs by HUD for FMR-setting purposes, and counties and county parts outside of old definition MSAs/PMSAs referred to as non-metropolitan counties.) Sub-areas of MSAs are assigned their own FMRs when the sub-area 2000 Census Base FMR differs significantly from the MSA 2000 Census Base FMR (and in some cases where the 2000 Census base AMGI differs significantly from the MSA 2000 Census Base AMGI). MSA subareas, and the remaining portions of MSAs after sub-areas have been determined, are referred to as ''HUD Metro FMR Areas (HMFAs)'' to distinguish these areas from OMB's official definition of MSAs.

In addition, Waller County, Texas, which is part of the Houston-Baytown-Sugar Land, TX HMFA, is not an area determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma. It is therefore excluded from the definition of the Houston-Baytown-Sugar Land, TX HMFA and is assigned the FMR and VLIL of the Houston-Baytown-Sugar Land, TX HMFA and is evaluated as if it were a separate metropolitan area for purposes of designating DDAs. The Houston-Baytown-Sugar Land, TX HMFA is assigned the indicator ''(part)'' in the list of Metropolitan DDAs.

In the New England states (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont), HMFAs are defined according to county subdivisions or minor civil divisions (MCDs), rather than county boundaries. However, since no part of a HMFA is outside an OMB-defined, county-based MSA, all New England nonmetropolitan counties are kept intact for purposes of designating Nonmetropolitan DDAs.

For the convenience of readers of this notice, the geographical definitions of designated Metropolitan DDAs are included in the list of DDAs.

The Census Bureau provides no tabulations of 2000 Census data for Broomfield County, Colorado, an area that was created from parts of four Colorado counties when the City of Broomfield became a county in November 2001. Broomfield County is made up of former parts of Adams, Boulder, Jefferson, and Weld counties. The boundaries of Broomfield County are similar, but not identical to, the boundaries of Broomfield city at the time of the 2000 Census. In OMB metropolitan area definitions and, therefore, for purposes of this notice, Broomfield County is included as part of the Denver-Aurora, CO MSA. Census tracts in Broomfield County include the

parts of the Adams, Boulder, Jefferson, and Weld County census tracts that were within the boundaries of Broomfield city according to the 2000 Census, plus parts of three Adams County tracts (85.15, 85.16, and 85.28), and one Jefferson County tract (98.25) that were not within any municipality during the 2000 Census but which, according to Census Bureau maps, are within the boundaries of Broomfield County. Data for Adams, Boulder, Jefferson, and Weld counties and their census tracts were adjusted to exclude the data assigned to Broomfield County and its census tracts.

Future Designations

DDAs are designated annually as updated income and FMR data are made public. QCTs are designated periodically as new data become available, or as metropolitan area definitions change. QCTs are being updated at this time to reflect the recent change to 2000 Census-based metropolitan area definitions (OMB Bulletin N0. 03–04, June 6, 2003, as updated through OMB Bulletin 06–01, December 5, 2005) and the availability of new detailed 2000 Census income distribution tables.

Effective Date

For DDAs designated by reason of being in areas determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma (the GO Zone Designation), the designation is effective: (1) For housing credit dollar amounts allocated and buildings placed in service during the period beginning on January 1, 2006, and ending on December 31, 2008; or (2) for purposes of Section 42(h)(4)(B) of the Internal Revenue Code, for buildings placed in service during the period beginning on January 1, 2006, and ending on December 31, 2008, but only with respect to bonds issued after December 31, 2005.

The 2007 lists of QCTs and the 2007 lists of DDAs that are not part of the GO Zone Designation are effective: (1) For allocations of credit after December 31, 2006; or (2) for purposes of Section 42(h)(4)(B) of the Code, if the bonds are issued and the building is placed in service after December 31, 2006. If an area is not on a subsequent list of DDAs or QCTs, the 2007 lists are effective for the area if: (1) The allocation of credit to an applicant is made no later than the end of the 365-day period after the submission to the credit-allocating agency of a complete application by the applicant, and the submission is made before the effective date of the subsequent lists; or (2) for purposes of Section 42(h)(4)(B) of the Code, if: (a) The bonds are issued or the building is placed in service no later than the end of the 365-day period after the applicant submits a complete application to the bond-issuing agency, and (b) the submission is made before the effective date of the subsequent lists, provided that both the issuance of the bonds and the placement in service of the building occur after the application is submitted.

An application is deemed to be submitted on the date it is filed if the application is determined to be complete as certified in writing by the credit-allocating or bond-issuing agency. A ''complete application'' means that no more than *de minimis* clarification of the application is required for the agency to make a decision about the allocation of tax credits or issuance of bonds requested in the application.

The designations of QCTs under Section 42 of the Internal Revenue Code published December 12, 2002, (67 FR 76451) for the U.S. Virgin Islands, and on December 19, 2003, (68 FR 70982) for American Samoa, Guam, and the Northern Mariana Islands, remain in effect.

Members of the public are hereby reminded that the Secretary of Housing and Urban Development, or his designee, has sole legal authority to designate DDAs and QCTs by publishing lists of geographic entities as defined by, in the case of DDAs, the several states and the governments of the insular areas of the United States and, in the case of QCTs, by the Census Bureau; and to establish the effective dates of these lists. The Secretary of the Treasury, through the IRS thereof, has sole legal authority to interpret, and to determine and enforce compliance with, the Internal Revenue Code and associated regulations including **Federal Register** notices published by HUD for purposes of designating DDAs and QCTs. Representations made by any other entity as to the content of HUD notices designating DDAs and QCTs that do not precisely match the language published by HUD should not be relied upon by taxpayers in determining what actions are necessary to comply with HUD notices.

Interpretive Examples of Effective Date

For the convenience of readers of this notice, interpretive examples are provided below to illustrate the consequences of the effective date in areas that gain or lose DDA status. The term ''regular DDA'' as used below refers to DDAs that are designated by the Secretary of HUD as having high construction, land, and utility costs relative to AMGI. The term ''GO Zone DDA'' refers to areas determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma. The examples covering regular DDAs are equally applicable to QCT designations.

(Case A) Project A is located in a 2007 regular DDA that is NOT a designated regular DDA in 2008. An application for tax credits for Project A is filed with the allocating agency on November 15, 2007, and, in writing, the credit-allocating agency certifies the application as complete. Credits are allocated to Project A on October 30, 2008. Project A is eligible for the increase in basis accorded a project in a 2007 regular DDA because the application was filed before January 1, 2008 (the assumed effective date for the 2008 regular DDA lists), and tax credits were allocated no later than the end of the 365-day period after the filing of the complete application for an allocation of tax credits.

(Case B) Project B is located in a 2007 regular DDA that is NOT a designated regular DDA in 2008. An application for tax credits for Project B is filed with the allocating agency on December 1, 2007, and, in writing, the credit-allocating agency certifies the application as complete. Credits are allocated to Project B on March 30, 2009. Project B is NOT eligible for the increase in basis accorded a project in a 2007 regular DDA because, although the application for an allocation of tax credits was filed BEFORE January 1, 2008 (the assumed effective date of the 2008 regular DDA lists), the tax credits were allocated later than the end of the 365-day period after the filing of the complete application.

(Case C) Project C is located in a 2007 regular DDA that was not a DDA in 2006. Project C was placed in service on November 15, 2006. An application for tax-exempt bond financing for Project C is filed with the bond-issuing agency on January 15, 2007, and, in writing, the bond-issuing agency certifies the application as complete. The bonds that will support the permanent financing of Project C are issued on September 30, 2007. Project C is NOT eligible for the increase in basis otherwise accorded a project in a 2007 DDA because the project was placed in service BEFORE January 1, 2007.

(Case D) Project D is located in an area that is a regular DDA in 2007, but is NOT a regular DDA in 2008. An application for tax-exempt bond financing for Project D is filed with the

bond-issuing agency on October 30, 2007, and, in writing, the bond-issuing agency certifies the application as complete. Bonds are issued for Project D on April 30, 2008, but Project D is not placed in service until January 30, 2009. Project D is eligible for the increase in basis available to projects located in 2007 regular DDAs because the first of the two events necessary for triggering the effective date for buildings described in Section 42(h)(4)(B) of the Code (the two events being bonds issued and buildings placed in service) took place on April 30, 2008, within the 365-day period after a complete application for tax-exempt bond financing was filed, the application was filed during a time when the location of Project D was in a regular DDA, and both the issuance of the bonds and placement in service of project D occurred after the application was submitted.

(Case E) Project E is located in a GO Zone DDA. The bonds used to finance project E are issued on July 1, 2008, and project E is placed in service July 1, 2009. Project E is NOT eligible for the increase in basis available to projects in GO Zone DDAs because it was not placed in service during the period beginning on January 1, 2006, and ending on December 31, 2008.

(Case F) Project F is located in a GO Zone DDA. The bonds used to finance project F were issued July 1, 2005, and project F is placed in service on July 1, 2006. Project F is NOT eligible for the increase in basis available to projects in GO Zone DDAs because the bonds used to finance project F were issued BEFORE December 31, 2005.

Findings and Certifications

Environmental Impact

In accordance with 40 CFR 1508.4 of the regulations of the Council on Environmental Quality and 24 CFR 50.19(c)(6) of HUD's regulations, the policies and procedures contained in this notice provide for the establishment of fiscal requirements or procedures that do not constitute a development decision affecting the physical condition of specific project areas or building sites and, therefore, are categorically excluded from the requirements of the National Environmental Policy Act, except for extraordinary circumstances, and no Finding of No Significant Impact is required.

Federalism Impact

Executive Order 13132 (entitled ''Federalism'') prohibits an agency from publishing any policy document that has federalism implications if the document either imposes substantial direct compliance costs on state and local governments and is not required by statute, or the document preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the executive order. This notice merely designates ''Difficult Development Areas'' and ''Qualified Census Tracts'' as required under Section 42 of the Internal Revenue Code, as amended, for the use by political subdivisions of the states in allocating the Low-Income Housing Tax Credit. This notice also details the technical methodology used in making such designations. As a result, this notice is not subject to review under the order.

Dated: September 12, 2006.

Darlene F. Williams,

Assistant Secretary for Policy Development and Research.

BILLING CODE 4120–67–P

2007 IRS SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005 [MSA] and derived FY2006 HUD Metro FMR Area Definitions [HMFA])

State	Metropolitan Area	Metropolitan Area Components			
Alabama	Mobile, AL MSA [GO Zone]	Mobile County			
	Tuscaloosa, AL MSA [GO Zone]	Greene County	Hale County	Tuscaloosa County	
Arizona	Flagstaff, AZ MSA	Coconino County			
	Prescott, AZ MSA	Yavapai County			
	Yuma, AZ MSA	Yuma County			
California	Los Angeles-Long Beach, CA HMFA	Los Angeles County			
	Napa, CA MSA	Napa County			
	Oakland-Fremont, CA HMFA	Alameda County	Contra Costa County		
	Orange County, CA HMFA	Orange County			
	Oxnard-Thousand Oaks-Ventura, CA MSA	Ventura County			
	Sacramento--Arden-Arcade--Roseville, CA HMFA	El Dorado County	Placer County	Sacramento County	
	Salinas, CA MSA	Monterey County			
	San Diego-Carlsbad-San Marcos, CA MSA	San Diego County			
	San Luis Obispo-Paso Robles, CA MSA	San Luis Obispo County			
	Santa Barbara-Santa Maria, CA MSA	Santa Barbara County			
	Santa Cruz-Watsonville, CA MSA	Santa Cruz County			
	Santa Rosa-Petaluma, CA MSA	Sonoma County			
	Stockton, CA MSA	San Joaquin County			
	Yolo, CA HMFA	Yolo County			
Florida	Cape Coral-Fort Myers, FL MSA [GO Zone]	Lee County			
	Deltona-Daytona Beach-Ormond Beach, FL MSA	Volusia County			
	Fort Lauderdale, FL HMFA [GO Zone]	Broward County			
	Miami-Miami Beach-Kendall, FL HMFA [GO Zone]	Miami-Dade County			
	Naples-Marco Island, FL MSA [GO Zone]	Collier County			
	Palm Bay-Melbourne-Titusville, FL MSA [GO Zone]	Brevard County			
	Port St. Lucie-Fort Pierce, FL MSA [GO Zone]	Martin County	St. Lucie County		
	Sebastian-Vero Beach, FL MSA [GO Zone]	Indian River County			
	Tampa-St. Petersburg-Clearwater, FL MSA	Hernando County	Hillsborough County	Pasco County	Pinellas County
	West Palm Beach-Boca Raton, FL HMFA [GO Zone]	Palm Beach County			
Hawaii	Honolulu, HI MSA	Honolulu County			
Louisiana	Baton Rouge, LA HMFA [GO Zone]	Ascension Parish	East Baton Rouge Parish	East Feliciana Parish	Livingston Parish
		Pointe Coupee Parish	St. Helena Parish	West Baton Rouge Parish	West Feliciana Parish
	Houma-Bayou Cane-Thibodaux, LA MSA [GO Zone]	Lafourche Parish	Terrebonne Parish		
	Iberville Parish, LA HMFA [GO Zone]	Iberville Parish			
	Lafayette, LA MSA [GO Zone]	Lafayette Parish	St. Martin Parish		
	Lake Charles, LA MSA [GO Zone]	Calcasieu Parish	Cameron Parish		
	New Orleans-Metairie-Kenner, LA MSA [GO Zone]	Jefferson Parish	Orleans Parish	Plaquemines Parish	St. Bernard Parish
		St. Charles Parish	St. John the Baptist Parish	St. Tammany Parish	

Metropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on metropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

2007 IRS SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005 [MSA] and derived FY2006 HUD Metro FMR Area Definitions [HMFA])

State	Metropolitan Area	Metropolitan Area Components			
Massachusetts	**Boston-Cambridge-Quincy, MA-NH HMFA**	Acton town	Amesbury town	Arlington town	Ashby town
		Ashland town	Ayer town	Bedford town	Bellingham town
		Belmont town	Beverly city	Boston city	Boxborough town
		Braintree town	Brookline town	Burlington town	Cambridge city
		Canton town	Carlisle town	Carver town	Chelsea city
		Cohasset town	Concord town	Danvers town	Dedham town
		Dover town	Duxbury town	Essex town	Everett city
		Foxborough town	Framingham town	Franklin city	Gloucester city
		Hamilton town	Hanover town	Hingham town	Holbrook town
		Holliston town	Hopkinton town	Hudson town	Hull town
		Ipswich town	Kingston town	Lexington town	Lincoln town
		Littleton town	Lynn city	Lynnfield town	Malden city
		Manchester-by-the-Sea town	Marblehead town	Marlborough city	Marshfield town
		Maynard town	Medfield town	Medford city	Medway town
		Melrose city	Middleton town	Millis town	Milton town
		Nahant town	Natick town	Needham town	Newbury town
		Newburyport city	Newton city	Norfolk town	North Reading town
		Norwell town	Norwood town	Peabody city	Pembroke town
		Plainville town	Plymouth town	Quincy city	Randolph town
		Reading town	Revere city	Rockland town	Rockport town
		Rowley town	Salem city	Salisbury town	Saugus town
		Scituate town	Sharon town	Sherborn town	Shirley town
		Somerville city	Stoneham town	Stoughton town	Stow town
		Sudbury town	Swampscott town	Topsfield town	Townsend town
		Wakefield town	Walpole town	Waltham city	Wareham town
		Watertown city	Wayland town	Wellesley town	Wenham town
		Weston town	Westwood town	Weymouth town	Wilmington town
		Winchester town	Winthrop town	Woburn city	Wrentham town
	Brockton, MA HMFA	Abington town	Avon town	Bridgewater town	Brockton city
		East Bridgewater town	Halifax town	Hanson town	Lakeville town
		Marion town	Mattapoisett town	Middleborough town	Plympton town
		Rochester town	West Bridgewater town	Whitman town	
Mississippi	**Gulfport-Biloxi, MS MSA [GO Zone]**	Hancock County	Harrison County	Stone County	
	Hattiesburg, MS MSA [GO Zone]	Forrest County	Lamar County	Perry County	
	Jackson, MS HMFA [GO Zone]	Copiah County	Hinds County	Madison County	Rankin County
	Pascagoula, MS MSA [GO Zone]	George County	Jackson County		
	Simpson County, MS HMFA [GO Zone]	Simpson County			

Metropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on metropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

2007 IRS SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005 [MSA] and derived FY2006 HUD Metro FMR Area Definitions [HMFA])

State	Metropolitan Area	Metropolitan Area Components			
New Hampshire	Boston-Cambridge-Quincy, MA-NH HMFA	Seabrook town	South Hampton town		
New Jersey	Atlantic City, NJ MSA	Atlantic County			
	Jersey City, NJ HMFA	Hudson County			
	Vineland-Millville-Bridgeton, NJ MSA	Cumberland County			
New York	Nassau-Suffolk, NY HMFA	Nassau County	Suffolk County		
	New York, NY HMFA	Bronx County	Kings County	New York County	Putnam County
		Queens County	Richmond County	Rockland County	Westchester County
Texas	Beaumont-Port Arthur, TX MSA [GO Zone]	Hardin County	Jefferson County	Orange County	
	Brazoria County, TX HMFA [GO Zone]	Brazoria County			
	Houston-Baytown-Sugar Land, TX HMFA (part) [GO Zone]	Chambers County	Fort Bend County	Galveston County	Harris County
		Liberty County	Montgomery County	San Jacinto County	
	McAllen-Edinburg-Mission, TX MSA	Hidalgo County			
Washington	Mount Vernon-Anacortes, WA MSA	Skagit County			
Puerto Rico	Aguadilla-Isabela-San Sebastián, PR MSA	Aguada Municipio	Aguadilla Municipio	Añasco Municipio	Isabela Municipio
		Lares Municipio	Moca Municipio	Rincón Municipio	San Sebastián Municipio
	Barranquitas-Aibonito-Quebradillas, PR HMFA	Aibonito Municipio	Barranquitas Municipio	Ciales Municipio	Maunabo Municipio
		Orocovis Municipio	Quebradillas Municipio		
	Caguas, PR HMFA	Caguas Municipio	Cayey Municipio	Cidra Municipio	Gurabo Municipio
		San Lorenzo Municipio			
	Fajardo, PR MSA	Ceiba Municipio	Fajardo Municipio	Luquillo Municipio	
	Guayama, PR MSA	Arroyo Municipio	Guayama Municipio	Patillas Municipio	
	Mayagüez, PR MSA	Hormigueros Municipio	Mayagüez Municipio		
	Ponce, PR MSA	Juana Díaz Municipio	Ponce Municipio	Villalba Municipio	
	San Germán-Cabo Rojo, PR MSA	Cabo Rojo Municipio	Lajas Municipio	Sabana Grande Municipio	San Germán Municipio
	San Juan-Guaynabo, PR HMFA	Aguas Buenas Municipio	Barceloneta Municipio	Bayamón Municipio	Canóvanas Municipio
		Carolina Municipio	Cataño Municipio	Comerío Municipio	Corozal Municipio
		Dorado Municipio	Florida Municipio	Guaynabo Municipio	Humacao Municipio
		Juncos Municipio	Las Piedras Municipio	Loíza Municipio	Manatí Municipio
		Morovis Municipio	Naguabo Municipio	Naranjito Municipio	Río Grande Municipio
		San Juan Municipio	Toa Alta Municipio	Toa Baja Municipio	Trujillo Alto Municipio
		Vega Alta Municipio	Vega Baja Municipio	Yabucoa Municipio	

Metropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on metropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005)

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Baldwin County [GO Zone]	Choctaw County [GO Zone]	Clarke County [GO Zone]	Marengo County [GO Zone]
	Pickens County [GO Zone]	Sumter County [GO Zone]	Washington County [GO Zone]	
Alaska	Aleutians East Borough	Bethel Census Area	Bristol Bay Borough	Dillingham Census Area
	Haines Borough	Juneau City and Borough	Ketchikan Gateway Borough	Kodiak Island Borough
	Lake and Peninsula Borough	Nome Census Area	North Slope Borough	Northwest Arctic Borough
	Prince of Wales-Outer Ketchikan Census Area	Sitka City and Borough	Skagway-Hoonah-Angoon Census Area	Southeast Fairbanks Census Area
	Valdez-Cordova Census Area	Wade Hampton Census Area	Wrangell-Petersburg Census Area	Yakutat City and Borough
	Yukon-Koyukuk Census Area			
Arizona	Apache County	Cochise County	Gila County	Graham County
	Greenlee County	La Paz County	Navajo County	Santa Cruz County
Arkansas	Baxter County	Bradley County	Carroll County	Chicot County
	Clay County	Cleburne County	Cross County	Dallas County
	Desha County	Drew County	Fulton County	Hempstead County
	Izard County	Jackson County	Johnson County	Lafayette County
	Lawrence County	Lee County	Little River County	Logan County
	Marion County	Mississippi County	Monroe County	Montgomery County
	Nevada County	Newton County	Phillips County	Pike County
	Polk County	Randolph County	St. Francis County	Scott County
	Searcy County	Sevier County		
California	Amador County	Colusa County	Del Norte County	Humboldt County
	Lake County	Lassen County	Mariposa County	Mendocino County
	Modoc County	Mono County	Nevada County	Plumas County
	Sierra County	Siskiyou County	Tehama County	Trinity County
	Tuolumne County			
Colorado	Archuleta County	Chaffee County	Custer County	Dolores County
	Eagle County	Garfield County	Gunnison County	Hinsdale County
	Jackson County	La Plata County	Lake County	Mineral County
	Montrose County	Ouray County	Pitkin County	Rio Blanco County
	Routt County	San Juan County	San Miguel County	Summit County
Delaware	Sussex County			
Florida	Citrus County	Columbia County	DeSoto County	Flagler County
	Glades County [GO Zone]	Hardee County	Hendry County [GO Zone]	Highlands County
	Monroe County [GO Zone]	Okeechobee County [GO Zone]	Walton County	
Georgia	Gilmer County	Talbot County	Towns County	White County
Hawaii	Hawaii County	Kalawao County	Kauai County	Maui County

Nonmetropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on nonmetropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005)

State	Nonmetropolitan Counties or County Equivalents			
Idaho	Benewah County	Blaine County	Bonner County	Boundary County
	Camas County	Cassia County	Gooding County	Idaho County
	Jerome County	Lincoln County	Twin Falls County	
Kentucky	Butler County	Carlisle County	Fulton County	Lincoln County
	Montgomery County	Nicholas County	Owen County	Powell County
	Simpson County			
Louisiana	Acadia Parish [GO Zone]	Allen Parish [GO Zone]	Assumption Parish [GO Zone]	Beauregard Parish [GO Zone]
	Bienville Parish	Claiborne Parish	Evangeline Parish [GO Zone]	Iberia Parish [GO Zone]
	Jefferson Davis Parish [GO Zone]	Natchitoches Parish	Red River Parish	Sabine Parish [GO Zone]
	St. James Parish [GO Zone]	St. Landry Parish [GO Zone]	St. Mary Parish [GO Zone]	Tangipahoa Parish [GO Zone]
	Vermilion Parish [GO Zone]	Vernon Parish [GO Zone]	Washington Parish [GO Zone]	
Maine	Franklin County	Hancock County	Knox County	Lincoln County
	Piscataquis County	Waldo County		
Maryland	St. Mary's County			
Massachusetts	Dukes County	Nantucket County		
Michigan	Benzie County	Grand Traverse County	Otsego County	
Mississippi	Adams County [GO Zone]	Alcorn County	Amite County [GO Zone]	Attala County [GO Zone]
	Benton County	Bolivar County	Calhoun County	Carroll County
	Chickasaw County	Choctaw County [GO Zone]	Claiborne County [GO Zone]	Clarke County [GO Zone]
	Clay County	Coahoma County	Covington County [GO Zone]	Franklin County [GO Zone]
	Greene County [GO Zone]	Grenada County	Holmes County [GO Zone]	Humphreys County [GO Zone]
	Issaquena County	Jasper County [GO Zone]	Jefferson County [GO Zone]	Jefferson Davis County [GO Zone]
	Jones County [GO Zone]	Kemper County [GO Zone]	Lafayette County	Lauderdale County [GO Zone]
	Lawrence County [GO Zone]	Leake County [GO Zone]	Leflore County	Lincoln County [GO Zone]
	Lowndes County [GO Zone]	Marion County [GO Zone]	Montgomery County	Neshoba County [GO Zone]
	Newton County [GO Zone]	Noxubee County [GO Zone]	Oktibbeha County [GO Zone]	Panola County
	Pearl River County [GO Zone]	Pike County [GO Zone]	Prentiss County	Quitman County
	Scott County [GO Zone]	Sharkey County	Smith County [GO Zone]	Sunflower County
	Tallahatchie County	Walthall County [GO Zone]	Warren County [GO Zone]	Washington County
	Wayne County [GO Zone]	Wilkinson County [GO Zone]	Winston County [GO Zone]	Yalobusha County
	Yazoo County [GO Zone]			
Missouri	Stone County	Taney County		
Montana	Beaverhead County	Broadwater County	Deer Lodge County	Flathead County
	Gallatin County	Granite County	Lake County	Lincoln County
	Madison County	Meagher County	Mineral County	Park County
	Powell County	Ravalli County	Sanders County	

Nonmetropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on nonmetropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005)

State	Nonmetropolitan Counties or County Equivalents			
Nevada	Churchill County	Douglas County	Elko County	Humboldt County
	Lyon County			
New Hampshire	Belknap County	Carroll County	Cheshire County	Grafton County
	Merrimack County			
New Mexico	Catron County	Chaves County	Cibola County	Curry County
	DeBaca County	Grant County	Guadalupe County	Hidalgo County
	Lincoln County	Luna County	McKinley County	Mora County
	Quay County	Rio Arriba County	Roosevelt County	San Miguel County
	Sierra County	Socorro County	Taos County	
New York	Cortland County	Essex County	Fulton County	Greene County
	Hamilton County	Jefferson County	Schuyler County	Sullivan County
North Carolina	Avery County	Chowan County	Cleveland County	Dare County
	Gates County	Hyde County	Jackson County	Jones County
	McDowell County	Mitchell County	Pasquotank County	Perquimans County
	Rutherford County	Tyrrell County	Watauga County	Wilson County
Oklahoma	Hughes County	Okfuskee County	Payne County	
Oregon	Clatsop County	Coos County	Crook County	Curry County
	Douglas County	Gilliam County	Grant County	Hood River County
	Jefferson County	Josephine County	Lincoln County	Linn County
	Morrow County	Tillamook County	Union County	Wallowa County
	Wasco County	Wheeler County		
Pennsylvania	Monroe County	Wayne County		
South Carolina	Beaufort County	Georgetown County	Jasper County	
Tennessee	Bedford County	Haywood County		
Texas	Anderson County	Angelina County [GO Zone]	Brown County	Camp County
	Coke County	Coleman County	Comanche County	Dallam County
	Eastland County	Frio County	Gillespie County	Grimes County
	Henderson County	Houston County	Jasper County [GO Zone]	Kerr County
	Kleberg County	Lamar County	Leon County	Llano County
	Madison County	Marion County	Mills County	Montague County
	Morris County	Nacogdoches County [GO Zone]	Navarro County	Newton County [GO Zone]
	Palo Pinto County	Polk County [GO Zone]	Red River County	Sabine County [GO Zone]
	San Augustine County [GO Zone]	San Saba County	Shelby County [GO Zone]	Titus County
	Trinity County [GO Zone]	Tyler County [GO Zone]	Walker County [GO Zone]	

Nonmetropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on nonmetropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005)

State	Nonmetropolitan Counties or County Equivalents			
Utah	Beaver County	Garfield County	Kane County	Millard County
	Piute County	Rich County	Sanpete County	Sevier County
	Wasatch County	Wayne County		
Vermont	Bennington County	Windham County		
Virginia	Culpeper County	Northampton County	Prince Edward County	Westmoreland County
Washington	Clallam County	Grant County	Grays Harbor County	Jefferson County
	Kittitas County	Klickitat County	Lewis County	Mason County
	Okanogan County	San Juan County		
West Virginia	Calhoun County	Doddridge County	Grant County	Pendleton County
	Roane County	Taylor County		
Wyoming	Teton County			
American Samoa	Eastern District	Manu'a District	Swains Island	Western District
Guam	Guam			
Northern Mariana Islands	Northern Islands Municipality	Rota Municipality	Saipan Municipality	Tinian Municipality
Puerto Rico	Adjuntas Municipio	Coamo Municipio	Culebra Municipio	Jayuya Municipio
	Las Marias Municipio	Maricao Municipio	Salinas Municipio	Santa Isabel Municipio
	Utuado Municipio	Vieques Municipio		
Virgin Islands	St. Croix	St. John	St. Thomas	

Nonmetropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on nonmetropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Abilene, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Taylor County	101.00	102.00	103.00	104.00	108.00	110.00	117.00	119.00	121.00			

METROPOLITAN AREA: Aguadilla-Isabela-San Sebastián, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguada Municipio	4304.02	4305.02										
Aguadilla Municipio	4006.00	4008.00	4009.00	4010.00	4011.00							
Isabela Municipio	4106.00											
Lares Municipio	9578.00	9579.00	9581.00	9582.00	9583.00	9584.00						
San Sebastián Municipio	9593.00	9892.00										

METROPOLITAN AREA: Akron, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Portage County	6015.01	6015.02	6015.03									
Summit County	5011.00	5012.00	5013.01	5013.02	5017.00	5018.00	5019.00	5021.01	5024.00	5025.00	5032.00	5034.00
	5038.00	5041.00	5042.00	5044.00	5046.00	5051.00	5053.00	5056.00	5063.04	5065.00	5066.00	5067.00
	5068.00	5069.00	5074.00	5075.00	5101.00	5103.01						

METROPOLITAN AREA: Albany, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dougherty County	2.00	3.00	8.00	12.00	13.00	14.01	14.02	15.00	103.01	103.02	106.01	
Terrell County	9803.00											

METROPOLITAN AREA: Albany-Schenectady-Troy, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	1.00	2.00	4.04	5.01	6.00	7.00	8.00	11.00	15.00	21.00	23.00	25.00
	26.00	128.00	129.00	132.00								
Rensselaer County	404.00	405.00	406.00	407.00	408.00	410.00	515.00					
Schenectady County	201.02	202.00	203.00	208.00	209.00	210.01	210.02	211.02	214.00	217.00		

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Albuquerque, NM MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bernalillo County	6.03	6.04	9.01	9.03	12.00	13.00	14.00	15.00	16.00	17.00	18.00	20.00
	21.00	25.00	26.00	29.00	37.33	43.00	45.01	45.02	47.14	48.00	9403.00	9459.00
Sandoval County	101.02	102.00	103.02	9402.00	9409.00	9433.00						
Valencia County	9401.00	9703.01										

METROPOLITAN AREA: Alexandria, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grant Parish	203.00											
Rapides Parish	105.00	110.00	111.00	117.00	119.00	120.00	127.00	129.00				

METROPOLITAN AREA: Allentown-Bethlehem-Easton, PA-NJ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Warren County, NJ	309.00											
Lehigh County, PA	4.00	5.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	16.00	18.00	19.00
Northampton County, PA	105.00	110.00	112.00	113.00	144.00							

METROPOLITAN AREA: Altoona, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Blair County	1007.00	1008.00	1016.00	1019.00								

METROPOLITAN AREA: Amarillo, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Potter County	103.00	106.00	111.00	120.00	122.00	128.00	130.00	139.00	146.00	148.00	153.00	

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Ames, IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Story County	5.00	7.00	10.00	11.00								

METROPOLITAN AREA: Anchorage, AK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anchorage Municipality	6.00	10.00	11.00									

METROPOLITAN AREA: Anderson, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madison County	5.00											

METROPOLITAN AREA: Anderson, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	1.00	4.00	6.00	7.00	8.00							

METROPOLITAN AREA: Ann Arbor, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washtenaw County	4001.00	4002.00	4003.00	4005.00	4007.00	4008.00	4021.00	4022.00	4042.00	4101.00	4105.00	4106.00
	4107.00	4108.00	4110.00	4111.00	4112.00	4140.00	4143.00	4219.00				

METROPOLITAN AREA: Anniston-Oxford, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calhoun County	1.00	3.00	4.00	5.00	6.00	21.01	23.00					

METROPOLITAN AREA: Asheville, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buncombe County	1.00	2.00	3.00	9.00	10.00							
Henderson County	9912.00											

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Athens-Clarke County, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clarke County	1.00	4.00	6.00	9.00	20.00	21.00	302.00	1504.00	1505.00			

METROPOLITAN AREA: Atlanta-Sandy Springs-Marietta, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carroll County	9901.01	9905.02										
Clayton County	401.00	403.01	403.03									
Cobb County	307.00	308.00	310.02									
DeKalb County	205.00	206.00	207.00	212.04	221.00	235.01	236.01	237.00	238.02			
Fulton County	6.00	8.00	10.00	17.00	18.00	19.00	21.00	22.00	23.00	24.00	25.00	26.00
	27.00	28.00	29.00	31.00	33.00	35.00	36.00	37.00	38.00	39.00	40.00	41.00
	42.00	43.00	44.00	46.00	48.00	55.01	55.02	56.00	57.00	58.00	60.00	61.00
	62.00	63.00	64.00	66.01	66.02	67.00	68.02	69.00	70.02	71.00	72.00	73.00
	74.00	75.00	76.01	77.02	78.07	78.08	80.00	81.02	82.02	83.01	83.02	84.00
	85.00	86.01	86.02	87.01	87.02	88.00	106.01	106.03	109.00	110.00	112.01	113.04
Heard County	9701.00											
Newton County	1007.00											
Spalding County	1603.00	1604.00	1608.00	1609.00								

METROPOLITAN AREA: Atlantic City, NJ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Atlantic County	11.00	14.00	15.00	24.00	25.00	104.02						

METROPOLITAN AREA: Auburn-Opelika, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lee County	403.00	406.01	406.02	407.00	408.00	416.00						

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Augusta-Richmond County, GA-SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Burke County, GA	9502.00	9504.00	9507.00	9508.00								
McDuffie County, GA	9502.00											
Richmond County, GA	2.00	3.00	4.00	6.00	7.00	8.00	9.00	10.00	14.00	15.00	103.00	104.00
	105.04	106.00										
Aiken County, SC	204.00	214.00										

METROPOLITAN AREA: Austin-Round Rock, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Caldwell County	9602.00	9607.00										
Hays County	102.00	103.01	103.02	105.00	107.00							
Travis County	2.03	3.02	4.01	4.02	5.00	6.01	6.03	6.04	7.00	8.02	8.03	8.04
	9.01	9.02	10.00	18.04	18.05	18.06	18.11	18.12	21.05	21.07	21.09	21.10
	21.11	21.12	22.02	23.04	23.07	23.08	23.10	23.11	23.12	23.14	23.15	23.16
	24.13											
Williamson County	210.00	214.02										

METROPOLITAN AREA: Bakersfield, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kern County	4.00	6.00	11.03	12.01	12.02	13.00	14.00	15.00	16.00	19.02	20.00	21.00
	22.00	23.01	23.02	25.00	44.02	47.00	48.00	49.01	53.00	59.00	63.02	64.02

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Baltimore-Towson, MD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anne Arundel County	7028.00	7302.03	7401.05									
Baltimore County	4016.01	4016.02	4084.00	4209.00	4210.00	4213.00	4505.01	4505.04	4508.00	4906.05	4918.00	
Harford County	3029.01											
Baltimore city	301.00	401.00	402.00	501.00	601.00	602.00	603.00	604.00	605.00	701.00	702.00	703.00
	704.00	801.02	802.00	803.01	803.02	804.00	805.00	806.00	807.00	808.00	904.00	905.00
	906.00	907.00	908.00	909.00	1001.00	1002.00	1004.00	1102.00	1202.00	1203.00	1204.00	1205.00
	1206.00	1207.00	1301.00	1302.00	1303.00	1304.00	1308.04	1401.00	1402.00	1403.00	1501.00	1502.00
	1503.00	1504.00	1505.00	1506.00	1508.00	1510.00	1512.00	1513.00	1601.00	1602.00	1603.00	1604.00
	1605.00	1606.00	1607.00	1701.00	1702.00	1703.00	1801.00	1802.00	1803.00	1901.00	1902.00	1903.00
	2001.00	2002.00	2003.00	2004.00	2005.00	2006.00	2007.01	2008.00	2101.00	2102.00	2301.00	2502.03
	2502.04	2502.07	2503.01	2503.02	2503.03	2504.02	2505.00	2602.01	2602.02	2603.03	2604.01	2604.02
	2605.01	2606.04	2607.00	2608.00	2610.00	2707.01	2710.01	2716.00	2717.00	2718.01	2718.02	2720.01
	2803.01	2803.02	2804.04									

METROPOLITAN AREA: Bangor, ME MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Penobscot County	2.00	9.00	10.00	61.00	63.00							

METROPOLITAN AREA: Barnstable Town, MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barnstable County	123.00	124.00										

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Baton Rouge, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ascension Parish	309.00											
East Baton Rouge Parish	1.00	2.00	3.00	5.00	6.01	6.02	7.01	8.00	9.00	10.00	11.02	11.04
	12.00	13.00	15.00	21.00	22.00	24.00	25.00	28.00	30.00	31.01	31.02	33.00
	34.00	36.04	40.07	40.11								
East Feliciana Parish	9513.00											
Iberville Parish	9525.02											
Pointe Coupee Parish	9519.00	9520.00										
St. Helena Parish	9511.00											
West Feliciana Parish	9517.01											

METROPOLITAN AREA: Battle Creek, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calhoun County	4.00	5.00	36.00									

METROPOLITAN AREA: Bay City, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bay County	2802.00	2807.00	2811.00									

METROPOLITAN AREA: Beaumont-Port Arthur, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	1.03	6.00	7.00	9.00	10.00	12.00	16.00	19.00	20.00	22.00	23.00	24.00
	25.00	26.00	51.00	53.00	54.00	59.00	61.00	62.00	63.00	64.00	66.00	70.01
	101.00											
Orange County	202.00											

METROPOLITAN AREA: Bellingham, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Whatcom County	5.00	6.00	10.00	12.00								

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Billings, MT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yellowstone County	2.00	3.00										

METROPOLITAN AREA: Binghamton, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Broome County	1.00	3.00	4.00	5.00	6.00	11.00	12.00	13.00	14.00	135.00	139.00	140.00

METROPOLITAN AREA: Birmingham-Hoover, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bibb County	101.00											
Jefferson County	3.00	4.00	5.00	7.00	8.00	12.00	14.00	15.00	16.00	19.02	20.00	23.03
	24.00	27.00	29.00	30.01	30.02	32.00	33.00	34.00	35.00	37.00	38.03	39.00
	40.00	42.00	45.00	49.00	51.01	55.00	101.00	102.00	103.02	106.02	112.10	130.02
	131.00	136.01	138.01									

METROPOLITAN AREA: Bismarck, ND MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Burleigh County	101.00											

METROPOLITAN AREA: Blacksburg-Christiansburg-Radford, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Montgomery County	202.00	204.00	207.00									
Radford city	101.00											

METROPOLITAN AREA: Bloomington, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monroe County	1.00	2.01	2.02	3.01	6.00	9.01	16.00					

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Bloomington-Normal, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
McLean County	1.04	2.00	4.00	5.01	15.00	16.00						

METROPOLITAN AREA: Boise City-Nampa, ID MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ada County	1.00											
Canyon County	201.00	202.00	213.00									
Owyhee County	9403.00											

METROPOLITAN AREA: Boston-Cambridge-Quincy, MA-NH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Essex County, MA	2043.00	2058.00	2060.00	2061.00	2062.00	2063.00	2067.00	2068.00	2069.00	2070.00	2071.00	2072.00
	2108.00	2215.00	2216.00	2501.00	2502.00	2503.00	2504.00	2505.00	2506.00	2507.00	2509.00	2510.00
	2511.00	2512.00	2513.00	2514.00	2515.00	2516.00	2517.00	2524.00	2601.00	2602.00	2608.00	
Middlesex County, MA	3022.00	3101.00	3104.00	3107.00	3108.00	3110.00	3111.00	3112.00	3118.00	3119.00	3120.00	3124.00
	3513.00	3514.00	3522.00	3524.00	3527.00	3539.00	3549.00	3831.00				
Norfolk County, MA	4178.02											
Plymouth County, MA	5103.00	5104.00	5105.02	5108.00	5109.00	5110.00	5114.00					
Suffolk County, MA	4.01	6.02	7.01	7.02	8.01	8.02	101.02	102.01	102.02	103.00	104.01	104.02
	105.00	402.00	408.00	501.00	502.00	503.00	504.00	505.00	507.00	509.00	510.00	512.00
	607.00	610.00	611.00	701.00	702.00	704.00	709.00	711.00	712.00	801.00	803.00	804.00
	805.00	806.00	808.00	809.00	810.00	811.00	812.00	813.00	815.00	817.00	818.00	820.00
	821.00	901.00	902.00	903.00	904.00	906.00	909.00	913.00	914.00	915.00	916.00	917.00
	918.00	919.00	923.00	924.00	1001.00	1002.00	1003.00	1005.00	1011.01	1011.02	1102.00	1401.04
	1501.00	1601.00	1602.00	1604.00	1605.00	1606.00	1707.00					
Strafford County, NH	802.01	802.02										

METROPOLITAN AREA: Boulder, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boulder County	122.02	122.05	123.00	124.01	126.05	126.06	134.01					

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Bowling Green, KY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Warren County	101.00	102.00	103.00	104.00	105.00							

METROPOLITAN AREA: Bremerton-Silverdale, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kitsap County	805.00	808.00	810.00									

METROPOLITAN AREA: Bridgeport-Stamford-Norwalk, CT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	201.00	214.00	215.00	218.02	222.00	223.00	434.00	437.00	438.00	440.00	441.00	445.00
	702.00	703.00	704.00	705.00	706.00	709.00	710.00	711.00	712.00	713.00	714.00	716.00
	717.00	719.00	732.00	735.00	736.00	737.00	738.00	739.00	740.00	743.00	744.00	2101.00
	2102.00	2107.00										

METROPOLITAN AREA: Brownsville-Harlingen, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cameron County	109.00	119.03	123.03	124.03	126.09	126.10	131.06	132.03	132.06	132.07	133.07	134.01
	134.02	137.00	138.01	138.02	139.01	139.02	139.03	140.01	140.02			

METROPOLITAN AREA: Brunswick, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Glynn County	7.00	8.00	9.00									

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Buffalo-Niagara Falls, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Erie County	3.00	4.00	5.00	12.00	13.02	14.01	14.02	15.00	16.00	17.00	18.00	20.00
	21.00	23.00	24.00	25.01	25.02	26.00	27.01	27.02	28.00	29.00	30.00	31.00
	32.01	32.02	33.01	33.02	34.00	35.00	36.00	37.00	39.01	40.01	40.02	44.02
	47.00	52.02	53.00	55.00	56.00	57.00	59.00	60.00	61.00	62.02	64.00	65.01
	66.01	67.01	67.02	68.00	69.00	70.00	71.01	71.02	72.01	83.00	119.01	121.00
	122.00	9400.00	9401.00									
Niagara County	202.00	204.00	205.00	206.00	209.00	211.00	212.00	213.00	214.00	217.00	237.00	

METROPOLITAN AREA: Burlington, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamance County	201.01											

METROPOLITAN AREA: Burlington-South Burlington, VT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chittenden County	3.00	4.00	5.00	6.00	10.00							

METROPOLITAN AREA: Canton-Massillon, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stark County	7001.00	7015.00	7017.00	7018.00	7021.00	7023.00	7102.00	7104.00	7105.00	7138.00	7142.00	

METROPOLITAN AREA: Cape Coral-Fort Myers, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lee County	1.00	3.01	3.02	4.01	5.02	5.04	6.00	11.00				

METROPOLITAN AREA: Casper, WY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Natrona County	2.00											

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Cedar Rapids, IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Linn County	19.00	27.00										

METROPOLITAN AREA: Champaign-Urbana, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Champaign County	1.00	2.00	3.00	4.00	51.00	52.00	53.00	58.00	59.00	60.00		

METROPOLITAN AREA: Charleston, WV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boone County	9586.00	9587.00										
Clay County	9579.00	9580.00	9581.00									
Kanawha County	1.00	7.00	9.00	12.00	129.00	138.00						
Lincoln County	9556.00	9557.00	9558.00									

METROPOLITAN AREA: Charleston-North Charleston, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berkeley County	201.00	202.00										
Charleston County	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	23.00
	27.01	31.04	31.13	33.00	34.00	37.00	38.00	40.00	41.00	42.00	43.00	44.00
	45.00											

METROPOLITAN AREA: Charlotte-Gastonia-Concord, NC-SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anson County, NC	9804.00											
Gaston County, NC	315.00	318.00	319.00	320.00	330.00	331.00						
Mecklenburg County, NC	1.00	3.00	4.00	6.00	7.00	8.00	9.00	14.00	23.00	26.00	36.00	37.00
	39.01	39.02	41.00	42.00	43.02	45.00	46.00	47.00	48.00	49.00	50.00	51.00
	52.00	53.04	56.04									
York County, SC	604.01	604.02	605.01									

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Charlottesville, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albemarle County	109.02	109.03										
Charlottesville city	2.01	2.02	4.01	6.00								

METROPOLITAN AREA: Chattanooga, TN-GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hamilton County, TN	2.00	3.00	4.00	8.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	19.00
	20.00	25.00	26.00	31.00	115.00							

METROPOLITAN AREA: Chicago-Naperville-Joliet, IL-IN-WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cook County, IL	101.00	105.00	108.00	306.00	312.00	313.00	315.00	316.00	514.00	607.00	707.00	804.00
	805.00	808.00	819.00	1401.00	1402.00	1407.00	2005.00	2006.00	2102.00	2105.00	2106.00	2207.00
	2209.00	2210.00	2211.00	2213.00	2214.00	2215.00	2223.00	2224.00	2226.00	2227.00	2228.00	2229.00
	2301.00	2302.00	2303.00	2304.00	2305.00	2306.00	2307.00	2308.00	2309.00	2310.00	2311.00	2312.00
	2313.00	2315.00	2316.00	2317.00	2318.00	2401.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.00
	2420.00	2425.00	2426.00	2427.00	2501.00	2510.00	2511.00	2513.00	2514.00	2515.00	2516.00	2517.00
	2518.00	2519.00	2520.00	2521.00	2522.00	2523.00	2601.00	2602.00	2603.00	2604.00	2605.00	2606.00
	2607.00	2608.00	2609.00	2610.00	2701.00	2702.00	2703.00	2704.00	2705.00	2706.00	2707.00	2708.00
	2709.00	2710.00	2711.00	2712.00	2713.00	2714.00	2716.00	2717.00	2718.00	2719.00	2804.00	2805.00
	2806.00	2807.00	2808.00	2809.00	2810.00	2811.00	2813.00	2814.00	2815.00	2816.00	2817.00	2818.00
	2822.00	2824.00	2826.00	2827.00	2830.00	2831.00	2832.00	2835.00	2836.00	2838.00	2839.00	2840.00
	2841.00	2842.00	2902.00	2903.00	2904.00	2905.00	2906.00	2907.00	2908.00	2909.00	2910.00	2911.00
	2912.00	2913.00	2914.00	2915.00	2916.00	2917.00	2918.00	2919.00	2920.00	2921.00	2922.00	2923.00
	2924.00	2925.00	2926.00	3001.00	3002.00	3003.00	3004.00	3006.00	3007.00	3008.00	3009.00	3010.00
	3011.00	3012.00	3013.00	3014.00	3015.00	3016.00	3017.00	3104.00	3105.00	3106.00	3107.00	3108.00
	3109.00	3110.00	3111.00	3112.00	3113.00	3114.00	3206.00	3302.00	3303.00	3304.00	3401.00	3402.00
	3404.00	3405.00	3406.00	3502.00	3504.00	3506.00	3507.00	3511.00	3512.00	3514.00	3515.00	3601.00
	3602.00	3603.00	3604.00	3605.00	3701.00	3702.00	3703.00	3704.00	3801.00	3802.00	3803.00	3804.00
	3805.00	3806.00	3807.00	3808.00	3809.00	3810.00	3812.00	3813.00	3814.00	3815.00	3816.00	3817.00
	3818.00	3819.00	3820.00	3902.00	3903.00	3904.00	4001.00	4002.00	4003.00	4004.00	4005.00	4006.00
	4007.00	4008.00	4106.00	4113.00	4201.00	4202.00	4203.00	4204.00	4205.00	4206.00	4207.00	4208.00
	4209.00	4210.00	4211.00	4212.00	4302.00	4303.00	4304.00	4305.00	4307.00	4309.00	4313.00	4314.00

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Chicago-Naperville-Joliet, IL-IN-WI MSA (continued)												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cook County, IL (continued)	4401.00	4408.00	4409.00	4601.00	4602.00	4603.00	4605.00	4606.00	4607.00	4608.00	4609.00	4610.00
	4701.00	4902.00	4910.00	4912.00	4913.00	4914.00	5002.00	5105.00	5202.00	5301.00	5302.00	5306.00
	5401.00	5602.00	5802.00	5803.00	5807.00	5907.00	6001.00	6002.00	6003.00	6009.00	6014.00	6102.00
	6103.00	6104.00	6105.00	6109.00	6110.00	6111.00	6112.00	6113.00	6114.00	6115.00	6116.00	6117.00
	6118.00	6119.00	6120.00	6121.00	6122.00	6301.00	6305.00	6308.00	6601.00	6606.00	6607.00	6608.00
	6609.00	6701.00	6702.00	6703.00	6704.00	6705.00	6706.00	6707.00	6708.00	6709.00	6710.00	6711.00
	6712.00	6713.00	6714.00	6715.00	6716.00	6717.00	6718.00	6719.00	6720.00	6801.00	6802.00	6803.00
	6804.00	6805.00	6806.00	6807.00	6808.00	6809.00	6810.00	6811.00	6812.00	6813.00	6814.00	6901.00
	6902.00	6903.00	6904.00	6905.00	6906.00	6907.00	6908.00	6909.00	6911.00	6912.00	6915.00	7101.00
	7102.00	7103.00	7106.00	7107.00	7109.00	7609.00	8087.02	8093.00	8133.00	8141.00	8142.00	8175.00
	8215.00	8236.03	8243.00	8260.00	8268.00	8269.01	8269.02	8273.00	8274.00	8290.00	8291.00	8294.01
	8297.00											
DeKalb County, IL	10.00	11.00	12.00									
Kane County, IL	8509.00	8515.00	8536.00	8537.00								
Lake County, IL	8623.00	8624.01	8624.02	8626.05	8627.00	8628.00	8629.02					
Will County, IL	8813.00	8819.00	8820.00	8821.00	8824.00	8825.00						
Lake County, IN	102.02	102.03	103.01	103.02	105.00	106.00	107.00	108.00	109.00	110.00	111.00	113.00
	114.00	116.00	117.00	119.00	120.00	121.00	122.00	123.00	127.00	204.00	206.00	207.00
	218.00	301.00	302.00	303.00	304.00	310.00						
Kenosha County, WI	10.00	11.00										

METROPOLITAN AREA: Chico, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Butte County	5.02	6.03	6.04	10.00	11.00	12.00	25.00	28.00	30.00			

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Cincinnati-Middletown, OH-KY-IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Campbell County, KY	501.00	502.00	505.00	506.00	512.00							
Kenton County, KY	603.00	607.00	610.00	613.00	651.00	671.00						
Butler County, OH	3.00	4.00	6.00	7.01	7.02	8.00	101.01	101.03	101.04	128.00	129.00	130.00
	131.00	140.00										
Hamilton County, OH	1.00	2.00	3.01	3.02	4.00	7.00	8.00	9.00	10.00	11.00	14.00	15.00
	16.00	17.00	19.00	21.00	22.00	23.00	25.00	26.00	28.00	29.00	30.00	32.00
	33.00	34.00	35.00	36.00	37.00	38.00	39.00	47.02	63.00	66.00	67.00	68.00
	69.00	74.00	77.00	80.00	84.00	85.02	86.01	87.00	88.00	89.00	91.00	92.00
	93.00	94.00	95.00	100.02	227.00							

METROPOLITAN AREA: Clarksville, TN-KY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Christian County, KY	2001.00	2002.00	2003.00	2004.00	2008.00							
Montgomery County, TN	1001.00	1004.00	1008.00									

METROPOLITAN AREA: Cleveland, TN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bradley County	103.00	104.00	107.00	108.00								

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Cleveland-Elyria-Mentor, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cuyahoga County	1011.01	1012.00	1013.00	1015.00	1017.00	1018.00	1019.00	1024.02	1025.00	1026.00	1027.00	1028.00
	1029.00	1032.00	1033.00	1034.00	1035.00	1037.00	1038.00	1039.00	1041.00	1043.00	1044.00	1045.00
	1046.00	1047.01	1047.02	1048.00	1049.00	1051.00	1052.00	1054.00	1056.01	1056.02	1072.00	1073.00
	1075.00	1077.00	1078.00	1079.00	1082.00	1083.00	1084.00	1085.00	1086.00	1087.00	1088.00	1089.00
	1093.00	1096.00	1097.00	1098.00	1104.00	1105.00	1106.00	1108.00	1109.00	1111.00	1112.00	1113.00
	1114.01	1114.02	1115.00	1116.00	1117.00	1118.00	1119.01	1119.02	1121.00	1122.00	1123.00	1124.00
	1126.00	1127.00	1128.00	1129.00	1131.00	1132.00	1133.00	1134.00	1135.00	1136.00	1137.00	1138.00
	1139.00	1141.00	1142.00	1143.00	1144.00	1145.00	1146.00	1147.00	1148.00	1149.00	1151.00	1152.00
	1153.00	1154.00	1155.00	1161.00	1162.00	1164.00	1165.00	1166.00	1167.00	1168.00	1169.00	1171.02
	1172.01	1172.02	1173.00	1175.00	1178.00	1179.00	1181.00	1182.00	1184.00	1185.00	1186.01	1186.02
	1187.00	1188.00	1189.00	1191.00	1192.01	1192.02	1193.00	1194.02	1195.02	1196.00	1197.02	1198.00
	1199.00	1201.00	1202.00	1204.00	1205.00	1206.00	1207.01	1208.02	1211.00	1212.00	1213.00	1214.01
	1216.00	1233.00	1238.00	1244.00	1275.00	1501.00	1503.00	1504.00	1511.00	1512.00	1513.00	1514.00
	1515.00	1516.00	1517.00	1518.00	1527.01	1618.00	1915.00					
Lorain County	223.00	228.00	229.00	231.00	238.00	239.00	708.00	709.01				

METROPOLITAN AREA: College Station-Bryan, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brazos County	13.01	13.03	14.00	15.00	16.03	16.04	17.00					

METROPOLITAN AREA: Colorado Springs, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Paso County	17.00	19.00	22.00	23.00	28.00	29.00	61.00					

METROPOLITAN AREA: Columbia, MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boone County	1.00	2.00	3.00	4.01	4.02	5.00	8.00	9.00	11.01	13.00		

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Columbia, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	9604.00											
Lexington County	203.00	205.05										
Richland County	1.00	2.00	3.00	5.00	6.00	7.00	9.00	10.00	13.00	14.00	15.00	18.00
	19.00	20.01	20.02	28.00	105.02	106.00	107.01	108.02	109.00			

METROPOLITAN AREA: Columbus, GA-AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Russell County, AL	302.00	308.00	311.00									
Marion County, GA	9802.00											
Muscogee County, GA	1.00	3.00	5.00	13.00	14.00	15.00	16.00	18.00	22.00	24.00	25.00	27.00
	28.00	29.02	30.00	32.00	34.00	110.00						

METROPOLITAN AREA: Columbus, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bartholomew County	101.00											

METROPOLITAN AREA: Columbus, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	317.00											
Franklin County	7.20	7.30	9.10	9.20	10.00	11.10	11.20	12.00	13.00	14.00	15.00	16.00
	17.00	18.10	22.00	23.00	25.20	26.00	27.10	28.00	29.00	30.00	36.00	37.00
	38.00	40.00	42.00	47.00	48.20	50.00	51.00	53.00	54.10	54.20	55.00	56.10
	60.00	61.00	68.30	74.10	75.11	75.20	75.32	75.34	75.40	78.20	82.30	82.41
	83.50	87.20	87.30	93.31								
Licking County	7501.00	7504.00	7525.00									
Pickaway County	201.00	204.00										

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Corpus Christi, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Nueces County	3.00	4.00	5.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	15.00	16.01
	16.02	17.00	50.00	56.02	59.00							
San Patricio County	108.00	113.00										

METROPOLITAN AREA: Corvallis, OR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benton County	7.00	8.02	11.01	11.02								

METROPOLITAN AREA: Cumberland, MD-WV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegany County, MD	7.00	18.00										
Mineral County, WV	107.00											

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Dallas-Fort Worth-Arlington, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Collin County	309.00	319.00										
Dallas County	4.01	4.03	4.05	6.01	9.00	12.04	14.00	15.02	15.03	15.04	16.00	20.00
	21.00	22.00	24.00	25.00	27.01	27.02	29.00	32.01	33.00	34.00	35.00	37.00
	38.00	39.01	39.02	40.00	41.00	43.00	46.00	47.00	48.00	49.00	50.00	52.00
	55.00	56.00	57.00	59.02	60.01	60.02	64.00	67.00	69.00	72.01	72.02	78.15
	78.18	78.19	84.00	86.03	86.04	87.01	87.03	87.04	87.05	88.01	88.02	89.00
	90.00	91.03	91.05	92.02	93.01	93.03	93.04	96.10	98.02	98.04	99.00	100.00
	101.01	101.02	102.00	104.00	105.00	106.01	106.02	107.01	107.04	108.01	108.02	109.01
	109.02	111.05	114.01	114.02	115.00	118.00	120.00	122.08	122.10	122.11	123.02	137.13
	146.02	149.01	155.00	159.00	161.00	166.05	169.01	182.04	190.13	192.09	199.00	
Delta County	9502.00											
Denton County	206.01	207.00	208.00	209.00	210.00	211.00	212.00					
Ellis County	604.00											
Hunt County	9605.00	9606.00	9608.00	9609.00								
Johnson County	1308.00	1309.00										
Kaufman County	505.00											
Tarrant County	1002.02	1003.00	1004.00	1005.01	1009.00	1010.00	1011.00	1014.02	1014.03	1016.00	1017.00	1018.00
	1020.00	1025.00	1029.00	1030.00	1031.00	1033.00	1034.00	1035.00	1036.01	1036.02	1037.01	1037.02
	1038.00	1039.00	1040.00	1045.02	1045.03	1045.05	1046.01	1046.02	1046.03	1046.04	1047.00	1048.02
	1052.05	1058.00	1059.00	1061.02	1062.01	1062.02	1063.00	1065.15	1065.16	1217.03	1217.04	1219.02
	1222.00	1223.00	1224.00	1228.00								

METROPOLITAN AREA: Danville, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vermilion County	1.00	4.00	6.00	11.00								

METROPOLITAN AREA: Danville, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Danville city	3.00	4.00	5.00	6.00	10.00							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Davenport-Moline-Rock Island, IA-IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Rock Island County, IL	206.00	223.00	226.00	227.00	235.00	236.00	244.00					
Scott County, IA	106.00	107.00	108.00	109.00	114.00							

METROPOLITAN AREA: Dayton, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	2001.02											
Montgomery County	3.00	7.00	9.00	10.00	12.00	13.00	14.00	15.00	17.00	18.00	19.00	20.00
	21.00	22.00	23.00	34.00	35.00	36.00	37.00	38.00	39.00	40.00	41.00	42.00
	43.00	44.00	45.00	602.00	702.01	702.02	703.00	805.00				

METROPOLITAN AREA: Decatur, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Morgan County	1.00	4.00	6.00	7.00								

METROPOLITAN AREA: Decatur, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Macon County	1.00	3.00	5.00	6.00	7.00	8.00	9.00					

METROPOLITAN AREA: Deltona-Daytona Beach-Ormond Beach, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Volusia County	812.00	815.00	817.00	819.00	820.00	821.00	823.02	905.00	906.00	907.02		

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Denver-Aurora, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	78.00	79.00	83.08	87.03	87.06	88.01	89.01	93.19				
Arapahoe County	59.51	65.01	72.02	73.00								
Denver County	2.02	4.02	6.00	7.02	8.00	9.04	9.05	10.00	11.01	11.02	14.01	15.00
	16.00	18.00	19.00	20.00	23.00	24.02	24.03	26.01	26.02	27.01	31.02	35.00
	36.01	36.02	36.03	41.01	44.04	45.01	45.02					
Jefferson County	100.00	104.02	104.05									

METROPOLITAN AREA: Des Moines-West Des Moines, IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Polk County	11.00	12.00	17.00	26.00	27.00	42.00	48.00	49.00	50.00	51.00	52.00	

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Detroit-Warren-Livonia, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Macomb County	2313.00	2450.00	2470.00	2471.00	2605.00							
Oakland County	1412.00	1416.00	1417.00	1421.00	1422.00	1423.00	1424.00	1425.00	1427.00	1716.00	1724.00	1725.00
	1981.00											
St. Clair County	6200.00	6230.00	6240.00	6250.00								
Wayne County	5003.00	5004.00	5005.00	5006.00	5017.00	5020.00	5032.00	5033.00	5034.00	5035.00	5036.00	5037.00
	5039.00	5040.00	5041.00	5042.00	5043.00	5044.00	5045.00	5046.00	5047.00	5048.00	5050.00	5051.00
	5052.00	5053.00	5063.00	5064.00	5065.00	5066.00	5070.00	5072.00	5073.00	5074.00	5075.00	5076.00
	5077.00	5078.00	5079.00	5080.00	5102.00	5103.00	5104.00	5105.00	5106.00	5107.00	5108.00	5109.00
	5112.00	5115.00	5116.00	5117.00	5121.00	5122.00	5123.00	5124.00	5126.00	5129.00	5132.00	5134.00
	5135.00	5136.00	5139.00	5140.00	5141.00	5143.00	5145.00	5146.00	5147.00	5148.00	5149.00	5150.00
	5151.00	5152.00	5153.00	5156.00	5157.00	5161.00	5162.00	5163.00	5164.00	5166.00	5168.00	5169.00
	5174.00	5175.00	5176.00	5177.00	5178.00	5180.00	5181.00	5184.00	5185.00	5186.00	5188.00	5201.00
	5202.00	5203.00	5204.00	5205.00	5206.00	5207.00	5211.00	5213.00	5214.00	5215.00	5218.00	5219.00
	5220.00	5221.00	5222.00	5223.00	5224.00	5231.00	5232.00	5233.00	5234.00	5235.00	5236.00	5237.00
	5238.00	5240.00	5241.00	5242.00	5243.00	5245.00	5247.00	5251.00	5252.00	5253.00	5254.00	5255.00
	5256.00	5257.00	5258.00	5260.00	5261.00	5262.00	5263.00	5264.00	5265.00	5301.00	5302.00	5303.00
	5304.00	5307.00	5308.00	5310.00	5311.00	5313.00	5314.00	5315.00	5316.00	5317.00	5318.00	5319.00
	5322.00	5324.00	5325.00	5326.00	5327.00	5330.00	5331.00	5332.00	5333.00	5334.00	5335.00	5336.00
	5337.00	5341.00	5342.00	5343.00	5344.00	5345.00	5346.00	5350.00	5351.00	5352.00	5354.00	5357.00
	5361.00	5363.00	5364.00	5365.00	5366.00	5367.00	5370.00	5371.00	5372.00	5373.00	5377.00	5378.00
	5383.00	5390.00	5391.00	5402.00	5404.00	5410.00	5411.00	5412.00	5427.00	5435.00	5436.00	5437.00
	5438.00	5439.00	5442.00	5451.00	5452.00	5453.00	5454.00	5455.00	5456.00	5460.00	5464.00	5468.00
	5521.00	5522.00	5523.00	5524.00	5526.00	5530.00	5531.00	5532.00	5533.00	5534.00	5536.00	5538.00
	5706.00	5708.00	5710.00	5733.00	5735.00	5736.00	5738.00	5739.00	5740.00	5791.00	5792.00	5793.00
	5795.00	5796.00	5797.00	5798.00	5846.00	5848.00	5860.00					

METROPOLITAN AREA: Dothan, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Henry County	301.00											
Houston County	406.00	412.00	414.00	415.00								

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Dubuque, IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dubuque County	1.00											

METROPOLITAN AREA: Duluth, MN-WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Louis County, MN	12.00	13.00	14.00	16.00	17.00	18.00	19.00	25.00	28.00	32.00	39.00	130.00
Douglas County, WI	201.00	202.00										

METROPOLITAN AREA: Durham, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Durham County	5.00	8.01	9.00	10.01	10.02	11.00	12.01	12.02	13.01	13.04	14.00	15.01
	15.02	15.03	17.09									
Orange County	113.00	114.00	116.00	117.00								

METROPOLITAN AREA: Eau Claire, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Eau Claire County	11.01	11.02	12.00									

METROPOLITAN AREA: El Centro, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Imperial County	104.00	114.00	115.00	121.00	125.00							

METROPOLITAN AREA: Elizabethtown, KY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hardin County	15.00											

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Elkhart-Goshen, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Elkhart County	26.00	28.00										

METROPOLITAN AREA: Elmira, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chemung County	1.00	6.00	7.00	8.00	10.00							

METROPOLITAN AREA: El Paso, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Paso County	2.05	3.01	4.04	8.00	12.03	14.00	16.00	17.00	18.00	19.00	20.00	21.00
	22.01	22.02	28.00	29.00	30.00	32.00	35.02	36.02	37.02	39.01	39.02	39.03
	41.03	41.05	104.03	105.01	105.02	105.03	105.04					

METROPOLITAN AREA: Erie, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Erie County	1.00	3.00	4.00	6.00	7.00	8.00	9.00	12.00	13.00	14.00	15.00	17.00
	18.00	19.00	122.02									

METROPOLITAN AREA: Eugene-Springfield, OR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lane County	31.02	37.00	38.00	39.00	42.00	48.00						

METROPOLITAN AREA: Evansville, IN-KY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vanderburgh County, IN	12.00	13.00	14.00	17.00	18.00	19.00	20.00	21.00	26.00			
Henderson County, KY	202.00	203.00	204.00									

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Fairbanks, AK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairbanks North Star Borough	1.00											

METROPOLITAN AREA: Fajardo, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fajardo Municipio	1503.01											
Luquillo Municipio	1401.02	1403.00										

METROPOLITAN AREA: Fargo, ND-MN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clay County, MN	203.00	204.00										
Cass County, ND	7.00											

METROPOLITAN AREA: Farmington, NM MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Juan County	4.02	9428.00	9429.00	9431.00								

METROPOLITAN AREA: Fayetteville, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	1.00	2.00	4.00	10.00	12.00	13.00	35.00					

METROPOLITAN AREA: Fayetteville-Springdale-Rogers, AR-MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washington County, AR	107.01	108.00	109.00	111.01								

METROPOLITAN AREA: Flagstaff, AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Coconino County	8.00	10.00	18.00	9411.00	9445.00	9446.00						

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Flint, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Genesee County	2.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	14.00	15.00	17.00
	18.00	19.00	20.00	21.00	22.00	23.00	25.00	26.00	28.00	32.00	34.00	38.00
	103.04	122.02										

METROPOLITAN AREA: Florence, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Darlington County	106.00	107.00	114.00	116.00								
Florence County	7.00	8.00	9.00	10.00	22.01							

METROPOLITAN AREA: Florence-Muscle Shoals, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Colbert County	203.00											
Lauderdale County	101.00	102.00	103.00	106.00	107.00							

METROPOLITAN AREA: Fond du Lac, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fond du Lac County	405.00											

METROPOLITAN AREA: Fort Collins-Loveland, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Larimer County	1.00	2.00	5.02	6.00	13.04							

METROPOLITAN AREA: Fort Smith, AR-OK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sebastian County, AR	1.00	2.00	3.00	4.00	8.00							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Fort Walton Beach-Crestview-Destin, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Okaloosa County	226.00											

METROPOLITAN AREA: Fort Wayne, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen County	6.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	20.00	23.00
	27.00	28.00	29.00	35.00	42.00	113.03						

METROPOLITAN AREA: Fresno, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fresno County	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.01
	12.02	13.02	14.05	20.00	24.00	25.01	25.02	26.01	27.02	28.00	29.02	47.04
	52.02	54.03	65.00	68.01	83.01	83.02						

METROPOLITAN AREA: Gadsden, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Etowah County	2.00	3.00	7.00	8.00	10.00	13.00	14.00	15.00	17.00			

METROPOLITAN AREA: Gainesville, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alachua County	2.00	6.00	8.00	9.02	15.01	15.02	15.03	15.05				

METROPOLITAN AREA: Gainesville, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hall County	8.00	11.00										

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Goldsboro, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wayne County	14.00	15.00	17.00	18.00								

METROPOLITAN AREA: Grand Forks, ND-MN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Polk County, MN	202.00											
Grand Forks County, ND	103.00	106.00										

METROPOLITAN AREA: Grand Junction, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mesa County	2.00	5.00										

METROPOLITAN AREA: Grand Rapids-Wyoming, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kent County	13.00	14.00	15.00	20.00	21.00	25.00	26.00	28.00	31.00	32.00	36.00	37.00
	38.00	39.00										

METROPOLITAN AREA: Great Falls, MT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cascade County	5.00	6.00	7.00	8.00								

METROPOLITAN AREA: Greeley, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Weld County	1.00	2.00	5.00	6.00	8.00	10.02						

METROPOLITAN AREA: Green Bay, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brown County	8.00	9.00	10.00	12.00	211.00							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Greensboro-High Point, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guilford County	106.02	108.01	110.00	111.01	112.00	114.00	127.07	138.00	139.00	142.00	143.00	144.08
	146.00											
Randolph County	303.02											
Rockingham County	402.00											

METROPOLITAN AREA: Greenville, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pitt County	1.00	2.00	7.01	7.02	8.00	20.01						

METROPOLITAN AREA: Greenville, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greenville County	2.00	4.00	5.00	7.00	8.00	9.00	10.00	13.01	21.04	21.05	21.08	22.01
	23.03	23.04	25.05	34.00	35.00							
Pickens County	111.02	112.01										

METROPOLITAN AREA: Guayama, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arroyo Municipio	2801.00											
Guayama Municipio	2707.00											
Patillas Municipio	2901.00											

METROPOLITAN AREA: Gulfport-Biloxi, MS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Harrison County	3.00	4.00	18.00	20.00	21.00	24.00	26.00					

METROPOLITAN AREA: Hagerstown-Martinsburg, MD-WV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washington County, MD	4.00	7.00	9.00									

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Hanford-Corcoran, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kings County	11.00	13.00	14.00	16.01								

METROPOLITAN AREA: Harrisburg-Carlisle, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	122.00	123.00	131.02	132.00								
Dauphin County	201.00	203.00	206.00	207.00	212.00	213.00	214.00					

METROPOLITAN AREA: Harrisonburg, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Harrisonburg city	2.02	3.00										

METROPOLITAN AREA: Hartford-West Hartford-East Hartford, CT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hartford County	4061.00	4153.00	4156.00	4159.00	4161.00	4162.00	4163.00	4166.00	4171.00	4173.00	5001.00	5002.00
	5003.00	5004.00	5005.00	5009.00	5010.00	5011.00	5012.00	5013.00	5014.00	5015.00	5017.00	5018.00
	5021.00	5024.00	5025.00	5026.00	5027.00	5028.00	5029.00	5030.00	5031.00	5033.00	5034.00	5035.00
	5037.00	5038.00	5041.00	5042.00	5043.00	5044.00	5045.00	5046.00	5047.00	5049.00	5104.00	5106.00
Middlesex County	5415.00	5416.00	5417.00	5418.00								
Tolland County	8812.00	8813.00										

METROPOLITAN AREA: Hattiesburg, MS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Forrest County	1.00	4.00	5.00	6.00	9.00	10.00	105.00					

METROPOLITAN AREA: Hinesville-Fort Stewart, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Liberty County	106.00											

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Honolulu, HI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Honolulu County	11.00	18.01	36.02	39.00	42.00	51.00	52.00	53.00	54.00	55.00	57.00	58.00
	62.02	63.02	68.03	68.04	75.04	80.01	81.00	86.10	90.00	93.00	94.00	95.01
	95.05	97.01	98.01	108.01								

METROPOLITAN AREA: Hot Springs, AR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Garland County	106.00	107.00	115.00									

METROPOLITAN AREA: Houma-Bayou Cane-Thibodaux, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lafourche Parish	204.00											
Terrebonne Parish	7.00	9.00	13.00	16.00								

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Houston-Sugar Land-Baytown, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brazoria County	6643.00											
Fort Bend County	6749.00	6750.00										
Galveston County	7222.00	7224.00	7240.00	7243.00	7244.00	7245.00	7246.00	7247.00	7251.00	7252.00	7254.00	
Harris County	1000.00	2102.00	2103.00	2104.00	2105.00	2107.00	2108.00	2109.00	2110.00	2111.00	2112.00	2113.00
	2114.00	2115.00	2116.00	2117.00	2118.00	2119.00	2120.00	2121.00	2201.00	2202.00	2203.00	2204.00
	2205.00	2206.00	2207.00	2208.00	2209.00	2210.00	2213.00	2214.00	2215.00	2218.00	2219.00	2220.00
	2221.00	2225.00	2226.00	2227.00	2230.00	2301.00	2302.00	2303.00	2304.00	2305.00	2306.00	2307.00
	2308.00	2309.00	2310.00	2311.00	2312.00	2313.00	2315.00	2317.00	2319.00	2327.00	2331.00	2336.00
	2337.00	2401.00	2402.00	2405.00	2406.00	2545.00	3101.00	3102.00	3104.00	3105.00	3106.00	3107.00
	3108.00	3109.00	3110.00	3111.00	3112.00	3114.00	3115.00	3116.00	3117.00	3118.00	3119.00	3120.00
	3122.00	3123.00	3124.00	3125.00	3127.00	3128.00	3129.00	3130.00	3133.00	3134.00	3135.00	3136.00
	3137.00	3138.00	3202.00	3203.00	3206.00	3215.00	3220.00	3221.00	3223.00	3225.00	3230.00	3231.00
	3235.00	3239.00	3311.00	3312.00	3313.00	3314.00	3316.00	3317.00	3318.00	3319.00	3320.00	3321.00
	3322.00	3323.00	3328.00	3329.00	3334.00	4101.00	4201.00	4205.00	4212.00	4213.00	4214.00	4215.00
	4216.00	4222.00	4231.00	4327.00	4328.00	4330.00	4331.00	4335.00	4526.00	4531.00	4532.00	5101.00
	5102.00	5105.00	5106.00	5109.00	5206.00	5211.00	5212.00	5214.00	5216.00	5301.00	5303.00	5304.00
	5305.00	5306.00	5307.00	5308.00	5318.00	5319.00	5320.00	5332.00	5333.00	5334.00	5501.00	
Liberty County	7002.00	7006.00										
Montgomery County	6931.00	6934.00										
Waller County	6804.00											

METROPOLITAN AREA: Huntington-Ashland, WV-KY-OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boyd County, KY	302.00	303.00	304.00	308.00								
Lawrence County, OH	503.00	504.00	506.00									
Cabell County, WV	2.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	14.00	15.00	16.00
	18.00											
Wayne County, WV	208.00	209.00	210.00									

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Huntsville, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Limestone County	205.00	206.00	207.00	210.00								
Madison County	2.01	7.02	8.00	11.00	12.00	16.00	21.00	22.00	24.00	25.01	25.02	

METROPOLITAN AREA: Idaho Falls, ID MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bonneville County	9707.00											

METROPOLITAN AREA: Indianapolis-Carmel, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marion County	3226.00	3308.01	3412.00	3416.00	3426.00	3501.00	3503.00	3504.00	3505.00	3507.00	3508.00	3509.00
	3510.00	3511.00	3512.00	3515.00	3516.00	3517.00	3521.00	3523.00	3527.00	3528.00	3531.00	3532.00
	3533.00	3535.00	3536.00	3539.00	3542.00	3544.00	3545.00	3547.00	3548.00	3549.00	3550.00	3551.00
	3556.00	3557.00	3559.00	3564.00	3569.00	3571.00	3572.00	3573.00	3574.00	3581.00	3601.01	3601.02
	3603.02											

METROPOLITAN AREA: Iowa City, IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Johnson County	6.00	11.00	16.00	21.00								

METROPOLITAN AREA: Ithaca, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tompkins County	1.00	2.00	3.00	4.00	7.00	8.00	11.00					

METROPOLITAN AREA: Jackson, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	2.00	6.00	7.00	10.00	11.00							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Jackson, MS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Copiah County	9501.00	9504.00										
Hinds County	7.00	8.00	9.00	10.00	11.00	12.00	16.00	17.00	18.00	19.00	20.00	21.00
	22.00	23.00	24.00	25.00	26.00	27.00	30.00	31.00	32.00	34.00	35.00	38.00
	102.01	108.01	109.02									
Madison County	305.00	307.00										

METROPOLITAN AREA: Jackson, TN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madison County	5.00	7.00	8.00	9.00	10.00	11.00						

METROPOLITAN AREA: Jacksonville, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Duval County	2.00	3.00	4.00	5.00	10.00	11.00	12.00	13.00	15.00	16.00	17.00	18.00
	19.00	26.00	27.01	27.02	28.01	28.02	29.01	29.02	115.00	116.00	163.00	
St. Johns County	203.00	204.00	210.02									

METROPOLITAN AREA: Jacksonville, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Onslow County	19.00	20.00										

METROPOLITAN AREA: Janesville, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Rock County	1.00	15.00										

METROPOLITAN AREA: Jefferson City, MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cole County	101.00	105.00	106.00									

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Johnson City, TN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carter County	703.00											
Washington County	601.00	607.00	609.00									

METROPOLITAN AREA: Johnstown, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cambria County	1.00	2.00	3.00	8.00	10.00	11.00	13.00	14.00				

METROPOLITAN AREA: Jonesboro, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Craighead County	6.01	6.02										
Poinsett County	9903.00	9907.00										

METROPOLITAN AREA: Joplin, MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jasper County	110.00											

METROPOLITAN AREA: Kalamazoo-Portage, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kalamazoo County	1.00	2.01	2.02	3.00	5.00	6.00	9.00	15.04	15.07	29.03		
Van Buren County	106.00											

METROPOLITAN AREA: Kankakee-Bradley, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kankakee County	110.00	114.00	115.00	116.00	123.00							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Kansas City, MO-KS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Leavenworth County, KS	701.00											
Wyandotte County, KS	402.00	403.00	404.00	407.00	408.00	409.00	410.00	411.00	412.00	415.00	417.00	418.00
	419.00	420.01	420.02	421.00	422.00	423.00	424.00	426.00	427.00	428.00	439.05	441.04
	443.01	451.00										
Clay County, MO	200.00											
Jackson County, MO	3.00	4.00	5.02	7.00	8.00	9.00	10.00	13.00	14.00	15.00	16.00	17.00
	18.00	19.00	20.00	21.00	22.00	23.00	24.00	26.00	27.00	28.02	29.00	30.00
	32.00	33.00	34.00	35.01	35.02	36.02	37.00	38.00	39.00	40.00	41.00	42.00
	45.00	47.00	48.00	50.00	52.00	53.00	54.00	55.00	56.01	56.02	58.01	59.01
	60.00	61.00	62.00	63.00	64.00	65.00	67.00	68.00	76.00	77.00	78.01	78.02
	79.00	80.00	81.00	87.00	88.00	89.00	95.00	96.00	109.01	109.02	114.05	116.00
	134.05											

METROPOLITAN AREA: Kennewick-Richland-Pasco, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benton County	112.00											
Franklin County	201.00	202.00	204.00									

METROPOLITAN AREA: Killeen-Temple-Fort Hood, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bell County	207.01	207.02	208.00	209.00	216.02	235.00						

METROPOLITAN AREA: Kingsport-Bristol-Bristol, TN-VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sullivan County, TN	402.00	405.00	406.00									

METROPOLITAN AREA: Kingston, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ulster County	9520.00	9535.00										

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Knoxville, TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	205.00	207.00										
Knox County	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00
	13.00	14.00	15.00	19.00	20.00	21.00	24.00	26.00	28.00	29.00	37.00	
Union County	402.01											

METROPOLITAN AREA: Kokomo, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Howard County	2.00	12.00										

METROPOLITAN AREA: La Crosse, WI-MN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
La Crosse County, WI	2.00	3.00	4.00	5.00	9.00							

METROPOLITAN AREA: Lafayette, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tippecanoe County	4.00	6.00	53.00	54.00	55.00	103.00	105.00					

METROPOLITAN AREA: Lafayette, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lafayette Parish	1.00	2.00	3.00	4.00	7.00	8.00	9.00	11.00	13.00	21.03		
St. Martin Parish	205.00	209.00										

METROPOLITAN AREA: Lake Charles, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calcasieu Parish	1.00	2.00	3.00	4.00	6.00	7.00	12.02	14.00				

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Lakeland, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Polk County	101.00	102.00	109.00	110.00	111.00	112.01	112.02	126.01	131.03	132.00	133.00	136.00
	137.01	143.01	145.01	145.02								

METROPOLITAN AREA: Lancaster, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lancaster County	1.00	4.00	8.00	9.00	10.00	14.00	15.00	16.00				

METROPOLITAN AREA: Lansing-East Lansing, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ingham County	2.00	3.00	5.00	6.00	7.00	12.00	13.00	14.00	15.00	19.00	20.00	21.00
	38.02	39.02	41.00	42.00	43.01	43.02	44.02	44.03	44.05			

METROPOLITAN AREA: Laredo, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Webb County	3.00	4.00	5.00	6.00	9.02	12.00	13.00	18.05				

METROPOLITAN AREA: Las Cruces, NM MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dona Ana County	9.00	10.00	14.00	17.02	17.04	18.03						

METROPOLITAN AREA: Las Vegas-Paradise, NV MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	3.01	3.02	4.00	5.03	5.04	5.11	5.14	6.00	7.00	8.00	9.00	11.00
	15.00	22.01	22.04	24.04	24.05	24.06	26.01	26.03	27.06	34.25	38.00	43.00
	44.00	46.00	47.03	47.07	47.08	47.09	47.10	47.13				

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Lawrence, KS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Douglas County	3.00	4.00	5.02									

METROPOLITAN AREA: Lawton, OK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Comanche County	8.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	19.02			

METROPOLITAN AREA: Lebanon, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lebanon County	3.00											

METROPOLITAN AREA: Lewiston, ID-WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Nez Perce County, ID	9903.00											
Asotin County, WA	9804.00											

METROPOLITAN AREA: Lewiston-Auburn, ME MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Androscoggin County	101.00	201.00	203.00	204.00								

METROPOLITAN AREA: Lexington-Fayette, KY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	202.00											
Fayette County	1.00	2.00	3.00	4.00	7.00	8.01	8.02	9.00	10.00	11.00	12.00	13.00
	18.00	19.00										

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Lima, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen County	125.00	127.00	128.00	133.00	134.00	136.00	137.00	138.00				

METROPOLITAN AREA: Lincoln, NE MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lancaster County	4.00	5.00	6.00	7.00	8.00	17.00	18.00	19.00	20.00	21.00	35.00	

METROPOLITAN AREA: Little Rock-North Little Rock, AR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Faulkner County	304.03	307.00	309.00									
Pulaski County	1.00	2.00	3.00	4.00	5.00	7.00	8.00	10.00	11.00	12.00	13.00	17.00
	18.00	19.00	25.00	26.00	28.00	29.00	30.00	36.06	40.01			

METROPOLITAN AREA: Logan, UT-ID MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cache County, UT	6.00	7.02	8.00									

METROPOLITAN AREA: Longview, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Gregg County	11.00	12.00	13.00	14.00	15.00							

METROPOLITAN AREA: Longview, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cowlitz County	1.00	3.00	5.02	6.01	10.00	11.00						

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Los Angeles-Long Beach-Santa Ana, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Los Angeles County	1047.01	1153.02	1174.05	1174.06	1175.10	1175.20	1175.30	1193.40	1200.20	1200.30	1201.01	1201.02
	1224.10	1230.10	1230.20	1232.03	1232.04	1232.05	1232.06	1233.03	1234.10	1234.20	1235.20	1272.20
	1275.20	1282.10	1283.03	1343.05	1345.10	1835.20	1838.10	1838.20	1853.20	1864.01	1902.00	1903.01
	1904.00	1905.10	1905.20	1907.00	1908.00	1909.01	1909.02	1910.00	1911.10	1911.20	1912.01	1912.03
	1912.04	1913.00	1914.10	1914.20	1915.00	1916.10	1916.20	1917.10	1917.20	1918.10	1918.20	1925.20
	1926.10	1926.20	1927.00	1956.00	1957.10	1957.20	1958.02	1971.10	1976.00	1977.00	1990.00	1991.20
	1992.01	1992.02	1994.00	1997.00	1998.00	1999.00	2012.00	2031.00	2032.00	2033.00	2035.00	2036.00
	2037.10	2037.20	2038.00	2039.00	2041.20	2042.00	2043.00	2044.10	2044.20	2046.00	2047.00	2048.10
	2049.10	2051.10	2051.20	2060.10	2060.30	2060.40	2060.50	2062.00	2063.00	2071.00	2073.00	2074.00
	2077.10	2079.00	2080.00	2083.00	2084.00	2085.00	2087.20	2088.00	2089.02	2089.03	2089.04	2091.01
	2091.02	2092.00	2093.00	2094.01	2094.02	2094.03	2095.10	2095.20	2098.10	2098.20	2100.10	2112.00
	2113.10	2113.20	2114.10	2114.20	2118.01	2118.02	2119.10	2119.20	2121.00	2122.02	2122.03	2122.04
	2123.03	2123.04	2123.05	2123.06	2124.10	2124.20	2125.00	2126.10	2126.20	2129.00	2131.00	2132.01
	2132.02	2133.10	2133.20	2134.01	2134.02	2181.10	2181.20	2182.10	2184.00	2186.00	2188.00	2189.00
	2190.20	2193.00	2199.00	2211.10	2211.20	2212.20	2213.01	2213.02	2214.00	2215.00	2216.00	2217.10
	2218.10	2218.20	2219.00	2221.00	2222.00	2225.00	2226.00	2227.00	2240.10	2240.20	2242.00	2243.10
	2243.20	2244.10	2244.20	2246.00	2247.00	2260.00	2264.10	2264.20	2267.00	2270.10	2270.20	2281.00
	2282.10	2282.20	2283.10	2283.20	2284.10	2284.20	2285.00	2286.00	2287.10	2287.20	2288.00	2289.00
	2291.00	2292.00	2293.00	2294.10	2294.20	2311.00	2312.10	2312.20	2313.00	2316.00	2317.10	2317.20
	2318.00	2319.00	2321.10	2321.20	2322.00	2324.00	2325.00	2326.00	2327.00	2328.00	2349.00	2352.02
	2361.00	2362.01	2362.02	2371.00	2372.00	2374.00	2375.00	2376.00	2377.10	2377.20	2383.10	2383.20
	2392.00	2393.10	2393.20	2393.30	2395.00	2396.00	2397.00	2398.00	2400.10	2400.20	2402.00	2403.00
	2404.00	2405.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.10	2411.20	2412.00	2413.00	2414.00
	2420.00	2421.00	2422.00	2423.00	2426.00	2427.00	2430.00	2431.00	2653.01	2653.03	2653.04	2653.05
	2696.00	2755.20	2911.10	2911.20	2932.02	2944.20	2945.20	2947.00	2948.10	2948.20	2948.30	2949.00
	2961.00	2962.10	2962.20	2966.00	2971.10	2971.20	3021.03	3022.01	3024.00	3025.01	4023.02	4025.01
	4025.02	4027.02	4028.01	4028.02	4047.03	4082.02	4088.00	4328.01	4328.02	4332.00	4333.01	4333.02
	4334.01	4334.02	4334.03	4335.01	4335.02	4338.01	4339.01	4616.00	4619.00	4620.00	4817.14	4823.03
	4823.04	4825.02	4825.03	5041.02	5303.01	5304.00	5305.00	5307.00	5309.01	5309.02	5310.00	5311.01
	5312.01	5312.02	5313.01	5313.02	5315.01	5315.02	5316.02	5316.03	5316.04	5317.01	5317.02	5326.05
	5326.06	5327.00	5328.00	5329.00	5330.00	5331.03	5331.04	5331.05	5331.06	5332.01	5334.01	5335.01
	5335.02	5335.03	5336.01	5337.02	5340.01	5341.02	5342.02	5343.01	5344.04	5344.05	5344.06	5349.00
	5350.00	5351.01	5351.02	5352.00	5353.00	5354.00	5355.01	5356.05	5358.04	5400.00	5402.01	5402.02
	5402.03	5404.00	5405.02	5406.00	5407.00	5408.00	5414.00	5415.00	5416.03	5416.04	5416.05	5416.06

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Los Angeles-Long Beach-Santa Ana, CA MSA (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Los Angeles County (continued)	5421.01	5421.02	5425.01	5425.02	5426.01	5426.02	5537.01	5538.01	5541.01	5552.11	5702.03	5702.04
	5703.04	5704.01	5706.01	5706.03	5716.00	5725.00	5728.00	5729.00	5730.01	5730.02	5732.01	5732.02
	5733.00	5746.01	5751.01	5751.02	5751.03	5752.01	5752.02	5753.00	5754.01	5754.02	5755.00	5758.01
	5758.02	5758.03	5759.01	5759.02	5762.00	5763.00	5764.01	5764.02	5764.03	5765.01	5765.02	5765.03
	5769.01	5769.02	6001.00	6002.01	6002.02	6003.01	6006.02	6011.00	6012.11	6012.12	6015.01	6015.02
	6017.00	6018.02	6019.00	6024.03	6025.02	7011.00	9006.02	9007.04	9008.06	9104.02	9104.03	9105.01
	9105.02											
Orange County	12.01	13.04	116.01	116.02	117.14	117.20	218.13	626.14	626.26	626.27	626.46	636.04
	636.05	637.01	744.03	744.05	744.06	744.07	745.01	746.01	746.02	748.01	748.02	748.05
	748.06	749.01	749.02	750.02	750.03	750.04	751.00	752.02	865.02	866.01	869.01	874.03
	874.04	874.05	875.04	878.03	878.06	879.01	891.04	891.05	891.06	992.48	992.49	994.02
	995.02	995.09	995.10	998.02	999.04	1105.00	1106.06					

METROPOLITAN AREA: Louisville-Jefferson County, KY-IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Floyd County, IN	708.01											
Jefferson County, KY	2.00	3.00	4.00	6.00	10.00	11.00	14.00	15.00	17.00	18.00	21.00	23.00
	24.00	27.00	28.00	30.00	35.00	37.00	41.00	43.01	43.02	49.00	50.00	51.00
	53.00	56.00	59.00	62.00	65.00	66.00	128.02					

METROPOLITAN AREA: Lubbock, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crosby County	9503.00											
Lubbock County	2.02	3.01	3.02	6.03	6.05	6.07	9.00	10.00	12.00	13.00	17.03	24.00

METROPOLITAN AREA: Lynchburg, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Amherst County	105.02											
Lynchburg city	2.03	4.00	5.00	6.00	7.00	11.00						

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Macon, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bibb County	101.00	104.00	105.00	106.00	107.00	111.00	112.00	113.00	114.00	115.00	122.00	123.00
	125.00	126.00	127.00	128.00	129.00	130.00						

METROPOLITAN AREA: Madera, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madera County	6.02	8.00	9.00									

METROPOLITAN AREA: Madison, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dane County	6.00	11.00	12.00	14.01	16.01	16.02	17.01	32.00				

METROPOLITAN AREA: Manchester-Nashua, NH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hillsborough County	4.00	5.00	14.00	15.00	20.00	105.00	107.00	108.00				

METROPOLITAN AREA: Mansfield, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Richland County	1.00	2.00	3.00	6.00	7.00							

METROPOLITAN AREA: Mayagüez, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mayaguez Municipio	801.00	802.00	803.00	805.00	806.00	809.00	810.00	811.00	812.00			

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: McAllen-Edinburg-Mission, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hidalgo County	205.01	207.23	211.00	213.03	219.01	222.02	225.01	226.00	231.01	237.00	241.01	241.02
	241.03	241.04	242.01	245.00								

METROPOLITAN AREA: Medford, OR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	1.00	2.02	2.03	19.00								

METROPOLITAN AREA: Memphis, TN-MS-AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crittenden County, AR	301.01	301.02	303.02	304.01	304.02	305.01	305.02	306.00	310.00	311.00		
Marshall County, MS	9504.00											
Tunica County, MS	9502.00											
Shelby County, TN	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	13.00	14.00	15.00
	18.00	19.00	20.00	21.00	22.00	23.00	24.00	28.00	36.00	37.00	38.00	39.00
	40.00	41.00	44.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	53.00	54.00
	55.00	57.00	58.00	59.00	60.00	61.00	62.00	65.00	67.00	68.00	70.00	73.00
	78.10	78.21	79.00	81.10	82.00	84.00	90.00	99.00	101.10	101.20	103.00	104.10
	104.20	105.00	220.22	222.20	223.10	224.21						
Tipton County, TN	407.00											

METROPOLITAN AREA: Merced, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Merced County	10.03	10.05	13.01	13.02	14.01	15.02	15.03	16.01	16.02	18.02	19.01	

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Miami-Fort Lauderdale-Miami Beach, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Broward County	103.04	104.03	107.02	303.01	304.01	304.02	305.00	306.00	308.01	408.01	408.02	409.01
	409.02	410.00	411.00	412.00	414.00	415.00	416.00	417.00	425.00	503.03	503.06	503.07
	503.08	507.01	602.07	603.02	603.03	603.04	604.03	705.02	805.00	1004.00	1005.00	1007.00
	1008.01	1008.02	1103.14									
Miami-Dade County	2.06	2.08	2.10	3.06	4.02	4.03	4.04	4.06	4.07	4.08	5.03	7.03
	8.03	9.03	10.02	10.03	10.04	10.06	11.03	12.03	13.01	14.01	14.02	15.01
	15.02	16.01	17.01	17.02	17.03	18.01	18.02	18.03	19.01	19.03	19.04	20.01
	20.03	20.04	22.01	22.02	23.00	24.01	24.02	25.00	26.00	27.01	27.02	28.00
	29.00	30.01	30.03	30.04	31.00	34.00	36.01	36.02	37.01	37.02	39.01	39.05
	42.02	44.01	44.02	48.00	51.00	52.01	52.02	53.01	53.02	54.01	54.02	57.03
	64.01	64.02	66.02	72.00	76.03	83.03	89.04	93.07	93.08	95.01	101.56	102.06
	105.00	106.02	107.02	108.00	109.00	110.01	112.02	113.00	114.02			
Palm Beach County	13.01	13.02	14.03	14.04	17.00	19.02	19.09	21.00	22.00	23.00	24.00	26.00
	29.00	40.13	44.02	49.01	51.00	52.02	59.13	61.00	67.00	68.01	80.01	80.02
	81.01	81.02	82.01	82.02	82.03	83.01	83.02					

METROPOLITAN AREA: Michigan City-La Porte, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
La Porte County	401.00											

METROPOLITAN AREA: Midland, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Midland County	9.00	14.00	15.00	16.00	17.00							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Milwaukee-Waukesha-West Allis, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Milwaukee County	2.01	3.02	11.00	12.00	14.00	18.00	19.00	20.00	21.00	23.00	24.00	25.00
	26.00	28.00	29.00	40.00	41.00	42.00	44.00	45.00	46.00	47.00	48.00	62.00
	63.00	64.00	65.00	66.00	67.00	68.00	69.00	70.00	78.00	80.00	81.00	82.00
	83.00	84.00	85.00	86.00	87.00	88.00	89.00	90.00	91.00	92.00	96.00	97.00
	98.00	99.00	100.00	101.00	102.00	103.00	104.00	105.00	106.00	107.00	108.00	110.00
	112.00	113.00	115.00	116.00	117.00	118.00	119.00	120.00	121.00	122.00	123.00	132.00
	134.00	135.00	136.00	137.00	138.00	139.00	140.00	141.00	145.00	146.00	147.00	148.00
	149.00	150.00	151.00	154.00	155.00	156.00	157.00	158.00	159.00	160.00	163.00	164.00
	165.00	166.00	167.00	168.00	169.00	170.00	174.00	175.00	176.00	177.00	178.00	179.00
	187.00	188.00	905.00									
Waukesha County	2027.00											

METROPOLITAN AREA: Minneapolis-St. Paul-Bloomington, MN-WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dakota County, MN	601.05											
Hennepin County, MN	22.00	27.00	33.00	35.01	38.00	59.01	59.02	68.00	73.01	73.02	77.00	78.01
	78.02	79.00	82.00	83.00	84.00	85.00	268.19	1002.00	1005.00	1009.00	1013.00	1014.00
	1015.00	1016.00	1018.00	1020.00	1021.00	1023.00	1025.00	1026.00	1028.00	1029.00	1031.00	1034.00
	1037.00	1039.00	1041.00	1044.00	1047.00	1048.00	1049.00	1054.00	1056.00	1057.00	1060.00	1062.00
	1064.00	1069.00	1070.00	1071.00	1072.00	1074.00	1086.00	1088.00	1094.00			
Ramsey County, MN	305.00	310.00	313.00	314.00	315.00	316.00	317.00	319.00	324.00	325.00	326.00	327.00
	328.00	329.00	330.00	331.00	334.00	335.00	336.00	337.00	344.00	359.00	361.00	376.02
	408.02	420.01										

METROPOLITAN AREA: Missoula, MT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Missoula County	2.01	3.00	5.00	7.00								

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Mobile, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mobile County	2.00	4.01	4.02	5.00	6.00	10.01	10.02	11.00	12.00	13.02	14.00	15.01
	15.02	16.00	23.01	24.00	26.00	27.00	32.05	38.00	39.01	39.02	40.00	41.00
	42.00	43.00	44.00	45.00	46.00	47.00	48.00	49.00	71.02			

METROPOLITAN AREA: Modesto, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stanislaus County	3.01	8.03	16.01	16.03	16.04	17.00	18.00	21.00	22.00	23.01	23.02	24.00
	31.00	33.00	34.00	38.02	38.03	39.06	39.08					

METROPOLITAN AREA: Monroe, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ouachita Parish	3.00	4.02	6.00	7.00	8.00	9.00	11.00	14.00	15.00	16.00	56.00	57.00
	106.01	107.00										

METROPOLITAN AREA: Monroe, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monroe County	8318.00											

METROPOLITAN AREA: Montgomery, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lowndes County	9810.00	9811.00	9812.00									
Montgomery County	1.00	2.00	3.00	4.00	6.00	7.00	10.00	11.00	12.00	15.00	22.01	22.02
	23.00	24.00	30.00	56.03	61.00							

METROPOLITAN AREA: Morgantown, WV MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monongalia County	101.00	102.00	103.00	106.00	107.00							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Morristown, TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hamblen County	1003.00											

METROPOLITAN AREA: Muncie, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Delaware County	1.00	2.00	3.00	4.00	6.00	7.00	9.02	10.00	19.01			

METROPOLITAN AREA: Muskegon-Norton Shores, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Muskegon County	2.00	3.00	5.00	6.02	11.00	12.00	13.00	14.01	14.02			

METROPOLITAN AREA: Myrtle Beach-Conway-North Myrtle Beach, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Horry County	506.00	507.00	704.00									

METROPOLITAN AREA: Napa, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Napa County	2009.00											

METROPOLITAN AREA: Naples-Marco Island, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Collier County	7.00	112.04	112.05	113.00	114.00							

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Nashville-Davidson--Murfreesboro, TN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Davidson County	107.02	114.00	118.00	119.00	123.00	124.00	125.00	126.00	136.00	137.00	138.00	139.00
	140.00	142.00	143.00	144.00	145.00	146.00	148.00	159.00	160.00	161.00	162.00	164.00
	165.00	166.00										
Rutherford County	416.00	419.00										
Sumner County	208.00											
Wilson County	307.00											

METROPOLITAN AREA: New Haven-Milford, CT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Haven County	1401.00	1402.00	1403.00	1404.00	1405.00	1406.00	1407.00	1408.00	1413.00	1415.00	1416.00	1417.00
	1420.00	1421.00	1423.00	1424.00	1425.00	1426.02	1701.00	1702.00	1703.00	1710.00	1803.00	3501.00
	3502.00	3503.00	3504.00	3505.00	3508.00	3512.00	3514.00	3517.00	3522.00			

METROPOLITAN AREA: New Orleans-Metairie-Kenner, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson Parish	205.05	206.00	207.00	208.00	209.00	237.00	252.01	257.00	261.00	262.00	268.00	269.00
	273.00	275.02	276.02									
Orleans Parish	2.00	3.00	4.00	6.01	6.02	6.03	6.13	7.01	7.02	8.00	9.01	9.02
	9.03	9.04	11.00	12.00	13.01	13.02	13.03	13.04	14.01	14.02	15.00	16.00
	17.03	17.06	17.14	17.33	17.36	17.42	19.00	20.00	21.00	22.00	27.00	28.00
	29.00	30.00	31.00	33.05	33.06	34.00	35.00	36.00	39.00	40.00	44.01	44.02
	45.00	48.00	49.00	50.00	58.00	59.00	60.00	63.00	64.00	65.00	67.00	68.00
	69.00	70.00	71.00	72.00	75.01	75.02	76.05	80.00	81.01	81.02	83.00	84.00
	85.00	86.00	87.00	88.00	89.00	91.00	92.00	93.01	93.02	94.00	96.00	97.00
	100.00	102.00	103.00	111.00	121.02	130.00	131.00					
St. Bernard Parish	306.03											
St. John the Baptist Parish	708.00											

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: New York-Northern New Jersey-Long Island, NY-NJ-PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bergen County, NJ	154.00	181.00										
Essex County, NJ	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	13.00	14.00	15.00
	16.00	17.00	18.00	19.00	20.00	22.01	22.02	24.00	25.00	26.00	27.00	28.00
	29.00	30.00	31.00	34.00	35.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00
	44.00	45.00	46.00	48.01	48.02	49.00	50.00	51.00	53.00	54.00	57.00	58.00
	62.00	66.00	67.00	68.00	69.00	74.00	75.01	75.02	80.00	81.00	82.00	85.00
	86.00	87.00	88.00	89.00	90.00	91.00	92.00	93.00	94.00	95.00	96.00	97.00
	98.00	99.00	103.00	104.00	105.00	106.00	107.00	108.00	109.00	111.00	112.00	113.00
	116.00	117.00	118.00	124.00	126.00	129.00	131.00	132.00	133.00	178.00	182.00	183.00
	184.00	186.00	187.00	227.00	228.00							
Hudson County, NJ	27.00	30.00	31.00	33.00	44.00	46.00	47.00	51.00	55.00	58.01	159.00	165.00
	169.00	170.00	175.00									
Middlesex County, NJ	27.05	40.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	52.00	53.00	54.00
	55.00	56.00	57.00	58.00	59.00	69.00	82.06					
Monmouth County, NJ	8017.00	8034.00	8056.00	8058.00	8070.03	8070.04	8071.00	8072.00	8073.00	8075.00	8076.00	8099.03
	8100.02											
Morris County, NJ	456.01											
Ocean County, NJ	7133.00	7152.00	7153.01	7153.02	7154.02	7156.00	7159.00	7200.00	7201.01	7201.02	7201.03	7202.02
	7222.00	7312.01	7312.04	7312.05	7312.06							
Passaic County, NJ	1251.00	1752.00	1753.00	1754.00	1755.00	1758.00	1759.00	1802.00	1803.00	1804.00	1805.00	1806.00
	1807.00	1808.00	1809.00	1810.00	1811.00	1812.00	1813.00	1814.00	1815.00	1817.02	1818.00	1820.00
	1821.00	1822.00	1823.00	1827.00	1828.00	1829.00	1830.00	1831.00	1832.00	2239.00		
Somerset County, NJ	512.00											
Union County, NJ	301.00	302.00	303.00	304.00	305.00	306.00	308.01	308.02	310.00	311.00	312.00	313.00
	314.00	316.00	317.00	319.02	345.00	390.00	393.00					
Bronx County, NY	11.00	17.00	20.00	23.00	25.00	27.01	27.02	33.00	35.00	36.00	37.00	38.00
	39.00	41.00	43.00	44.00	46.00	47.00	48.00	49.00	50.00	52.00	53.02	54.00
	56.00	58.00	59.01	62.00	65.00	66.00	67.00	68.00	69.00	71.00	73.00	75.00
	77.00	79.00	83.00	85.00	86.00	87.00	88.00	89.00	91.00	97.00	99.00	102.00
	105.00	110.00	115.01	115.02	119.00	121.01	121.02	123.00	125.00	127.01	127.02	129.01
	129.02	131.00	133.00	135.00	137.00	139.00	141.00	143.00	144.00	145.00	147.00	149.00
	151.00	153.00	155.00	157.00	161.00	163.00	165.00	167.00	169.00	171.00	173.00	175.00
	177.00	179.00	181.00	183.00	189.00	193.00	195.00	197.00	199.00	201.00	205.00	211.00
	213.01	213.02	215.01	215.02	217.01	217.02	218.00	219.00	220.00	221.00	223.00	225.00

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: New York-Northern New Jersey-Long Island, NY-NJ-PA MSA (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bronx County, NY (continued)	227.01	227.02	229.01	229.02	230.00	231.00	233.01	233.02	235.01	235.02	237.01	237.02
	239.00	241.00	243.00	245.00	249.00	251.00	253.00	255.00	257.00	258.00	263.00	265.00
	267.00	269.00	271.01	273.00	277.00	284.00	317.00	324.00	334.00	336.00	338.00	359.00
	361.00	363.00	365.01	365.02	367.00	369.01	369.02	371.00	373.00	374.00	375.01	375.02
	375.03	376.00	377.00	379.00	381.00	383.00	385.00	387.00	389.00	391.00	393.00	396.00
	397.00	399.01	399.02	401.00	403.01	403.02	405.00	407.01	408.00	419.00	420.00	425.00
	429.01	429.02	458.00									
Kings County, NY	2.00	13.00	20.00	23.00	25.00	29.01	29.02	37.00	59.00	71.00	76.00	78.00
	80.00	82.00	84.00	85.00	88.00	90.00	92.00	96.00	98.00	100.00	102.00	104.00
	106.00	108.00	110.00	112.00	114.00	116.00	118.00	122.00	123.00	125.00	127.00	185.01
	185.02	190.00	212.00	216.00	218.00	219.00	220.00	221.00	222.00	223.00	224.00	225.00
	226.00	227.00	228.00	229.00	230.00	232.00	233.00	234.00	235.00	236.00	237.00	238.00
	239.00	240.00	241.00	242.00	243.00	245.00	247.00	251.00	253.00	255.00	259.01	259.02
	261.00	263.00	265.00	267.00	269.00	271.01	271.02	273.00	275.00	276.00	277.00	279.00
	281.00	283.00	285.01	285.02	286.00	287.00	289.00	291.00	292.00	293.00	299.00	303.00
	307.00	309.00	311.00	313.00	315.00	317.01	325.00	326.00	328.00	329.00	330.00	331.00
	340.00	342.00	343.00	347.00	348.02	349.00	351.00	352.00	353.00	357.00	359.00	360.01
	360.02	361.00	362.00	363.00	364.00	365.01	365.02	367.00	369.00	371.00	373.00	375.00
	381.00	382.00	385.00	386.00	387.00	389.00	391.00	392.00	393.00	394.00	395.00	397.00
	399.00	401.00	403.00	405.00	409.00	411.00	413.00	415.00	417.00	419.00	421.00	423.00
	425.00	427.00	429.00	431.00	433.00	435.00	437.00	439.00	441.00	443.00	444.00	445.00
	447.00	453.00	455.00	464.00	465.00	472.00	476.00	478.00	480.00	481.00	482.00	484.00
	486.00	489.00	490.00	491.00	492.00	493.00	505.00	506.00	507.00	508.00	509.00	510.00
	511.00	513.00	516.00	523.00	525.00	527.00	529.00	530.00	531.00	533.00	534.00	535.00
	537.00	539.00	545.00	547.00	549.00	550.00	551.00	572.00	579.00	582.00	610.01	788.00
	792.00	794.00	820.00	828.00	830.00	874.01	876.00	882.00	884.00	890.00	892.00	894.00
	900.00	902.00	904.00	906.00	908.00	910.00	912.00	914.00	916.00	918.00	920.00	944.02
	982.00	1034.00	1058.00	1098.00	1102.00	1106.00	1110.00	1114.00	1118.00	1120.00	1122.00	1124.00
	1126.00	1128.00	1130.00	1132.00	1134.00	1136.00	1138.00	1140.00	1146.00	1148.00	1150.00	1152.00
	1154.00	1156.00	1160.00	1166.00	1168.00	1170.00	1176.01	1184.00	1186.00	1188.00	1190.00	1192.00
	1194.00	1196.00	1200.00	1202.00	1210.00	1214.00	1220.00					
Nassau County, NY	4067.00	4068.00	4070.00	4072.01	4078.02	4111.00						
New York County, NY	2.01	2.02	6.00	8.00	10.02	14.02	16.00	18.00	20.00	22.01	24.00	25.00
	26.01	28.00	29.00	36.01	36.02	41.00	62.00	94.00	113.00	115.00	117.00	119.00
	135.00	143.00	156.02	162.00	164.00	166.00	168.00	170.00	172.01	172.02	174.01	174.02

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: New York-Northern New Jersey-Long Island, NY-NJ-PA MSA (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New York County, NY (continued)	178.00	180.00	182.00	184.00	186.00	188.00	189.00	190.00	192.00	194.00	196.00	197.01
	197.02	198.00	200.00	201.02	202.00	204.00	206.00	207.02	208.00	209.01	209.02	210.00
	211.00	213.01	213.02	216.00	217.01	217.02	218.00	219.00	220.00	221.01	222.00	223.01
	223.02	224.00	225.00	226.00	227.01	227.02	228.00	229.00	230.00	231.01	231.02	232.00
	233.00	234.00	235.01	235.02	237.00	239.00	240.00	241.00	243.01	243.02	245.00	247.00
	249.00	251.00	253.00	261.00	263.00	267.00	269.00	277.00	279.00	283.00	285.00	289.00
	291.00	293.00	309.00	315.00								
Queens County, NY	25.00	27.00	37.00	42.00	43.00	47.00	81.00	87.00	105.00	107.00	157.00	163.00
	182.00	184.01	198.00	205.01	212.00	246.00	248.00	250.00	252.00	260.00	266.00	272.00
	278.00	293.00	337.00	377.00	379.00	381.00	403.00	410.00	442.00	460.00	545.00	547.00
	549.00	553.00	559.00	589.00	766.00	853.00	871.00	942.02	952.00	972.01	992.00	1010.01
	1010.02	1032.01	1227.02	1319.00	1567.00							
Richmond County, NY	29.00	40.00	133.01	185.00	207.00	219.00	319.01					
Rockland County, NY	115.03	121.02	121.03	121.04	122.01							
Suffolk County, NY	1224.06	1225.01	1233.01	1233.02	1455.00	1456.03	1580.07	1584.06	1585.02	1591.03	1698.00	1701.01
	1904.01											
Westchester County, NY	1.01	1.03	2.01	3.00	4.01	4.02	5.00	10.00	11.01	12.00	13.03	29.00
	31.00	93.00	119.01	143.00								

METROPOLITAN AREA: Niles-Benton Harbor, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berrien County	3.00	4.00	5.00	6.00	21.00	22.00	23.00	205.00				

METROPOLITAN AREA: Norwich-New London, CT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New London County	6901.00	6905.00	6967.00									

METROPOLITAN AREA: Ocala, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marion County	17.00	18.00	20.02									

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Ocean City, NJ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cape May County	214.00	215.00										

METROPOLITAN AREA: Odessa, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ector County	3.00	7.00	12.00	14.00	15.00	18.00	19.00					

METROPOLITAN AREA: Ogden-Clearfield, UT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Davis County	1256.00											
Weber County	2002.02	2008.00	2009.00	2011.00	2012.00	2013.00	2018.00	2019.00				

METROPOLITAN AREA: Oklahoma City, OK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Canadian County	3004.00											
Cleveland County	2001.00	2005.00	2006.01	2007.00	2012.01	2012.02	2012.03					
Grady County	1.00	2.00										
Logan County	6002.00											
Oklahoma County	1004.00	1005.00	1007.00	1008.00	1010.00	1011.00	1012.00	1013.00	1014.00	1015.00	1024.00	1025.00
	1026.00	1028.00	1030.00	1031.01	1032.00	1033.00	1034.00	1035.00	1036.01	1036.02	1037.00	1038.00
	1039.00	1041.00	1042.00	1043.00	1044.00	1045.00	1046.00	1047.00	1048.00	1049.00	1052.02	1053.00
	1054.00	1055.00	1056.00	1057.00	1058.00	1063.01	1063.02	1069.12	1069.14	1069.15	1070.01	1070.02
	1072.16	1072.18	1072.23	1073.05	1073.06	1076.06	1079.00	1080.10	1080.11	1082.07	1082.08	1088.03

METROPOLITAN AREA: Olympia, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Thurston County	101.00											

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Omaha-Council Bluffs, NE-IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pottawattamie County, IA	309.00											
Douglas County, NE	3.00	5.00	6.00	7.00	8.00	11.00	12.00	16.00	19.00	20.00	27.00	29.00
	32.00	40.00	50.00	51.00	52.00	53.00	54.00	59.01	59.02	60.00	61.01	
Sarpy County, NE	103.02											

METROPOLITAN AREA: Orlando-Kissimmee, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lake County	305.01	306.02										
Orange County	101.00	104.00	105.00	106.00	114.00	115.00	117.01	117.02	119.01	121.00	145.02	146.01
	159.01	165.06	175.01	176.00								
Seminole County	201.01	202.01	204.01	205.00	209.01							

METROPOLITAN AREA: Oshkosh-Neenah, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Winnebago County	7.00											

METROPOLITAN AREA: Owensboro, KY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Daviess County	2.00	3.00	4.00									

METROPOLITAN AREA: Oxnard-Thousand Oaks-Ventura, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ventura County	2.00	5.00	6.00	23.00	24.00	32.01	32.02	34.01	35.00	38.00	43.01	45.01
	45.03	46.00	47.06	50.01	50.02							

METROPOLITAN AREA: Palm Bay-Melbourne-Titusville, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brevard County	607.00	608.00	623.00	626.00	648.00	649.02						

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Panama City-Lynn Haven, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bay County	16.00	17.00	18.00	20.00	22.00							

METROPOLITAN AREA: Parkersburg-Marietta-Vienna, WV-OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wood County, WV	5.00	6.00	7.01									

METROPOLITAN AREA: Pascagoula, MS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
George County	9502.00											
Jackson County	412.00	421.00	422.00									

METROPOLITAN AREA: Pensacola-Ferry Pass-Brent, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Escambia County	1.00	3.00	4.00	6.00	13.00	14.01	15.00	16.00	17.00	18.00	19.00	20.00
	21.00	22.00	40.00									

METROPOLITAN AREA: Peoria, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Peoria County	1.00	2.00	3.00	5.00	6.00	7.00	8.00	9.00	12.00	13.00	16.00	18.00
	19.00											

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Philadelphia-Camden-Wilmington, PA-NJ-DE-MD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Castle County, DE	6.01	6.02	7.00	8.00	9.00	16.00	17.00	19.00	20.00	21.00	22.00	23.00
	144.03	145.01	145.02									
Cecil County, MD	304.00											
Burlington County, NJ	7020.00	7021.01	7022.04									
Camden County, NJ	6001.00	6002.00	6003.00	6004.00	6005.00	6007.00	6008.00	6009.00	6010.00	6011.01	6011.02	6012.00
	6013.00	6014.00	6015.00	6016.00	6017.00	6018.00	6019.00	6020.00	6025.01	6050.00	6082.04	6102.00
Gloucester County, NJ	5010.02	5014.02	5014.04									
Salem County, NJ	203.00	219.00	220.00									
Chester County, PA	3026.00	3054.00	3055.00	3056.00	3109.00							
Delaware County, PA	4001.00	4004.01	4024.00	4025.00	4029.00	4045.00	4047.00	4048.00	4049.00	4050.00	4051.00	4052.00
	4053.00	4054.00	4056.00	4057.00	4058.00	4063.00	4064.02	4066.00				
Montgomery County, PA	2039.01	2039.02	2088.01	2089.04	2090.00							
Philadelphia County, PA	2.00	5.00	9.00	13.00	14.00	19.00	20.00	21.00	22.00	25.00	27.00	28.00
	29.00	30.00	31.00	32.00	33.00	34.00	35.00	36.00	37.01	37.02	39.01	40.01
	41.01	41.02	44.00	46.00	56.00	62.00	63.00	64.00	65.00	66.00	67.00	69.00
	70.00	71.00	72.00	73.00	74.00	77.00	80.00	81.00	82.00	83.01	83.02	84.00
	85.00	86.00	87.00	88.00	89.00	90.00	91.00	92.00	93.00	94.00	95.00	96.00
	101.00	102.00	103.00	104.00	105.00	106.00	107.00	108.00	109.00	110.00	111.00	112.00
	114.00	117.00	119.00	126.00	127.00	131.00	132.00	133.00	137.00	138.00	139.00	140.00
	141.00	144.00	145.00	146.00	147.00	148.00	149.00	150.00	151.00	152.00	153.00	155.00
	156.00	157.00	159.00	160.00	161.00	162.00	163.00	164.00	165.00	166.00	167.00	168.00
	169.01	169.02	170.00	171.00	172.00	173.00	174.00	175.00	176.01	176.02	177.00	178.00
	179.00	181.00	182.00	185.00	186.00	188.00	189.00	190.00	192.00	193.00	194.00	195.00
	196.00	197.00	198.00	199.00	200.00	201.00	202.00	203.00	204.00	205.00	206.00	239.00
	240.00	241.00	242.00	243.00	244.00	245.00	246.00	247.00	249.00	250.00	252.00	273.00
	275.00	277.00	278.00	279.00	280.00	282.00	283.00	284.00	286.00	287.00	288.00	289.00
	291.00	293.00	294.00	295.00	297.00	298.00	299.00	300.00	303.00	304.00	321.00	322.00
	327.00	354.00										

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Phoenix-Mesa-Scottsdale, AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Maricopa County	202.02	506.03	608.00	614.00	716.00	822.02	926.00	927.04	927.05	927.11	928.00	929.00
	931.04	1033.04	1033.05	1033.06	1045.01	1046.00	1071.02	1072.01	1086.01	1090.00	1091.00	1092.00
	1096.04	1098.01	1101.00	1102.00	1103.00	1107.01	1112.02	1112.03	1114.01	1115.01	1116.02	1121.00
	1122.01	1122.02	1123.01	1123.02	1125.02	1125.07	1126.01	1126.02	1127.00	1128.00	1129.00	1131.00
	1132.01	1132.02	1132.03	1133.00	1134.00	1135.00	1136.01	1136.02	1137.00	1138.00	1139.00	1140.00
	1141.00	1142.00	1143.01	1143.02	1144.01	1144.02	1145.00	1146.00	1147.01	1147.02	1147.03	1148.00
	1149.00	1150.00	1151.00	1152.00	1153.00	1154.00	1155.00	1156.00	1158.01	1158.02	1159.00	1160.00
	1161.00	1162.03	1166.02	3187.00	3191.01	3191.02	3192.00	3200.02	4213.02	4214.00	4216.02	4220.01
	9407.00	9410.00	9411.00									
Pinal County	4.00	10.00	12.00	15.00	19.00	20.00	9406.00	9410.00	9411.00	9412.00		

METROPOLITAN AREA: Pine Bluff, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	5.02	10.00	13.00	14.01	16.00	17.00	19.01					

METROPOLITAN AREA: Pittsburgh, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegheny County	103.00	201.00	203.00	305.00	402.00	404.00	405.00	406.00	409.00	501.00	507.00	509.00
	510.00	511.00	603.00	605.00	804.00	902.00	1016.00	1017.00	1113.00	1114.00	1115.00	1201.00
	1203.00	1204.00	1207.00	1208.00	1301.00	1302.00	1303.00	1304.00	1306.00	1504.00	1515.00	1603.00
	1604.00	1606.00	1607.00	1803.00	1809.00	1921.00	2019.00	2108.00	2204.00	2206.00	2304.00	2503.00
	2507.00	2509.00	2609.00	2614.00	2615.00	2620.00	2805.00	2808.00	3101.00	4644.00	4838.00	4867.00
	4869.00	4929.00	5050.00	5100.00	5128.00	5129.00	5138.00	5140.00	5153.00	5509.00	5512.00	5519.00
	5521.00	5523.00	5604.00	5606.00	5610.00	5611.00	5612.00					
Beaver County	6012.00	6015.00	6028.00	6045.00								
Butler County	9023.00	9024.00	9104.00	9105.00								
Fayette County	2607.00	2608.00	2612.00	2618.00	2619.00	2621.00	2623.00	2630.00				
Washington County	7041.00	7544.00	7546.00	7832.00	7922.00							
Westmoreland County	8001.00	8007.00	8028.00	8054.00								

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Pittsfield, MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berkshire County	9001.00	9211.00										

METROPOLITAN AREA: Pocatello, ID MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bannock County	8.00	9.00	16.01	16.03								

METROPOLITAN AREA: Ponce, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Juana Diaz Municipio	7102.00											
Ponce Municipio	702.02	703.00	704.00	708.00	709.00	713.00	716.02	719.00	721.01	727.04		
Villalba Municipio	7201.00											

METROPOLITAN AREA: Portland-South Portland-Biddeford, ME MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	3.00	5.00	6.00	10.00	12.00							

METROPOLITAN AREA: Portland-Vancouver-Beaverton, OR-WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Multnomah County, OR	11.01	21.00	22.01	22.02	23.01	33.01	34.01	34.02	40.01	42.00	44.00	49.00
	51.00	52.00	53.00	54.00	55.00	56.00	76.00	83.01	96.06	98.01		
Washington County, OR	332.00											
Clark County, WA	410.05	416.00	417.00	423.00	424.00	427.00						

METROPOLITAN AREA: Port St. Lucie-Fort Pierce, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Martin County	8.00	18.00										
St. Lucie County	1.00	2.00	3.00	4.00	5.00	9.01	14.02					

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Poughkeepsie-Newburgh-Middletown, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dutchess County	2201.00	2202.00	2203.00	2204.00	2205.00	2206.00	2207.00	6200.00				
Orange County	4.00	5.00	6.00	12.00	14.00	17.00	22.00	150.01	150.02			

METROPOLITAN AREA: Providence-New Bedford-Fall River, RI-MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bristol County, MA	6402.00	6403.00	6409.00	6410.00	6411.00	6412.00	6413.00	6414.00	6420.00	6506.00	6507.00	6508.00
	6509.00	6511.00	6512.00	6513.00	6517.00	6518.00	6519.00	6525.00	6526.00	6527.00		
Newport County, RI	405.00	412.00										
Providence County, RI	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00
	14.00	16.00	17.00	18.00	19.00	20.00	22.00	25.00	26.00	27.00	29.00	31.00
	36.01	36.02	37.00	108.00	109.00	110.00	111.00	151.00	152.00	161.00	166.00	174.00
	176.00	180.00	181.00	183.00								

METROPOLITAN AREA: Provo-Orem, UT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Utah County	14.02	16.01	16.02	16.03	17.00	18.01	18.02	18.03	19.00	24.00	25.00	

METROPOLITAN AREA: Pueblo, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pueblo County	3.00	6.00	7.00	8.00	10.00	12.00	13.00	14.00	19.00	21.00	23.00	26.00

METROPOLITAN AREA: Racine, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Racine County	1.00	3.00	4.00	5.00	10.01	22.00						

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Raleigh-Cary, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Franklin County	601.00	602.00										
Johnston County	403.00	406.00	407.00	414.00								
Wake County	501.00	504.00	506.00	507.00	508.00	509.00	511.00	520.01	521.02	522.01	522.02	523.01
	524.05											

METROPOLITAN AREA: Rapid City, SD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pennington County	103.00											

METROPOLITAN AREA: Reading, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berks County	1.00	2.00	3.00	10.00	11.00	12.00	13.00	14.00	17.00	19.00	21.00	22.00
	23.00	25.00	26.00	140.00								

METROPOLITAN AREA: Redding, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Shasta County	101.00	109.00	112.00	120.00	121.00							

METROPOLITAN AREA: Reno-Sparks, NV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washoe County	1.00	9.00	18.00	19.01	22.03							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Richmond, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chesterfield County	1004.06											
Goochland County	4003.00											
Henrico County	2008.05											
Sussex County	8704.00											
Hopewell city	8203.00	8207.00										
Petersburg city	8101.00	8102.00	8105.00	8106.00	8107.00	8108.00						
Richmond city	103.00	108.00	109.00	110.00	111.00	201.00	202.00	203.00	204.00	205.00	206.00	207.00
	208.00	209.00	210.00	211.00	301.00	302.00	305.00	402.00	403.00	404.00	413.00	414.00
	601.00	602.00	603.00	604.00	607.00	608.00	609.00					

METROPOLITAN AREA: Riverside-San Bernardino-Ontario, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Riverside County	303.00	304.00	305.01	305.02	305.03	313.00	402.03	402.04	410.01	411.00	415.00	416.00
	417.04	422.02	422.09	422.10	422.11	425.04	425.05	425.15	425.19	425.20	427.23	428.00
	429.02	429.04	430.01	430.06	433.08	434.01	434.05	435.07	436.00	440.00	441.01	442.00
	443.00	445.07	445.09	445.10	448.06	449.15	452.07	453.01	454.00	455.01	455.02	456.03
	456.04	456.05	457.03	457.04	457.05	457.06	462.00	9401.00				
San Bernardino County	3.01	14.00	15.00	16.00	22.03	28.00	31.00	34.02	37.00	40.00	41.00	42.01
	42.02	47.00	48.00	49.00	50.00	53.00	54.00	55.00	56.00	57.00	58.00	59.00
	62.02	63.02	64.01	64.02	65.00	68.00	69.00	70.00	72.00	74.07	74.08	75.00
	76.01	80.02	94.00	97.10	97.16	98.00	99.01	100.14	100.20	104.11	106.00	107.00
	117.00	9401.00	9405.00									

METROPOLITAN AREA: Roanoke, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Roanoke city	7.00	8.00	9.00	10.00	11.00	12.00	13.00					
Salem city	104.00											

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Rochester, MN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Olmsted County	1.00	6.00										

METROPOLITAN AREA: Rochester, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Livingston County	304.00	305.00										
Monroe County	2.00	7.00	13.00	15.00	22.00	23.00	24.00	27.00	30.00	32.00	33.00	34.00
	38.03	38.04	39.00	40.00	41.00	46.02	47.01	48.00	49.00	50.00	51.00	52.00
	53.00	55.00	56.00	57.00	59.00	64.00	65.00	66.00	69.00	75.00	79.00	80.00
	81.00	84.00	85.00	87.02	92.00	93.01	93.02	94.00	96.01	96.02	96.03	96.04
	109.01	131.03										
Ontario County	517.00	518.00										

METROPOLITAN AREA: Rockford, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Winnebago County	10.00	11.00	12.00	20.00	24.00	25.00	26.00	27.00	28.00	29.00	31.00	32.00

METROPOLITAN AREA: Rocky Mount, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Edgecombe County	201.00	202.00	204.00									
Nash County	101.00	102.00										

METROPOLITAN AREA: Rome, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Floyd County	6.00	11.00	15.00	16.00								

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Sacramento--Arden-Arcade--Roseville, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Dorado County	301.01											
Sacramento County	5.00	6.00	7.00	10.00	11.00	12.00	18.00	20.00	21.00	22.00	27.00	28.00
	32.01	36.00	37.00	41.00	42.02	42.03	43.00	44.01	44.02	45.00	46.01	46.02
	48.01	49.03	49.05	50.02	51.03	52.01	53.00	55.02	62.01	62.02	63.00	64.00
	65.00	66.00	67.02	68.00	69.00	70.01	74.04	74.13	83.00	88.00	89.11	90.07
	91.10											
Yolo County	101.01	101.02	102.03	105.01	105.07	105.09	105.10	106.02	106.08	107.01	107.03	

METROPOLITAN AREA: Saginaw-Saginaw Township North, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Saginaw County	1.00	2.00	4.00	6.00	7.00	8.00	9.00	10.00	11.00	13.00	17.00	18.00

METROPOLITAN AREA: St. Cloud, MN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stearns County	1.00	2.00	3.02									

METROPOLITAN AREA: St. George, UT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washington County	2713.00											

METROPOLITAN AREA: St. Joseph, MO-KS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buchanan County, MO	10.00	12.00										

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: St. Louis, MO-IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madison County, IL	4003.00	4005.00	4006.00	4007.00	4009.01	4013.00	4021.00	4024.00				
St. Clair County, IL	5004.00	5005.00	5006.00	5009.00	5011.00	5013.00	5014.00	5021.00	5022.00	5024.01	5025.00	5026.03
	5027.00	5028.00	5029.00	5042.01	5045.00							
St. Louis County, MO	2121.00	2136.00	2139.00	2141.00	2160.00	2161.00	2169.00	2218.00				
Washington County, MO	9603.00											
St. Louis city, MO	1015.00	1018.00	1052.00	1053.00	1054.00	1055.00	1061.00	1062.00	1063.00	1064.00	1065.00	1066.00
	1067.00	1071.00	1072.00	1074.00	1075.00	1076.00	1082.00	1083.00	1084.00	1085.00	1096.00	1097.00
	1101.00	1102.00	1103.00	1104.00	1105.00	1111.00	1112.00	1113.00	1114.00	1115.00	1122.00	1123.00
	1152.00	1155.00	1156.00	1157.00	1164.00	1165.00	1172.00	1181.00	1184.00	1185.00	1186.00	1191.00
	1193.00	1201.00	1202.00	1203.00	1211.00	1212.00	1213.00	1214.00	1221.00	1224.00	1231.00	1232.00
	1233.00	1241.00	1242.00	1243.00	1246.00	1255.00	1257.00	1266.00	1267.00			

METROPOLITAN AREA: Salem, OR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marion County	2.00	4.00	5.00	7.00	8.00	9.00	10.00	17.01				

METROPOLITAN AREA: Salinas, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monterey County	5.00	6.00	7.00	9.00	10.00	13.00	106.02	113.02	141.01	141.02		

METROPOLITAN AREA: Salisbury, MD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Somerset County	9801.01	9806.00										
Wicomico County	3.00											

METROPOLITAN AREA: Salt Lake City, UT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Salt Lake County	1001.00	1003.02	1007.00	1014.00	1020.00	1021.00	1022.00	1023.00	1024.00	1025.00	1027.00	1029.00
	1115.00											

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: San Angelo, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tom Green County	4.00	5.00	6.00	7.00	9.00							

METROPOLITAN AREA: San Antonio, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Atascosa County	9605.00											
Bexar County	1101.00	1102.00	1103.00	1105.00	1106.00	1107.00	1108.00	1109.00	1110.00	1202.00	1205.02	1214.04
	1301.00	1302.00	1303.00	1304.00	1305.00	1306.00	1307.00	1308.00	1309.00	1311.00	1312.00	1402.00
	1410.00	1411.00	1501.00	1503.00	1504.00	1505.01	1505.02	1507.00	1508.00	1511.00	1514.00	1519.00
	1520.00	1601.00	1605.00	1606.00	1607.01	1607.02	1609.00	1610.00	1613.01	1613.02	1615.01	1616.00
	1701.01	1701.02	1702.00	1703.00	1704.01	1704.02	1705.00	1707.00	1708.00	1709.00	1710.00	1711.00
	1712.00	1713.00	1714.00	1715.00	1716.00	1804.00	1805.01	1805.04	1808.00	1818.06	1901.00	1903.00
	1905.02	1907.00	1910.04									

METROPOLITAN AREA: San Diego-Carlsbad-San Marcos, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Diego County	9.00	16.00	21.00	22.01	22.02	23.01	23.02	24.01	24.02	25.01	26.01	26.02
	27.07	27.08	27.09	27.10	28.01	28.04	29.04	31.11	33.02	33.03	34.03	34.04
	35.01	35.02	36.01	36.02	36.03	39.01	39.02	40.00	41.00	45.01	45.02	46.00
	47.00	48.00	49.00	50.00	51.00	52.00	53.00	56.00	57.00	58.00	62.00	64.00
	65.00	83.39	83.41	83.43	86.00	100.05	100.09	100.12	100.13	100.15	101.12	114.00
	115.00	116.01	116.02	117.00	118.01	118.02	119.01	120.02	125.00	132.05	139.07	144.00
	157.01	157.03	158.01	158.02	159.01	182.00	184.00	190.02	195.01	195.02	202.02	202.07
	202.12											

METROPOLITAN AREA: Sandusky, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Erie County	408.00											

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: San Francisco-Oakland-Fremont, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alameda County	4007.00	4008.00	4009.00	4010.00	4011.00	4013.00	4014.00	4015.00	4016.00	4017.00	4018.00	4021.00
	4022.00	4024.00	4025.00	4026.00	4027.00	4028.00	4029.00	4030.00	4031.00	4033.00	4034.00	4054.00
	4057.00	4058.00	4059.00	4060.00	4061.00	4062.01	4062.02	4063.00	4065.00	4066.00	4070.00	4072.00
	4073.00	4074.00	4075.00	4076.00	4084.00	4085.00	4086.00	4087.00	4088.00	4089.00	4090.00	4091.00
	4092.00	4093.00	4094.00	4095.00	4096.00	4097.00	4101.00	4102.00	4103.00	4204.00	4224.00	4225.00
	4226.00	4227.00	4228.00	4229.00	4232.00	4235.00	4236.02	4240.01	4240.02	4340.00	4375.00	4377.00
Contra Costa County	3050.00	3072.02	3100.00	3120.00	3141.04	3160.00	3280.00	3361.01	3361.02	3650.02	3672.00	3680.00
	3690.01	3730.00	3750.00	3760.00	3770.00	3790.00						
Marin County	1122.00	1290.00										
San Francisco County	107.00	113.00	114.00	115.00	117.00	118.00	120.00	121.00	122.00	123.00	124.00	125.00
	161.00	176.01	178.00	179.02	201.00	208.00	230.02	231.01	231.02	231.03	234.00	332.01
	603.00	605.02	607.00									
San Mateo County	6102.02	6102.03	6106.01	6117.00								

METROPOLITAN AREA: San Germán-Cabo Rojo, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cabo Rojo Municipio	8301.00											
Lajas Municipio	8501.02	8503.00										
Sabana Grande Municipio	9608.00											

METROPOLITAN AREA: San Jose-Sunnyvale-Santa Clara, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Clara County	5008.00	5009.01	5009.02	5010.00	5015.01	5015.02	5016.00	5017.00	5019.00	5020.02	5031.05	5031.10
	5031.12	5031.13	5032.13	5032.14	5036.01	5037.06	5037.09	5046.01	5116.06	5116.07	5126.01	

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: San Juan-Caguas-Guaynabo, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguas Buenas Municipio	2303.00	2304.00	2305.01									
Arecibo Municipio	3004.00	3005.00	3013.00	3019.00	3021.00							
Barceloneta Municipio	5902.00	5903.00	5904.00									
Barranquitas Municipio	9524.00											
Bayamon Municipio	307.00	312.01	320.00									
Caguas Municipio	2009.00	2012.00	2016.00	2019.00	2027.01							
Canovanas Municipio	1001.01	1001.02	1007.00									
Carolina Municipio	505.03	508.41										
Catano Municipio	202.00	203.00	204.02	204.04								
Cayey Municipio	2606.00	2607.00										
Cidra Municipio	2402.01	2402.02										
Comerio Municipio	9517.00	9518.00	9519.00	9520.00	9521.00							
Corozal Municipio	5302.00	5303.00	5306.00									
Florida Municipio	5801.00											
Guaynabo Municipio	401.01											
Gurabo Municipio	2103.00											
Humacao Municipio	1806.00											
Juncos Municipio	5001.00	5004.01										
Las Piedras Municipio	1902.01											
Loiza Municipio	1101.01	1101.02	1102.00	1103.01	1103.02	1104.00	1106.00					
Manati Municipio	5701.00	5703.00	5704.00	5706.00	5707.00							
Morovis Municipio	9552.00	9553.00	9554.01	9554.02	9555.00							
Naguabo Municipio	1702.00	1703.00										
Naranjito Municipio	5202.00	5203.00	5204.00									
Orocovis Municipio	9548.02	9549.01	9549.02									
San Juan Municipio	6.00	7.00	13.00	23.00	28.00	29.00	34.00	35.01	35.02	36.00	37.00	38.00
	44.00	45.00	46.00	47.00	48.00	49.00	50.00	51.03	54.02	56.02	61.01	62.00
	82.01	82.02	87.00	90.00								
San Lorenzo Municipio	2202.00	2206.00	2207.00									
Toa Baja Municipio	1217.00	1218.01	1221.00	1222.00	1224.00							
Vega Alta Municipio	5501.00	5503.00										
Vega Baja Municipio	5601.00	5606.00	5609.00									
Yabucoa Municipio	9507.00	9508.00	9512.00									

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: San Luis Obispo-Paso Robles, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Luis Obispo County	109.01	109.02	111.01	112.00	114.00							

METROPOLITAN AREA: Santa Barbara-Santa Maria, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Barbara County	23.04	24.03	24.04	25.00	27.02	29.02	29.03	29.11	29.12			

METROPOLITAN AREA: Santa Cruz-Watsonville, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Cruz County	1007.00	1010.00	1101.00	1103.00	1104.00							

METROPOLITAN AREA: Santa Fe, NM MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Fe County	3.00	10.02										

METROPOLITAN AREA: Santa Rosa-Petaluma, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sonoma County	1520.00											

METROPOLITAN AREA: Sarasota-Bradenton-Venice, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Manatee County	1.03	3.05	3.06	7.03	15.02							
Sarasota County	1.02	2.00	3.00									

METROPOLITAN AREA: Savannah, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chatham County	1.00	3.00	6.01	8.00	11.00	12.00	13.00	15.00	18.00	19.00	20.00	21.00
	22.00	23.00	24.00	25.00	28.00	32.00	44.00	101.01	106.04			

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Scranton--Wilkes-Barre, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lackawanna County	1002.00	1003.00										
Luzerne County	2001.00	2005.00	2008.00	2009.00	2010.00	2132.00	2142.00	2174.00				

METROPOLITAN AREA: Seattle-Tacoma-Bellevue, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
King County	4.01	43.00	52.00	53.01	72.00	73.00	81.00	84.00	85.00	86.00	87.00	90.00
	91.00	92.00	93.00	107.00	112.00	265.00	290.04	305.01				
Pierce County	610.02	613.00	614.00	616.01	616.02	617.00	622.00	628.01	717.03	717.06	718.05	718.06
	720.00											
Snohomish County	402.00	407.00	419.04									

METROPOLITAN AREA: Sebastian-Vero Beach, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Indian River County	503.02											

METROPOLITAN AREA: Sheboygan, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sheboygan County	5.00	6.00										

METROPOLITAN AREA: Sherman-Denison, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grayson County	2.00	16.01										

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Shreveport-Bossier City, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bossier Parish	104.00	113.00										
Caddo Parish	201.00	202.00	204.00	206.00	207.00	208.00	209.00	211.00	213.00	217.00	218.00	219.00
	221.00	223.00	224.00	232.00	233.00	235.00	236.00	237.00	246.01	246.02		
De Soto Parish	9505.00	9506.00										

METROPOLITAN AREA: Sioux City, IA-NE-SD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Woodbury County, IA	13.00	15.00	16.00	17.00								

METROPOLITAN AREA: Sioux Falls, SD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Minnehaha County	7.00											

METROPOLITAN AREA: South Bend-Mishawaka, IN-MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Joseph County, IN	1.00	6.00	10.00	17.00	19.00	20.00	21.00	23.00	27.00	28.00	29.00	

METROPOLITAN AREA: Spartanburg, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spartanburg County	203.01	204.00	205.00	208.00	210.01	217.00						

METROPOLITAN AREA: Spokane, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spokane County	1.00	16.00	24.00	25.00	26.00	30.00	33.00	35.00	36.00	40.00	140.01	

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Springfield, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sangamon County	8.00	9.00	13.00	14.00	15.00	16.00	17.00	23.00	24.00			

METROPOLITAN AREA: Springfield, MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hampden County	8006.00	8007.00	8008.00	8009.00	8011.01	8011.02	8012.00	8013.00	8014.01	8014.02	8015.02	8018.00
	8019.00	8020.00	8021.00	8022.00	8023.00	8109.01	8114.00	8115.00	8116.00	8117.00	8118.00	8123.00
	8127.02											
Hampshire County	8203.00	8204.00	8206.00									

METROPOLITAN AREA: Springfield, MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	1.00	2.00	5.00	7.00	33.00	55.00						

METROPOLITAN AREA: Springfield, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	1.00	2.00	3.00	7.00	9.01	12.00						

METROPOLITAN AREA: State College, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Centre County	120.00	121.00	122.00	125.00	126.00							

METROPOLITAN AREA: Stockton, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Joaquin County	1.00	3.00	4.02	5.00	6.00	7.00	8.00	14.00	16.00	17.00	19.00	20.00
	21.00	22.00	23.00	31.13	33.09	34.04	34.06	34.07	38.03	39.00	44.01	45.00

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Sumter, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sumter County	7.00	8.98	11.00	13.00	15.00							

METROPOLITAN AREA: Syracuse, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Onondaga County	2.00	5.00	6.00	10.00	13.00	14.00	15.00	16.00	21.00	22.00	23.00	24.00
	30.00	32.00	34.00	35.00	36.01	38.00	39.00	40.00	42.00	43.00	44.00	51.00
	52.00	53.00	54.00	55.00	56.02	58.00	59.00	61.01	61.02			
Oswego County	211.02	216.01	216.02									

METROPOLITAN AREA: Tallahassee, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Gadsden County	207.02											
Leon County	3.03	4.00	5.00	6.00	10.01	11.01	12.00	14.00	19.00	20.01	20.02	21.02

METROPOLITAN AREA: Tampa-St. Petersburg-Clearwater, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hillsborough County	7.00	12.00	18.00	19.00	21.00	29.00	30.00	31.00	32.00	33.00	34.00	35.00
	36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	44.00	50.00	51.01	53.00
	108.03	108.05	108.06	108.07	108.08	124.02	124.03	129.00	139.06			
Pasco County	310.06											
Pinellas County	205.00	206.00	207.00	208.00	209.00	210.00	212.00	213.00	214.00	215.00	216.00	218.00
	256.02	262.00	268.08									

METROPOLITAN AREA: Terre Haute, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vigo County	1.00	2.00	3.00	5.00	6.00	8.00	19.00					

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Texarkana, TX-Texarkana, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Miller County, AR	204.00	205.00	206.00									
Bowie County, TX	104.00	105.00	106.00	108.00								

METROPOLITAN AREA: Toledo, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lucas County	8.00	9.00	12.02	13.02	13.04	14.00	15.00	16.00	17.00	18.00	19.00	20.00
	21.00	22.00	23.00	24.02	25.00	26.00	27.00	28.00	29.00	30.00	31.00	32.00
	33.00	34.00	35.00	36.00	37.00	38.00	40.00	41.00	42.00	43.01	47.01	48.00
	51.00	53.00	54.00	68.00	73.03							
Wood County	217.01	217.02	218.00									

METROPOLITAN AREA: Topeka, KS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Shawnee County	4.00	5.00	6.00	11.00	31.00	40.00						

METROPOLITAN AREA: Trenton-Ewing, NJ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mercer County	1.00	2.00	5.00	8.00	9.00	10.00	11.00	14.01	14.02	15.00	16.00	17.00
	18.00	19.00	20.00	21.00								

METROPOLITAN AREA: Tucson, AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pima County	1.00	3.00	4.00	5.00	9.00	10.00	13.01	13.02	14.00	15.00	21.00	22.00
	23.00	24.00	25.03	26.01	27.01	28.01	28.02	31.01	37.01	37.02	38.01	38.02
	39.02	41.04	41.11	43.20	45.09	51.00	9406.00	9407.00	9408.00			

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Tulsa, OK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Creek County	210.00											
Okmulgee County	1.00	2.00										
Tulsa County	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	12.00	13.00	21.00
	22.00	23.00	25.00	27.00	46.00	57.00	62.00	67.01	68.01	76.08	79.00	80.01
	91.01	111.00										

METROPOLITAN AREA: Tuscaloosa, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	600.00	601.00										
Hale County	403.00	404.00										
Tuscaloosa County	112.00	114.00	117.01	118.00	119.00	126.00						

METROPOLITAN AREA: Tyler, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Smith County	1.00	2.01	2.02	3.00	4.00	5.00	7.00					

METROPOLITAN AREA: Utica-Rome, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Herkimer County	111.00											
Oneida County	201.00	203.00	207.01	208.02	208.03	209.00	210.00	211.01	211.02	211.03	212.01	213.01
	213.02	215.00	218.00	220.00	223.00	226.00	229.00					

METROPOLITAN AREA: Valdosta, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brooks County	9905.00											
Echols County	9801.00	9802.00										
Lowndes County	108.00	109.00	110.00	113.01	113.02							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Vallejo-Fairfield, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Solano County	2507.01	2508.00	2509.00	2510.00	2516.00	2518.02	2525.02	2526.06	2526.07			

METROPOLITAN AREA: Victoria, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Victoria County	3.01											

METROPOLITAN AREA: Vineland-Millville-Bridgeton, NJ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	201.00	203.00	205.01	301.00	401.00							

METROPOLITAN AREA: Virginia Beach-Norfolk-Newport News, VA-NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
York County, VA	505.00											
Chesapeake city, VA	201.00	202.00	203.00	205.01	205.02	207.00						
Hampton city, VA	106.01	106.02	113.00	114.00								
Newport News city, VA	301.00	303.00	304.00	305.00	306.00	308.00	309.00					
Norfolk city, VA	14.00	25.00	26.00	27.00	29.00	34.00	35.01	41.00	42.00	43.00	44.00	46.00
	47.00	48.00	50.00	51.00	52.00	53.00	57.01	58.00	65.01	65.02		
Portsmouth city, VA	2105.00	2111.00	2114.00	2118.00	2119.00	2120.00	2121.00	2126.00				
Suffolk city, VA	651.00	653.00	654.00	655.00								
Virginia Beach city, VA	442.00	458.10										
Williamsburg city, VA	3702.00											

METROPOLITAN AREA: Visalia-Porterville, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tulare County	3.02	5.01	6.00	11.00	16.01	22.02	26.01	28.00	29.01	38.02	40.00	41.01
	42.00	43.00	44.00									

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Waco, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
McLennan County	1.00	2.00	3.00	4.00	7.00	10.00	12.00	14.00	15.00	19.00	33.00	

METROPOLITAN AREA: Warner Robins, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Houston County	203.00	204.00	207.00									

METROPOLITAN AREA: Washington-Arlington-Alexandria, DC-VA-MD-WV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
District of Columbia	2.01	18.03	18.04	20.01	21.01	21.02	24.00	25.02	27.01	28.01	28.02	29.00
	30.00	31.00	32.00	34.00	35.00	36.00	37.00	46.00	47.00	48.01	48.02	49.01
	49.02	50.00	52.02	57.01	58.00	59.00	60.02	64.00	68.01	68.04	71.00	72.00
	73.02	73.04	73.08	74.01	74.03	74.04	74.06	74.07	74.08	74.09	75.02	75.03
	75.04	76.01	76.03	76.05	77.03	77.07	77.08	77.09	78.03	78.04	78.06	78.07
	78.08	78.09	79.01	79.03	84.02	85.00	86.00	87.02	88.02	88.03	88.04	89.03
	89.04	90.00	91.02	92.01	92.03	92.04	95.01	96.01	96.02	96.03	96.04	97.00
	98.01	98.02	98.03	98.04	98.06	98.07	98.08	98.09	99.03	99.04	99.05	99.06
	99.07											
Charles County, MD	8509.01											
Frederick County, MD	7501.00	7503.00	7509.00									
Montgomery County, MD	7009.04	7020.00										
Prince George's County, MD	8017.04	8021.05	8025.02	8027.00	8032.00	8034.01	8035.08	8035.09	8040.01	8043.00	8048.00	8051.01
	8052.02	8055.00	8056.01	8056.02	8059.01	8067.03	8072.00					
Arlington County, VA	1027.00											
Fairfax County, VA	4215.00	4219.00										
Prince William County, VA	9009.01	9009.03	9011.00									
Fredericksburg city, VA	2.00	4.00	5.00									

METROPOLITAN AREA: Waterloo-Cedar Falls, IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Black Hawk County	1.00	5.00	9.00	17.01	23.02							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Wausau, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marathon County	1.00											

METROPOLITAN AREA: Weirton-Steubenville, WV-OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County, OH	2.00	4.00	8.00	9.00								

METROPOLITAN AREA: Wenatchee, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chelan County	9610.00											

METROPOLITAN AREA: Wheeling, WV-OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Belmont County, OH	115.00	116.00	121.00									
Ohio County, WV	1.00	4.00	7.00	8.00	24.00							

METROPOLITAN AREA: Wichita, KS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sedgwick County	1.00	4.00	6.00	7.00	8.00	9.00	11.00	18.00	24.00	26.00	36.00	37.00
	65.00	68.00	78.00									

METROPOLITAN AREA: Wichita Falls, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wichita County	101.00	102.00	104.00	111.00	112.00	130.00						

METROPOLITAN AREA: Williamsport, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lycoming County	4.00	8.00										

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Wilmington, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Hanover County	101.00	103.00	105.01	110.00	111.00	113.00	114.00					

METROPOLITAN AREA: Winston-Salem, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Forsyth County	1.00	2.00	3.01	3.02	4.00	5.00	6.00	7.00	8.01	8.02	9.00	15.00
	16.02	17.00	19.01									

METROPOLITAN AREA: Worcester, MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Worcester County	7105.00	7107.00	7312.01	7312.02	7313.00	7314.00	7315.00	7316.00	7317.00	7318.00	7319.00	7320.01
	7321.00	7324.00	7325.00	7330.00	7384.00	7421.00	7443.00	7542.00	7543.00	7572.00	7573.00	

METROPOLITAN AREA: Yakima, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yakima County	1.00	2.00	6.00	15.00	20.01	25.00	27.02					

METROPOLITAN AREA: Yauco, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guánica Municipio	9609.00	9610.00	9612.00	9613.00								
Guayanilla Municipio	7404.00											
Yauco Municipio	7501.01											

METROPOLITAN AREA: York-Hanover, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
York County	1.00	2.00	5.00	7.00	9.00	10.00	11.00	12.00	15.00	16.00		

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Youngstown-Warren-Boardman, OH-PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mahoning County, OH	8002.00	8004.00	8005.00	8006.00	8007.00	8009.00	8010.00	8016.00	8017.00	8019.00	8020.00	8021.00
	8022.00	8023.00	8024.00	8025.00	8031.00	8032.00	8034.00	8035.00	8037.00	8040.00	8041.00	8043.00
	8044.00	8103.00										
Trumbull County, OH	9201.00	9205.00	9206.00	9208.00	9212.00	9324.00						
Mercer County, PA	301.00	302.00	306.00	307.00	308.00							

METROPOLITAN AREA: Yuba City, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sutter County	501.02	502.02										
Yuba County	401.00	403.00	404.00									

METROPOLITAN AREA: Yuma, AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yuma County	1.00	3.02	4.01	106.00	114.01	115.01	116.00					

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Alabama

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Baldwin County	106.00											
Barbour County	9502.00	9503.00	9504.00	9506.00	9507.00	9509.00						
Bullock County	9521.00	9522.00										
Butler County	9529.00	9531.00	9532.00	9534.00								
Choctaw County	9567.00	9570.00										
Clarke County	9577.00	9578.00	9579.02									
Coffee County	105.00	110.00	113.00									
Conecuh County	9604.00	9605.00	9606.00									
Covington County	9621.00	9627.00	9630.00									
Crenshaw County	9634.00	9639.00										
Dale County	205.00	207.00										
Dallas County	9964.00	9965.00	9966.00	9968.00	9969.00	9970.00	9971.00	9972.00	9973.00			
Escambia County	9704.00	9706.00										
Macon County	9816.00	9817.00	9818.00	9819.00	9820.00	9821.00	9822.00	9823.00				
Marengo County	9829.00	9831.00	9832.00									
Monroe County	9856.00	9858.00	9860.00									
Perry County	9870.00	9871.00	9872.00									
Pickens County	501.00	503.00	504.00									
Pike County	9889.00	9891.00	9893.00									
Sumter County	9911.00	9912.00	9913.00	9915.00	9916.00							
Talladega County	106.00	118.00										
Wilcox County	9947.00	9948.00	9949.00	9950.00	9951.00							

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	3.00										
Dillingham Census Area	1.00											
Kenai Peninsula Borough	1.00											
Nome Census Area	1.00											
Prince of Wales-Outer Ketchikan Census Area	3.00											
Wade Hampton Census Area	1.00											
Yukon-Koyukuk Census Area	1.00	4.00										

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Arizona

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Apache County	9401.00	9426.00	9427.00	9440.00	9441.00	9442.00	9443.00	9449.00	9451.00			
Cochise County	6.00	8.00	9.00									
Gila County	9402.00	9404.00										
Graham County	9405.00											
Mohave County	9404.00											
Navajo County	9401.00	9403.00	9410.00	9411.00	9423.00	9424.00	9444.00	9445.00	9447.00	9448.00		
Santa Cruz County	9964.02											

NONMETROPOLITAN PART OF STATE: Arkansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arkansas County	9804.00											
Bradley County	9501.00	9503.00	9505.00									
Chicot County	9802.00	9803.00	9804.00									
Columbia County	9502.00	9505.00										
Cross County	9501.00	9505.00										
Desha County	9501.00	9502.00	9503.00	9504.00								
Hempstead County	9805.00											
Johnson County	9520.00											
Lafayette County	9702.00											
Lee County	9703.00	9704.00										
Mississippi County	101.00	103.00	110.00									
Monroe County	9501.00	9503.00										
Nevada County	9902.00											
Ouachita County	9506.00											
Phillips County	9801.00	9803.00	9804.00	9805.00	9806.00							
Polk County	9506.00											
Pope County	9514.00											
St. Francis County	9601.00	9604.00	9606.00									
Sevier County	9803.00											
Union County	9509.00	9510.00										
White County	9708.00											
Woodruff County	9901.00	9902.00										

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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											
Humboldt County	1.00	2.00	5.00	10.00	12.00	101.01						
Lake County	7.00	8.00										
Siskiyou County	1.00	7.02										
Trinity County	4.00											

NONMETROPOLITAN PART OF STATE: Colorado

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamosa County	9817.00											
Conejos County	9746.00	9748.00										
Costilla County	9826.00	9827.00										
Las Animas County	1.00											
Logan County	9962.00											
Montezuma County	9410.00											
Otero County	9880.00											

NONMETROPOLITAN PART OF STATE: Connecticut

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Litchfield County	3103.00											
Windham County	8003.00	8006.00										

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Florida

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Columbia County	9903.00											
DeSoto County	9803.00											
Hamilton County	9801.00	9802.00	9803.00									
Hardee County	9702.00	9703.00	9704.00									
Hendry County	2.00	3.00	9401.00									
Highlands County	9603.00	9609.00	9612.00	9617.00								
Madison County	9903.02											
Okeechobee County	9903.00											
Putnam County	9507.00	9508.00	9514.00									
Taylor County	9503.00											

NONMETROPOLITAN PART OF STATE: Georgia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bacon County	9702.00											
Baldwin County	9705.00											
Ben Hill County	9604.00											
Bulloch County	9904.01	9904.02										
Calhoun County	9502.00											
Candler County	9501.00											
Clay County	9601.00											
Colquitt County	9703.00											
Crisp County	9801.00	9802.00										
Decatur County	9703.00	9704.00	9708.00									
Early County	9902.00	9904.00										
Emanuel County	9801.00	9803.00	9804.00	9805.00	9806.00							
Evans County	9702.00	9703.00										
Grady County	9503.00	9504.00										
Greene County	9504.00											
Hancock County	9801.00	9802.00										
Jeff Davis County	9602.00											
Jefferson County	9604.00											
Jenkins County	9601.00											
Johnson County	9802.00											
Laurens County	9503.00	9509.00										

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Georgia (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Macon County	9803.00	9804.00										
Mitchell County	9803.00	9805.00										
Peach County	402.00	403.02	404.00									
Randolph County	9901.00	9902.00										
Screven County	9702.00											
Seminole County	9802.00											
Sumter County	9503.00											
Talbot County	9601.00											
Taylor County	9503.00											
Thomas County	9601.00											
Tift County	9906.00	9907.00										
Toombs County	9701.00	9706.00										
Treutlen County	9601.00	9602.00										
Troup County	9608.00											
Turner County	9702.00											
Ware County	9504.00	9507.00	9508.00									
Warren County	9703.00	9704.00										
Washington County	9503.00	9507.00										
Wheeler County	9801.00											
Wilcox County	9904.00											

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	211.00								
Kalawao County	319.00											
Kauai County	410.00											
Maui County	313.00											

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Idaho

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bingham County	9508.00											
Cassia County	9504.00											
Latah County	51.00	54.00										
Lewis County	9503.00											
Madison County	9503.01	9503.02										

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									
Alexander County	9578.00	9579.00										
Coles County	7.00	8.00										
Jackson County	107.00	108.00	109.00	111.00	112.00	113.00	114.00	115.00				
Jefferson County	509.00	510.00										
Knox County	8.00	9.00										
McDonough County	104.00	105.00	106.00									
Pulaski County	9711.00											
Richland County	9780.00											
Saline County	9555.00											

NONMETROPOLITAN PART OF STATE: Indiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grant County	2.00											
Henry County	9763.00											
Knox County	9550.00	9553.00	9554.00									
Wayne County	2.00											

NONMETROPOLITAN PART OF STATE: Iowa

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wapello County	9605.00											
Webster County	7.00											

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Kansas												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crawford County	9575.00											
Ellis County	9729.00											
Lyon County	4.00											
Reno County	6.00											
Riley County	3.01	3.02	4.00	5.00	8.01							
Seward County	9660.00											

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Kentucky

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9703.00											
Bell County	9601.00	9602.00	9604.00	9606.00	9608.00	9609.00	9610.00					
Breathitt County	9801.00	9803.00	9804.00	9805.00	9806.00	9807.00						
Calloway County	103.00											
Casey County	9505.00											
Clay County	9501.00	9502.00	9503.00	9504.00	9505.00	9506.00						
Clinton County	9702.00											
Elliott County	9801.00											
Floyd County	9804.00	9805.00	9808.00	9809.00	9810.00							
Harlan County	9701.00	9702.00	9703.00	9705.00	9706.00	9709.00	9710.00	9711.00	9712.00			
Jackson County	9601.00	9602.00	9603.00									
Johnson County	9601.00											
Knott County	9601.00	9602.00	9603.00	9604.00	9605.00							
Knox County	9901.00	9902.00	9904.00	9905.00	9906.00	9907.00						
Lawrence County	9902.00	9903.00	9904.00	9905.00								
Lee County	9501.00	9503.00										
Leslie County	9801.00	9802.00	9803.00									
Letcher County	9501.00	9502.00	9503.00	9505.00								
Lewis County	9902.00											
McCracken County	301.00	302.00	303.00	304.00	305.00							
McCreary County	9601.00	9602.00	9603.00	9604.00								
Madison County	104.00	105.00										
Magoffin County	9701.00	9702.00	9704.00									
Martin County	9501.00	9502.00	9503.00									
Morgan County	9501.00											
Muhlenberg County	9601.00											
Owsley County	9901.00	9902.00										
Perry County	9701.00	9705.00	9707.00	9709.00								
Pike County	9903.00	9909.00	9917.00									
Pulaski County	9910.00											
Wayne County	9802.00	9803.00	9806.00									
Whitley County	9804.00	9806.00	9807.00	9808.00								
Wolfe County	9902.00	9903.00										

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Louisiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Acadia Parish	9607.00	9609.00										
Assumption Parish	505.00											
Avoyelles Parish	304.00	306.00	309.00									
Catahoula Parish	9802.00											
Concordia Parish	9902.00											
East Carroll Parish	9901.00	9903.00										
Evangeline Parish	9504.00	9505.00	9506.00									
Franklin Parish	9503.00	9506.00										
Iberia Parish	308.00	309.00	310.00									
Jackson Parish	9704.00											
Jefferson Davis Parish	9806.00											
Lincoln Parish	9603.00	9604.00	9608.00	9609.00								
Madison Parish	9603.00	9604.00										
Morehouse Parish	9504.00	9508.00										
Natchitoches Parish	9904.00	9906.00	9907.00									
Red River Parish	9603.00											
Richland Parish	9705.00											
Sabine Parish	9803.00	9805.00										
St. Landry Parish	9609.00	9613.00	9614.00	9615.00	9616.00							
St. Mary Parish	407.00	411.00	416.00									
Tangipahoa Parish	9533.00	9543.00	9544.00									
Tensas Parish	9803.00											
Vermilion Parish	9508.00											
Washington Parish	9503.00	9508.00	9509.00									
Webster Parish	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
Kennebec County	241.02											

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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											

NONMETROPOLITAN PART OF STATE: Michigan

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chippewa County	9703.00											
Clare County	9812.00											
Houghton County	9903.00	9908.00										
Isabella County	9505.00	9511.00	9512.00									
Marquette County	5.00	6.00	8.00	24.00								
Mecosta County	9605.00	9606.00	9611.00									
Ogemaw County	9507.00											
St. Joseph County	402.00	404.00										

NONMETROPOLITAN PART OF STATE: Minnesota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beltrami County	9508.00											
Blue Earth County	9707.00	9711.01										
Cass County	9612.00											
Winona County	9705.00											

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	8.00									
Attala County	606.00											
Bolivar County	9501.00	9502.00	9503.00	9504.00	9507.00							
Claiborne County	9503.00											
Clarke County	9503.00											
Clay County	9503.00											
Coahoma County	9501.00	9506.00	9507.00									
Covington County	9502.00											
Grenada County	9503.00											
Holmes County	9501.00	9502.00	9503.00	9504.00	9505.00							

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Mississippi (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Humphreys County	9502.00	9503.00										
Issaquena County	9501.00											
Jefferson County	9501.00	9502.00										
Jones County	9506.00	9507.00										
Lafayette County	9503.00											
Lauderdale County	1.00	2.00	4.00	5.00	6.00	7.00						
Leake County	402.00											
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								
Marion County	9503.00											
Monroe County	9508.00											
Neshoba County	105.00											
Noxubee County	9502.00	9503.00										
Oktibbeha County	9503.00	9504.00										
Panola County	9502.00											
Pike County	9503.00											
Quitman County	9501.00	9503.00										
Sharkey County	9501.00	9502.00										
Sunflower County	9504.02	9505.00										
Tallahatchie County	9502.00	9503.00	9504.00									
Walthall County	9502.00											
Warren County	9503.00											
Washington County	3.00	4.00	6.00	10.00	11.00	12.00	13.00	21.00				
Wayne County	9502.00											
Wilkinson County	9501.00	9502.00										
Yazoo County	9503.00	9505.00										

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Missouri												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9503.00	9505.00	9509.00	9510.00								
Butler County	9505.00	9507.00	9508.00									
Cape Girardeau County	9808.00	9809.00	9810.00	9814.00								
Carter County	9601.00	9602.00										
Dunklin County	9601.00	9604.00	9605.00	9606.00	9610.00							
Howell County	9901.00	9907.00										
Johnson County	9604.00											
Lewis County	9702.00											
Mississippi County	9502.00	9504.00										
New Madrid County	9603.00	9606.00										
Pemiscot County	9702.00	9703.00	9704.00	9706.00								
Pettis County	9806.00											
Phelps County	9904.00											
Ripley County	9702.00											
Scott County	9812.00											
Shannon County	9702.00											
Wright County	9904.00											

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Montana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Big Horn County	9403.00	9406.00	9407.00									
Blaine County	9401.00	9402.00										
Chouteau County	9401.00											
Daniels County	9402.00	9403.00										
Gallatin County	6.00	9.00	11.00									
Glacier County	9401.00	9402.00	9403.00									
Golden Valley County	1.00											
Hill County	403.00	9401.00	9402.00									
Lake County	9405.00											
Lewis and Clark County	9.00											
Lincoln County	5.00											
Phillips County	9402.00											
Pondera County	9403.00											
Ravalli County	8.00											
Roosevelt County	9401.00	9402.00	9404.00									
Rosebud County	9404.00											
Sanders County	9401.00											
Sheridan County	9402.00											
Silver Bow County	1.00											
Valley County	9405.00											

NONMETROPOLITAN PART OF STATE: Nebraska

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buffalo County	9696.00											
Burt County	9401.00											
Keya Paha County	9754.00											
Knox County	9671.00											
Scotts Bluff County	9537.00											
Thurston County	9402.00											

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Nevada

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Elko County	9403.00											
Mineral County	9402.00											

NONMETROPOLITAN PART OF STATE: New Mexico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chaves County	4.00	5.00	6.00									
Cibola County	9458.00	9459.00	9460.00									
Curry County	1.00	2.02	4.00	5.00								
Grant County	9844.00											
Hidalgo County	9882.00											
Lea County	1.00	2.00	3.00	4.00								
Luna County	2.00	4.00	5.00	6.00								
McKinley County	9402.00	9403.00	9404.00	9434.00	9435.00	9436.00	9437.00	9438.00	9439.00	9453.00	9457.00	9460.00
Otero County	8.00											
Quay County	9586.02											
Rio Arriba County	6.00	9433.00										
Roosevelt County	2.00											
Socorro County	9461.00	9783.02										

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: New York

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cattaraugus County	9402.00											
Cayuga County	419.00											
Chautauqua County	303.00	305.00	354.00	359.02	9400.00							
Clinton County	1012.00	1013.00	1016.00									
Columbia County	9912.00											
Cortland County	9906.00	9908.00	9909.00									
Fulton County	9907.00											
Jefferson County	612.00	621.00										
Montgomery County	709.00											
Otsego County	9909.00	9910.00	9911.00									
St. Lawrence County	9908.00	9909.00	9911.00									
Sullivan County	9509.00	9518.00	9519.00									

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: North Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beaufort County	9903.00	9904.00	9908.00									
Bertie County	9602.00	9603.00	9604.00									
Bladen County	9504.00	9506.00										
Cleveland County	9509.00											
Columbus County	9907.00	9909.00	9912.00									
Craven County	9608.00	9609.00										
Davidson County	614.00											
Duplin County	9903.00											
Graham County	9803.00											
Granville County	9704.00											
Halifax County	9901.00	9906.00	9908.00	9909.00	9911.00							
Harnett County	701.00	702.00										
Iredell County	602.00	604.00										
Jackson County	9506.00											
Lee County	302.00	303.00										
Lenoir County	102.00	103.00	104.00	105.00	107.00							
Martin County	9706.00											
Northampton County	9803.00											
Pasquotank County	9601.00	9603.00										
Perquimans County	9802.00											
Richmond County	9705.00	9706.00	9707.00	9710.00								
Robeson County	9601.00	9603.00	9605.00	9608.00	9611.00							
Rowan County	501.00	504.00	508.00									
Scotland County	102.00	103.00										
Surry County	9904.00											
Swain County	9601.00											
Vance County	9605.00	9606.00	9607.00									
Warren County	9504.00											
Washington County	9502.00											
Watauga County	9804.00	9805.00	9806.00									
Wilson County	1.00	2.00	7.00	8.01	8.02							

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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										
Dunn County	9401.00											
McKenzie County	9401.00											
McLean County	9403.00											
Mercer County	9403.00											
Mountrail County	9402.00											
Richland County	9403.00											
Rolette County	9517.00	9518.00										
Sioux County	9401.00	9402.00	9403.00									

NONMETROPOLITAN PART OF STATE: Ohio

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ashtabula County	7.01	7.03										
Athens County	9726.00	9727.00	9728.00	9729.00	9730.00	9731.01	9731.02	9731.03				
Columbiana County	9521.00	9523.00										
Gallia County	9537.00											
Guernsey County	9776.00											
Meigs County	9644.00											
Muskingum County	9814.00	9821.00										
Pike County	9527.00											
Scioto County	9932.00	9934.00	9935.00	9936.00								
Wayne County	15.00											

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Oklahoma

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9769.00	9770.00										
Bryan County	9962.00	9964.00										
Caddo County	9621.00											
Carter County	9928.00	9931.00										
Cherokee County	9779.00	9780.00	9783.00									
Choctaw County	9969.00	9972.00	9973.00									
Custer County	9606.00											
Delaware County	9761.00											
Garfield County	7.00											
Harmon County	9678.00											
Hughes County	9846.00											
Jackson County	9686.00	9687.00										
Kay County	5.00											
Latimer County	9872.00											
McCurtain County	9982.00	9986.00	9987.00									
McIntosh County	9802.00											
Marshall County	9947.00											
Muskogee County	2.00	3.00	4.00	6.00								
Okfuskee County	9810.00											
Ottawa County	9745.00											
Payne County	102.00	103.00	104.00	105.00	107.00							
Pittsburg County	9862.00	9863.00	9864.00									
Pontotoc County	9891.00											
Pottawatomie County	5002.00											
Pushmataha County	9976.00											
Seminole County	9835.00	9836.00	9838.00									
Stephens County	6.00											
Washington County	2.00	3.00	9.00									

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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											
Jefferson County	9604.00											
Klamath County	9716.00	9717.00	9718.00									
Malheur County	9704.00											
Union County	9707.00											

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	9906.00											
Clinton County	9706.00	9707.00										
Columbia County	511.00	512.00										
Crawford County	1116.00											
Franklin County	110.00											
Huntingdon County	9509.00											
Indiana County	9602.00	9610.00	9611.01	9611.02								
Jefferson County	9507.00											
Lawrence County	3.00	4.00	6.00	9.00								
Mc Kean County	4202.00											
Mifflin County	9608.00											
Northumberland County	9616.00	9617.00										
Schuylkill County	6.00											
Somerset County	211.00											
Venango County	2003.00											

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: South Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allendale County	9702.00	9704.00										
Bamberg County	9601.00	9602.00	9603.00									
Barnwell County	9702.00											
Beaufort County	1.00											
Chesterfield County	9506.00	9508.00										
Clarendon County	9605.00	9608.01										
Colleton County	9701.00	9703.00										
Dillon County	9701.00	9704.00										
Georgetown County	9802.00	9806.00										
Greenwood County	9705.00											
Hampton County	9801.00	9804.00	9805.00									
Lancaster County	107.00	108.00										
Lee County	9805.00	9806.00										
Marion County	9503.00	9504.00	9506.00									
Marlboro County	9602.00	9605.00										
Newberry County	9505.02											
Orangeburg County	102.00	103.00	104.00	105.00	106.00	111.00	112.00	113.00				
Union County	302.00											
Williamsburg County	9701.00	9705.01	9705.02	9708.00								

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: South Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bennett County	9406.00	9408.00	9410.00	9411.00								
Buffalo County	9401.00											
Charles Mix County	9702.00	9703.00										
Clay County	9656.00											
Corson County	9405.00	9406.00	9407.00	9408.00	9409.00							
Dewey County	9409.00	9413.00	9414.00	9415.00	9416.00							
Hyde County	9401.00											
Jackson County	9401.00	9402.00										
Lyman County	9401.00											
Marshall County	9401.00											
Mellette County	9403.00											
Roberts County	9405.00	9406.00										
Shannon County	9403.00	9404.00	9405.00	9406.00	9407.00							
Todd County	9401.00	9402.00										
Ziebach County	9411.00	9412.00	9414.00	9415.00								

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Tennessee

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Campbell County	9502.00	9503.00	9506.00	9510.00								
Claiborne County	9703.00	9704.00	9709.00									
Cocke County	9802.00											
Coffee County	9709.00											
Cumberland County	9704.00											
Fentress County	9651.00											
Greene County	901.00											
Grundy County	9550.00	9553.00										
Hancock County	9601.00	9602.00	9603.00									
Hardin County	9804.00											
Henry County	9693.00											
Jackson County	9604.00											
Lauderdale County	505.02											
Lawrence County	9603.00											
Marshall County	9553.00											
Maury County	105.00											
Overton County	9501.00											
Putnam County	7.00	8.00										
Roane County	305.00											
Scott County	9753.00											
Weakley County	9682.00											

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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										
Bee County	9504.00	9505.00	9506.00									
Brewster County	9504.00											
Brooks County	9502.00											
Brown County	9506.00	9507.00	9508.00									
Camp County	9502.00											
Cherokee County	9504.00	9505.00	9507.00									
Cochran County	9501.00											
Cooke County	9904.00	9905.00										
Culberson County	9502.00											
Deaf Smith County	9505.00											
DeWitt County	9702.00											
Dimmit County	9501.00	9502.00	9503.00									
Duval County	9501.00	9503.00	9504.00									
Edwards County	9501.00											
Falls County	9903.00	9904.00										
Floyd County	9506.00											
Frio County	9502.00	9503.00										
Gonzales County	9903.00											
Gray County	9506.00	9507.00	9508.00									
Hale County	9501.00	9502.00										
Hall County	9504.00											
Harrison County	204.01	204.02										
Haskell County	9503.00											
Henderson County	9510.00	9512.00										
Hill County	9609.00	9610.00										
Hockley County	9504.00											
Houston County	9503.00	9504.00										
Howard County	9503.00	9504.00	9505.00									
Hudspeth County	9501.00											
Hutchinson County	9507.00											
Jasper County	9503.00	9506.00										
Jim Hogg County	9504.00											
Jim Wells County	9502.00	9505.00	9506.00	9507.00								

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Texas (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Karnes County	9703.00	9704.00										
Kleberg County	202.00	203.00										
Knox County	9502.00											
Lamar County	5.00	6.00	8.00									
La Salle County	9501.00	9502.00										
Limestone County	9701.00	9704.00										
Marion County	9503.00	9504.00										
Matagorda County	7301.00	7304.00										
Maverick County	9501.00	9502.01	9502.02	9502.03	9503.00	9504.00	9505.00	9506.01	9506.02			
Menard County	9502.00											
Nacogdoches County	9506.00	9507.00	9508.00	9509.00	9510.00							
Navarro County	9708.00											
Newton County	9503.00											
Nolan County	9503.00	9504.00										
Palo Pinto County	9808.00	9809.00										
Pecos County	9503.00											
Presidio County	9502.00											
Reeves County	9501.00	9502.00	9503.00	9505.00								
Runnels County	9502.00											
Starr County	9501.01	9501.02	9501.03	9502.01	9502.02	9504.00	9505.00	9506.00	9507.01	9507.02		
Terrell County	9501.00											
Terry County	9504.00											
Titus County	9506.00											
Uvalde County	9505.00											
Val Verde County	9502.02	9503.00	9504.00	9506.01	9506.02	9507.00						
Walker County	7906.00	7907.00	7908.00									
Washington County	1701.00											
Wharton County	7403.00	7407.00										
Wilbarger County	9505.00											
Willacy County	9503.00	9504.00	9505.00	9507.00								
Zapata County	9502.00	9503.00										
Zavala County	9501.00	9502.00	9503.01	9503.02								

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Utah												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Duchesne County	9401.00											
San Juan County	9420.00	9421.00										
Sanpete County	9724.00											
Uintah County	9401.00	9402.00										

NONMETROPOLITAN PART OF STATE: Vermont												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Rutland County	9631.00											

NONMETROPOLITAN PART OF STATE: Virginia												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Accomack County	9904.00											
Buchanan County	9901.00	9902.00	9905.00	9907.00								
Buckingham County	9901.00											
Lee County	9901.00	9903.00	9905.00	9906.00								
Tazewell County	9905.00											
Wise County	9912.00	9915.00										
Franklin city	902.00											
Martinsville city	2.00	4.00										

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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											
Clallam County	9801.00											
Grant County	9808.00											
Grays Harbor County	1.00	10.00										
Jefferson County	9501.00											
Kittitas County	9754.01	9755.00	9756.00									
Lewis County	9709.00											
Mason County	9614.00											
Okanogan County	9702.00	9708.00										
Stevens County	9510.00											
Walla Walla County	9204.00	9205.00										
Whitman County	1.00	5.00	6.00									

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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											
Calhoun County	9626.00											
Fayette County	204.00	205.00										
Gilmer County	9678.00											
Greenbrier County	9502.00											
Harrison County	301.00	303.00	316.00	317.00								
Lewis County	9674.00											
Logan County	9562.00	9566.00										
McDowell County	9536.00	9537.00	9538.00	9539.00	9540.00	9541.00	9542.00	9543.00	9544.00			
Marion County	201.00	202.00	205.00									
Mercer County	9513.00	9516.00	9519.00	9520.00								
Mingo County	9571.00	9572.00	9573.00	9574.00	9575.00	9576.00	9577.00					
Nicholas County	9803.00	9805.00										
Raleigh County	102.00											
Roane County	9630.00	9631.00										
Summers County	9505.00	9507.00										
Upshur County	9668.00											
Webster County	9701.00	9702.00	9703.00									
Wyoming County	9529.02	9530.00	9531.00									

NONMETROPOLITAN PART OF STATE: Wisconsin

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dunn County	9708.00											
Menominee County	9701.00											
Portage County	9604.00											
Vernon County	9602.00											
Walworth County	5.00											

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									
Fremont County	9401.00											

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF: American Samoa

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Eastern District	9501.00	9504.00										
Manu'a District	9517.00	9518.00										
Swains Island	9520.00											
Western District	9510.00	9515.00										

NONMETROPOLITAN PART OF: Guam

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guam	9508.00	9513.00	9515.00	9518.00	9522.00	9524.00	9526.00	9528.00	9530.00	9533.00	9534.00	9544.00
	9548.00	9554.00										

NONMETROPOLITAN PART OF: Northern Mariana Islands

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Northern Islands Municipality	9501.00											
Saipan Municipality	9507.00	9509.00	9510.00	9511.00	9512.00	9513.02						

NONMETROPOLITAN PART OF: Puerto Rico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adjuntas Municipio	9564.00	9565.00	9568.00									
Coamo Municipio	9543.00											
Las Marias Municipio	9598.00	9599.00										
Maricao Municipio	9601.00											
Utuado Municipio	9569.00	9574.00	9575.00									
Vieques Municipio	9501.00	9503.00										

NONMETROPOLITAN PART OF: Virgin Islands

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Croix	9702.00	9703.00	9708.00	9709.00	9711.00	9713.00						

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