

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Abilene, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Taylor County	102.00	104.00	105.00	108.00	119.00	124.00						

METROPOLITAN AREA: Aguadilla-Isabela, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguada Municipio	4303.00											
Aguadilla Municipio	4006.00	4008.00	4009.00	4013.01	4015.00							
Anasco Municipio	8101.00	8104.00										
Isabela Municipio	4106.00	4107.01	4107.04									
Lares Municipio	9577.00	9583.00	9584.00									
Moca Municipio	4203.03	4205.00										
San Sebastián Municipio	92.00	9589.00	9593.00									
Utua Municipio	9574.00	9575.00										

METROPOLITAN AREA: Akron, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Portage County	6009.02	6010.00	6012.00	6015.01	6015.02	6015.03						
Summit County	5011.00	5017.00	5018.00	5019.00	5021.01	5021.02	5022.00	5023.00	5025.00	5026.00	5031.00	5032.00
	5033.00	5034.00	5035.00	5038.00	5041.00	5042.00	5044.00	5045.00	5046.00	5052.00	5053.00	5055.00
	5056.00	5058.00	5065.00	5066.00	5067.00	5068.00	5074.00	5075.02	5076.00	5083.01	5083.99	5086.00
	5088.00	5089.00	5090.00	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	1.01	2.00	8.00	14.03	15.00	103.02	106.01	107.01	114.00			
Terrell County	1203.00	1204.00										

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	2.01	2.02	3.01	3.02	5.01	5.02	6.00	7.00	8.00	11.00	15.00
	20.00	21.00	22.00	23.00	25.00	128.00	132.00	133.00				
Rensselaer County	401.00	402.00	403.00	404.00	405.00	406.00	407.01	409.00	410.00	411.02	413.00	515.00
	516.01											
Saratoga County	622.00	623.00										
Schenectady County	202.00	203.00	207.00	208.00	209.00	210.01	210.02	214.00	215.00	216.00	217.00	323.00
	332.00											

METROPOLITAN AREA: Albuquerque, NM MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bernalillo County	1.24	2.03	2.08	5.01	6.03	6.05	7.13	7.17	9.04	9.05	9.06	9.07
	9.08	12.01	13.00	14.00	15.00	17.02	18.00	20.00	21.00	23.02	24.03	24.04
	34.00	37.33	43.00	44.01	45.01	45.02	47.15	47.34	47.35	47.36	47.49	47.59
	47.60	49.00	9406.02									
Sandoval County	109.00	9402.00	9407.00	9409.00								
Torrance County	9632.02	9636.01										
Valencia County	9701.01	9703.07	9711.00									

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	110.00	120.00	122.00	127.00	128.00	129.00	131.00	139.00				
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											
Carbon County, PA	204.00											
Lehigh County, PA	4.00	5.00	7.00	8.00	9.00	10.00	12.00	14.01	16.00	17.00	18.00	19.00
	20.00	21.00	96.01	97.00								
Northampton County, PA	105.00	108.00	109.00	110.00	112.00	142.00	143.00					
METROPOLITAN AREA: Altoona, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Blair County	1003.00	1007.00	1014.00	1016.00	1017.00	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	117.00	119.00	120.00	126.00	128.00	130.00	139.00	141.00	148.00	149.00
	150.00	153.00	154.00									
Randall County	211.02											
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	11.01	13.04							
METROPOLITAN AREA: Anchorage, AK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anchorage Municipality	5.00	6.01	6.02	9.01	9.02							
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	4003.00	4005.00	4008.00	4022.01	4026.01	4051.00	4056.00	4074.00	4101.00	4105.00	4106.00
	4107.00	4108.00	4110.00	4112.00	4119.00	4121.00	4123.00	4140.00	4143.00			
METROPOLITAN AREA: Anniston-Oxford-Jacksonville, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calhoun County	3.00	4.00	5.00	6.00	8.00	21.01						
METROPOLITAN AREA: Appleton, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Outagamie County	101.00	103.00										
METROPOLITAN AREA: Arecibo, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arecibo Municipio	3004.00	3005.00	3007.00	3008.00	3013.00	3014.00	3018.00	3019.00	3021.00	3022.01	3023.00	
Camuy Municipio	3201.00	3205.00										

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	3.00	9.00	13.00	14.01	14.02	25.06	26.03				
Haywood County	9209.00											
Henderson County	9310.00	9312.00										
Madison County	101.00											

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	4.01	6.00	9.00	21.00	301.01	301.02	302.00	1405.00	1504.00	1505.00	1506.00

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barrow County	1802.03											
Bartow County	9607.01	9608.02	9608.05									
Butts County	1502.01											
Carroll County	9101.06	9103.01	9103.02	9105.02	9105.03	9107.05	9111.01					
Cherokee County	904.01	907.03										
Clayton County	402.02	402.03	402.04	403.02	403.06	403.07	403.08	403.09	403.10	404.14	404.17	404.19
	404.22	404.23	404.25	405.10	405.12	405.13	405.18	405.19	405.21	405.22	405.23	405.25
	405.28	405.31	406.06	406.17	406.30	406.32	406.34	406.35				
Cobb County	304.11	304.12	304.13	304.14	307.00	309.11	310.01	310.04	310.06	310.07	313.18	313.19
	313.20	313.21	314.13									
Coweta County	1703.07	1706.04	1706.05									
DeKalb County	212.04	213.01	213.05	213.09	213.10	214.09	214.17	214.18	214.20	217.12	218.15	219.06
	219.08	219.10	219.11	219.13	219.14	219.16	219.17	220.05	220.07	220.11	220.12	220.13
	220.14	224.04	224.05	231.02	231.08	231.11	231.12	231.13	231.14	232.13	232.15	232.18
	232.22	233.17	233.20	233.27	234.10	234.11	234.29	234.30	234.31	234.39	234.46	235.01
	235.04	235.05	235.07	236.02	236.03							
Douglas County	801.04	801.06	801.07	803.03	803.04	803.06						
Forsyth County	1304.13											
Fulton County	6.01	6.02	10.02	18.01	19.01	21.00	23.00	24.00	25.00	26.00	28.02	35.00
	38.00	39.00	40.00	42.00	44.00	48.00	55.01	55.03	55.04	57.00	60.00	61.00
	62.00	63.00	64.00	66.01	66.02	67.01	68.02	70.01	70.02	71.00	72.00	73.01
	73.02	74.00	75.00	76.02	76.03	76.04	77.03	77.05	78.07	78.08	80.00	81.03
	81.04	82.03	82.04	83.01	83.02	85.00	86.01	86.02	87.01	92.01	105.21	105.22
	105.23	105.24	105.25	105.27	105.34	106.01	106.03	110.00	112.03	113.06	113.07	113.08
	113.10	118.02	119.01	120.00								
Gwinnett County	502.29	502.30	503.17	503.26	503.28	503.29	503.30	503.31	504.37	504.40	504.41	504.45
	504.47	504.48	504.49	504.51	504.52	504.53	504.55	504.56	504.60	504.63	504.64	505.22
	505.26	505.37	505.42	505.61	505.64	505.87						
Heard County	9701.00											
Henry County	701.13	703.24										
Jasper County	105.01	105.02										
Meriwether County	9706.00	9708.01										
Newton County	1004.00	1005.04	1006.00	1007.01	1007.02	1009.03						
Paulding County	1203.05											
Pickens County	506.02											
Rockdale County	602.01	603.10	603.16									
Spalding County	1601.02	1603.00	1604.01	1604.02	1607.01	1608.00	1609.00					
Walton County	1103.01	1103.02	1104.00									

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Atlantic City-Hammonton, NJ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Atlantic County	1.00	2.00	3.00	4.00	5.00	11.00	12.00	13.00	14.00	15.00	19.00	23.00
	24.00	25.00	119.01	121.00	122.00							

METROPOLITAN AREA: Auburn-Opelika, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lee County	402.01	403.00	404.01	406.05	406.06	406.07	408.02	409.03	409.04	414.00	416.00	

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	9504.00	9505.00	9507.00									
McDuffie County, GA	9502.00	9504.02										
Richmond County, GA	2.00	3.00	6.00	7.00	12.00	14.00	16.04	103.00	104.00	105.06	105.07	105.08
	105.09	105.10	105.11	105.12	105.13	105.15	106.01	106.02	109.05	110.00	111.00	
Aiken County, SC	204.02	214.02	221.00									
Edgefield County, SC	9702.04	9703.00										

METROPOLITAN AREA: Austin-Round Rock, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bastrop County	9502.01	9505.05										
Caldwell County	9605.01	9607.02										
Hays County	101.00	102.00	103.02	103.05	103.06	103.07	103.08	103.09	104.01	104.02	105.00	107.02
	107.03	107.04	109.21									
Travis County	2.03	5.00	6.01	6.05	6.06	6.07	6.08	7.00	8.02	8.04	20.03	21.05
	21.08	21.12	22.14	22.15	22.20	22.21	22.22	23.07	23.10	23.13	23.15	23.16
	23.26	23.27	24.11	24.12	24.13	24.19	24.34	24.36	323.00	400.00	401.00	402.00
	403.00	405.00	406.00	407.00	409.00	410.00	429.00	431.00	432.00	433.00	434.00	
Williamson County	210.00	211.00	212.03	214.02	215.02	215.03	215.13					

METROPOLITAN AREA: Bakersfield, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kern County	2.01	4.00	6.01	6.02	6.03	11.01	11.04	11.06	11.07	12.01	12.02	13.01
	13.02	14.01	14.02	15.00	16.00	20.01	20.02	21.00	22.01	22.02	23.02	23.05
	24.03	25.01	25.02	26.00	28.15	30.02	34.00	41.02	44.02	45.00	47.02	47.04
	48.01	48.02	50.03	52.05	52.06	62.01	63.01	63.03	63.04	64.03	64.04	64.06

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Baltimore-Columbia-Towson, MD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anne Arundel County	7302.05	7302.06	7305.11	7501.01	7502.01							
Baltimore County	4001.00	4011.02	4013.02	4023.05	4024.04	4024.05	4024.09	4025.03	4042.02	4044.03	4203.01	4207.01
	4207.02	4209.00	4210.00	4211.01	4211.02	4212.00	4301.01	4303.00	4309.00	4403.00	4505.01	4505.04
	4513.00	4514.02	4906.05	4909.00	4914.01	4923.00	4927.00					
Carroll County	5078.01											
Harford County	3029.01	3061.00										
Baltimore city	301.00	601.00	604.00	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	901.00	903.00	904.00	905.00	906.00	907.00	908.00	1001.00
	1002.00	1202.02	1204.00	1206.00	1301.00	1303.00	1304.00	1402.00	1403.00	1501.00	1502.00	1503.00
	1504.00	1505.00	1506.00	1507.01	1507.02	1508.00	1510.00	1512.00	1513.00	1601.00	1602.00	1604.00
	1605.00	1606.00	1607.00	1608.01	1608.02	1701.00	1702.00	1703.00	1901.00	1902.00	1903.00	2001.00
	2002.00	2003.00	2004.00	2005.00	2006.00	2007.01	2007.02	2008.00	2102.00	2501.02	2501.03	2502.03
	2502.04	2502.05	2502.07	2503.01	2503.03	2504.01	2504.02	2602.01	2602.02	2602.03	2603.01	2603.02
	2603.03	2604.01	2604.02	2604.03	2604.04	2606.04	2606.05	2608.00	2610.00	2707.01	2708.02	2708.03
	2709.01	2709.03	2710.01	2710.02	2716.00	2717.00	2718.01	2718.02	2720.06	2720.07	2801.01	2801.02
	2803.01	2804.01	2804.02	2804.04	2805.00	2806.00						

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	6.00	9.00	41.00	61.00	63.00	255.00	290.00	9400.00			

METROPOLITAN AREA: Barnstable Town, MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barnstable County	116.00	141.00	148.00	153.00								

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	310.01	310.02									
East Baton Rouge Parish	1.00	2.00	3.00	4.00	5.00	6.01	6.02	7.01	7.02	9.00	10.00	11.02
	11.04	22.00	24.00	25.00	28.02	30.00	31.04	32.01	33.00	34.00	35.01	35.04
	36.03	39.10	39.12	40.13	40.23	40.24	40.30	40.31	42.01	48.00	51.00	52.00
	53.00											
Iberville Parish	9531.01											
Livingston Parish	408.07											
Pointe Coupee Parish	9519.00	9520.00	9522.01									
St. Helena Parish	9512.01	9512.02										

METROPOLITAN AREA: Battle Creek, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calhoun County	2.00	3.00	5.00	6.00	7.00	10.00	26.00	36.00	41.00			

METROPOLITAN AREA: Bay City, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bay County	2803.00	2804.00	2806.00	2807.00	2809.00	2865.00						

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	5.00	6.00	7.00	9.00	21.00	24.00	25.00	26.00	59.00	61.00	64.00
	66.00	70.03	70.04	101.00	117.00	118.00						
Orange County	203.00											

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Beckley, WV MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fayette County	204.00	207.00										
Raleigh County	2.00	7.00	10.02	12.00								

METROPOLITAN AREA: Bellingham, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Whatcom County	3.02	5.01	6.00	9.03	10.00	12.03	12.04	101.02				

METROPOLITAN AREA: Bend-Redmond, OR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Deschutes County	2.01	18.01										

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	10.00										

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	4.00	5.00	9.00	11.00	12.00	13.00	14.01	14.02	17.00	135.00	136.00
	139.00	140.00	143.02									

METROPOLITAN AREA: Birmingham-Hoover, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bibb County	100.01	100.09										
Jefferson County	1.00	3.00	4.00	5.00	7.00	8.00	12.00	14.00	15.00	16.00	19.02	20.00
	21.00	22.00	23.03	24.01	24.02	27.02	29.00	30.02	31.00	32.00	33.00	34.00
	35.00	37.00	38.02	38.03	39.00	40.00	42.00	45.02	49.02	51.01	52.00	55.00
	57.01	57.02	59.08	100.01	101.00	102.00	103.01	103.02	104.01	105.00	106.04	109.00
	110.02	112.09	112.10	118.03	118.04	118.05	118.06	119.01	129.19	130.02	131.00	133.00
	136.01	138.01	143.01									
St. Clair County	403.02											
Shelby County	301.02	304.06	304.08									

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	202.01	203.01	204.01	204.02	207.01	207.02						
Radford city	101.01	101.02										

METROPOLITAN AREA: Bloomington, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
McLean County	1.06	1.08	2.00	3.01	4.00	5.01	13.02	13.03	15.00	16.00		

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	2.02	3.01	6.01	6.02	9.01	16.00					

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Bloomsburg-Berwick, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Columbia County	511.01	511.02	512.00									
Montour County	503.00											

METROPOLITAN AREA: Boise City, ID MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ada County	1.01	1.02	8.06	9.02	10.02	11.00	17.02	20.00				
Canyon County	201.00	202.00	203.00	205.05	205.06	213.00	215.00	217.02	219.04			
Owyhee County	9501.01											

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Essex County, MA	2042.00	2043.00	2055.00	2056.00	2058.00	2060.00	2061.00	2062.00	2063.00	2065.00	2066.00	2067.00
	2068.00	2069.00	2070.00	2071.00	2072.00	2103.01	2104.01	2106.00	2107.00	2108.00	2174.01	2214.00
	2215.00	2216.00	2217.00	2501.00	2502.00	2503.00	2504.00	2505.00	2506.00	2507.00	2508.00	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
	2609.00											
Middlesex County, MA	3101.02	3103.00	3104.00	3106.01	3107.00	3112.00	3118.00	3119.00	3120.00	3121.00	3124.00	3213.01
	3215.00	3223.00	3413.01	3418.00	3421.01	3421.02	3422.01	3422.02	3423.01	3423.02	3425.01	3425.02
	3426.00	3501.08	3507.02	3514.04	3522.00	3524.00	3527.00	3539.00	3549.02	3687.00	3689.02	3831.01
	3831.02	3835.01	3883.00									
Norfolk County, MA	4002.02	4132.01	4177.03	4178.02	4179.01	4180.04						
Plymouth County, MA	5103.00	5104.00	5105.03	5105.04	5105.05	5109.00	5112.00	5113.01	5114.00	5302.00	5303.00	5442.00
	5453.00	5454.00	9803.00									
Suffolk County, MA	5.05	6.03	6.04	7.03	7.04	8.05	8.06	101.03	101.04	102.04	102.05	102.06
	103.00	104.03	104.04	104.05	104.08	105.00	408.01	501.01	502.00	503.00	507.00	510.00
	511.01	607.00	610.00	611.01	701.02	702.01	702.02	704.02	705.02	709.01	712.01	801.00
	803.00	804.01	805.00	806.01	808.01	809.00	810.01	811.02	812.00	813.02	814.00	815.00
	817.00	818.00	819.00	820.00	821.00	901.00	902.00	903.00	904.00	906.00	909.01	913.00
	914.00	915.00	916.00	917.00	918.00	919.00	920.00	921.01	923.00	924.00	1001.00	1002.00
	1003.00	1004.00	1005.00	1010.02	1011.01	1011.02	1102.01	1304.06	1401.06	1403.00	1404.00	1601.02
	1601.03	1602.00	1603.00	1604.00	1605.01	1605.02	1606.02	1702.00	1705.02	1707.01	1707.02	1708.00
Rockingham County, NH	34.00											
Strafford County, NH	802.03	802.04	842.02	843.01	843.02	870.01						

METROPOLITAN AREA: Boulder, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boulder County	122.01	122.04	122.05	122.06	123.00	124.01	126.05	126.09	126.10	133.08	134.01	135.03
	135.05	608.02										

METROPOLITAN AREA: Bowling Green, KY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Butler County	9303.02											
Warren County	101.00	102.00	103.00	105.00	108.04	109.00	110.01	112.00				

METROPOLITAN AREA: Bremerton-Silverdale, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kitsap County	802.00											

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	201.02	209.00	214.01	214.02	215.01	215.02	217.01	218.02	221.01	432.00	440.00	442.00
	445.00	702.00	703.00	704.00	705.00	706.00	709.00	711.00	712.00	713.00	714.00	716.00
	719.00	722.00	728.00	731.00	732.00	733.00	734.00	735.00	736.00	737.00	738.00	739.00
	740.00	743.00	744.00	2002.00	2101.02	2102.01	2102.02	2103.00	2106.00	2107.01	2107.02	2572.00

METROPOLITAN AREA: Brownsville-Harlingen, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cameron County	101.02	106.03	109.00	115.00	116.01	117.01	121.05	126.07	126.14	130.03	131.06	132.03
	132.04	132.06	132.07	133.07	133.08	133.09	134.01	134.02	137.00	138.01	138.02	139.01
	139.03	140.01	140.02	143.00								

METROPOLITAN AREA: Brunswick, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brantley County	9602.01											
Glynn County	5.01	7.02	8.00	9.00								

METROPOLITAN AREA: Buffalo-Cheektowaga-Niagara Falls, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Erie County	5.00	11.00	14.03	14.04	15.00	16.01	16.02	17.00	23.00	24.00	25.02	27.03
	28.01	28.02	29.00	30.00	31.00	33.02	34.00	35.01	36.00	37.00	38.00	40.03
	41.00	42.00	44.01	44.02	46.01	47.02	51.00	52.02	55.00	56.00	57.00	58.01
	58.02	59.00	61.00	67.02	69.01	69.04	70.00	71.02	71.03	71.04	72.02	83.00
	91.12	91.15	101.02	103.00	123.00	124.00	163.00	164.00	166.00	167.00	168.01	170.00
171.00	174.00	9400.00										
Niagara County	202.00	204.00	205.00	206.00	207.00	209.00	210.00	211.00	212.00	213.00	214.00	217.00
	237.00	9400.01										

METROPOLITAN AREA: Burlington, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamance County	201.00	202.00	204.00	205.02	208.02	210.00						

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	6.00	24.00	39.00	41.00	42.00						
Franklin County	103.00	107.00										

METROPOLITAN AREA: California-Lexington Park, MD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Mary's County	8759.04											

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	7002.00	7003.00	7005.00	7007.02	7008.00	7010.00	7013.00	7015.00	7017.00	7018.00	7021.00
	7023.00	7025.00	7102.00	7103.00	7104.00	7105.00	7139.00	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	3.03	3.05	3.06	5.02	5.04	6.00	7.00	10.02	11.01	11.04	12.03	14.01
	15.02	108.02	205.01	208.01	401.09	401.22	402.10	403.04	403.05	403.11		

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Cape Girardeau, MO-IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alexander County, IL	9578.00	9579.00										
Cape Girardeau County, MO	8808.00	8809.00	8810.00	8814.00	8816.00							

METROPOLITAN AREA: Carbondale-Marion, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	107.00	108.00	111.00	112.00	114.00	117.02						
Williamson County	204.00	211.00										

METROPOLITAN AREA: Carson City, NV MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carson City	5.02											

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											

METROPOLITAN AREA: Cedar Rapids, IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Linn County	10.05	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	2.00	3.01	3.02	7.00	9.01	53.00	54.01	59.01	59.02	60.00	103.00	111.00

METROPOLITAN AREA: Charleston, WV MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boone County	9584.00	9588.00										
Clay County	9580.00											
Jackson County	9633.00											
Kanawha County	1.00	3.00	7.00	8.00	9.00	11.00	12.00	112.00	122.00	134.00	138.00	
Lincoln County	9555.00	9557.00										

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	202.01	202.02	204.01	207.18	208.11	210.00						
Charleston County	4.00	6.00	7.00	9.00	10.00	11.00	24.01	24.02	27.02	31.04	31.05	31.08
	31.10	31.11	31.15	33.00	34.00	37.00	38.00	40.00	43.00	44.00	53.00	54.00
	55.00											
Dorchester County	101.00	102.00	103.01	107.00	108.18							

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anson County, NC	9204.00											
Cabarrus County, NC	407.01	407.03	407.04	410.02	419.01	419.02	421.01	423.00	424.02			
Gaston County, NC	301.03	303.02	306.01	306.02	308.02	309.01	309.02	310.01	310.04	312.02	313.03	315.00
	318.00	319.02	320.00	323.02	327.04	328.01	328.02	331.00	332.03	332.04	333.08	334.00
Iredell County, NC	602.00	603.00	604.00	606.01	606.03							
Mecklenburg County, NC	3.02	6.00	8.00	15.04	15.07	15.09	16.05	16.07	16.08	16.09	17.01	17.02
	18.01	19.10	19.14	19.17	19.19	19.20	19.22	19.25	19.26	20.07	23.00	31.08
	31.09	37.02	38.02	38.07	38.08	39.02	39.03	40.00	42.00	43.02	43.04	44.00
	45.00	46.00	47.00	48.00	49.00	51.00	52.00	53.01	53.05	53.06	53.07	53.08
	54.04	54.05	54.06	56.04	56.09	56.10	56.23	56.26	57.19	59.16	61.09	
Rowan County, NC	502.01	504.00										
Union County, NC	204.05	204.06	207.01	209.01								
Chester County, SC	201.00	203.00										
Lancaster County, SC	105.00	107.00	108.00									
York County, SC	602.00	603.00	605.01	605.02	616.01	616.02						

METROPOLITAN AREA: Charlottesville, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albemarle County	107.01	109.01	109.04									
Charlottesville city	2.01	2.02	5.01	6.00								

METROPOLITAN AREA: Chattanooga, TN-GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Walker County, GA	202.00	207.02										
Hamilton County, TN	4.00	11.00	12.00	13.00	16.00	19.00	23.00	24.00	25.00	26.00	122.00	123.00
	124.00											
Sequatchie County, TN	601.03											

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Chicago-Naperville-Elgin, 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	102.01	102.02	103.00	104.00	105.01	105.02	105.03	107.02	201.00	205.00	207.02	
	208.02	209.01	209.02	301.04	306.01	306.03	307.01	307.03	312.00	315.01	315.02	402.02	
	1301.00	1406.02	1901.00	1904.02	1906.02	1907.02	1908.00	1911.00	1912.00	1913.01	2004.01	2213.00	
	2303.00	2305.00	2306.00	2307.00	2311.00	2312.00	2315.00	2502.00	2503.00	2504.00	2506.00	2507.00	
	2510.00	2511.00	2512.00	2513.00	2514.00	2515.00	2516.00	2517.00	2518.00	2519.00	2520.00	2521.01	
	2521.02	2522.01	2522.02	2601.00	2602.00	2603.00	2605.00	2606.00	2607.00	2608.00	2609.00	2610.00	
	2705.00	2712.00	2713.00	2714.00	2715.00	2718.00	2804.00	2808.00	2809.00	2831.00	2909.00	2912.00	
	2922.00	2924.00	2925.00	3005.00	3006.00	3007.00	3008.00	3009.00	3011.00	3012.00	3016.00	3017.01	
	3017.02	3018.01	3018.02	3018.03	3403.00	3405.00	3406.00	3504.00	3511.00	3514.00	3515.00	3602.00	
	3801.00	3802.00	3806.00	3814.00	3815.00	3818.00	3903.00	3904.00	3905.00	4003.00	4004.00	4005.00	
	4008.00	4101.00	4102.00	4105.00	4106.00	4107.00	4108.00	4201.00	4202.00	4203.00	4204.00	4205.00	
	4206.00	4207.00	4208.00	4301.01	4301.02	4302.00	4303.00	4304.00	4305.00	4307.00	4308.00	4309.00	
	4313.01	4313.02	4314.00	4401.01	4401.02	4402.02	4408.00	4601.00	4602.00	4603.01	4603.02	4608.00	
	4610.00	4701.00	4803.00	4805.00	4906.00	4907.00	4908.00	4909.01	4910.00	4911.00	4912.00	4913.00	
	4914.00	5002.00	5003.00	5101.00	5102.00	5103.00	5202.00	5203.00	5204.00	5301.00	5302.00	5303.00	
	5305.01	5305.03	5401.01	5401.02	5603.00	5703.00	5705.00	5801.00	5802.00	5804.00	5805.01	5805.02	
	5806.00	5807.00	5808.00	6103.00	6104.00	6112.00	6113.00	6114.00	6115.00	6116.00	6118.00	6119.00	
	6122.00	6202.00	6204.00	6303.00	6304.00	6305.00	6306.00	6308.00	6309.00	6401.00	6408.00	6501.00	
	6503.02	6504.00	6603.01	6603.02	6604.00	6605.00	6606.00	6607.00	6608.00	6609.00	6610.00	6703.00	
	6704.00	6705.00	6706.00	6707.00	6708.00	6709.00	6711.00	6713.00	6714.00	6715.00	6716.00	6718.00	
	6719.00	6805.00	6809.00	6810.00	6811.00	6812.00	6813.00	6814.00	6903.00	6904.00	6905.00	6909.00	
	6910.00	6911.00	6912.00	6914.00	6915.00	7101.00	7102.00	7103.00	7104.00	7105.00	7106.00	7107.00	
	7108.00	7109.00	7111.00	7114.00	7115.00	7302.01	7303.00	7306.00	7506.00	7705.00	8020.04	8036.14	
	8047.15	8050.02	8061.04	8065.01	8092.00	8093.00	8094.02	8109.00	8113.02	8117.02	8133.01	8133.02	
	8134.00	8136.00	8137.01	8138.01	8138.02	8139.00	8141.00	8142.00	8143.00	8144.00	8149.00	8164.01	
	8164.02	8165.00	8167.00	8172.00	8173.00	8176.00	8180.00	8191.00	8204.00	8206.04	8206.05	8210.01	
	8212.00	8213.00	8214.01	8215.00	8224.00	8229.00	8233.02	8234.00	8236.03	8243.00	8244.00	8247.02	
	8248.00	8249.00	8256.00	8257.00	8258.01	8260.00	8261.00	8262.01	8262.02	8263.04	8264.01	8265.00	
	8266.00	8267.00	8268.00	8269.01	8269.02	8270.00	8271.00	8272.00	8273.00	8274.00	8275.00	8276.00	
	8277.00	8284.02	8285.03	8285.04	8285.08	8290.00	8291.00	8292.00	8293.02	8294.01	8294.02	8295.00	
	8297.00	8300.01	8305.00	8312.00	8313.00	8314.00	8316.00	8329.00	8333.00	8339.00	8340.00	8346.00	
	8347.00	8348.00	8349.00	8350.00	8351.00	8352.00	8355.00	8356.00	8360.00	8361.00	8364.00	8365.00	
	8367.00	8368.00	8369.00	8370.00	8371.00	8373.00	8374.00	8378.00	8380.00	8381.00	8386.00	8387.00	
	8388.00	8392.00	8395.00	8408.00	8411.00	8415.00	8417.00	8418.00	8421.00	8425.00	8428.00	8429.00	
	8430.00	8431.00	8433.00	8434.00	8436.00	8438.00	8439.00	8447.00					
	DeKalb County, IL	10.02	10.03	22.00									
	DuPage County, IL	8401.04	8408.01	8409.04	8417.08	8466.03							
	Kane County, IL	8507.04	8513.01	8513.02	8529.04	8529.05	8530.05	8532.00	8534.02	8536.01	8536.02	8541.00	8542.00
		8543.01											
	Lake County, IL	8603.01	8603.02	8605.00	8614.03	8618.04	8619.02	8620.00	8621.00	8622.00	8623.00	8624.01	8624.02
		8625.01	8626.03	8626.04	8626.05	8627.00	8628.00	8629.01	8630.04	8631.00	8661.00		
	McHenry County, IL	8703.01	8703.02										
	Will County, IL	8801.13	8801.14	8809.05	8812.01	8813.01	8813.02	8814.01	8816.03	8818.00	8819.00	8820.00	8821.00
		8822.00	8823.00	8824.00	8825.00	8828.02	8829.00	8830.00	8831.00	8838.03			
	Lake County, IN	102.03	102.05	102.07	103.02	103.04	104.00	105.00	106.00	109.00	110.00	111.00	113.00
114.00		115.00	116.00	117.00	118.00	119.00	120.00	121.00	122.00	123.00	124.00	125.00	
126.00		127.00	128.00	204.00	206.00	207.00	208.00	218.00	301.00	302.00	304.00	306.00	
307.00		308.00	310.00	411.00	412.00	413.02	415.00	424.03					
Porter County, IN	509.01												
Kenosha County, WI	1.02	7.00	9.00	10.00	11.00	12.00	18.00	21.00					

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	13.00	25.00	28.00	30.01	37.00			

METROPOLITAN AREA: Cincinnati, OH-KY-IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dearborn County, IN	803.01	803.02	805.00									
Boone County, KY	701.01	702.02	703.01	703.11								
Campbell County, KY	501.00	505.00	506.00	511.01	512.00							
Kenton County, KY	609.00	610.00	613.00	614.00	644.00	650.00	651.00	669.00	671.00			
Pendleton County, KY	9303.00											
Brown County, OH	9518.00											
Butler County, OH	2.00	3.00	4.00	5.00	6.00	11.00	101.05	101.06	105.00	111.23	122.00	123.00
	130.00	131.00	132.00	135.00	136.00	139.00	140.00	141.00	144.00	146.00		
Clermont County, OH	411.02	411.05	414.05	418.00								
Hamilton County, OH	2.00	11.00	16.00	17.00	22.00	23.00	25.00	26.00	27.00	29.01	29.02	30.00
	32.00	33.00	36.00	37.00	38.00	39.00	61.00	64.00	66.00	68.00	69.00	73.00
	77.00	80.00	81.00	83.00	84.00	85.01	85.02	86.01	88.00	92.00	93.00	94.00
	95.00	96.00	97.00	98.00	99.02	100.02	100.03	100.04	102.01	103.00	104.00	109.00
	110.00	209.02	215.09	216.02	216.04	217.02	219.00	223.01	227.00	232.01	238.00	252.00
	255.00	256.00	257.00	262.00	263.00	264.00	267.00	269.00	270.00	271.00	272.00	274.00
Warren County, OH	325.02											

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	2014.00						
Montgomery County, TN	1001.00	1003.00	1008.00	1009.00	1012.01							

METROPOLITAN AREA: Cleveland, TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bradley County	102.02	104.00	105.00	107.00	108.00							

METROPOLITAN AREA: Cleveland-Elyria, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cuyahoga County	1011.01	1012.01	1013.00	1014.00	1015.01	1016.03	1017.00	1018.00	1019.01	1021.01	1021.02	1023.00
	1024.01	1024.02	1027.00	1028.00	1029.00	1038.00	1048.00	1051.00	1053.00	1054.00	1055.00	1056.02
	1057.00	1068.00	1077.01	1078.02	1082.01	1083.01	1084.00	1087.01	1093.01	1097.01	1098.01	1109.01
	1112.02	1114.01	1117.00	1121.00	1122.00	1123.01	1145.01	1146.00	1154.00	1157.00	1158.00	1159.00
	1163.00	1164.00	1165.00	1166.00	1167.00	1168.00	1169.00	1171.01	1172.01	1172.03	1173.00	1174.00
	1175.00	1176.00	1177.00	1178.00	1179.00	1183.01	1186.02	1188.00	1189.00	1194.02	1195.01	1195.02
	1196.00	1197.01	1197.02	1199.00	1204.00	1205.00	1207.01	1207.02	1208.01	1211.00	1213.00	1214.01
	1214.03	1215.00	1219.00	1222.00	1223.00	1235.01	1235.02	1238.00	1242.01	1242.02	1245.00	1246.00
	1261.00	1275.01	1331.04	1403.01	1407.01	1407.02	1410.00	1411.00	1501.00	1504.00	1512.00	1513.00
	1515.00	1516.00	1517.00	1518.00	1522.01	1524.00	1525.01	1527.01	1541.00	1545.01	1606.02	1606.03
	1711.03	1711.04	1712.04	1782.04	1801.04	1881.07	1962.00	1964.00	1968.00	1972.00	1973.00	1974.00
	1975.00	1976.00	1977.00	1979.00	1980.00	1981.00	1982.00	1983.00	1984.00	1985.00	1986.00	1987.00
	1988.00	1989.00	1990.00	1991.00	1992.00	1993.00						
Lake County	2044.00	2045.00										
Lorain County	222.00	224.00	226.01	228.00	230.00	231.00	232.00	233.00	236.00	240.00	705.00	709.01
	712.01	714.00	973.00	975.00	976.00							

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Coeur d'Alene, ID MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kootenai County	9.01	9.02	13.00									

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	5.01	10.01	10.02	13.01	13.03	16.04	16.06	17.02	17.03	20.23	20.24	21.00

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	3.02	11.01	16.00	19.01	19.02	20.00	21.02	23.00	28.01	29.01	29.02	44.05
	45.01	52.01	52.02	54.00	55.02	60.00	61.00	63.02	64.00			

METROPOLITAN AREA: Columbia, MO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boone County	2.00	3.00	5.00	9.00	11.05	11.06	15.05	15.06	21.00	22.00		

METROPOLITAN AREA: Columbia, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	9604.01											
Kershaw County	9704.02											
Lexington County	202.01	203.00	207.05	208.04	209.05	209.06						
Richland County	1.00	2.00	3.00	5.00	9.00	10.00	13.00	16.00	21.00	26.05	27.00	28.00
	29.00	30.00	31.00	104.11	104.12	104.14	105.01	105.02	106.00	107.02	107.03	108.03
	108.04	108.05	109.00	113.04	117.01							
Saluda County	9602.01	9602.02										

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	306.01	307.00	308.00								
Chattahoochee County, GA	201.00											
Muscogee County, GA	3.00	14.00	16.00	18.00	20.00	22.00	23.00	24.00	25.00	27.00	28.00	29.01
	29.02	30.00	32.00	33.01	33.02	34.00	114.00	115.00				
Stewart County, GA	9504.00											

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											

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Columbus, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Delaware County	105.30											
Fairfield County	303.00	313.00	316.00	317.00	320.00	322.00	323.00	327.04				
Franklin County	3.20	3.30	7.10	7.20	7.30	8.10	8.20	9.10	9.20	10.00	11.10	11.22
	12.00	13.01	13.02	14.00	15.00	16.00	17.00	18.10	23.00	25.10	25.20	26.00
	27.10	27.30	27.50	27.70	28.00	29.00	37.00	40.01	42.00	43.02	45.00	46.20
	47.00	48.20	49.00	50.01	50.02	51.00	53.00	54.10	54.20	55.00	56.10	56.20
	59.00	60.00	61.00	68.21	69.31	69.33	69.43	69.45	71.15	75.11	75.12	75.20
	75.31	75.32	75.33	75.34	75.52	77.10	77.21	77.22	78.20	81.20	81.63	82.10
	82.30	83.11	83.12	83.21	83.22	83.30	87.10	87.20	87.30	88.11	88.13	88.21
	88.22	92.20	92.30	93.11	93.12	93.21	93.23	93.25	93.26	93.34	93.37	93.40
	93.86	93.93	93.96	99.00	103.00							
Licking County	7507.00	7510.00	7525.00	7590.00								
Perry County	9660.00											
Pickaway County	201.00	202.00	204.00									

METROPOLITAN AREA: Corpus Christi, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Nueces County	7.00	9.00	10.00	11.00	12.01	13.00	15.00	16.01	22.00	27.08	30.04	33.05
	56.05	59.00	63.00	64.00								
San Patricio County	105.00	110.00	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	11.01	11.02	106.02	107.02								

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Okaloosa County	207.01	220.01	226.00	228.00								
Walton County	9503.04											

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	5.00	7.00	8.00	10.00	18.00							

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	308.02	309.01	309.03	317.20	318.13	320.03						
Dallas County	4.01	4.05	12.04	15.02	15.03	15.04	16.01	20.02	24.00	25.00	27.03	37.00
	48.00	50.00	53.00	54.00	55.00	56.00	57.00	59.01	59.02	60.01	60.02	61.00
	62.00	64.02	67.01	67.02	72.03	72.04	72.05	72.06	78.15	78.19	78.21	78.27
	78.30	78.31	78.32	78.33	78.34	78.35	79.14	84.01	84.02	85.00	86.04	87.01
	87.03	87.04	87.05	88.01	88.02	90.01	90.02	91.01	91.03	91.05	92.02	92.03
	92.04	93.01	93.03	93.04	96.10	98.02	98.04	100.01	101.01	101.02	105.00	106.02
	107.01	107.04	108.04	108.05	108.08	109.03	109.04	109.05	109.06	111.03	111.04	111.05
	112.01	112.02	113.00	114.01	115.00	116.01	116.03	116.04	117.01	117.02	118.01	118.02
	119.01	119.02	120.00	121.01	121.02	122.07	122.08	122.10	122.11	123.01	123.02	125.02
	126.01	126.04	127.01	130.10	130.11	136.15	141.47	141.58	142.04	143.08	143.09	144.05
	144.07	144.09	144.10	147.01	147.04	151.02	152.02	152.05	152.08	153.03	154.04	159.00
	160.01	160.02	161.00	162.03	162.04	163.02	165.16	165.18	165.33	165.34	165.36	166.07
	166.19	166.34	166.35	167.06	167.09	167.10	167.11	168.03	169.02	169.03	170.07	170.09
	171.01	171.02	172.01	172.04	176.02	176.04	176.05	176.06	177.03	178.06	178.19	181.30
	181.38	181.41	182.04	182.05	182.06	184.03	185.05	185.06	185.07	185.08	187.00	190.13
	190.19	190.33	190.34	190.35	190.45	192.08	192.12	192.13	199.00	201.00	202.00	203.00
	204.01	205.00	208.00	209.00	210.00	212.00	9802.00					
Denton County	206.01	207.00	208.00	209.00	210.00	211.00	212.03	212.04	213.01	216.37	217.39	
Ellis County	604.00											
Hunt County	9606.00	9608.00	9609.00	9617.00								
Johnson County	1303.03	1308.00	1309.00									
Kaufman County	505.00	510.00	513.01									
Tarrant County	1002.01	1002.02	1003.00	1004.01	1004.02	1005.04	1005.05	1006.02	1009.00	1013.02	1014.02	1014.03
	1015.00	1017.00	1023.01	1023.02	1025.00	1026.01	1035.00	1036.01	1036.02	1037.01	1037.02	1038.00
	1043.01	1045.02	1045.03	1045.04	1045.05	1046.01	1046.02	1046.03	1046.04	1046.05	1047.01	1047.02
	1048.02	1048.03	1048.04	1049.00	1050.09	1052.01	1052.04	1052.06	1052.07	1055.13	1058.00	1059.02
	1060.02	1061.01	1061.02	1062.01	1062.02	1063.00	1064.00	1065.19	1065.20	1065.22	1066.00	1103.01
	1103.02	1107.04	1111.02	1111.04	1112.02	1115.61	1130.06	1130.07	1131.17	1131.18	1132.06	1136.19
	1217.03	1217.04	1219.04	1219.05	1219.06	1219.07	1219.08	1220.02	1221.00	1222.00	1223.00	1224.01
	1224.02	1227.01	1228.01	1228.02	1229.01	1229.02	1231.00	1235.00	1236.00			

METROPOLITAN AREA: Dalton, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Murray County	106.00											
Whitfield County	3.01	4.01	5.02									

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	3.00	4.00	6.00	112.00							

METROPOLITAN AREA: Daphne-Fairhope-Foley, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Baldwin County	102.00	106.00										

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
Henry County, IL	306.00	308.00										
Rock Island County, IL	207.00	217.00	223.00	226.00	228.00	233.00	236.00	237.00	244.00	245.00		
Scott County, IA	106.00	107.00	108.00	109.00	110.00	113.00	125.01	126.02				

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
(2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

**Effective Date January 1, 2024*

METROPOLITAN AREA: Dayton, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	2001.04	2004.00	2007.00	2403.02								
Miami County	3153.00											
Montgomery County	1.00	2.00	3.00	4.00	5.00	7.00	8.01	8.02	9.00	10.00	11.00	12.00
	15.01	16.00	17.00	18.01	18.02	19.00	20.00	22.00	23.00	24.00	26.00	31.00
	32.01	33.00	34.02	34.04	35.00	39.00	41.00	42.00	43.00	44.00	46.00	218.00
	301.00	602.00	701.01	701.02	702.01	702.02	703.00	705.00	804.00	805.00	807.00	906.00
	1651.00	1652.00										

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	6.00	7.00	51.09								

METROPOLITAN AREA: Decatur, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Macon County	2.00	3.00	5.01	6.00	9.00	10.00	20.01	20.02	21.00	29.06	31.00	

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	806.00	809.01	809.02	812.02	815.00	816.00	818.00	819.00	820.00	821.00	822.01	823.02
	823.03	824.01	825.06	825.11	825.13	905.00	906.00					

METROPOLITAN AREA: Denver-Aurora-Lakewood, CO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	78.01	78.02	79.00	80.00	81.00	83.08	83.09	85.06	86.03	87.05	87.06	87.09
	88.01	88.02	91.03	92.02	93.09	93.16	93.18	93.19	93.20	93.21	93.22	95.01
	96.03	96.04	96.06	96.07	97.51	150.00						
Arapahoe County	55.51	55.52	59.51	64.00	66.01	66.04	71.11	72.01	72.02	73.01	73.02	74.00
	75.00	76.00	800.00	801.00	810.02	811.01	811.02	812.00	815.00	818.00	819.00	820.00
	824.00											
Clear Creek County	149.00											
Denver County	5.03	7.03	8.00	9.02	9.03	9.04	10.00	13.01	13.02	14.01	14.02	15.00
	19.01	26.04	27.04	35.01	35.02	36.02	41.01	43.07	44.04	45.03	45.04	45.05
	45.06	46.02	50.03	50.04	70.06	70.37	70.90	70.91	83.04	83.05	83.06	83.12
	155.00	158.00										
Jefferson County	104.06	111.02	114.01	114.02	115.52	116.02	118.06					

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
Dallas County	504.00											
Polk County	1.01	4.00	5.00	11.00	12.00	17.00	21.00	26.00	29.00	39.01	44.00	46.02
	47.02	48.00	49.00	50.00	52.00	111.11						
Warren County	209.00											

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Detroit-Warren-Dearborn, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lapeer County	3370.00	3395.00										
Livingston County	7223.00	7416.01										
Macomb County	2221.04	2400.00	2408.02	2450.00	2452.00	2454.00	2471.00	2476.01	2552.00	2556.00	2566.00	2582.00
	2583.00	2606.00	2624.00	2632.00	2636.00	2638.00	2639.00	2640.00	2642.00	2683.00	2684.00	
Oakland County	1410.01	1410.02	1412.00	1413.00	1415.00	1416.00	1417.00	1420.00	1421.00	1422.00	1423.00	1424.00
	1427.00	1459.00	1603.00	1716.00	1724.00	1725.00	1752.00	1981.00				
St. Clair County	6200.00	6210.00	6220.00	6230.00	6240.00	6250.01	6360.00	6571.00				
Wayne County	5001.00	5003.00	5004.00	5005.00	5007.00	5008.00	5011.00	5012.00	5013.00	5014.00	5015.00	5016.00
	5017.00	5019.00	5020.00	5026.00	5027.00	5031.00	5032.00	5033.00	5035.00	5036.00	5039.00	5041.00
	5042.00	5043.00	5044.00	5051.00	5052.00	5054.00	5056.00	5057.00	5058.00	5061.00	5062.00	5063.00
	5065.00	5066.00	5068.00	5069.00	5070.00	5073.00	5074.00	5075.00	5080.00	5091.00	5106.00	5113.00
	5114.00	5119.00	5128.00	5132.00	5138.00	5141.00	5143.00	5145.00	5152.00	5153.00	5166.00	5167.00
	5169.00	5173.00	5175.00	5180.00	5189.00	5190.00	5191.00	5192.00	5202.00	5204.00	5211.00	5218.00
	5219.00	5220.00	5223.00	5224.00	5225.00	5231.00	5232.00	5233.00	5234.00	5238.00	5240.01	5241.01
	5242.00	5243.00	5246.00	5247.00	5248.00	5254.00	5257.00	5258.00	5259.00	5260.00	5261.00	5262.00
	5263.00	5279.00	5301.00	5302.00	5304.00	5305.00	5308.00	5311.00	5313.00	5315.01	5316.00	5318.00
	5319.00	5324.00	5326.00	5327.00	5330.00	5331.00	5332.00	5333.00	5336.00	5338.00	5339.00	5341.00
	5342.00	5343.00	5344.00	5347.00	5348.00	5350.00	5351.00	5352.00	5353.00	5356.00	5357.00	5358.00
	5361.00	5362.00	5365.00	5366.00	5368.00	5369.00	5370.00	5371.00	5373.00	5375.00	5376.00	5377.00
	5378.00	5383.00	5385.00	5387.00	5390.00	5391.00	5394.00	5397.00	5401.00	5402.00	5403.00	5404.00
	5405.00	5407.00	5410.00	5411.00	5412.00	5413.00	5414.00	5415.00	5417.00	5418.00	5421.00	5422.00
	5423.00	5424.00	5425.00	5426.00	5432.00	5437.00	5439.00	5440.00	5441.00	5442.00	5448.00	5451.00
	5455.00	5456.00	5457.00	5458.00	5459.00	5460.00	5461.00	5466.00	5467.00	5470.00	5471.00	5472.00
	5516.00	5520.00	5521.00	5522.00	5523.00	5524.00	5528.01	5531.00	5542.00	5545.00	5598.00	5649.00
	5653.01	5653.02	5665.00	5680.00	5685.00	5688.00	5689.00	5701.00	5702.00	5704.00	5705.00	5706.00
	5708.00	5709.00	5710.00	5715.00	5716.00	5717.00	5721.00	5725.00	5733.00	5734.00	5735.01	5736.00
	5737.01	5737.02	5738.00	5739.00	5740.00	5741.00	5743.01	5770.00	5771.00	5772.00	5780.00	5786.00
	5791.00	5792.00	5793.00	5795.01	5797.00	5798.00	5807.00	5818.00	5846.00	5848.01	5848.02	5859.00

METROPOLITAN AREA: Dothan, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Geneva County	501.00	503.00										
Houston County	406.00	410.00	412.00	414.00	415.00							

METROPOLITAN AREA: Dover, DE MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kent County	407.00	409.00	413.00	425.00	433.00							

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	5.00	7.01	12.02								

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	4.00	12.00	13.00	14.00	16.00	17.00	18.00	19.00	20.00	122.00	130.00	131.00
	138.00	156.00	157.00									
Douglas County, WI	203.00	211.00										

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Durham-Chapel Hill, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chatham County	204.01	204.02										
Durham County	4.02	5.00	9.00	10.01	10.02	11.00	13.01	13.03	13.04	14.00	15.04	15.05
	17.09	17.11	18.02	20.09	20.15	20.32	20.36					
Orange County	107.07	113.00	114.00	116.02	117.00	118.00						
Person County	9203.00	9206.01										
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	12.00	17.00									
METROPOLITAN AREA: EI Centro, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Imperial County	101.02	102.00	104.02	107.00	112.02	113.02	120.01	121.02	124.00	9400.00		
METROPOLITAN AREA: Elizabethtown-Fort Knox, KY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hardin County	14.02											
METROPOLITAN AREA: Elkhart-Goshen, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Elkhart County	22.01	23.00	26.00	27.00								
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	4.00	6.00	7.00	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	3.02	4.04	6.00	8.00	11.15	12.04	14.00	16.00	17.00	18.00
	19.00	20.00	21.00	22.02	26.00	28.00	29.00	30.00	31.00	32.00	33.00	34.02
	35.01	35.02	36.01	36.02	37.01	37.02	38.04	39.01	39.02	39.05	40.06	41.03
	41.05	42.01	102.03	102.22	103.35	103.47	104.01	104.04	104.06	104.12	105.02	
METROPOLITAN AREA: Enid, OK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Garfield County	7.02											
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	5.00	6.00	7.00	8.00	9.02	11.00	12.00	13.00	14.00	15.00
	16.00	18.00	19.00	25.00	26.00	119.00	120.02					
METROPOLITAN AREA: Eugene, OR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lane County	15.00	21.04	31.04	33.02	37.00	38.01	38.02	39.00	40.00	42.00	43.00	44.03
	45.02	48.00										

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	3.00	10.00	11.01	12.00	13.00	14.00	15.00	17.00	19.00	20.00	21.00	25.00
	26.00	33.00	36.00	37.02	101.01	101.02						
Henderson County, KY	201.01	202.00	203.00	204.01								

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	301.08									
Cass County, ND	3.00	4.00	5.02	6.01	6.02	7.00	101.06	101.07	101.11			

METROPOLITAN AREA: Farmington, NM MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Juan County	2.06	6.09	9428.03	9429.00	9430.00	9431.00	9432.01					

METROPOLITAN AREA: Fayetteville, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	2.00	5.00	10.00	11.00	12.00	14.02	16.03	18.00	19.03	23.01	24.01	24.02
	25.05	33.02	35.01	38.00								
Harnett County	702.00	708.02										
Hoke County	9703.00	9704.01	9704.02									

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benton County, AR	203.01	211.02	212.02									
Madison County, AR	9604.00											
Washington County, AR	101.14	102.01	103.04	103.07	104.04	106.01	106.02	107.03	107.04	111.04	111.05	113.01
	113.02											

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	9422.02	9450.00	9451.00							

METROPOLITAN AREA: Flint, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Genesee County	1.00	2.00	3.00	4.00	5.00	7.00	9.00	10.00	11.00	13.00	15.00	17.00
	18.00	19.00	20.00	22.00	23.00	24.00	26.00	27.00	28.00	29.00	31.00	32.00
	33.00	34.00	36.00	38.00	40.00	103.04	105.01	108.11	108.12	113.01	122.02	135.00
	136.00											

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	112.01	112.02								
Florence County	7.00	8.00	9.00	10.00	22.03	26.00						

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	104.00	106.00	107.00						

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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, CO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Larimer County	1.00	2.01	5.03	5.04	5.05	5.06	6.00	11.11	13.04	13.05		

METROPOLITAN AREA: Fort Smith, AR-OK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crawford County, AR	205.02											
Franklin County, AR	9502.01	9502.02										
Sebastian County, AR	1.00	2.00	3.00	4.00	5.01	8.00	12.02	103.03				
Sequoyah County, OK	303.03											

METROPOLITAN AREA: Fort Wayne, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen County	5.00	6.00	12.00	16.00	17.00	20.00	23.00	26.00	28.00	29.00	30.00	31.00
	35.00	38.00	40.00	43.00	44.00	106.04	113.02	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	5.01	5.02	6.01	7.01	7.02	9.01	9.02	10.00	11.00
	13.01	13.03	13.04	14.07	20.00	23.00	24.00	25.01	25.02	26.01	27.01	27.02
	28.00	29.03	32.02	33.01	38.07	47.04	48.02	52.02	53.04	54.03	54.08	62.01
	65.01	65.02	71.01	71.02	78.02	83.01	83.03	83.04	84.04	85.03	85.04	

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	5.00	6.00	7.00	8.00	10.00	13.00	17.00	112.00		

METROPOLITAN AREA: Gainesville, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alachua County	2.02	6.00	7.00	8.06	8.09	9.01	15.14	15.15	15.16	15.17	15.19	15.22
	16.05	19.02	20.01									

METROPOLITAN AREA: Gainesville, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hall County	7.03	8.00	10.07	10.08	11.01	12.02						

METROPOLITAN AREA: Gettysburg, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	315.02											

METROPOLITAN AREA: Goldsboro, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wayne County	6.01	6.04	14.02	15.00	18.00	19.00	20.00					

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	103.01	103.02	104.00	108.01	108.06							

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	6.01	6.02	17.06							

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	8.00	11.03	11.04	13.00	15.00	19.00	20.00	21.00	26.00	28.00	31.00	32.00
	35.00	36.00	37.00	38.00	39.00	40.00	114.06	126.09	126.11	126.12	127.04	135.00
Ottawa County	138.01	138.03										
	244.01	245.01	245.02	251.01								

METROPOLITAN AREA: Grants Pass, OR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Josephine County	3612.01	3616.01										

METROPOLITAN AREA: Great Falls, MT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cascade County	7.00	8.00	108.00									

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	5.01	5.02	6.00	7.01	7.03	8.00	10.03	10.04	12.01	13.00

METROPOLITAN AREA: Green Bay, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brown County	1.00	3.02	3.03	4.01	8.00	9.00	11.00	12.00	17.02	213.03		

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	101.00	102.00	103.00	106.02	107.02	110.00	111.01	112.01	113.00	114.00	115.00	125.04
	126.08	126.11	127.04	127.05	127.06	127.07	136.01	136.02	138.00	139.00	140.00	142.00
	143.00	144.08	145.01									
Randolph County	303.02	304.00	314.01									
Rockingham County	402.00	412.00	414.00									

METROPOLITAN AREA: Greenville, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pitt County	1.01	1.02	2.01	3.03	5.04	6.05	7.01	7.02	8.00	9.01	14.04	

METROPOLITAN AREA: Greenville-Anderson-Mauldin, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	5.00	6.00	7.01	7.02	9.00	114.02	119.01	123.00				
Greenville County	7.00	8.00	15.02	20.01	20.03	21.04	21.05	21.06	21.07	22.02	22.03	22.04
	23.02	23.03	23.04	25.05	34.01	35.00	36.02	37.04	37.05	37.06	37.07	43.00
Laurens County	9203.02	9205.03	9205.04									
Pickens County	105.02	111.04	111.05	112.04	112.05	112.06						

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Guayama, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arroyo Municipio	2802.02											
Guayama Municipio	2704.00	2706.00										
Patillas Municipio	2901.00											

METROPOLITAN AREA: Gulfport-Biloxi-Pascagoula, MS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hancock County	301.02											
Harrison County	12.04	12.06	17.01	17.03	18.00	19.00	20.02	23.00	24.01	24.02	26.00	30.02
	31.03	32.15	33.05	36.00	37.00	39.02	40.00					
Jackson County	416.00	418.00	420.00	421.00	422.02							

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	3.02	4.00	5.00	6.01	7.00	8.00	9.00					
Berkeley County, WV	9716.00	9717.00										

METROPOLITAN AREA: Hammond, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tangipahoa Parish	9533.00	9534.02	9536.02	9540.01	9541.04	9542.00	9543.00					

METROPOLITAN AREA: Hanford-Corcoran, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kings County	10.02	11.00	13.00	14.01	14.02	17.02						

METROPOLITAN AREA: Harrisburg-Carlisle, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	110.02	122.00	123.00	129.00	131.04	132.00						
Dauphin County	203.00	211.00	212.00	213.00	214.00	215.00	216.00	223.00	233.00	234.00	237.00	255.00

METROPOLITAN AREA: Harrisonburg, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Harrisonburg city	2.04	2.05	2.07									

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	4057.00	4060.01	4153.00	4155.00	4156.00	4157.00	4159.00	4160.00	4161.00	4162.00	4163.00	4165.00
	4166.00	4167.00	4171.00	4172.00	4712.00	4806.00	4807.00	5001.00	5002.00	5003.00	5004.00	5005.00
	5009.00	5012.00	5013.00	5014.00	5015.00	5017.00	5018.00	5024.00	5025.00	5026.00	5027.00	5028.00
	5030.00	5031.01	5031.02	5033.00	5035.00	5037.00	5038.00	5039.00	5041.00	5042.00	5043.00	5045.00
	5048.00	5049.00	5101.00	5102.00	5103.00	5104.00	5106.00	5112.00	5113.00	5147.00	5148.00	5244.00
	5245.01	5246.00										
Middlesex County	5411.00	5416.00	5417.00									
Tolland County	5302.00	8811.00	8813.00									

METROPOLITAN AREA: Hattiesburg, MS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Covington County	9502.00	9504.01										
Forrest County	6.02	9.00	10.00	11.00	102.02	107.00						
Lamar County	203.06	206.00										

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Hickory-Lenoir-Morganton, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Burke County	201.00	206.00	213.01									
Caldwell County	301.00	304.00	314.03									
Catawba County	109.00	110.00										

METROPOLITAN AREA: Hilton Head Island-Bluffton-Beaufort, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beaufort County	1.00	108.00										
Jasper County	9503.01											

METROPOLITAN AREA: Hinesville, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Liberty County	102.04											

METROPOLITAN AREA: Homosassa Springs, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Citrus County	4502.01	4502.02	4503.05	4508.00								

METROPOLITAN AREA: Hot Springs, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Garland County	106.02	107.00	115.00	117.02								

METROPOLITAN AREA: Houma-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	1.04	3.00	5.01	7.01	7.02	8.00	9.01	9.02	11.00	13.02		

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Houston-The Woodlands-Sugar Land, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Austin County	7601.00											
Brazoria County	6612.00	6613.00	6639.00	6640.00	6643.00	6644.00						
Fort Bend County	6711.02	6748.00	6749.00	6750.00								
Galveston County	7218.00	7219.02	7222.00	7223.00	7228.00	7230.00	7237.00	7240.00	7242.00	7246.00	7247.00	7251.00
	7252.00											
Harris County	2104.00	2105.00	2107.00	2108.00	2109.00	2110.00	2111.01	2111.02	2112.00	2113.01	2113.02	2114.00
	2115.01	2115.02	2116.00	2117.00	2119.00	2123.00	2124.00	2125.00	2201.00	2203.00	2204.00	2205.00
	2206.00	2207.01	2207.02	2208.00	2210.00	2211.00	2212.00	2213.02	2214.00	2215.01	2215.02	2216.02
	2217.01	2217.02	2218.00	2219.00	2220.00	2221.00	2222.00	2223.00	2224.01	2224.02	2225.01	2225.02
	2225.04	2226.01	2226.02	2227.01	2227.02	2228.00	2229.00	2230.01	2230.02	2301.00	2302.00	2303.00
	2305.00	2306.00	2307.00	2308.00	2309.00	2310.00	2311.00	2312.00	2313.00	2314.00	2315.00	2316.00
	2317.00	2319.00	2320.00	2321.00	2323.04	2325.00	2327.01	2327.03	2330.01	2331.01	2331.03	2331.04
	2331.05	2334.00	2336.00	2337.01	2337.02	2401.01	2401.02	2405.04	2405.05	2405.06	2406.00	2408.03
	2408.04	2415.01	2415.03	2506.02	2525.00	2527.00	2530.00	2535.02	2536.02	2541.00	2544.00	3101.02
	3104.00	3106.00	3107.00	3109.00	3110.01	3110.02	3111.00	3114.00	3116.00	3117.01	3117.02	3118.00
	3122.00	3123.00	3126.01	3128.00	3133.00	3134.00	3135.00	3136.00	3137.00	3138.01	3138.02	3143.01
	3143.02	3144.01	3202.01	3202.02	3206.02	3208.00	3211.02	3212.00	3213.01	3214.01	3215.00	3220.00
	3221.00	3230.00	3231.00	3233.00	3234.00	3235.00	3236.01	3239.00	3241.01	3242.00	3304.00	3309.02
	3311.00	3312.00	3313.00	3314.00	3316.02	3316.04	3317.00	3318.00	3320.00	3321.00	3322.00	3323.00
	3324.00	3326.00	3328.00	3329.00	3331.00	3332.01	3332.03	3332.04	3332.05	3333.01	3335.01	3335.02
	3340.01	3405.02	4101.01	4101.02	4132.03	4205.00	4211.03	4211.04	4212.04	4212.05	4212.06	4213.01
	4214.01	4214.02	4214.03	4215.01	4215.02	4216.01	4216.02	4222.00	4223.03	4223.04	4224.04	4224.05
	4224.06	4225.02	4228.00	4229.00	4230.01	4230.02	4231.00	4232.03	4232.04	4312.05	4320.05	4320.06
	4324.01	4324.02	4325.01	4325.02	4327.05	4327.06	4328.03	4328.05	4328.06	4329.01	4329.03	4330.03
	4330.04	4330.05	4330.06	4330.07	4331.00	4332.01	4332.02	4334.00	4335.03	4335.04	4335.05	4335.06
	4335.07	4336.01	4336.02	4401.01	4510.03	4510.05	4514.07	4519.03	4522.03	4522.04	4525.01	4525.02
	4526.01	4527.03	4528.02	4531.00	4532.01	4533.00	4534.03	4534.04	4534.05	4535.02	4536.01	4536.03
	4539.02	5203.02	5204.00	5205.01	5205.02	5206.01	5206.03	5210.00	5211.00	5214.01	5214.02	5217.01
	5217.02	5222.02	5301.01	5303.00	5304.00	5305.01	5305.02	5307.01	5307.02	5313.00	5318.00	5319.00
	5320.03	5321.02	5322.00	5325.02	5326.00	5329.00	5330.00	5332.00	5333.02	5334.01	5334.02	5336.00
	5337.01	5337.02	5339.02	5340.01	5405.03	5501.01	5501.02	5502.01	5502.02	5503.03	5503.08	5504.03
	5504.06	5510.00	5526.03	5532.01	5532.02	5533.00						
Liberty County	7001.00	7002.00	7003.01	7003.02								
Montgomery County	6926.01	6931.03	6934.01	6934.02	6938.00	6939.03						
Waller County	6803.01	6805.01										

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	308.00	313.00								
Carter County, KY	9601.00	9604.00	9605.00	9607.00								
Lawrence County, OH	503.00	510.02										
Cabell County, WV	1.01	2.00	3.00	4.00	5.00	6.00	9.00	10.00	11.00	13.00	14.00	15.00
	16.00	18.00	109.00									
Wayne County, WV	208.00	209.00	210.00									

METROPOLITAN AREA: Huntsville, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Limestone County	201.03	205.00	206.00	207.00								
Madison County	2.03	3.01	3.02	5.01	5.03	6.02	7.01	7.02	12.00	13.01	13.02	14.04
	15.00	21.00	22.00	23.00	24.00	25.01	25.02	30.00	106.25			

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Idaho Falls, ID MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bonneville County	9706.02	9712.00										

METROPOLITAN AREA: Indianapolis-Carmel-Anderson, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Johnson County	6113.00											
Madison County	3.00	4.00	5.00	8.00	9.00	11.00	14.00	19.02	119.00	120.00		
Marion County	3103.05	3103.06	3103.09	3201.08	3202.06	3209.02	3209.03	3225.00	3226.01	3301.06	3302.11	3306.00
	3307.01	3307.02	3308.03	3308.04	3308.05	3308.06	3309.00	3310.00	3401.02	3401.08	3402.02	3403.01
	3403.02	3404.00	3405.00	3407.00	3411.00	3412.00	3416.00	3417.01	3419.03	3419.04	3422.00	3423.00
	3425.00	3426.00	3501.00	3503.00	3505.00	3506.00	3507.00	3508.00	3509.00	3510.00	3512.00	3515.00
	3519.00	3521.00	3523.00	3524.00	3525.00	3526.00	3528.00	3535.00	3536.00	3545.00	3547.00	3548.00
	3549.00	3550.00	3551.00	3553.00	3554.00	3555.00	3556.00	3557.00	3564.00	3569.00	3570.00	3572.00
	3573.00	3574.00	3576.01	3578.00	3580.00	3581.00	3601.01	3601.02	3602.01	3602.02	3603.01	3603.02
	3604.01	3606.02	3608.00	3609.00	3613.00	3702.03	3702.04	3802.00	3803.01	3803.02	3804.02	3805.01
	3805.02	3810.04	3812.03	3812.04	3901.02	3905.00						
Shelby County	7106.01											

METROPOLITAN AREA: Iowa City, IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Johnson County	2.00	3.07	4.01	6.00	11.00	16.01	16.02	21.00	23.00			

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	2.01	2.02	7.00	13.01							

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	10.00	11.00	13.00	59.00	69.00					

METROPOLITAN AREA: Jackson, MS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Copiah County	9501.01	9504.00										
Hinds County	6.00	7.00	8.00	9.00	10.00	11.00	12.00	16.00	21.00	22.00	23.00	24.00
	25.00	27.00	30.00	32.00	33.00	35.00	36.00	37.00	38.00	102.01	102.03	108.01
	109.02	110.01	114.00	115.00	116.00							
Holmes County	9501.00	9502.00	9503.00	9504.00	9505.01	9505.02						
Madison County	305.01	305.02	306.00									
Yazoo County	9502.00	9503.00	9505.00									

METROPOLITAN AREA: Jackson, TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chester County	9702.00											
Gibson County	9669.00											
Madison County	2.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00			

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Jacksonville, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clay County	304.00											
Duval County	1.01	1.02	2.00	3.00	6.00	10.00	13.00	14.01	15.00	16.00	25.01	26.00
	27.01	27.02	28.01	28.02	29.01	29.02	104.02	107.00	108.00	110.00	111.00	112.00
	113.00	114.00	115.00	116.00	118.00	121.00	122.01	122.02	126.01	128.00	134.02	134.04
	143.11	148.00	153.00	154.00	155.02	158.05	159.25	163.00	166.06	167.27	172.00	174.00
St. Johns County	203.00	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	8.00	15.00	22.02									

METROPOLITAN AREA: Janesville-Beloit, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Rock County	1.00	3.00	16.00	17.00	18.00							

METROPOLITAN AREA: Jefferson City, MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cole County	207.00											

METROPOLITAN AREA: Johnson City, TN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carter County	701.00	704.00	706.00	710.00	712.00	714.00						
Washington County	601.00	606.02	609.01	609.02	612.00	620.00						

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	5.00	6.00	102.00	119.00	134.00	135.00	136.00		

METROPOLITAN AREA: Jonesboro, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Craighead County	1.01	2.00	6.01	6.02								
Poinsett County	4903.00	4907.00										

METROPOLITAN AREA: Joplin, MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jasper County	101.00	106.01	108.00	110.00	116.00	118.00						
Newton County	201.00											

METROPOLITAN AREA: Kahului-Wailuku-Lahaina, HI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Maui County	302.01	309.01	317.00	318.01								

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	6.01	10.02	11.00	15.04	15.09	15.10	15.11
	18.03	29.07	55.01									

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Kankakee, 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	117.00	123.00	125.00					

METROPOLITAN AREA: Kansas City, MO-KS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Johnson County, KS	524.18	535.02	535.55									
Leavenworth County, KS	701.00	702.00	705.00									
Linn County, KS	9552.00											
Wyandotte County, KS	401.00	405.00	406.00	407.00	409.00	411.00	413.00	414.00	415.00	416.00	420.01	421.00
	422.00	423.00	424.00	426.00	427.00	428.00	429.00	439.03	439.04	439.05	440.02	441.04
	443.01	443.03	445.00	451.00								
Bates County, MO	703.00											
Cass County, MO	601.00											
Clay County, MO	204.00	205.00	221.00									
Jackson County, MO	3.00	6.00	7.00	8.00	9.00	10.00	18.00	19.00	20.00	21.00	22.00	23.00
	34.00	37.00	38.00	43.00	52.00	53.00	54.00	55.00	56.01	56.02	57.00	58.01
	63.00	73.01	75.00	76.00	77.00	78.02	79.00	80.00	81.00	87.00	88.00	89.00
	95.00	96.00	97.00	102.01	105.00	107.02	110.02	111.00	114.05	114.08	114.10	115.01
	115.02	116.01	116.02	117.01	117.02	118.00	121.00	129.03	132.03	132.08	132.10	133.01
	133.07	134.01	134.05	134.10	134.17	136.13	153.00	154.01	155.00	156.00	160.00	161.00
	162.00	163.00	164.00	165.00	166.00	167.00	169.00	170.00	171.00	174.00	178.00	
Platte County, MO	300.02											

METROPOLITAN AREA: Kennewick-Richland, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benton County	102.04	112.01	112.02									
Franklin County	202.01	202.02	203.00	204.01	204.02	204.03	204.04					

METROPOLITAN AREA: Killeen-Temple, 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	220.01	223.00	226.00	228.01	229.00	232.02	235.00
Lampasas County	9504.00											

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hawkins County, TN	503.02	509.00										
Sullivan County, TN	402.00	405.00	406.00	427.04								
Scott County, VA	303.00											
Washington County, VA	105.02											
Bristol city, VA	202.01	203.00										

METROPOLITAN AREA: Kingston, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ulster County	9518.00	9524.00	9535.00	9544.01	9548.00							

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Knoxville, TN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	204.00	205.00	207.00	212.02								
Blount County	101.00	105.00	108.00									
Campbell County	9502.00	9506.02	9507.02	9509.00								
Knox County	8.00	14.00	19.00	20.00	21.00	23.00	24.00	26.00	27.00	28.00	29.00	32.00
	35.02	39.02	40.00	66.00	67.00	68.00	69.01	69.02	69.03	70.00		
Loudon County	602.03	602.04										
Morgan County	1101.00	1104.00										
Roane County	308.01											
Union County	401.02											

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	4.00	9.00	12.00								

METROPOLITAN AREA: La Crosse-Onalaska, WI-MN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
La Crosse County, WI	3.00	4.01	4.02	5.00	9.00							

METROPOLITAN AREA: Lafayette, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Acadia Parish	9601.01	9607.00	9608.01	9609.01	9609.02	9610.00						
Iberia Parish	304.02	308.00	309.00	311.01								
Lafayette Parish	1.00	2.00	7.00	8.00	9.00	11.00	12.01	13.02	18.02	19.03		
St. Martin Parish	205.02	205.03	205.04	206.02								
Vermilion Parish	9507.00	9508.00	9511.00									

METROPOLITAN AREA: Lafayette-West Lafayette, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tiptecanoe County	4.00	17.01	54.01	54.02	55.00	102.06	102.08	105.00	112.00			

METROPOLITAN AREA: Lake Charles, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calcasieu Parish	2.00	3.00	4.00	6.01	6.02	7.00	8.00	11.00	12.02	14.01	15.00	16.00
	35.00											

METROPOLITAN AREA: Lake Havasu City-Kingman, AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mohave County	9404.00	9501.02	9504.01	9505.00	9507.03	9507.05	9507.06	9515.01	9517.01	9517.02		

METROPOLITAN AREA: Lakeland-Winter Haven, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Polk County	103.00	109.00	112.02	112.03	112.04	113.00	114.00	115.01	117.04	117.22	117.31	120.02
	123.07	126.01	126.02	130.02	131.02	133.00	134.00	136.01	137.01	138.01	142.01	143.01
	145.02	149.03	149.04	150.00	152.00	154.05	155.00	161.00	164.00			

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	14.00	112.00	114.00	136.02	147.00			

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Lansing-East Lansing, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clinton County	102.03	112.00										
Ingham County	1.00	6.00	7.00	12.00	20.00	21.01	28.00	29.02	32.00	36.01	36.02	37.00
	38.02	39.02	40.00	41.00	43.01	43.02	44.02	44.03	49.02	52.01	53.04	54.02
	66.00	67.00	68.00									

METROPOLITAN AREA: Laredo, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Webb County	1.01	1.05	1.07	2.00	7.00	8.00	9.04	11.05	12.02	13.00	14.02	15.01
	18.15	18.18	18.21	18.22	18.28	19.00						

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	4.01	5.00	6.00	9.01	9.02	10.00	11.05	17.05	17.06	17.07	18.05	18.07
	18.09	18.12										

METROPOLITAN AREA: Las Vegas-Henderson-Paradise, NV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	1.06	1.07	1.08	1.09	2.01	2.03	3.01	3.02	4.01	4.02	4.03	5.13
	5.14	5.15	5.16	5.18	5.19	5.21	5.22	5.23	5.24	5.25	5.27	5.28
	6.00	7.00	11.00	12.00	14.01	15.01	15.02	16.07	16.08	16.14	16.15	17.10
	17.11	17.18	19.01	20.00	22.01	22.03	22.04	22.06	22.07	24.03	24.04	24.05
	24.06	25.05	25.06	26.03	26.04	26.05	27.06	27.08	29.37	29.54	29.65	29.95
	29.96	31.02	31.04	34.15	34.27	34.28	34.30	34.31	35.00	36.16	36.57	38.00
	40.00	42.00	43.01	43.02	44.01	44.02	45.00	46.01	46.02	47.03	47.07	47.09
	47.10	47.12	47.13	49.11	49.20	49.21	50.05	50.06	50.10	52.00	54.21	54.38
	57.02	57.03	60.01	62.01	71.00	72.00	78.01	79.00				

METROPOLITAN AREA: Lawrence, KS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Douglas County	2.02	3.01	3.02	7.04	9.02	9.03	9.04					

METROPOLITAN AREA: Lawton, OK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Comanche County	1.00	2.00	11.00	15.00	16.00	17.00	19.02	25.00				

METROPOLITAN AREA: Lebanon, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lebanon County	1.00	2.00	3.00	4.01								

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	9604.00											
Asotin County, WA	9604.00											

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	202.00	203.03	204.01	440.00						

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Lexington-Fayette, KY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bourbon County	301.01	302.02										
Clark County	201.01	201.06	202.01									
Fayette County	1.01	1.02	2.00	3.00	4.00	7.00	8.02	9.00	11.00	13.00	14.00	18.00
	19.00	20.01	25.00	31.01	32.02	34.04	35.04	39.10	41.04			
Jessamine County	605.03											
Scott County	402.10											

METROPOLITAN AREA: Lima, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen County	122.00	124.00	127.00	129.00	134.00	136.00	137.00	138.00	141.00			

METROPOLITAN AREA: Lincoln, NE MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lancaster County	2.02	3.00	4.00	5.00	6.00	7.00	8.00	17.00	18.00	19.00	20.01	20.02
	21.00	30.03	31.04									

METROPOLITAN AREA: Little Rock-North Little Rock-Conway, AR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Faulkner County	307.01	307.02	308.00	309.00	310.03	310.07						
Pulaski County	12.00	13.00	18.00	19.00	20.02	21.02	24.09	26.00	27.00	28.00	29.00	30.01
	30.02	31.00	32.08	36.06	40.01	40.05	40.06	41.03	41.07	45.00	46.00	

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	5.01	5.02	6.01	6.02	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	9.00	11.00	13.00	15.00	102.01	107.00						
Harrison County	203.02	204.01	204.02									
Rusk County	9510.00											

METROPOLITAN AREA: Longview, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cowlitz County	5.02	10.00	11.00	21.00	9800.00							

METROPOLITAN AREA: Los Angeles-Long Beach-Anaheim, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Los Angeles County	1012.21	1012.22	1041.05	1042.03	1044.01	1044.04	1047.01	1047.03	1047.04	1048.22	1064.07	1095.00
	1151.04	1153.02	1172.01	1174.05	1174.07	1174.08	1175.10	1175.20	1175.30	1193.40	1200.20	1200.30
	1201.03	1201.04	1201.05	1201.06	1201.07	1201.08	1221.22	1224.10	1230.10	1232.03	1232.04	1232.05
	1232.06	1233.04	1234.20	1235.10	1235.20	1241.02	1241.03	1242.04	1253.21	1253.22	1271.02	1271.04
	1272.20	1275.20	1276.03	1276.04	1276.05	1278.03	1278.06	1279.10	1279.20	1281.02	1282.10	1282.20
	1283.02	1283.03	1323.01	1325.02	1343.05	1345.20	1345.21	1345.22	1347.10	1853.20	1902.01	1902.02
	1904.02	1905.10	1905.20	1907.01	1908.01	1909.01	1911.10	1911.20	1912.01	1912.03	1912.04	1913.01
	1914.10	1916.10	1916.20	1917.10	1917.20	1918.10	1925.20	1926.10	1926.20	1956.00	1957.10	1990.01
	1991.20	1992.01	1994.00	1997.00	1998.01	1998.02	1999.00	2015.03	2016.01	2031.00	2033.00	2035.00
	2036.01	2036.02	2037.20	2038.00	2042.00	2043.00	2044.10	2044.20	2046.00	2047.00	2048.10	2048.20
	2049.10	2049.20	2051.10	2051.20	2060.10	2060.50	2060.53	2060.54	2062.01	2062.02	2063.01	2063.02
	2063.03	2071.01	2071.02	2071.03	2073.04	2073.06	2073.07	2075.02	2080.01	2080.02	2083.01	2083.02

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
(2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

**Effective Date January 1, 2024*

Los Angeles County (cont'd)

2084.01	2084.02	2085.02	2087.20	2088.01	2088.02	2089.02	2089.03	2089.04	2091.03	2091.04	2091.05
2091.06	2092.02	2093.00	2094.01	2094.02	2094.03	2095.10	2095.20	2098.10	2098.20	2100.10	2111.22
2112.01	2112.02	2113.10	2113.20	2117.04	2118.02	2118.04	2119.21	2121.02	2122.02	2122.03	2122.04
2123.03	2123.04	2123.05	2123.06	2124.20	2126.10	2126.20	2129.00	2131.00	2132.01	2132.02	2133.20
2134.01	2134.02	2181.10	2181.20	2182.10	2185.00	2187.02	2189.00	2190.20	2198.00	2199.01	2200.00
2211.10	2211.20	2212.20	2213.02	2213.03	2213.04	2214.01	2214.02	2215.00	2216.01	2216.02	2217.10
2218.10	2218.20	2219.00	2220.02	2222.00	2226.00	2240.10	2240.20	2242.00	2243.10	2243.20	2244.10
2244.20	2246.00	2247.01	2247.02	2260.01	2260.02	2264.10	2264.20	2267.02	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	2314.00	2316.02	2316.03	2317.10
2317.20	2318.00	2319.01	2319.02	2321.10	2321.20	2323.00	2324.02	2326.01	2326.02	2327.01	2327.02
2328.00	2343.02	2345.02	2347.00	2349.01	2349.02	2352.02	2361.01	2361.02	2362.03	2362.04	2362.05
2362.06	2371.01	2371.02	2372.01	2372.02	2374.01	2375.00	2376.00	2377.10	2377.20	2379.00	2383.10
2383.20	2392.01	2392.02	2393.10	2393.20	2393.30	2395.01	2395.02	2396.01	2396.02	2397.01	2397.02
2398.01	2398.02	2400.10	2400.20	2402.00	2403.01	2404.01	2404.02	2405.00	2406.00	2407.00	2408.00
2409.01	2410.01	2411.20	2412.01	2412.02	2413.00	2414.00	2420.00	2421.00	2422.01	2422.02	2423.00
2426.00	2427.00	2430.01	2430.02	2431.00	2652.04	2653.03	2653.04	2653.06	2653.07	2655.21	2755.00
2911.10	2920.01	2932.05	2932.06	2933.07	2941.10	2941.20	2944.10	2944.21	2945.10	2945.20	2946.10
2947.01	2948.10	2948.20	2948.30	2949.00	2962.10	2962.20	2965.00	2969.01	2971.10	3015.02	3016.01
3020.02	3021.03	3022.01	3022.02	3025.03	3025.04	3025.05	3107.01	3107.05	3202.01	4023.03	4023.04
4024.05	4024.06	4025.01	4025.03	4025.04	4027.02	4028.01	4028.04	4029.03	4042.01	4043.01	4062.01
4077.01	4087.24	4088.00	4328.01	4328.02	4333.02	4333.04	4333.05	4334.03	4335.05	4335.06	4338.04
4339.01	4340.03	4620.02	4622.01	4817.12	4817.14	4823.04	4824.03	5015.04	5018.04	5301.01	5303.01
5310.00	5311.02	5312.01	5313.01	5313.02	5315.02	5315.03	5316.02	5316.04	5319.01	5323.04	5325.00
5326.05	5326.06	5326.07	5327.00	5328.00	5329.00	5330.01	5330.02	5331.03	5331.04	5331.05	5331.08
5332.01	5333.00	5334.01	5334.02	5335.01	5336.01	5336.03	5337.01	5337.02	5338.03	5338.04	5338.05
5338.06	5339.01	5339.02	5340.01	5340.02	5341.01	5341.02	5342.01	5342.02	5342.03	5343.01	5343.02
5344.03	5344.04	5344.05	5344.06	5345.02	5348.03	5350.01	5350.02	5351.01	5353.00	5354.00	5355.01
5356.03	5356.04	5356.05	5358.04	5402.01	5402.02	5402.03	5404.00	5405.02	5406.00	5409.01	5411.00
5414.01	5414.02	5416.03	5416.04	5416.05	5416.06	5421.05	5421.06	5422.00	5425.01	5425.02	5426.01
5428.00	5432.03	5538.01	5538.02	5541.01	5541.05	5544.03	5552.11	5702.03	5703.05	5704.03	5705.03
5705.04	5706.03	5716.00	5717.04	5725.00	5730.02	5730.04	5732.01	5733.00	5749.02	5751.01	5751.02
5752.01	5752.02	5753.00	5754.01	5754.02	5758.01	5758.02	5758.03	5759.01	5762.00	5763.01	5763.02
5764.01	5764.02	5764.03	5765.01	5769.01	5769.03	5780.00	6001.00	6002.01	6002.02	6003.03	6003.04
6006.02	6009.02	6011.00	6012.12	6014.01	6015.01	6015.02	6016.00	6017.00	6018.01	6024.04	6025.05
6025.10	6025.13	6028.01	6037.06	6039.02	7001.02	9001.02	9001.03	9005.05	9005.09	9005.10	9006.02
9006.06	9006.07	9006.09	9006.10	9006.11	9007.01	9007.03	9007.04	9007.05	9008.04	9008.06	9008.07
9008.08	9013.00	9100.02	9104.05	9105.01	9105.02	9105.04	9106.01	9106.02	9106.06	9111.00	9200.47
9203.41	9203.43	9800.15									

Orange County

115.04	116.01	116.02	117.20	626.11	626.14	626.26	626.27	636.05	637.01	744.03	744.05
744.06	744.07	745.01	745.02	748.02	748.05	748.06	749.01	749.02	750.02	750.03	750.04
755.14	762.04	865.02	866.01	869.01	873.01	874.03	874.04	874.05	875.04	875.05	876.01
878.03	878.06	879.02	882.01	888.01	889.05	891.04	992.48	996.01	997.02	998.02	998.03
999.04											

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County, IN	502.00	504.03	505.04									
Floyd County, IN	705.00	708.01	709.02									
Washington County, IN	9675.00											
Jefferson County, KY	2.01	3.00	4.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	14.00	15.00
	16.00	17.00	18.00	21.00	23.00	24.01	24.02	27.00	28.00	30.00	35.01	35.02
	36.00	37.00	38.00	39.00	41.00	43.01	43.02	44.00	49.00	50.00	51.00	52.00
	53.00	59.01	59.02	62.00	65.00	66.00	90.02	91.03	110.06	110.07	114.04	114.05
	114.06	119.04	121.07	125.01	125.03	127.01	128.01	128.02				
Shelby County, KY	403.01											

METROPOLITAN AREA: Lubbock, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crosby County	9501.00	9503.00										
Lubbock County	2.02	3.01	3.03	4.11	5.01	6.03	6.05	6.07	9.01	9.02	10.00	12.00
	13.00	15.02	16.01	17.08	17.09	17.10	20.01	22.07	22.08	23.02	24.01	

METROPOLITAN AREA: Lynchburg, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bedford County	501.01											
Campbell County	207.00											
Lynchburg city	4.00	5.00	6.00	7.00	11.00	16.03						

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	108.00	110.01	111.00	115.00	124.00	127.00	128.00	129.00	131.01
	132.01	132.02	137.02	138.00	140.00							

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	6.03	6.04	8.01	8.02	9.01	9.02					

METROPOLITAN AREA: Madison, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Columbia County	9704.01											
Dane County	3.01	4.08	5.06	6.00	9.02	11.01	12.00	14.01	16.03	16.04	16.05	16.06
	21.00	22.00	23.01	25.00	26.01	30.02	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	3.00	14.00	15.00	16.00	17.00	20.00	105.00	106.00	107.00	108.01	108.02	141.01

METROPOLITAN AREA: Manhattan, KS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Geary County	2.00											
Riley County	2.01	3.03	5.00	7.00	8.01	11.01						

METROPOLITAN AREA: Mankato-North Mankato, MN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Blue Earth County	1706.00	1707.00	1711.01	1712.02								

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Mansfield, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Richland County	4.00	5.00	6.00	7.00	8.00	15.00	16.00	31.00				

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	809.00	815.01	821.02	821.03	822.00	823.00			

METROPOLITAN AREA: McAllen-Edinburg-Mission, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hidalgo County	201.03	201.04	201.05	205.05	205.09	206.00	207.29	207.30	207.31	210.02	211.00	213.06	
	213.08	213.13	214.01	215.00	216.00	217.03	219.05	221.05	221.07	221.11	221.12	225.03	
	226.00	227.05	227.06	230.00	231.03	231.04	231.06	235.16	235.20	235.27	241.08	241.20	
	241.21	241.22	241.24	241.25	241.26	241.27	242.06	242.11					

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	2.01	5.02	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	TRACT
Crittenden County, AR	301.01	301.02	303.02	305.03	306.01	306.02	307.02	307.03	311.00	312.00			
Marshall County, MS	9504.01												
Shelby County, TN	2.00	3.00	4.00	6.00	7.00	8.00	9.00	11.00	13.00	14.00	19.00	20.00	
	24.00	28.00	30.00	36.00	37.00	38.00	39.00	45.00	46.00	50.00	53.00	55.00	
	56.00	57.00	58.00	59.00	60.00	62.00	65.00	67.00	68.00	69.00	70.00	73.00	
	74.00	78.10	78.21	79.00	81.10	81.20	82.00	88.00	89.00	91.00	99.01	99.02	
	100.01	100.02	101.20	101.21	101.22	102.20	103.00	105.00	106.10	106.20	106.30	107.20	
	110.10	111.00	112.00	113.00	114.01	114.02	115.00	116.00	117.00	205.21	205.23	205.42	
	205.43	205.44	217.10	217.21	217.31	217.55	217.57	217.58	220.25	220.26	222.20	223.10	
	226.00												
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	TRACT
Merced County	7.01	10.03	10.05	13.01	13.02	14.01	15.02	15.03	16.01	16.03	17.00	19.01	
	22.01												

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Broward County	103.05	103.06	103.07	104.03	204.05	204.12	302.02	303.01	304.02	305.00	306.01	308.03
	308.04	310.01	410.00	412.00	413.00	414.00	415.00	416.01	416.02	417.00	427.00	428.02
	502.08	503.08	503.09	503.11	503.12	503.13	503.14	507.02	508.00	602.03	602.14	602.15
	603.02	603.03	604.01	604.02	611.00	701.04	702.04	705.04	805.00	903.01	903.03	911.00
	919.04	1002.03	1003.02	1004.00	1005.01	1005.02	1007.00	1008.01	1008.04	1103.34	1103.51	1103.54
	1103.55											
Miami-Dade County	1.09	1.26	1.32	1.34	2.06	2.12	2.18	2.19	2.20	2.22	2.23	2.24
	2.27	2.28	3.06	3.09	3.10	3.11	4.02	4.08	4.11	4.14	4.16	4.17
	4.18	5.04	5.05	5.06	5.07	5.08	5.09	6.07	6.09	6.10	6.11	7.05
	7.10	7.11	7.12	7.13	7.14	7.15	7.19	7.20	8.04	8.05	8.06	8.07
	8.08	9.03	9.04	9.07	9.08	10.03	10.04	10.05	10.06	11.03	12.08	12.09
	14.01	14.02	15.01	15.02	16.05	16.06	17.01	17.02	17.04	17.05	18.01	18.02
	18.03	19.01	19.03	19.04	20.01	20.03	20.04	22.02	23.00	24.02	24.03	24.04
	25.01	25.02	28.00	29.00	30.01	30.04	30.05	30.06	31.00	34.00	36.03	36.04
	36.05	36.06	36.07	39.09	39.11	41.03	44.04	44.05	49.01	49.03	50.02	50.04
	51.02	51.03	51.04	52.01	52.02	53.03	53.04	53.05	53.06	54.03	54.05	54.07
	54.09	54.10	55.03	55.05	55.06	57.05	57.06	57.07	57.08	63.03	63.04	64.01
	64.02	64.03	70.05	70.06	76.03	83.09	84.24	88.05	90.20	90.21	90.26	90.61
	91.01	91.02	93.14	93.15	93.16	93.20	93.23	93.24	93.26	95.05	95.06	97.05
	99.04	100.10	100.15	100.21	100.23	100.24	100.26	102.07	102.08	102.13	105.01	106.09
	107.06	108.04	108.05	108.06	109.00	110.10	110.11	110.12	111.03	111.04	112.03	112.05
	113.02	114.06	114.07	114.08	117.02	120.01	120.02	134.00	135.00	136.00	137.00	146.01
148.00	175.00											
Palm Beach County	13.01	13.02	14.02	14.03	14.04	16.00	19.09	19.10	19.11	19.12	19.13	21.00
	22.00	24.00	29.00	31.02	37.00	40.07	40.13	44.02	45.00	46.02	47.04	48.17
	49.03	51.01	51.02	52.02	52.03	56.01	57.03	57.04	58.10	58.14	68.02	76.19
	76.20	77.46	78.32	78.33	80.01	80.02	81.01	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	403.00	407.00	409.00	413.00	414.00	423.00					

METROPOLITAN AREA: Midland, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Midland County	2902.00											

METROPOLITAN AREA: Midland, TX MSA

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

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	1.01	2.01	4.00	5.02	6.00	9.00	10.00	11.00	12.00	14.00	15.00	16.00
	17.00	18.00	20.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00	28.00	29.00
	30.00	31.00	33.00	35.00	36.00	38.00	39.00	41.00	42.00	43.00	44.00	45.00
	46.00	47.00	48.00	49.00	51.00	59.00	60.00	61.00	62.00	63.00	64.00	65.00
	66.00	67.00	68.00	69.00	70.00	73.00	77.00	78.00	81.00	84.00	85.00	87.00
	88.00	90.00	91.00	92.00	96.00	97.00	98.00	99.00	122.00	123.00	133.00	134.00
	135.00	136.00	137.00	141.00	146.00	147.00	148.00	149.00	157.00	158.00	159.00	160.00
	161.00	162.00	163.00	164.00	165.00	166.00	167.00	168.00	169.00	170.00	173.00	174.00
	175.00	176.00	186.00	187.00	188.00	200.00	205.00	213.00	214.00	1854.00	1855.00	1856.00
	1857.00	1858.00	1860.00	1861.00	1862.00	1864.00	1865.00	1866.00	1868.00			
	Waukesha County	2022.03	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
Anoka County, MN	502.35	505.04	506.06	507.06	508.10	513.05	515.01					
Chisago County, MN	1102.01											
Dakota County, MN	601.04	601.05	607.11									
Hennepin County, MN	1.02	22.00	27.00	33.00	38.01	38.02	59.01	59.02	68.00	78.01	82.00	83.00
	85.00	121.01	203.02	203.04	204.00	213.00	215.02	215.03	223.02	232.02	240.04	248.02
	253.02	268.07	268.09	268.19	268.27	268.28	1002.00	1004.00	1007.00	1008.00	1009.00	1013.00
	1016.00	1018.00	1019.00	1020.00	1021.00	1028.00	1034.00	1037.00	1039.00	1040.01	1040.02	1041.00
	1044.00	1048.01	1048.02	1049.01	1049.02	1052.04	1054.00	1056.00	1057.00	1060.00	1062.00	1064.00
	1069.00	1094.00	1257.00	1258.00	1259.00	1260.00	1263.00	9801.00				
Isanti County, MN	1302.00	1303.02										
Ramsey County, MN	304.00	305.00	306.01	307.04	308.00	310.00	311.00	313.00	314.00	315.00	316.00	317.01
	317.02	318.01	321.00	324.00	325.00	326.00	327.00	330.00	331.00	334.00	335.00	336.00
	337.00	345.00	346.01	346.02	347.01	347.02	359.00	361.00	369.00	371.00	374.03	376.03
	376.04	406.06	411.07	412.00	420.01	421.01	428.00					
	802.08	804.00										
Sherburne County, MN	305.06	315.00										
Pierce County, WI	9603.00											

METROPOLITAN AREA: Missoula, MT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Missoula County	3.00	5.01	5.02									

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	4.02	5.00	6.00	8.02	9.03	11.00	12.00	14.00	15.01	15.02	21.00
	22.00	23.02	24.00	26.00	27.00	29.00	32.05	34.02	34.04	36.02	36.06	36.07
	38.00	39.01	39.02	40.00	48.00	49.00	50.00	51.00	52.00	53.00	60.00	67.02
	75.00	76.00	77.00									

METROPOLITAN AREA: Modesto, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stanislaus County	11.00	16.01	16.04	17.00	18.00	21.00	22.00	23.02	23.04	24.02	38.02	39.06
	39.08											

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Monroe, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Morehouse Parish	9504.00	9505.00	9508.00									
Ouachita Parish	4.02	5.00	6.00	7.00	9.00	11.00	59.00	106.06	108.00	110.00	111.00	
METROPOLITAN AREA: Monroe, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monroe County	8312.01	8318.00	8319.00	8321.00								
METROPOLITAN AREA: Montgomery, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Autauga County	207.00	210.00	211.00									
Lowndes County	7811.00	7812.00										
Montgomery County	3.00	4.00	5.00	6.00	10.00	11.00	12.00	15.00	16.00	22.01	22.02	23.00
	24.00	29.01	30.00	54.10	56.06	56.13	56.14	59.02	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	101.01	101.04	102.02	102.03	102.04	106.02	107.00	110.00	112.00			
METROPOLITAN AREA: Morristown, TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hamblen County	1001.00	1003.00	1008.00									
METROPOLITAN AREA: Mount Vernon-Anacortes, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Skagit County	9522.00											
METROPOLITAN AREA: Muncie, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Delaware County	4.00	6.00	7.00	9.03	10.00	14.00	15.00	17.00	28.00			
METROPOLITAN AREA: Muskegon, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Muskegon County	3.00	4.02	5.00	6.01	12.00	13.00	14.02	42.00	43.00			
METROPOLITAN AREA: Myrtle Beach-Conway-North Myrtle Beach, SC-NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brunswick County, NC	201.01	204.04										
Horry County, SC	201.00	202.02	505.00	506.00	509.01	509.02	604.05	703.00				
METROPOLITAN AREA: Napa, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Napa County	2007.04	2009.00										
METROPOLITAN AREA: Naples-Immokalee-Marco Island, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Collier County	7.00	104.20	106.01	107.01	108.04	111.03	112.04	112.05	113.03	113.04	113.05	113.06

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Davidson County	104.03	107.02	109.03	109.04	127.01	127.02	128.01	128.02	136.00	137.01	138.00	139.00
	142.00	143.00	144.00	148.00	156.13	156.15	156.20	158.05	158.06	159.00	160.00	162.00
	163.00	175.00	181.01	190.03	190.04	190.08	191.08	193.00	194.01			
Dickson County	602.01	606.02										
Macon County	9701.00	9703.01										
Maury County	105.00											
Robertson County	803.01	803.02	804.02									
Rutherford County	401.04	403.05	414.04	414.06	414.07	416.02	418.00	419.00	421.01	421.02		
Sumner County	201.02	203.00	207.00	208.00								
Wilson County	305.00	307.00										

METROPOLITAN AREA: New Bern, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Craven County	9602.01	9605.02	9608.00	9609.00								
Jones County	9202.00	9203.00										
Pamlico County	9501.04											

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	1202.00	1254.00	1402.00	1403.00	1405.00	1406.00	1407.00	1408.00	1409.00	1412.00	1413.01	1414.00
	1415.00	1416.00	1421.00	1423.00	1424.00	1425.00	1426.05	1427.00	1545.00	1655.00	1701.00	1702.00
	1703.00	1709.00	1710.00	1714.00	3501.01	3502.00	3503.00	3504.00	3505.00	3508.00	3511.00	3512.00
	3513.00	3514.00	3517.00	3522.00	3523.00	3524.00	3614.01					

METROPOLITAN AREA: New Orleans-Metairie, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson Parish	205.05	206.00	215.00	216.01	252.01	252.02	261.00	268.00	269.00	271.00	272.00	275.02
	276.02	277.01	277.03	278.20	282.00	283.00	299.00					
Orleans Parish	6.01	6.03	6.05	6.19	6.20	7.02	9.03	9.04	13.01	13.02	14.01	14.02
	17.01	17.20	17.24	17.36	17.37	17.40	17.43	17.44	17.45	17.46	17.50	17.51
	17.52	17.53	17.54	17.55	17.56	17.57	19.00	20.00	21.00	22.00	23.00	25.02
	27.00	28.00	29.00	30.00	31.00	33.03	33.04	33.08	34.00	35.00	36.00	39.00
	44.01	48.00	60.00	69.00	70.00	71.01	72.00	75.01	75.02	76.05	85.00	86.00
	92.00	94.00	100.00	131.00	137.01	137.02	138.00	140.00	141.02	143.00		
Plaquemines Parish	501.00	505.00	506.00	508.00								
St. Bernard Parish	302.04	306.03	308.00									
St. James Parish	405.00	406.00										
St. John the Baptist Parish	708.00											
St. Tammany Parish	405.01	409.00	411.03									

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
(2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

**Effective Date January 1, 2024*

METROPOLITAN AREA: New York-Newark-Jersey City, NY-NJ-PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bergen County, NJ	236.02											
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	22.03	24.00	25.00	28.00	31.00	35.00	37.00
	38.00	39.00	41.00	43.00	45.00	46.00	48.01	48.02	50.00	53.00	54.00	57.00
	62.00	66.00	67.00	68.00	75.01	75.02	76.00	77.00	78.00	80.00	81.00	82.00
	87.00	89.00	90.00	92.00	93.00	94.00	96.00	97.00	106.00	107.00	111.00	112.00
	116.00	119.00	124.00	126.00	129.00	131.00	132.00	133.00	171.00	177.00	183.00	184.00
	186.00	187.00	227.00	228.00	229.00	230.00	231.00	232.00				
Hudson County, NJ	2.00	18.00	30.00	42.00	43.00	44.00	45.00	46.00	52.00	53.00	55.00	58.01
	60.00	62.00	63.00	67.00	106.01	109.00	116.00	136.00	145.02	153.00	156.00	158.02
	159.00	161.00	162.00	163.00	164.00	166.00	168.00	170.00	172.00	174.00	177.00	324.00
Middlesex County, NJ	44.00	45.01	46.00	48.00	49.00	51.00	52.00	53.00	56.01	56.02	57.00	58.00
	60.02	90.00										
Monmouth County, NJ	8017.00	8056.00	8058.00	8070.06	8072.00	8073.00	8076.00	8110.00				
Ocean County, NJ	7150.01	7152.01	7152.02	7153.01	7153.03	7153.04	7154.03	7154.04	7156.00	7157.01	7201.04	
Passaic County, NJ	1251.00	1752.00	1753.01	1753.02	1754.01	1754.02	1755.01	1755.02	1758.01	1758.03	1758.04	1759.00
	1802.01	1802.03	1802.04	1803.01	1803.02	1806.00	1807.00	1808.00	1809.00	1810.00	1812.00	1813.00
	1814.00	1815.00	1817.02	1818.00	1820.00	1822.00	1823.02	1824.00	1827.01	1827.02	1828.00	1829.00
	1830.01	1830.02	1832.00	2036.00	2642.00							
Union County, NJ	302.00	304.00	305.00	306.00	311.00	312.00	314.00	317.00	319.03	319.04	390.00	393.01
	393.02	394.00	395.01	395.02	396.00	398.01	399.00					
Bronx County, NY	2.00	16.00	19.01	19.02	20.01	23.00	25.00	27.01	27.02	33.00	35.00	39.00
	41.00	43.00	44.00	46.00	48.00	50.01	50.02	51.00	52.00	53.00	54.00	56.00
	59.02	60.00	62.00	63.01	64.00	65.00	67.00	68.00	69.00	70.00	71.00	72.00
	73.00	74.00	75.00	76.00	77.00	78.00	79.00	83.00	85.00	86.00	87.00	89.00
	90.00	92.00	93.01	96.00	115.02	117.01	119.00	121.01	121.02	123.00	125.00	127.01
	129.01	131.00	133.00	135.00	141.00	143.00	144.00	145.00	147.01	147.02	149.00	151.00
	153.00	155.00	157.00	159.00	161.00	165.00	167.00	169.00	173.00	175.00	177.01	177.02
	179.01	179.02	181.01	181.02	183.01	183.02	185.01	185.02	189.00	193.00	195.00	197.00
	199.00	200.00	201.00	202.00	204.00	205.01	205.02	206.01	209.00	211.00	213.02	215.01
	215.02	216.01	217.00	218.00	220.00	221.01	221.02	222.00	223.00	225.00	227.01	227.02
	227.03	229.01	229.02	230.00	231.00	232.00	233.01	233.02	235.01	235.02	237.02	237.03
	237.04	239.00	240.00	241.00	243.00	245.01	245.02	247.00	251.00	253.00	255.00	263.00
	265.00	266.02	267.01	267.02	273.00	277.00	289.00	324.00	328.00	330.00	332.01	332.02
	336.01	336.02	340.00	348.00	359.00	361.00	363.00	365.01	365.02	367.00	368.00	369.01
	369.02	371.00	372.00	373.00	374.00	375.04	376.00	378.00	379.00	380.00	381.00	382.00
	383.01	383.03	383.04	385.00	387.00	388.00	389.00	390.00	391.00	393.00	394.00	395.00
	396.00	397.00	399.01	399.02	401.00	403.02	403.03	403.04	405.01	405.02	406.00	407.01
	407.02	408.00	411.00	413.00	415.00	418.00	419.00	420.00	421.00	423.00	425.00	429.01
	429.02	431.01	431.02	458.00	460.00							

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
(2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

**Effective Date January 1, 2024*

Kings County, NY	22.00	23.00	29.01	72.00	74.00	76.00	85.00	90.01	92.01	92.02	94.01	94.02
	96.00	98.00	100.00	102.00	104.01	104.02	106.01	106.02	108.01	108.02	110.00	112.00
	114.00	116.00	118.00	122.00	126.00	128.01	185.01	192.00	194.00	196.00	210.00	212.00
	214.00	216.00	220.00	221.00	222.00	224.00	228.00	230.00	232.00	233.00	234.00	235.00
	236.00	238.00	240.00	242.00	244.00	247.00	254.00	255.00	256.00	258.00	259.02	260.00
	261.00	263.00	264.00	270.00	277.00	281.00	283.00	285.02	286.00	289.00	290.00	292.00
	293.00	294.00	296.00	299.00	301.00	303.00	304.00	306.00	307.00	309.00	326.00	328.00
	329.00	330.00	333.00	337.01	339.00	340.00	342.00	343.00	347.00	348.00	349.01	349.02
	350.00	352.00	353.01	356.01	357.01	359.00	360.01	360.02	361.00	362.00	363.00	364.00
	365.01	366.00	367.00	369.00	373.00	379.00	381.00	382.00	394.00	395.00	397.00	399.00
	401.00	409.00	410.00	411.00	417.00	418.00	419.00	422.00	426.00	427.00	429.00	430.00
	433.00	434.00	437.00	438.00	440.00	441.00	443.00	446.00	447.00	449.01	453.00	456.00
	462.01	464.00	472.00	474.00	478.00	480.00	482.00	484.00	486.00	489.00	491.00	492.00
	493.01	493.02	505.00	507.00	508.01	509.00	510.01	511.00	525.00	529.00	530.00	531.01
	531.02	533.00	534.00	535.00	537.00	539.00	542.00	545.00	546.00	547.00	556.00	572.00
	578.00	610.03	610.04	762.00	768.00	786.02	788.01	788.02	790.02	806.00	808.00	816.00
	820.00	854.00	870.00	874.01	876.00	878.00	884.00	886.00	888.00	890.00	892.00	894.00
	896.00	898.00	900.00	902.00	906.00	908.00	910.00	912.00	916.00	918.00	920.00	922.00
	924.00	944.02	982.00	1034.01	1058.01	1058.04	1070.01	1098.00	1104.00	1106.00	1110.00	1120.00
	1122.00	1130.00	1134.00	1142.02	1144.00	1146.00	1150.00	1152.00	1156.00	1160.00	1162.00	1164.00
	1172.01	1176.01	1176.02	1178.00	1188.00	1194.00	1196.00	1198.00	1200.00	1208.01	1208.02	1208.03
	1210.00	1214.00	1220.00	1237.00								
Nassau County, NY	4067.02	4068.01	4068.02	4069.00	4072.01	4111.00	5172.01					
New York County, NY	2.02	6.00	8.00	10.02	14.02	20.00	22.01	24.00	25.00	26.01	28.00	29.01
	29.02	36.01	119.00	162.00	164.00	166.00	168.00	170.00	172.00	174.01	174.02	178.00
	180.00	182.00	184.00	186.00	188.00	189.00	192.00	194.00	196.00	197.01	203.00	206.00
	209.01	210.00	213.03	215.00	219.00	223.02	224.00	225.00	226.00	227.00	229.00	230.00
	231.00	232.00	234.00	235.02	236.00	237.00	239.00	242.00	243.02	245.00	249.00	251.00
	261.00	263.00	269.00	277.00	279.00	285.00	291.00	293.00	299.00	309.00		
Queens County, NY	25.00	43.00	47.00	62.02	85.00	87.00	142.01	163.00	179.01	204.00	212.00	238.00
	240.00	254.02	266.00	267.00	269.02	275.00	278.00	327.00	363.00	365.00	375.01	375.02
	401.01	403.01	407.01	409.02	413.00	415.00	427.00	437.01	437.02	439.00	444.00	446.01
	446.02	448.00	454.00	455.00	469.01	745.00	779.07	779.08	797.01	797.02	799.00	845.00
	849.01	849.02	853.00	855.00	857.00	859.00	861.00	863.00	865.00	871.00	889.02	938.00
	942.02	972.02	972.05	972.06	992.00	998.02	1008.03	1010.02	1010.04	1032.01	1157.00	1161.00
	1163.01	1163.02	1167.00	1185.00	1187.00	1191.00	1205.00	1227.02				
Richmond County, NY	7.00	9.00	11.00	17.00	21.00	29.00	40.01	40.03	81.00	133.01	133.02	173.00
	207.02	223.00	319.02									
Rockland County, NY	113.04	115.05	115.06	121.07	121.08	121.09	121.10	121.11	121.12	121.13	121.15	121.16
	122.03	122.04	122.05	122.06	123.02	124.01						
Suffolk County, NY	1111.02	1225.01	1587.13	1591.03								
Westchester County, NY	1.01	1.03	2.04	2.05	3.00	4.04	5.01	5.02	6.01	6.02	10.00	11.01
	11.02	12.00	13.02	13.04	13.05	27.00	29.00	31.00	35.00	62.00	80.00	93.00
	142.00	143.00	9840.00									

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	6.00	20.00	21.00	22.00	23.00	25.00	205.00	207.00		

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: North Port-Sarasota-Bradenton, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Manatee County	1.03	1.05	2.01	2.03	2.04	3.07	3.09	3.10	3.11	3.13	3.14	6.03
	6.04	7.04	7.05	8.11	15.02							
Sarasota County	2.00	3.00	5.03	11.02								

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	6903.00	6904.00	6905.00	6907.00	6961.00	6964.01	6967.01	6968.00	7025.00	7092.00	8703.00	

METROPOLITAN AREA: Ocala, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marion County	2.01	3.02	4.02	6.04	10.03	14.01	15.00	17.00	18.00	19.00	20.01	20.02
	26.02											

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	205.00	214.00										

METROPOLITAN AREA: Ogden-Clearfield, UT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Davis County	1257.01											
Weber County	2002.02	2004.00	2005.00	2008.00	2009.00	2011.00	2012.00	2013.02	2018.00			

METROPOLITAN AREA: Oklahoma City, OK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Canadian County	3003.00	3004.00	3005.00									
Cleveland County	2001.00	2002.00	2005.00	2006.02	2006.03	2006.04	2011.02	2012.01	2012.04	2012.05	2013.02	
Grady County	1.00	10.00										
Logan County	6002.00	6010.00										
Oklahoma County	1004.00	1005.00	1010.00	1013.00	1014.00	1015.00	1024.00	1025.00	1039.00	1041.00	1044.00	1046.00
	1047.00	1048.00	1049.00	1050.00	1051.01	1052.01	1052.02	1054.00	1055.00	1056.00	1059.07	1063.01
	1063.02	1066.10	1066.11	1067.09	1068.03	1068.04	1069.12	1069.13	1069.14	1069.16	1069.17	1070.01
	1071.03	1071.04	1072.06	1072.07	1072.15	1072.16	1072.18	1072.20	1072.22	1072.23	1072.25	1073.02
	1073.03	1073.05	1073.06	1076.01	1078.05	1079.00	1080.03	1080.10	1080.11	1082.07	1082.08	1083.09
	1083.14	1083.22	1088.03	1095.00	1098.00	1100.00	9800.09					

METROPOLITAN AREA: Olympia-Tumwater, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Thurston County	105.10	105.20	112.00									

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	306.02	309.00	313.00									
Douglas County, NE	3.00	4.00	6.00	7.00	8.00	11.00	12.00	16.00	19.00	21.00	23.00	24.00
	26.00	27.00	29.00	30.00	31.00	32.00	33.00	39.00	40.00	42.00	49.00	51.00
	52.00	53.00	59.01	59.02	60.00	61.01	61.02	63.01	63.02	63.03	65.06	66.03
	73.12											

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Orlando-Kissimmee-Sanford, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lake County	301.06	302.06	302.09	304.09	305.05	305.07	306.01	306.02	308.07			
Orange County	104.00	105.00	116.00	117.02	120.00	121.00	122.01	122.02	123.05	123.07	124.02	124.04
	134.03	134.05	135.03	135.11	135.12	136.05	136.06	142.02	143.02	145.02	145.03	146.01
	146.05	146.06	146.08	146.09	147.01	149.04	150.01	163.02	164.07	165.03	165.10	165.11
	165.13	167.39	169.02	169.04	169.06	169.07	169.11	174.02	176.00	177.03	180.00	187.00
	189.01											
Osceola County	410.05	416.00	418.00	419.00	420.00	421.00	422.02	423.00	426.04	432.03		
Seminole County	201.01	202.01	203.02	205.00	209.01	220.01						

METROPOLITAN AREA: Oshkosh-Neenah, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Winnebago County	5.01	7.00	11.00									

METROPOLITAN AREA: Owensboro, KY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Daviess County	1.00	2.00	3.00	4.01	4.02	5.00						

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	3.04	4.00	5.00	6.00	7.01	15.11	23.01	23.02	24.00	30.11	32.01	38.01
	38.02	39.01	39.02	40.00	41.01	43.05	44.00	45.03	45.05	45.07	45.08	46.00
	47.04	47.15	49.02	50.02	50.05	50.06	54.03	69.00	71.00	78.00	86.01	86.02
	87.00	91.00	97.00									

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	623.02	624.02	625.00	626.00	642.02	647.01	648.00	649.02	651.24	651.28	714.02

METROPOLITAN AREA: Panama City, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bay County	11.00	16.00	18.00	20.00	24.00							

METROPOLITAN AREA: Parkersburg-Vienna, WV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wood County	5.00	7.01	8.01									

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	3.00	4.00	15.00	16.00	17.00	19.00	20.00	21.00	27.03	29.00	31.00	40.00

METROPOLITAN AREA: Peoria, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fulton County	9535.00											
Peoria County	2.00	3.00	6.00	9.00	12.00	13.00	15.00	16.00	18.00	41.02	43.00	50.00
	51.00											
Tazewell County	209.00	211.01										

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	3.00	4.00	6.01	6.02	9.00	16.00	19.02	21.00	22.00	23.00	25.00	26.00
	27.00	28.00	29.00	30.02	101.06	123.00	127.00	129.00	132.00	141.00	145.01	145.02
	149.08	154.00	155.02	158.02								
Cecil County, MD	304.00	309.03										
Burlington County, NJ	7007.03	7012.04	7022.07	7026.03								
Camden County, NJ	6002.00	6004.00	6007.00	6008.00	6009.00	6010.00	6011.01	6011.02	6012.00	6013.00	6014.00	6015.00
	6016.00	6017.00	6019.00	6020.00	6053.00	6077.01	6082.10	6103.00	6104.00	6105.00	6116.00	
Gloucester County, NJ	5004.00	5010.02	5011.01	5014.02	5014.04	5014.06						
Salem County, NJ	203.00	219.00	220.00	221.00								
Bucks County, PA	1002.08	1016.05										
Chester County, PA	3026.00	3054.00	3055.00	3056.00	3116.00							
Delaware County, PA	4003.01	4003.02	4004.01	4004.02	4005.00	4017.00	4022.00	4025.00	4029.00	4031.04	4043.00	4044.00
	4045.00	4047.00	4048.00	4049.00	4050.00	4051.00	4052.00	4053.00	4054.00	4064.01	4064.02	4066.00
	4105.00	4107.00										
Montgomery County, PA	2036.01	2037.01	2038.04	2039.02	2088.01	2088.02	2089.01	2089.04				
Philadelphia County, PA	5.00	30.01	32.00	33.00	36.00	37.01	37.02	41.01	41.03	41.04	56.00	60.00
	61.00	62.00	63.00	64.00	65.00	66.00	67.00	70.00	71.01	71.02	72.00	74.00
	77.00	78.00	80.00	81.01	81.02	82.00	83.01	83.02	84.00	85.00	86.02	87.01
	87.02	88.02	90.00	91.00	92.00	93.00	94.00	95.00	96.00	100.00	101.00	102.00
	103.00	105.00	106.00	107.00	108.00	109.00	110.00	111.00	112.00	113.00	114.00	117.00
	118.00	119.00	121.00	122.01	122.03	131.00	132.00	139.00	140.00	145.00	146.00	147.00
	148.00	151.02	152.00	153.00	156.00	162.00	163.00	164.00	166.00	167.01	167.02	168.00
	169.01	169.02	170.00	171.00	172.02	173.00	174.00	175.00	176.01	176.02	177.01	177.02
	178.00	179.00	188.01	190.00	191.00	192.00	195.01	195.02	197.00	198.00	199.00	201.01
	201.02	202.00	203.00	204.00	205.00	241.00	242.00	243.00	244.00	245.00	246.00	247.00
	248.00	249.00	252.00	253.00	259.00	261.00	263.01	265.00	266.00	267.00	268.00	273.00
	274.01	274.02	275.00	276.00	277.00	278.00	279.02	280.00	281.00	282.00	283.00	284.00
	285.00	286.00	287.00	288.00	289.01	289.02	290.00	291.00	294.00	298.00	299.00	300.00
	301.00	305.01	305.02	307.00	310.00	311.01	311.02	312.00	313.00	314.01	314.02	315.01
	315.02	318.00	319.00	321.00	323.00	325.00	329.00	330.00	331.02	333.00	334.00	335.00
	336.00	337.01	345.02	348.02	357.01	357.02	369.02	376.00	377.00	380.00	381.00	382.00
	389.00	390.01	390.02	391.00								

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	608.01	609.02	612.00	614.01	614.02	716.00	718.01	718.02	719.12	820.07	830.00	923.11	
	923.12	924.01	924.02	926.00	927.17	927.18	928.01	928.02	929.00	930.01	930.02	931.01	
	931.04	931.05	931.06	1033.04	1033.05	1033.06	1036.09	1036.15	1040.00	1042.05	1044.01	1044.02	
	1045.01	1045.02	1047.02	1055.01	1055.02	1055.03	1056.01	1056.02	1060.01	1060.02	1067.01	1068.01	
	1070.01	1070.02	1071.02	1072.02	1073.00	1074.04	1086.01	1090.01	1090.02	1090.03	1091.01	1092.00	
	1094.01	1094.02	1096.01	1096.02	1097.02	1097.03	1097.04	1097.06	1097.07	1098.01	1099.00	1101.00	
	1107.01	1109.02	1112.02	1115.01	1116.02	1121.00	1122.01	1122.02	1123.01	1123.02	1124.01	1125.04	
	1125.07	1125.08	1125.19	1125.21	1125.22	1125.24	1126.01	1126.02	1127.00	1129.00	1131.00	1132.01	
	1132.02	1132.04	1133.01	1135.02	1135.03	1136.02	1137.01	1139.00	1140.00	1142.00	1143.02	1144.01	
	1144.02	1145.00	1146.00	1147.04	1148.00	1149.00	1152.00	1153.00	1154.00	1155.00	1156.00	1158.01	
	1160.00	1161.00	1165.00	1166.14	1166.15	1167.35	1169.00	1170.00	1172.00	1173.00	3187.00	3188.00	
	3190.02	3191.01	3191.03	3191.04	3192.01	3192.02	3193.00	3196.00	3200.02	4201.13	4201.15	4201.16	
	4204.01	4207.08	4207.09	4207.10	4210.01	4210.02	4213.02	4214.00	4215.01	4215.02	4216.02	4217.02	
	4219.02	4220.01	4220.02	4221.02	4221.04	4221.06	4226.25	4226.27	4226.28	5229.03	5230.02	6184.00	
	6188.00	6191.00	7233.05	9410.00	9413.00								
	Pinal County	3.20	4.00	8.04	9.04	10.00	14.06	15.00	19.00	20.04	21.04	24.00	9412.00
		9413.00	9414.02										

METROPOLITAN AREA: Pine Bluff, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	9.00	10.00	12.00	17.00	19.03	23.00						
Lincoln County	9606.00											

METROPOLITAN AREA: Pittsburgh, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	
Allegheny County	103.02	305.00	402.00	405.00	406.00	409.00	501.00	506.00	509.00	510.00	511.00	709.00	
	804.00	807.00	1114.00	1115.00	1203.00	1209.00	1302.00	1306.00	1307.00	1308.00	1610.00	1702.00	
	1803.00	2509.00	2613.00	2614.00	2615.00	2620.00	2716.00	2814.00	2901.00	2902.00	3001.00	4012.00	
	4020.00	4035.00	4200.00	4240.00	4250.00	4323.00	4507.00	4626.00	4639.00	4644.00	4656.00	4810.00	
	4838.00	4843.00	4846.00	4867.00	4868.00	4869.00	4870.00	4882.00	4927.00	4928.00	4929.00	4940.00	
	4994.00	5010.00	5041.00	5080.00	5094.00	5100.00	5120.00	5130.00	5138.00	5140.00	5170.00	5220.00	
	5240.00	5509.00	5512.00	5519.00	5520.00	5521.00	5522.00	5523.00	5524.00	5604.00	5614.00	5615.00	
	5619.00	5620.00	5623.00	5624.00	5625.00	5629.01	5632.02	5647.00	5648.00	5651.00	5652.00	9805.00	
	Armstrong County	9511.00											
	Beaver County	6012.00	6013.00	6021.00	6025.00	6033.00	6034.00	6035.00	6040.00	6041.00	6045.00	6047.00	6054.00
6057.00													
Butler County	9022.00	9023.00	9024.00	9025.00	9104.00								
Fayette County	2608.00	2612.00	2614.01	2614.02	2617.00	2618.00	2619.00	2622.00	2623.00	2626.00	2627.01		
Washington County	7041.00	7441.02	7544.00	7546.00	7752.00	7753.00	7832.00	7833.00	7921.00	7922.00	7957.00		
Westmoreland County	8001.00	8003.00	8006.00	8007.00	8009.00	8015.00	8016.00	8025.00	8026.00	8028.00	8040.00	8041.00	
	8047.05	8052.00	8054.00	8058.00	8060.00	8067.00							

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	9002.00	9006.00	9213.00	9214.00	9221.00						

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	13.00	16.01	16.03							
Power County	9601.00											

METROPOLITAN AREA: Ponce, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adjuntas Municipio	9565.00	9566.00	9567.00									
Ponce Municipio	702.02	703.00	705.13	708.00	709.00	710.00	712.00	713.00	716.02	718.00	719.00	721.01
	723.00	726.00	727.04	730.03	730.09							

METROPOLITAN AREA: Portland-South Portland, 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	11.00	27.00							
York County	61.05											

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clackamas County, OR	222.01											
Columbia County, OR	9702.01	9707.00										
Multnomah County, OR	11.01	40.03	41.04	51.03	52.01	55.00	56.01	56.02	74.00	81.00	82.03	82.04
	83.01	83.02	84.00	90.01	90.02	91.01	92.02	92.03	93.01	96.04	96.05	96.06
	97.01	97.03	97.04	98.01	98.03	100.01	103.04	104.08	104.10	104.11	106.01	106.02
Washington County, OR	307.00	311.00	320.03	324.09	325.01	332.01						
Yamhill County, OR	305.02	306.01	308.01	308.02								
Clark County, WA	410.05	411.11	411.13	411.14	416.00	417.00	423.00	424.00	427.00			

METROPOLITAN AREA: Port St. Lucie, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Martin County	12.00	18.03										
St. Lucie County	3801.00	3802.00	3803.00	3804.00	3805.00	3809.02	3818.02	3820.10				

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	1403.01	2201.01	2201.02	2202.01	2203.00	2207.00	2211.00	3000.00				
Orange County	1.00	3.01	4.00	5.01	5.02	6.00	11.00	15.00	21.00	22.00	23.00	150.03
	150.05	150.07	150.08	150.09	150.10	151.00						

METROPOLITAN AREA: Prescott, AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yavapai County	10.03	19.01										

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Providence-Warwick, RI-MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bristol County, MA	6136.00	6138.00	6139.01	6140.00	6402.01	6402.02	6403.00	6404.00	6406.00	6409.01	6410.00	6411.01
	6412.00	6413.00	6414.00	6419.00	6420.00	6422.00	6506.00	6507.00	6508.00	6509.00	6511.00	6512.00
	6513.00	6514.00	6517.00	6518.00	6519.00	6523.00	6524.00	6525.00	6526.00	6527.00		
Kent County, RI	203.00											
Newport County, RI	402.00	405.00										
Providence County, RI	1.01	2.00	3.01	3.02	4.00	5.00	6.00	7.00	8.00	9.00	10.00	12.00
	14.00	17.00	18.00	19.00	20.00	26.00	27.00	29.00	37.00	103.00	108.00	109.00
	110.00	111.00	141.00	147.00	151.00	152.00	153.00	160.00	161.00	164.00	167.00	174.00
	176.00	179.00	180.00	181.00	183.00							
Washington County, RI	501.03	515.04										

METROPOLITAN AREA: Provo-Orem, UT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Utah County	5.11	11.08	14.03	14.04	16.01	16.02	17.02	18.01	18.02	18.03	19.00	20.01
	24.00	25.00	9802.00	9803.00	9805.00							

METROPOLITAN AREA: Pueblo, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pueblo County	2.00	6.00	8.00	11.00	12.00	14.00	20.00	21.00	22.00	24.00	26.00	29.01
	35.00	36.00										

METROPOLITAN AREA: Punta Gorda, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Charlotte County	207.00											

METROPOLITAN AREA: Racine, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Racine County	2.00	4.00	5.00	10.01	29.00							

METROPOLITAN AREA: Raleigh, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Franklin County	601.00	602.00	603.02	604.01	604.03	604.04	607.01	608.01	608.02			
Johnston County	401.01	401.02	402.06	403.01	405.01	406.00	407.00	408.00	410.04	412.03	412.04	412.05
	413.02	414.01	414.02									
Wake County	506.00	507.00	508.00	509.00	511.01	511.02	520.01	520.02	521.01	521.02	523.03	523.05
	523.07	524.04	524.08	524.09	527.04	528.15	537.13	540.08	543.03	545.02		

METROPOLITAN AREA: Rapid City, SD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pennington County	102.02	103.00	104.00	105.00	107.00							

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	4.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00
	16.00	17.00	19.00	20.02	21.00	22.00	23.00	25.00	26.00			

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	107.04	109.00	112.09	120.00	121.02						

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Reno, NV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washoe County	1.03	1.05	1.06	2.01	2.02	7.02	9.00	10.17	10.18	10.19	12.03	12.04
	14.00	15.03	15.04	17.01	17.03	18.01	18.02	19.01	19.03	21.07	22.04	22.11
	22.12	27.03	30.02	31.12	9402.00							

METROPOLITAN AREA: Richmond, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chesterfield County	1001.07	1002.12	1003.00	1004.04	1004.05	1004.06	1004.10	1006.00	1008.06			
Henrico County	2001.53	2004.12	2004.17	2008.05	2008.07	2010.02	2011.03	2011.04	2012.05	2014.05	2014.06	
Prince George County	8501.00											
Colonial Heights city	8302.00	8304.00										
Hopewell city	8203.00	8205.00	8206.00	8207.00								
Petersburg city	8101.00	8104.00	8105.00	8106.00	8107.00	8112.00	8113.00					
Richmond city	103.00	108.00	109.00	110.00	201.00	202.00	203.00	204.00	209.00	210.00	212.00	301.00
	302.00	305.01	402.01	403.00	404.00	411.00	412.00	602.00	604.00	607.00	608.00	609.00
	610.01	706.01	707.00	708.02	708.03	708.04	709.01	709.02	710.03	710.04		

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	305.02	305.03	310.02	402.03	402.04	403.04	411.01	414.10	416.01	417.03	417.04	420.10	
	422.09	422.10	422.13	424.05	425.05	425.10	425.11	425.14	425.15	425.16	425.19	429.02	
	430.03	430.06	433.07	433.08	433.09	433.10	433.13	434.01	434.03	434.04	434.05	435.03	
	435.05	435.21	435.23	436.01	436.02	440.00	441.01	441.02	441.03	442.00	445.07	445.09	
	445.10	445.15	445.16	445.21	445.23	445.24	446.05	447.02	449.07	449.11	449.26	449.30	
	449.33	449.34	452.07	452.09	452.17	453.03	455.01	455.02	456.10	456.11	456.12	456.15	
	456.16	456.18	456.19	457.03	457.04	457.06	457.07	457.08	457.09	461.01	461.02	462.00	
	465.02	467.00	469.00	472.01	472.02	495.02	9401.00	9404.00					
	San Bernardino County	3.05	3.07	10.02	13.05	15.03	15.04	16.00	24.03	28.04	30.00	31.02	33.01
		35.09	35.10	37.00	41.03	41.04	42.01	42.02	43.02	46.03	48.00	49.01	49.02
		53.00	54.00	55.01	55.02	56.01	56.02	57.01	58.00	62.03	62.04	63.01	63.03
63.04		64.01	65.01	65.02	67.00	70.01	73.03	74.08	74.10	76.03	76.05	76.06	
87.10		89.01	91.31	91.32	91.33	91.34	94.00	95.01	95.02	97.12	97.21	97.27	
98.00		99.11	99.12	99.13	99.14	99.16	99.18	100.10	100.11	100.14	100.32	100.33	
104.02		104.10	104.20	104.24	104.27	104.33	104.34	104.35	104.36	107.00	117.00	118.02	
120.02	121.03	121.06	125.00	251.00									

METROPOLITAN AREA: Roanoke, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Roanoke city	1.00	5.00	9.00	10.00	12.00	24.00	25.01	25.02	26.00			

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	2.00	3.00	5.00	17.01							

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Rochester, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Livingston County	302.01	304.00										
Monroe County	2.00	7.00	13.00	16.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	27.00
	30.00	32.00	33.00	38.06	39.00	40.00	41.00	46.02	47.01	47.02	48.00	49.00
	50.00	51.00	52.00	55.00	56.00	57.00	58.00	59.00	64.00	65.00	66.00	69.00
	70.00	75.00	79.00	80.00	81.00	82.00	83.01	84.00	85.00	87.02	88.01	92.00
	93.01	93.02	94.01	94.02	95.00	96.01	96.02	96.05	109.01	109.02	116.03	131.03
	131.04											
Ontario County	517.00											
Orleans County	405.00	407.02										

METROPOLITAN AREA: Rockford, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Winnebago County	8.00	10.00	11.00	12.00	13.00	16.00	18.00	20.00	21.00	22.00	24.00	25.00
	26.00	27.00	28.00	29.00	31.00	32.00	33.00	36.02	36.04	37.09	40.03	

METROPOLITAN AREA: Rocky Mount, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Edgecombe County	202.00	203.00	210.00									
Nash County	102.00	103.01	104.00									

METROPOLITAN AREA: Rome, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Floyd County	5.00	6.00	11.00	13.01	16.00							

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Dorado County	313.02	316.01										
Placer County	204.01	209.01										
Sacramento County	5.01	6.00	7.00	11.03	17.01	22.00	28.00	32.02	32.03	32.04	36.00	37.00
	41.00	42.02	42.03	43.02	44.01	44.02	45.01	45.02	46.02	46.03	46.04	47.01
	47.02	48.01	48.02	49.06	49.07	49.09	50.02	50.03	51.01	52.01	52.05	53.01
	54.02	54.03	55.02	55.05	55.06	55.08	55.09	55.10	56.01	59.03	60.02	60.03
	61.01	61.02	62.02	62.03	62.04	63.00	64.00	65.01	66.00	67.03	67.04	67.05
	67.06	68.02	68.03	69.02	70.01	70.19	70.22	73.01	74.13	74.23	74.24	74.29
	74.35	75.01	77.01	81.33	81.39	89.11	90.07	91.10	93.18	95.03	96.34	96.40
	96.41	98.00										
Yolo County	101.05	102.03	102.04	105.01	105.09	105.10	105.11	105.12	105.13	106.02	106.08	107.01
	107.03	107.04	108.00	111.02								

METROPOLITAN AREA: Saginaw, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Saginaw County	1.00	2.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	16.00	17.00	18.00
	19.00	20.00	110.01	115.00								

METROPOLITAN AREA: St. Cloud, MN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stearns County	3.01	3.03	3.04	5.02	116.00							

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	4.00	10.00	11.00	12.00	24.00	30.01	30.02					

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	4002.00	4006.00	4007.00	4009.03	4013.00	4015.00	4017.01	4020.00	4021.00	4024.00	4025.00	4026.00
	4031.01	4040.00										
St. Clair County, IL	5004.00	5005.00	5009.00	5011.00	5012.00	5013.00	5014.00	5016.02	5016.04	5016.06	5018.02	5021.00
	5023.00	5024.01	5024.04	5025.00	5026.02	5027.00	5028.00	5029.00	5045.01	5045.02	5046.00	
Franklin County, MO	8007.04	8009.03	8009.04	8011.01								
Jefferson County, MO	7012.00											
Lincoln County, MO	8101.00											
St. Charles County, MO	3105.01	3115.00	3121.95									
St. Louis County, MO	2102.00	2104.00	2105.01	2105.02	2106.00	2107.02	2107.04	2111.02	2112.01	2115.00	2118.01	2118.02
	2119.00	2120.02	2120.03	2120.04	2121.01	2121.02	2122.01	2122.02	2123.00	2124.00	2125.00	2127.01
	2127.02	2133.01	2133.02	2136.00	2137.02	2138.00	2139.00	2141.00	2142.00	2143.00	2146.01	2146.02
	2149.01	2160.00	2161.01	2169.00	2203.00	2218.00						
Warren County, MO	8201.07											
St. Louis city, MO	1015.00	1018.00	1053.00	1054.00	1061.00	1063.00	1064.00	1065.00	1067.00	1072.00	1073.00	1074.00
	1075.00	1076.00	1081.00	1082.00	1083.00	1096.00	1097.00	1101.00	1102.00	1103.00	1104.00	1105.00
	1111.00	1112.00	1113.00	1122.00	1123.00	1151.00	1152.00	1153.00	1154.00	1155.00	1156.00	1157.00
	1161.00	1163.02	1164.00	1191.01	1193.00	1202.00	1212.00	1241.00	1242.00	1246.00	1257.00	1266.00
	1267.00	1269.00	1270.00	1271.00	1275.00	1277.00	1278.00					

METROPOLITAN AREA: Salem, OR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marion County	4.00	5.01	5.02	7.02	7.03	10.00	16.05	16.07				
Polk County	202.03	203.03										

METROPOLITAN AREA: Salinas, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monterey County	4.00	5.01	5.02	6.00	7.01	7.02	8.00	9.00	13.00	103.06	106.07	111.01
	111.03	112.03	112.04	113.02	137.00	140.00						

METROPOLITAN AREA: Salisbury, MD-DE MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sussex County, DE	505.03	507.11	518.01									
Somerset County, MD	9301.01	9306.00										
Wicomico County, MD	1.00	3.00	5.00	102.00	105.03							
Worcester County, MD	9513.00	9515.00										

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	1003.08	1006.00	1014.01	1014.02	1015.00	1016.00	1017.00	1019.00	1020.00	1023.00	1026.00	1027.01
	1027.02	1029.00	1115.00	1116.02	1117.01	1121.01	1133.11	1133.12	1133.13	1133.14	1134.06	1135.14
	1139.06											

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	7.00	9.00	18.00									

METROPOLITAN AREA: San Antonio-New Braunfels, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	
Bexar County	1105.00	1106.00	1107.00	1110.00	1205.02	1214.04	1215.08	1218.04	1302.00	1303.00	1304.01	1304.02	
	1305.00	1306.00	1307.00	1308.00	1309.00	1310.00	1311.00	1312.00	1314.02	1402.00	1403.00	1404.00	
	1407.00	1409.00	1410.00	1411.01	1414.04	1504.00	1505.02	1506.00	1507.00	1508.00	1510.00	1511.00	
	1513.02	1515.00	1522.01	1601.00	1602.00	1605.01	1605.02	1606.00	1607.01	1607.02	1609.01	1609.02	
	1610.00	1612.00	1613.02	1613.03	1613.04	1615.01	1615.04	1616.00	1618.02	1701.01	1701.02	1702.00	
	1703.00	1704.01	1704.02	1705.00	1708.00	1709.00	1710.00	1711.00	1712.00	1713.01	1713.02	1714.01	
	1715.01	1715.02	1716.01	1716.02	1717.00	1718.02	1719.26	1802.01	1802.02	1803.00	1804.00	1805.01	
	1805.04	1807.02	1808.00	1809.02	1810.03	1810.05	1813.03	1818.19	1818.20	1819.01	1906.01	1906.03	
	1906.04	1909.01	1910.03	1910.04	1910.06	1913.04	1919.00	1920.00					
	Guadalupe County	2102.00	2103.00										

METROPOLITAN AREA: San Diego-Carlsbad, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Diego County	16.00	18.01	22.01	22.02	23.01	23.02	24.01	24.02	25.01	25.02	26.01	26.02
	27.02	27.07	27.08	27.09	27.10	27.12	28.01	28.04	29.02	29.04	29.05	30.04
	31.01	31.11	33.01	33.03	33.04	33.05	34.04	35.01	35.02	36.01	36.02	36.03
	39.01	39.02	40.00	41.01	47.00	48.00	49.00	50.00	51.01	51.03	52.02	57.00
	83.05	83.39	83.43	83.61	83.63	83.77	83.79	86.00	91.02	92.01	100.05	100.09
	100.10	100.12	100.13	101.03	101.06	101.10	101.11	101.12	103.00	104.01	104.02	105.02
	116.01	116.02	117.00	118.01	118.02	120.02	121.02	122.00	123.02	124.01	124.02	125.01
	125.02	126.00	127.00	131.02	131.03	132.03	132.05	132.06	139.06	139.07	144.00	146.01
	150.02	153.01	154.07	157.01	157.05	157.06	158.01	158.02	159.01	159.02	163.01	163.02
	164.04	165.02	165.04	182.01	182.02	184.00	185.09	186.15	186.16	189.04	189.05	195.01
	195.02	200.28	200.29	200.37	202.02	202.06	202.07	202.09	202.10	202.11	202.13	202.14
	203.08	205.00	206.01	206.02	207.07	209.03	210.01	211.02	219.00			

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alameda County	4014.00	4016.00	4018.00	4024.00	4025.00	4026.00	4028.02	4029.00	4030.00	4033.01	4035.01	4053.02
	4054.01	4054.02	4057.00	4058.00	4059.01	4059.02	4060.00	4061.00	4062.01	4062.02	4063.00	4065.00
	4066.01	4066.02	4070.00	4071.01	4071.02	4072.00	4073.00	4074.00	4075.00	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	4102.00
	4103.00	4105.00	4204.01	4204.02	4224.00	4225.00	4227.00	4228.00	4229.01	4229.02	4236.02	4331.03
	4331.04	4332.00	4336.00	4339.00	4340.00	4355.00	4356.01	4362.00	4366.02	4369.00	4373.00	4375.00
	4377.01	4377.02										
Contra Costa County	3020.05	3050.00	3060.03	3060.04	3071.01	3071.02	3072.01	3072.02	3072.05	3080.01	3090.00	3100.00
	3110.00	3120.00	3131.04	3131.05	3132.06	3141.02	3141.03	3141.06	3142.00	3160.00	3280.00	3361.03
	3361.04	3362.01	3362.02	3511.04	3511.05	3580.00	3650.02	3660.01	3660.02	3671.00	3680.01	3680.02
	3690.01	3730.00	3740.00	3750.00	3760.00	3770.00	3790.00	3810.00	3820.00	3860.00		
Marin County	1022.03	1050.01	1082.01	1122.02	1122.03	1122.04	1192.01	1290.00	1322.00			
San Francisco County	101.01	107.01	107.02	117.00	118.00	120.01	120.02	122.02	122.03	122.04	123.01	123.02
	124.03	124.04	124.06	125.02	161.01	161.02	176.02	176.03	178.01	179.03	202.02	229.01
	230.01	231.02	231.03	233.00	234.00	257.02	260.04	262.01	263.01	263.02	263.03	264.01
	264.03	264.04	312.01	314.01	332.01	332.03	332.04	479.04	604.00	605.02	610.00	611.01
	611.02	612.00	9805.01									
San Mateo County	6002.00	6006.00	6007.01	6008.00	6013.01	6013.02	6014.00	6015.02	6021.00	6022.01	6022.02	6042.00
	6102.01	6102.03	6104.00	6105.00	6106.01	6108.00	6117.00	6118.00	6120.01	6120.02	6121.01	6121.02

METROPOLITAN AREA: San German, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cabo Rojo Municipio	8305.04	8306.06	8306.07	8306.08								
Lajas Municipio	8501.01	8503.00	8504.00									
Sabana Grande Municipio	9606.00											

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	5009.01	5009.02	5010.00	5014.01	5014.02	5015.01	5015.02	5016.01	5016.02	5017.00	5021.03	5022.04
	5031.05	5031.10	5031.12	5031.13	5031.17	5031.18	5031.21	5031.22	5031.23	5032.10	5032.13	5032.17
	5032.18	5032.19	5032.20	5032.21	5032.22	5033.04	5033.05	5033.06	5034.01	5034.02	5035.04	5035.06
	5035.08	5035.10	5036.01	5036.02	5037.03	5037.07	5037.09	5037.10	5037.11	5037.12	5037.13	5039.02
	5040.01	5040.02	5041.02	5046.01	5063.05	5065.03	5065.04	5120.22	5120.23	5120.42	5120.43	5121.00
	5123.13	5123.14	5125.12	5126.03	5126.04	5130.00						

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguas Buenas Municipio	2304.00											
Barceloneta Municipio	5902.00	5903.00										
Barranquitas Municipio	9523.01	9524.00										
Bayamon Municipio	301.03	307.00	310.05	311.14	312.01	316.12						
Caguas Municipio	2002.00	2009.00	2010.00	2012.00	2014.00	2016.00	2017.00					
Canovanas Municipio	1001.01	1001.04	1007.00									
Carolina Municipio	502.22	503.41										
Catano Municipio	202.00	203.02	204.22	204.25	204.26							
Cayey Municipio	2605.00	2606.00	2607.00									
Ciales Municipio	9557.00	9559.00										
Cidra Municipio	2402.01	2402.02	2403.00	2405.00								
Comerio Municipio	9517.00	9518.00	9520.00	9521.00								
Corozal Municipio	5302.00	5303.00	5306.00									
Dorado Municipio	5403.00											
Fajardo Municipio	1503.01	1503.02										
Florida Municipio	5801.00											
Guaynabo Municipio	401.01	401.03										
Gurabo Municipio	2103.00											
Humacao Municipio	1802.02	1806.00										
Juncos Municipio	5003.02											
Las Piedras Municipio	1902.01											
Loiza Municipio	1101.01	1102.00	1103.01	1104.00	1106.00							
Luquillo Municipio	1402.01											
Manati Municipio	5701.00	5703.00	5704.00	5706.00	5707.00							
Maunabo Municipio	9515.00											
Morovis Municipio	9555.00											
Naguabo Municipio	1701.00											
Naranjito Municipio	5201.00	5202.00	5203.00									
Orocovis Municipio	9548.01	9548.02	9549.01	9549.02	9551.00							
Rio Grande Municipio	1306.01											
San Juan Municipio	14.00	28.00	29.00	31.00	32.00	34.00	35.01	35.02	36.00	37.01	37.02	39.02
	42.00	43.06	44.00	45.00	46.00	49.00	50.00	51.03	52.14	52.15	56.02	60.00
	61.01	62.00	66.00	78.00	80.02	87.00	89.00	90.00	93.00	9801.03		
San Lorenzo Municipio	2202.00	2203.00	2207.00									
Toa Alta Municipio	5107.02											
Toa Baja Municipio	1212.00	1217.02	1218.01	1221.00	1222.02							
Vega Alta Municipio	5502.00	5504.00	5506.01									
Vega Baja Municipio	5601.00	5605.00	5606.00	5608.01	5608.02							
Yabucoa Municipio	9507.00	9508.00	9510.00	9511.00	9512.00							

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Luis Obispo County	101.04	109.02	109.03	111.01	112.01	112.02						

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	1004.00	1005.00	1007.00	1008.01	1010.01	1010.02	1103.01	1103.02	1104.01	1104.02	1105.05	1105.06

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	10.02	11.06	12.02	9405.00	9409.00							

METROPOLITAN AREA: Santa Maria-Santa Barbara, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Barbara County	9.00	22.05	22.06	24.05	24.06	24.07	24.08	24.10	25.03	25.04	27.03	27.05
	27.06	27.09	27.10	29.24	29.26	29.36	30.01					

METROPOLITAN AREA: Santa Rosa, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sonoma County	1513.05	1514.04	1514.05	1520.00	1528.04	1531.04						

METROPOLITAN AREA: Savannah, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chatham County	6.01	11.00	12.00	20.00	23.00	28.00	33.01	35.01	35.02	36.01	36.02	44.00
	45.00	101.02	105.02	105.03	105.04	109.01	113.00	114.00	116.00	117.00	119.00	

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	1012.00	1014.00	1016.00	1021.00	1023.00	1025.00	1026.00	1029.00	1108.00	1109.00
Luzerne County	2001.00	2005.00	2008.00	2009.00	2010.00	2014.00	2107.00	2108.00	2127.00	2132.00	2136.00	2151.00
	2170.02	2172.00	2174.00	2175.00	2176.00	2178.00	2179.00					

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	1.01	4.04	12.01	43.02	44.02	52.02	53.05	53.06	53.07	91.00	92.00	100.01
	110.01	110.02	112.00	253.02	260.03	261.02	265.00	268.01	271.00	272.00	280.00	281.00
	284.03	288.02	289.02	290.03	290.04	292.06	294.07	294.08	295.04	295.05	295.06	296.04
	297.01	300.06	300.07	300.08	302.03	302.04	303.13	303.14	305.01	305.03	307.00	308.01
	308.02	309.02	313.02									
Pierce County	602.00	610.02	614.00	616.01	616.02	628.01	634.01	634.02	635.02	715.04	717.04	717.06
	718.05	718.06	718.08	720.00	729.01	729.07	729.08	9400.06				
Snohomish County	402.00	404.00	407.00	418.05	418.08	418.09	418.12	418.15	419.04	419.06	419.07	514.01
	514.02	517.01	524.02	529.03	529.05	537.00						

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	503.03	504.01	509.07									

METROPOLITAN AREA: Sebring, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Highlands County	9601.05	9603.00	9608.00	9609.00	9611.00	9616.04						

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											

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Sherman-Denison, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grayson County	5.01	14.00	20.00									

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	106.01	108.01	113.00								
Caddo Parish	205.00	210.00	211.00	217.00	218.00	219.00	223.00	224.00	225.00	232.00	233.00	234.01
	234.02	235.00	236.00	237.01	237.02	238.02	246.01	246.02	250.00	252.00	253.00	
De Soto Parish	9504.00	9505.00	9506.00									

METROPOLITAN AREA: Sierra Vista-Douglas, AZ MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cochise County	3.01	7.00	9.01	9.02	15.02							

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	8.00	13.00	15.00	36.00								

METROPOLITAN AREA: Sioux Falls, SD MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Minnehaha County	5.00	11.09	11.10									

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	2.00	4.00	6.00	15.00	17.00	19.00	20.00	22.00	23.00	24.00	26.00
	27.00	28.00	31.00	102.02	112.03	115.01						

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	205.00	207.01	208.00	209.00	210.01	217.00	218.04	218.05	218.06	220.04	233.02

METROPOLITAN AREA: Spokane-Spokane Valley, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spokane County	2.01	2.02	3.01	3.02	16.00	20.00	24.00	25.01	25.02	26.00	35.00	36.01
	36.02	111.03	111.04	112.03	117.02	140.01	140.02	145.00				
Stevens County	9410.00											

METROPOLITAN AREA: Springfield, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sangamon County	2.02	6.00	7.00	8.00	9.00	13.00	14.00	16.00	19.00	23.00	24.00	25.00
	26.00	28.02	42.00									

METROPOLITAN AREA: Springfield, MA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Franklin County	413.02	414.00										
Hampden County	8001.01	8001.02	8006.00	8007.00	8008.00	8009.00	8011.01	8011.02	8012.00	8013.00	8014.01	8015.02
	8017.00	8018.00	8019.01	8019.02	8020.00	8021.01	8022.00	8023.00	8108.00	8109.01	8111.01	8114.00
	8115.00	8116.00	8117.00	8118.00	8120.01	8121.03	8123.00					
Hampshire County	8201.02	8203.00	8205.00									

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Springfield, MO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dallas County	4802.00											
Greene County	1.01	1.02	2.00	4.00	5.01	5.02	6.00	7.00	9.00	14.01	17.00	18.00
	19.00	31.00	32.00	33.00	36.00	55.00	57.00	58.02				
Webster County	4704.01											

METROPOLITAN AREA: Springfield, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	2.00	3.00	4.00	5.00	7.00	9.01	9.02	11.01	12.00	17.00	21.00	

METROPOLITAN AREA: State College, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Centre County	103.00	113.01	115.03	120.00	124.00	125.00	126.00					

METROPOLITAN AREA: Staunton-Waynesboro, VA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Staunton city	2.00											
Waynesboro city	32.00											

METROPOLITAN AREA: Stockton-Lodi, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Joaquin County	1.01	1.02	3.00	4.02	5.00	6.00	7.00	15.02	16.00	17.00	19.00	20.00
	21.00	22.01	22.02	24.01	25.03	27.02	31.16	32.17	33.08	33.12	33.13	34.06
	34.09	37.00	44.03	44.04	45.02	51.32						

METROPOLITAN AREA: Sumter, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clarendon County	9605.00	9608.01										
Sumter County	8.00	11.00	13.00	15.00	16.00	18.04						

METROPOLITAN AREA: Syracuse, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madison County	301.01											
Onondaga County	2.00	5.01	6.00	7.00	8.00	10.00	14.00	15.00	16.00	20.00	21.01	23.00
	24.00	30.00	32.00	34.00	35.00	36.01	38.00	39.00	40.00	42.00	43.01	43.02
	44.01	45.00	51.00	52.00	53.00	54.00	55.00	57.00	58.00	61.01	61.02	129.00
Oswego County	211.02	212.02	216.01	216.02	216.05							

METROPOLITAN AREA: Tallahassee, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Gadsden County	204.00	207.01	207.02									
Leon County	4.00	5.02	6.00	10.01	11.01	12.00	14.01	14.02	19.01	19.02	20.03	20.05
	20.06	20.07	20.08	21.03	21.05	21.06	23.04					

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hernando County	404.00	405.01	410.03	412.04	414.01	416.02						
Hillsborough County	1.01	1.02	2.01	2.02	3.01	3.02	4.02	6.02	7.01	7.02	9.01	9.02
	10.01	10.02	18.00	19.00	20.00	25.00	26.00	30.00	31.00	32.00	33.00	34.00
	35.00	36.00	37.00	38.00	41.00	42.00	43.00	44.00	50.00	53.02	70.02	102.03
	105.01	108.05	108.08	108.09	108.14	108.15	108.16	108.17	108.19	108.20	108.21	108.22
	108.24	110.10	110.18	112.06	118.06	120.02	121.07	121.09	124.01	124.03	127.02	129.00
	133.17	135.04	138.01	138.02	138.03	140.02	140.13	140.14	141.04	141.08	142.00	
Pasco County	302.03	302.04	304.05	304.07	304.08	304.10	304.12	305.01	306.02	308.00	309.01	310.05
	310.06	310.07	310.09	310.10	310.11	310.12	311.01	312.06	312.07	314.01	314.06	314.12
	317.03	318.06	318.07	324.02	328.04	329.01	330.07	330.08	330.09	330.10	330.12	330.13
	330.14											
Pinellas County	205.00	208.00	212.00	215.02	216.00	245.10	246.03	246.04	247.01	248.04	250.17	250.18
	251.11	251.15	253.05	255.05	256.02	258.00	259.01	261.01	262.00	263.00	264.02	269.09
	271.08	287.00										

METROPOLITAN AREA: Terre Haute, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vigo County	3.00	4.00	5.00	6.00	7.00	9.00	11.00	12.00	13.00	18.00	19.00	111.01
	111.02											

METROPOLITAN AREA: Texarkana, TX-AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Miller County, AR	202.00	204.00	205.00	206.00								
Bowie County, TX	104.00	105.00	106.00	108.00								

METROPOLITAN AREA: The Villages, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sumter County	9113.01											

METROPOLITAN AREA: Toledo, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lucas County	7.01	7.03	8.00	9.00	10.01	11.00	12.02	13.02	14.00	15.00	17.00	18.00
	19.00	20.00	21.00	24.01	24.02	25.00	26.00	27.00	28.00	29.00	30.00	32.00
	33.00	36.00	40.00	42.00	44.01	46.00	47.01	47.02	48.00	49.00	50.00	51.01
	52.00	53.00	54.00	55.01	57.03	65.00	67.00	68.01	68.02	73.02	73.06	73.07
	74.01	75.01	78.02	103.00	105.00	106.00						
Ottawa County	512.03											
Wood County	217.01	217.02	218.00	219.02								

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	8.00	10.00	11.00	29.00	40.00				

METROPOLITAN AREA: Trenton, NJ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mercer County	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.01	11.02	14.01	14.02
	15.00	16.00	17.00	18.00	19.00	20.00	22.00	27.01	36.02			

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	2.00	3.00	4.01	4.02	5.01	5.02	11.00	13.02	13.03	13.04	14.00
	15.00	18.01	22.02	23.00	24.00	25.03	25.09	26.02	26.03	26.04	27.03	27.04
	28.01	28.02	31.02	31.03	31.04	32.02	35.05	35.06	37.02	37.04	37.05	37.06
	37.07	38.01	38.02	40.70	41.16	41.17	41.22	45.05	45.06	45.10	45.11	45.13
	45.14	45.15	9408.00	9409.00	9410.00	9411.00						

METROPOLITAN AREA: Tulsa, OK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Creek County	207.04	208.00	210.00									
Okmulgee County	1.00	2.00	3.00									
Rogers County	501.04	507.01										
Tulsa County	3.00	4.00	5.00	10.00	13.00	14.00	15.00	16.00	20.00	21.00	23.01	30.00
	46.00	49.00	57.00	59.00	60.00	62.00	67.01	68.01	68.03	70.00	71.02	73.04
	73.11	73.14	74.08	76.08	76.41	76.44	76.50	79.00	80.01	80.02	86.00	88.00
	90.08	90.11	90.12	91.01	113.00	114.00						

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	601.02	602.00									
Hale County	403.00	404.01	404.02	405.00								
Pickens County	504.01											
Tuscaloosa County	108.03	114.01	114.02	116.00	117.01	117.03	118.00	119.02	120.02	123.04	124.07	126.00
	128.00											

METROPOLITAN AREA: Twin Falls, ID MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jerome County	9704.00											

METROPOLITAN AREA: Tyler, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Smith County	2.01	2.02	3.00	4.00	5.00	7.00	16.06					

METROPOLITAN AREA: Honolulu, HI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Honolulu County	11.02	18.01	20.04	20.06	21.01	22.06	23.02	24.04	25.00	34.08	36.03	36.05
	37.01	38.01	39.00	51.00	52.00	53.00	54.00	55.00	56.01	56.02	57.00	58.00
	59.00	62.02	62.03	63.02	70.02	75.04	80.01	85.02	87.02	87.05	89.38	89.42
	93.01	94.02	95.07	95.09	95.10	95.11	96.08	97.07	98.01	98.03	98.04	9400.06
	9817.00	9818.03										

METROPOLITAN AREA: Utica-Rome, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Herkimer County	107.01	107.02										
Oneida County	201.02	203.00	208.02	208.03	209.00	210.00	211.03	211.04	212.01	212.02	214.01	215.00
	219.00	225.00	263.00	264.00								

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Valdosta, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lanier County	9501.00	9502.01										
Lowndes County	105.00	108.01	108.02	109.00	110.00	113.01	113.02	114.02				

METROPOLITAN AREA: Vallejo-Fairfield, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Solano County	2509.00	2510.00	2515.00	2516.00	2518.02	2525.01	2526.05	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	1.00	2.01	3.01	3.02	6.02							

METROPOLITAN AREA: Vineland-Bridgeton, NJ MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	201.00	202.00	203.01	203.02	205.03	301.00	405.00	411.01	411.02			

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
Chesapeake city, VA	201.00	202.00	203.00	207.00								
Hampton city, VA	104.00	106.01	106.02	107.01	109.00	113.00	114.00	118.00				
Newport News city, VA	301.00	303.00	304.00	305.00	306.00	308.00	309.00	312.00	313.00	316.04	317.01	320.06
	321.26	321.28	322.25	322.26								
Norfolk city, VA	9.01	9.02	14.00	16.00	25.00	26.00	27.00	29.00	33.00	34.00	35.01	41.00
	42.00	43.00	46.00	48.00	50.00	51.00	57.01	59.01	65.01			
Portsmouth city, VA	2105.00	2111.00	2114.00	2117.00	2118.00	2119.00	2120.00	2121.00	2123.00	2124.00	2128.01	
Suffolk city, VA	651.00	653.02	654.01	655.00	756.01							
Virginia Beach city, VA	402.00	404.05	442.02	458.10								

METROPOLITAN AREA: Visalia-Porterville, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tulare County	2.02	2.04	3.02	5.01	11.01	11.02	12.00	16.01	22.02	26.02	28.00	30.01
	32.01	32.02	34.01	38.01	38.02	39.04	42.00	43.01	43.02	44.02	45.00	

METROPOLITAN AREA: Waco, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Falls County	3.00	4.00										
McLennan County	1.00	2.00	4.01	4.02	8.00	10.00	11.00	12.00	14.01	14.02	15.00	19.00
	27.00	33.00										

METROPOLITAN AREA: Walla Walla, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Walla Walla County	9205.00	9208.02										

METROPOLITAN AREA: Warner Robins, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Houston County	202.00	203.02	204.00	207.00								
Peach County	402.00	403.02	404.00									

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	18.03	18.04	20.01	21.01	22.02	28.01	37.02	47.04	56.01	58.01	59.00	64.00
	71.00	73.04	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	78.07	78.08	78.09
	79.01	88.02	88.03	89.03	89.04	90.00	91.02	92.04	95.08	95.10	96.01	96.02
	96.03	98.01	98.02	98.03	98.04	98.10	98.11	99.03	99.04	99.05	99.06	99.07
	108.00	109.00										
Charles County, MD	8502.02	8509.01	8510.04									
Frederick County, MD	7503.00	7505.04	7505.05	7505.07	7505.08	7507.02	7508.01	7651.00	7675.00	7722.00	7754.00	
Montgomery County, MD	7007.13	7007.21	7007.25	7007.27	7007.31	7007.32	7008.11	7008.18	7008.20	7012.19	7014.22	7015.08
	7015.09	7016.01	7016.02	7017.02	7019.00	7020.00	7021.01	7032.07	7032.13	7032.14	7032.16	7032.19
	7034.04	7035.01										
Prince George's County, MD	8001.03	8001.09	8002.09	8002.10	8002.11	8016.00	8017.02	8017.04	8017.07	8018.01	8018.02	8018.08
	8018.09	8019.06	8019.07	8020.01	8021.04	8021.06	8021.07	8022.03	8024.04	8024.05	8024.06	8024.07
	8025.01	8027.00	8028.04	8029.01	8030.02	8031.00	8032.00	8033.00	8034.03	8035.09	8036.02	8036.12
	8036.13	8037.00	8038.01	8039.00	8040.01	8040.02	8043.00	8044.00	8047.00	8048.01	8048.02	8049.00
	8050.00	8051.01	8052.01	8052.02	8055.00	8056.01	8056.02	8057.00	8058.01	8058.02	8059.06	8059.07
	8059.08	8066.01	8066.02	8067.12	8067.13	8070.00	8073.01	8074.10	9800.00			
	1020.03	1022.00	1027.01									
	4154.01	4215.00	4216.00	4217.01	4219.00	4507.02	4514.00	4515.01	4516.01	4516.02	4523.01	4523.02
	4525.02	4527.00	4619.02									
Loudoun County, VA	6105.05											
Prince William County, VA	9002.03	9004.04	9004.07	9005.04	9006.01	9006.02	9009.01	9011.01	9011.02	9014.19	9017.04	9019.00
Spotsylvania County, VA	201.08	203.11										
Stafford County, VA	102.15	103.06										
Alexandria city, VA	2001.04	2001.05	2001.09	2003.04	2004.08	2004.09	2005.00	2012.06				
Fredericksburg city, VA	2.01	2.02	3.02									
Manassas city, VA	9103.02	9104.01										
Manassas Park city, VA	9201.00	9202.01										

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	3.00	5.00	7.00	8.00	9.00	16.00	17.01	17.02	18.00	23.03	23.04
Bremer County	40.00											

METROPOLITAN AREA: Watertown-Fort Drum, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	612.00	613.00	621.00									

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	4.00	7.00									

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	13.00	124.00								
Hancock County, WV	209.00	213.00										

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

METROPOLITAN AREA: Wenatchee, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chelan County	9610.02											

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	116.00	117.00	121.00									
Marshall County, WV	205.00											
Ohio County, WV	4.00	6.00	7.00	26.00	27.00							

METROPOLITAN AREA: Wichita, KS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Butler County	204.00	208.00										
Sedgwick County	1.00	3.00	4.00	6.00	7.00	8.00	9.00	11.00	18.00	24.00	27.00	28.00
	30.00	34.00	37.00	39.00	40.00	43.01	43.02	54.02	58.00	62.00	63.00	65.00
	68.00	69.00	70.00	75.00	77.01	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	104.00	106.00	107.00	108.00	110.00	111.00	112.00	115.00	116.00	135.04	137.00	

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										

METROPOLITAN AREA: Wilmington, NC HMFA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Hanover County	101.00	102.00	103.00	105.01	105.04	107.00	108.00	110.00	111.00	115.01	115.02	119.05
	119.06											
Pender County	9203.00	9206.01										

METROPOLITAN AREA: Winchester, VA-WV MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Winchester city, VA	1.02											
Hampshire County, WV	9683.01	9683.02	9684.01									

METROPOLITAN AREA: Winston-Salem, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Davidson County	608.00	613.00	614.00	615.01	616.00							
Davie County	803.02											
Forsyth County	2.00	3.01	3.02	4.00	5.00	6.00	7.00	8.02	9.00	14.00	15.00	16.02
	19.01	20.01	20.02	27.04	27.05	28.06	31.08	33.09	34.03	34.04	35.00	37.01
Yadkin County	504.01											

METROPOLITAN AREA: Worcester, MA-CT												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Windham County, CT	8003.00	8005.01	8006.00	8007.00								
Worcester County, MA	7071.00	7072.00	7073.00	7092.03	7094.00	7105.00	7107.00	7108.00	7110.00	7304.01	7310.02	7311.01
	7312.03	7312.04	7313.00	7314.00	7315.00	7316.01	7316.02	7317.00	7318.01	7318.02	7319.00	7320.01
	7323.02	7324.00	7325.00	7326.00	7327.00	7330.00	7443.00	7542.00	7543.00	7551.00	7572.00	7573.00

2024 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2020 Census and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2024

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	12.01	15.02	15.03	15.04	20.03	20.05	9400.02	9400.08	

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	9612.00	9613.00									
Penuelas Municipio	7301.00											
Yauco Municipio	7501.01	7501.02										

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	3.00	4.00	5.00	6.00	7.00	9.00	10.00	11.00	12.00	15.00
	16.00	221.00										

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	8005.01	8006.00	8010.00	8011.00	8012.00	8013.00	8016.00	8017.00	8021.00	8023.00	8024.00	8025.00
	8028.00	8029.00	8030.00	8040.00	8043.00	8102.00	8103.00	8108.00	8124.00	8137.00	8138.00	8139.00
	8140.00	8141.00	8142.00									
Trumbull County, OH	9204.00	9207.00	9208.00	9209.00	9210.00	9211.00	9212.00	9216.00	9314.00	9333.01	9338.00	9339.00
	9340.00											
Mercer County, PA	301.00	309.00	332.00	333.00	334.00							

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	502.01										
Yuba County	401.00	403.01	403.02	404.00	405.00							

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	2.00	3.02	4.04	7.00	10.03	10.04	110.00	115.01	115.03	116.01	116.02

METROPOLITAN AREA: Southampton County-Franklin city, VA HMFA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Franklin city	902.00											

Count = 13,046 tracts

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2024

NONMETROPOLITAN PART OF STATE: Alabama												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9502.00	9504.00	9506.00	9508.00	9509.00							
Bullock County	9521.00	9522.01	9522.02									
Butler County	9527.00	9531.00										
Chambers County	9538.00											
Choctaw County	9567.00	9570.00										
Clarke County	9577.00	9578.00	9579.01	9580.03								
Clay County	9590.00											
Coffee County	109.00	113.00										
Covington County	9621.00	9626.00	9627.00									
Dale County	205.00	207.00										
Dallas County	9563.00	9564.00	9565.00	9566.00	9568.00	9569.00	9573.01					
DeKalb County	9603.03	9608.00	9613.00									
Escambia County	9703.00	9706.00										
Franklin County	9733.00	9734.00	9737.01									
Jackson County	9502.00	9508.00										
Lamar County	300.00											
Macon County	2316.02	2319.00	2320.00	2323.00								
Marengo County	9729.01	9729.02	9731.00	9732.00								
Marshall County	301.01	307.01	308.03	308.04	310.02	311.00	312.00					
Monroe County	756.00	757.00	760.00	761.01								
Perry County	6870.02	6871.00										
Pike County	1889.00	1891.01	1891.02									
Sumter County	113.01	114.00	116.00									
Talladega County	105.00	106.00	113.01	116.00	118.00							
Tallapoosa County	9621.00	9626.00										
Walker County	210.00											
Wilcox County	347.00	348.01	348.02	351.00								

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											
Kusilvak Census Area	1.00											
Nome Census Area	1.00											
Northwest Arctic Borough	1.00											
Yukon-Koyukuk Census Area	1.00	4.00										

NONMETROPOLITAN PART OF STATE: Arizona												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Apache County	9426.00	9427.00	9441.00	9442.01	9442.02	9443.01	9443.02	9449.01	9449.02	9450.02		
Gila County	9402.00	9404.00										
Graham County	9405.00											
Navajo County	9400.08	9400.10	9400.11	9400.14	9423.00	9424.00						
Santa Cruz County	9663.02											

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Arkansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arkansas County	4804.00	4807.00										
Ashley County	9601.00											
Bradley County	9503.00											
Chicot County	802.00	804.00										
Clark County	9536.01	9538.00										
Clay County	9504.00											
Columbia County	9505.00											
Conway County	9503.00											
Cross County	9501.00											
Desha County	9501.00	9503.00	9504.00									
Drew County	4904.00											
Greene County	4805.01	4805.02	4807.00									
Hempstead County	4805.00											
Hot Spring County	202.00	204.00										
Independence County	4906.00											
Jackson County	4801.00	4803.00										
Johnson County	9520.00											
Lafayette County	4701.01											
Lee County	4703.00											
Mississippi County	103.00	108.01	110.00	113.00								
Monroe County	9501.00											
Nevada County	903.00											
Ouachita County	9506.00											
Phillips County	4801.00	4803.00	4804.00	4805.00								
Polk County	9502.01	9506.00										
Pope County	9513.02	9514.00										
St. Francis County	9601.00	9604.00	9605.00	9606.00								
Searcy County	9702.00											
Sevier County	803.00											
Sharp County	4704.01											
Stone County	9502.03											
Union County	9509.00	9510.00										
White County	706.00	708.02	711.01									
Woodruff County	4902.00											
Yell County	9525.00											

NONMETROPOLITAN PART OF STATE: California

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Del Norte County	1.01	1.04	2.03									
Humboldt County	1.00	4.00	5.00	10.01	10.02	11.02	12.00	111.00	116.00	9400.00		
Lake County	7.02	7.03	7.04	8.01	8.02							
Lassen County	403.04											
Mendocino County	101.00	102.00										
Nevada County	6.01	6.02										
Siskiyou County	1.00	2.00	7.02	13.00								
Tehama County	7.01	7.02										
Trinity County	1.01	5.00										

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Colorado

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamosa County	9603.00											
Baca County	9647.00											
Bent County	9667.01	9667.02										
Conejos County	9748.00	9749.00										
Costilla County	9726.00	9727.00										
Crowley County	9696.01	9696.02										
Delta County	9652.01											
Gunnison County	9637.02											
Huerfano County	9606.00											
Las Animas County	1.00	4.00										
Logan County	9661.02											
Montezuma County	9411.00	9694.00										
Montrose County	9663.01	9663.02										
Otero County	9681.00											
Prowers County	2.00											
Rio Grande County	9767.00	9768.00										
Summit County	2.01											

NONMETROPOLITAN PART OF STATE: Connecticut

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Litchfield County	3102.00	3103.00										

NONMETROPOLITAN PART OF STATE: Florida

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Columbia County	1103.00	1104.00										
DeSoto County	102.00	103.01	103.02									
Dixie County	9702.01											
Hamilton County	9602.01	9602.02										
Hardee County	9702.01	9704.01										
Hendry County	2.00	3.00	4.04	6.02								
Holmes County	9604.03											
Jackson County	2106.00											
Madison County	1102.00	1103.02										
Monroe County	9713.00											
Okeechobee County	9104.02											
Putnam County	9502.01	9502.02	9507.00	9508.00	9509.00	9512.00	9514.01	9514.02				
Taylor County	9502.02	9503.01										
Washington County	9701.04	9702.00	9703.02									

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Georgia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Appling County	9502.02	9505.00									
Atkinson County	9603.00										
Bacon County	9702.02										
Baker County	9601.00										
Baldwin County	9705.01	9706.00	9707.01								
Ben Hill County	9604.00	9605.01	9605.02								
Berrien County	9704.00										
Bulloch County	1104.01	1104.05	1104.06	1104.07	1104.08	1106.02					
Calhoun County	9502.00										
Camden County	106.03	106.04									
Candler County	9501.00										
Charlton County	101.02										
Chattooga County	102.02	103.00	104.02								
Clay County	9603.00										
Clinch County	9701.00										
Coffee County	108.01										
Colquitt County	9703.01	9704.00	9707.02								
Crisp County	101.00	102.01	104.00								
Decatur County	9703.01	9703.02	9704.00								
Early County	902.00	904.00	905.00								
Elbert County	4.00										
Emanuel County	9704.01										
Franklin County	8904.02										
Gordon County	9703.01										
Grady County	9504.02										
Greene County	9502.00	9503.05	9504.00								
Habersham County	6.04										
Hancock County	4804.00										
Jeff Davis County	9601.01										
Jenkins County	9601.00	9602.00									
Laurens County	9504.00	9505.00	9508.00	9509.00	9510.01	9510.02	9511.00				
Lumpkin County	9602.04										
Macon County	1.00	2.00	3.00								
Miller County	9501.00										
Mitchell County	903.00										
Pulaski County	9502.01										
Randolph County	7901.00	7902.00									
Screven County	9704.01										
Seminole County	2002.00										
Sumter County	9503.00	9506.00	9507.00								
Taylor County	9503.01	9503.02									
Telfair County	9501.01										
Thomas County	9601.00	9607.01									
Tift County	9604.02	9606.01	9606.02	9607.00							
Toombs County	9701.01	9705.00									
Treutlen County	9602.00										
Troup County	9604.01	9606.00	9608.00	9609.01							
Turner County	9702.01										
Upson County	104.02	105.00									
Ware County	9504.00	9507.00	9508.02								
Warren County	9704.00										

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

Wheeler County (GA Cont'd)	7802.00		
Wilcox County	9601.00		
Wilkes County	101.02	103.02	
Wilkinson County	9603.00		

NONMETROPOLITAN PART OF STATE: Hawaii

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hawaii County	203.00	204.00	205.00	210.03	211.01	211.07	211.08	212.03				

NONMETROPOLITAN PART OF STATE: Idaho

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bonner County	9501.00	9504.01										
Latah County	51.02	53.02										
Lemhi County	9702.00											
Lewis County	9400.01											
Madison County	9502.00	9503.01	9503.03	9503.04								
Minidoka County	9704.00											

NONMETROPOLITAN PART OF STATE: Illinois

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	7.00	8.00										
Cass County	9605.00											
Christian County	9585.00											
Coles County	4.00	5.00	7.02	8.00								
Effingham County	9507.00											
Franklin County	409.00	410.00	411.00									
Gallatin County	9728.00											
Greene County	9737.00											
Iroquois County	9504.00											
Jefferson County	505.00	509.00	510.00									
Knox County	8.00	9.00	10.00	11.00								
LaSalle County	9643.00											
Lawrence County	8810.00											
Livingston County	9605.00											
McDonough County	104.02	109.00										
Marion County	9525.00	9526.00	9527.00									
Montgomery County	9574.00											
Morgan County	9516.00											
Perry County	306.00											
Pope County	9713.00											
Pulaski County	9711.00											
Richland County	9780.00											
Saline County	9555.00	9559.00	9560.00									
Schuyler County	9701.00											
Stephenson County	7.00	8.00										
Union County	9504.00											
Whiteside County	17.00											

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Indiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	307.00											
Blackford County	9753.00											
Cass County	9516.00											
Clinton County	9505.00	9508.00										
Fayette County	9541.00	9544.00										
Grant County	1.00	2.00	4.00	7.00	9.00							
Greene County	9551.00											
Henry County	9761.00	9763.00	9765.00									
Jackson County	9679.01											
Knox County	9553.00	9554.00										
Marshall County	205.00											
Miami County	9523.00	9524.00	9525.00									
Randolph County	9516.00											
Scott County	9668.00											
Starke County	9540.00											
Wayne County	2.00	4.00	5.00	6.00	9.00	10.00						

NONMETROPOLITAN PART OF STATE: Iowa

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Appanoose County	9503.00											
Clinton County	1.00											
Des Moines County	3.00	4.00										
Floyd County	4804.00											
Jackson County	9506.00											
Jefferson County	903.02											
Lee County	4908.00	4909.00	4910.00									
Mahaska County	9507.00											
Muscatine County	510.00											
Page County	4902.00											
Wapello County	9602.00	9605.00	9606.00	9610.00								
Webster County	3.00	7.00										

NONMETROPOLITAN PART OF STATE: Kansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bourbon County	9560.00											
Cherokee County	9585.00											
Cowley County	4940.00											
Crawford County	9571.00	9572.00	9573.00	9575.00	9576.02							
Ellis County	729.01	729.02										
Labette County	9508.00											
Lyon County	1.01	4.00										
Montgomery County	9505.00	9506.00	9510.00	9511.00	9514.00							
Reno County	6.00	7.00										
Saline County	1.02	2.00	3.00									

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Kentucky

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barren County	9502.00	9504.01	9506.01								
Bell County	9601.00	9602.00	9604.00	9605.00	9606.00	9608.00					
Breathitt County	9202.00	9203.01	9203.02	9205.00	9206.00	9207.00					
Calloway County	103.03	104.00									
Carroll County	9501.00										
Casey County	9505.00										
Clay County	9501.00	9502.01	9503.01	9503.02	9504.00	9505.00	9506.00				
Clinton County	9702.02										
Elliott County	9201.02	9202.00									
Estill County	9201.00	9203.02	9204.00								
Floyd County	9203.02	9205.00	9207.00	9210.01							
Franklin County	706.01	706.02	712.00								
Fulton County	9601.00										
Graves County	201.00	203.01									
Green County	9303.00										
Harlan County	9702.00	9703.00	9704.00	9705.00	9707.00	9709.00	9710.00	9713.00			
Hopkins County	9704.00	9706.00									
Jackson County	9601.02										
Johnson County	9602.00										
Knott County	9603.00	9604.00	9605.00								
Knox County	9301.00	9302.00	9303.00	9304.01	9305.01	9306.02	9306.04	9307.00			
Laurel County	9705.00	9709.00	9710.03								
Lawrence County	9303.00	9304.00	9305.00								
Lee County	9501.00	9503.00									
Leslie County	9201.01	9202.00									
Letcher County	9501.00	9503.00	9504.01	9504.04	9505.00	9506.01	9506.02				
Lewis County	9302.00	9303.00									
McCracken County	301.00	302.00	303.00	304.00	305.00	306.00					
McCreary County	9601.00	9602.00	9603.01	9603.02	9604.02						
Madison County	102.02	104.00	106.01	106.02	109.03	112.01					
Magoffin County	9701.00	9702.01	9702.02	9703.00	9704.00						
Marion County	9707.00										
Mason County	9602.00										
Metcalfe County	9603.00										
Monroe County	9302.00										
Morgan County	9505.00										
Owsley County	9302.00										
Perry County	9707.00	9709.00	9710.00								
Pike County	9302.02	9303.01	9303.02	9311.01	9319.00						
Pulaski County	9303.01	9304.01	9305.06	9306.00							
Rockcastle County	9502.02										
Rowan County	9503.01	9503.02	9504.00								
Todd County	9503.00										
Wayne County	9203.00										
Whitley County	9205.02	9208.00									
Wolfe County	9301.00	9302.00									

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Louisiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen Parish	9503.00											
Avoyelles Parish	304.02	309.00										
Bienville Parish	9702.00	9703.00										
Catahoula Parish	2.00											
Claiborne Parish	9503.00	9504.00										
Concordia Parish	2.01	2.02	3.00									
East Carroll Parish	1.00	3.00										
Evangeline Parish	9504.01	9505.00	9506.00									
Franklin Parish	9503.00											
Jefferson Davis Parish	6.00											
Lincoln Parish	9603.00	9604.01	9608.00	9609.00	9610.00							
Madison Parish	9603.00	9604.00										
Natchitoches Parish	4.00	6.01	6.02	7.00								
Red River Parish	9603.00											
Richland Parish	9701.00	9705.00										
Sabine Parish	3.00	5.00										
St. Landry Parish	9609.01	9609.02	9613.01	9613.02	9615.01	9616.01	9616.02					
Tensas Parish	1.00	3.00										
Vernon Parish	9504.00											
Washington Parish	9509.00											
Webster Parish	312.00	313.00	317.00	318.00	319.00							

NONMETROPOLITAN PART OF STATE: Maine

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aroostook County	9502.00	9512.00	9524.00									
Franklin County	9712.01											
Kennebec County	104.00	105.00	109.00	241.01	241.02							
Knox County	9706.00											
Somerset County	9659.00	9668.01										
Washington County	9562.00											

NONMETROPOLITAN PART OF STATE: Maryland

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dorchester County	9705.00	9706.00										

NONMETROPOLITAN PART OF STATE: Massachusetts

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dukes County	2001.00											

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Michigan

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegan County	310.01											
Alpena County	5.00											
Chippewa County	9702.00	9709.00										
Clare County	3.00	10.00	13.01	13.02								
Delta County	9709.00											
Gogebic County	9505.00											
Grand Traverse County	5513.03											
Gratiot County	5.00											
Hillsdale County	507.00	512.00										
Houghton County	6.00	8.00										
Isabella County	5.00	6.00	7.01	7.02	8.00	9404.00	9405.00					
Lake County	9612.00											
Lenawee County	613.01	613.02	615.00									
Marquette County	1.00	5.00	6.00	7.00	24.00							
Mecosta County	9605.00	9606.00	9607.01									
Newaygo County	9705.00											
Ogemaw County	9509.01	9509.02										
Roscommon County	9701.00	9712.00										
St. Joseph County	406.00											
Van Buren County	106.00	114.00										
Wexford County	3807.00											

NONMETROPOLITAN PART OF STATE: Minnesota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beltrami County	4506.00	4507.03	4507.04	9400.01								
Cass County	9400.02											
Douglas County	4507.04											
Freeborn County	1809.00											
Hubbard County	706.00											
Itasca County	4801.01											
Kandiyohi County	7808.00											
Lyon County	3605.00											
Martin County	7906.00											
Morrison County	7806.00											
Mower County	4.10											
Rice County	709.02											
Winona County	6705.00											

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Mississippi

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	3.00	4.00	5.00								
Alcorn County	9505.02										
Amite County	9502.00										
Attala County	605.00	606.00									
Bolivar County	9501.00	9502.00	9503.00	9504.00	9507.01	9507.02					
Claiborne County	9501.00	9502.00	9503.00								
Clarke County	9503.00										
Clay County	9503.00										
Coahoma County	9501.00	9505.00	9506.00	9507.00							
Franklin County	9501.01										
Grenada County	9503.00	9504.00									
Humphreys County	9502.00	9503.00									
Issaquena County	9501.00										
Jefferson County	9501.01	9501.02									
Jones County	9504.02	9506.01	9507.00	9510.00							
Kemper County	301.00										
Lauderdale County	2.00	3.00	4.01	4.02	6.00	7.00	8.00	107.00			
Leake County	407.00										
Leflore County	9502.00	9503.00	9507.00	9508.00	9509.00						
Lincoln County	9505.00										
Lowndes County	6.00	7.00	8.00								
Marion County	9502.00	9503.00									
Monroe County	9504.00										
Montgomery County	9503.02										
Newton County	503.02	505.00									
Noxubee County	9503.00										
Oktibbeha County	9501.01	9503.00	9504.01	9504.02	9505.00						
Panola County	9502.01										
Pearl River County	9507.02										
Pike County	9501.03	9503.00	9505.01	9506.01							
Prentiss County	9503.01										
Quitman County	9501.00	9502.00	9503.00								
Scott County	201.02	204.00									
Sunflower County	9501.00	9503.00	9504.02	9505.00							
Tallahatchie County	9502.00										
Tippah County	9502.01										
Walthall County	9502.00										
Warren County	9502.00	9503.00									
Washington County	2.00	3.00	4.00	6.00	10.00	11.00	12.00	13.00	14.00		
Wayne County	9502.00										
Webster County	9503.00										
Wilkinson County	9501.00	9502.01									
Winston County	9503.00										

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

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	9505.01	9509.00									
Barton County	9603.00											
Butler County	9504.00	9505.00	9507.00	9508.00	9509.00							
Carter County	9602.00											
Crawford County	4503.02											
Dent County	9604.00											
Dunklin County	3601.00	3603.00	3605.00	3606.00	3610.00							
Howell County	902.00	904.00	907.00									
Johnson County	9604.01	9604.02	9606.00									
Lawrence County	4703.00											
Linn County	4904.00											
Marion County	9605.00	9608.00										
Mississippi County	9501.00	9502.00										
New Madrid County	9602.00											
Nodaway County	4704.00											
Oregon County	4801.00	4802.00										
Ozark County	4701.01	4701.02										
Pemiscot County	4702.00	4704.00	4706.00									
Pettis County	4806.00	4809.00										
Phelps County	8903.02	8904.01	8904.02	8908.00								
Randolph County	4903.00											
Ripley County	8701.00											
St. Francois County	9503.00											
Scott County	7801.00	7807.00	7812.01									
Shannon County	4701.00											
Stoddard County	4705.00											
Taney County	4801.08											
Texas County	4802.01	4803.02	4804.02									
Washington County	4604.00											
Wayne County	6903.00											
Wright County	4902.00	4904.00										

NONMETROPOLITAN PART OF STATE: Montana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beaverhead County	3.00											
Big Horn County	9406.00	9407.00										
Blaine County	9401.00	9402.00										
Deer Lodge County	3.00	4.00										
Fergus County	302.02											
Flathead County	1.02	9.01	10.00									
Gallatin County	6.00	9.00	11.01	11.02								
Glacier County	9402.00	9760.00										
Hill County	403.00	9403.00										
Lake County	9404.00	9405.00	9407.00									
Lewis and Clark County	1.00											
Lincoln County	2.00	4.02										
Roosevelt County	9400.01	9400.02										
Rosebud County	9404.00											
Sanders County	9403.00											
Silver Bow County	1.02											

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Nebraska

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9661.00											
Buffalo County	9695.00	9696.00										
Gage County	9651.00											
Jefferson County	9638.00											
Scotts Bluff County	9537.00											

NONMETROPOLITAN PART OF STATE: Nevada

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Churchill County	9503.01											
Douglas County	24.00											
Elko County	9513.00	9517.00										
Esmeralda County	9501.00											
Lyon County	9608.01	9609.01										
Mineral County	9708.00											
Nye County	9602.00	9603.00	9604.13	9604.14	9604.16							

NONMETROPOLITAN PART OF STATE: New Hampshire

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Belknap County	9659.00											
Cheshire County	9714.03											
Coos County	9504.00	9506.00	9508.00									
Grafton County	9601.01											
Merrimack County	324.00	329.00										
Sullivan County	9759.01	9759.02										

NONMETROPOLITAN PART OF STATE: New Mexico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chaves County	2.02	5.00	6.00										
Cibola County	9458.00	9742.01											
Curry County	1.00	3.05	4.00										
Eddy County	10.02												
Grant County	9644.02												
Hidalgo County	9702.00												
Lea County	3.00	4.00											
Luna County	1.00	5.00	6.00										
McKinley County	9403.01	9405.00	9435.00	9436.01	9436.02	9437.01	9437.02	9438.01	9438.02	9438.03	9439.03	9439.04	
	9439.05	9439.06	9439.07	9440.00	9453.00	9457.02	9460.01	9460.03					
Otero County	1.00	9.03	9.04	9400.00									
Rio Arriba County	9410.00												
Roosevelt County	2.00												
San Miguel County	9573.00	9578.00											
Sierra County	9622.00												
Socorro County	9400.00												

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: New York

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cattaraugus County	9403.01	9617.00										
Cayuga County	413.00	421.00										
Chautauqua County	301.00	302.00	303.00	305.00	306.00	354.00	356.00					
Chenango County	9704.00											
Clinton County	1022.00	1031.00										
Columbia County	13.00											
Cortland County	9705.00	9706.00										
Delaware County	9704.02	9706.02										
Franklin County	9505.01											
Fulton County	9707.00	9708.00	9711.00									
Genesee County	9510.00											
Greene County	810.01											
Montgomery County	702.00	703.00	706.00	708.00	709.00							
Otsego County	5911.00											
St. Lawrence County	4908.00	4909.00	4915.00	4918.00	4929.00							
Sullivan County	9507.01	9508.01	9515.00	9518.02								

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: North Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alleghany County	9502.00											
Beaufort County	9303.00	9304.00										
Bertie County	9602.00	9604.02										
Bladen County	9503.01	9503.02	9504.01									
Caswell County	9302.00											
Cherokee County	9306.04											
Chowan County	9301.01											
Cleveland County	9509.00	9511.00										
Columbus County	9307.00	9309.00	9312.01									
Duplin County	908.01											
Greene County	9503.02											
Halifax County	9301.00	9303.00	9304.00	9305.04	9308.00	9309.01	9309.02	9311.02				
Hertford County	9501.02	9502.02										
Jackson County	9402.00	9506.00										
Lee County	302.00	303.00	305.04									
Lenoir County	102.00	103.00	104.00	105.00	107.00	113.02						
McDowell County	9704.00											
Macon County	9703.04											
Martin County	9703.00											
Northampton County	9203.01											
Pasquotank County	9601.00	9603.00										
Richmond County	9705.00	9706.00	9707.00	9711.00								
Robeson County	9601.01	9602.02	9603.01	9603.02	9605.01	9605.02	9605.03	9606.01	9606.02	9607.02	9608.01	9608.02
	9610.00	9611.00	9612.00	9613.02	9617.00	9618.01	9618.02	9619.00	9620.01			
Rutherford County	9608.00	9609.00										
Sampson County	9701.02	9703.03	9706.00	9709.00								
Scotland County	101.02	102.00	103.00	104.00								
Stanly County	9312.03											
Surry County	9304.00	9305.02										
Vance County	9606.00	9607.00	9608.00	9609.03								
Warren County	9504.00											
Washington County	9502.01											
Watauga County	9204.00	9205.00	9206.01	9206.02								
Wilkes County	9606.00											
Wilson County	1.00	2.00	3.00	6.01	7.02	8.01	8.02	12.00				
Yancey County	9601.02											

NONMETROPOLITAN PART OF STATE: North Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benson County	9401.00	9402.00										
McKenzie County	9401.00											
Ramsey County	9576.00											
Richland County	9710.00											
Rolette County	9418.00	9517.00	9519.00									
Sioux County	9408.00	9409.00										
Stutsman County	9678.00											
Ward County	101.00											

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Ohio

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	7701.00	7704.00	7706.00									
Ashtabula County	1.03	4.00	6.01	7.01	7.03							
Athens County	9726.00	9727.00	9728.00	9729.00	9731.01	9734.00	9739.01	9739.02				
Clinton County	9646.00											
Columbiana County	9518.00	9521.00	9522.00	9523.00								
Coshocton County	9614.00											
Crawford County	9753.00											
Darke County	5551.02											
Erie County	408.01	408.02	410.00									
Guernsey County	9773.00	9776.00										
Hancock County	9.01	9.02										
Hardin County	6.00											
Highland County	9545.00	9550.02										
Jackson County	9572.00	9576.00										
Knox County	71.00											
Logan County	42.00											
Marion County	2.00	3.00	9.00									
Meigs County	9644.00											
Muskingum County	9114.00	9118.00	9119.00	9121.00								
Pike County	9522.00											
Ross County	9563.00	9564.00	9565.00	9569.00								
Sandusky County	9616.00											
Scioto County	26.00	31.00	32.00	34.00	35.00	36.00	37.00					
Seneca County	9628.00	9630.00										
Tuscarawas County	208.01											
Van Wert County	206.00											
Washington County	205.00	209.00	210.00									
Wayne County	5.00	12.00										

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Oklahoma

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	3766.00	3769.00	3770.00									
Atoka County	5877.00											
Beckham County	9665.00											
Bryan County	7964.00											
Caddo County	1618.00	1621.02										
Carter County	8928.01	8928.02										
Cherokee County	9777.02	9778.01	9779.02	9780.00								
Choctaw County	9671.00	9672.00										
Custer County	9606.00											
Delaware County	3759.02	3761.00										
Haskell County	2791.00											
Hughes County	4846.00	4848.00										
Jackson County	9686.00	9687.00										
Johnston County	6602.01											
Kay County	4.00											
Kiowa County	9637.00											
Le Flore County	401.98	404.02	406.01									
McCurtain County	986.00	987.00	989.00									
McIntosh County	7797.00	7802.00										
Muskogee County	2.00	3.00	4.00	7.00	9.02	15.01						
Okfuskee County	809.00	810.00										
Ottawa County	5742.00	5744.00	5745.00									
Payne County	101.01	101.02	102.02	103.00	104.00	105.01	105.02	105.03	106.00	107.00	108.00	112.00
Pittsburg County	4861.00	4862.00	4864.00									
Pontotoc County	891.00	892.00										
Pottawatomie County	5002.00											
Pushmataha County	977.01											
Seminole County	5835.00	5836.00										
Stephens County	6.00											
Texas County	9508.00											
Tillman County	704.00											
Washington County	2.00	3.00	9.00									

NONMETROPOLITAN PART OF STATE: Oregon

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clatsop County	9503.00											
Coos County	11.01											
Curry County	9501.00											
Jefferson County	9400.00											
Klamath County	9702.01	9715.00	9716.00	9717.00	9718.00	9719.00						
Malheur County	9704.00											
Umatilla County	9506.01											
Union County	9707.00											

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Pennsylvania

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cameron County	9601.00											
Clarion County	1601.03	1606.00										
Clinton County	306.00	307.01										
Crawford County	1111.00	1116.00										
Huntingdon County	9509.00											
Indiana County	9602.00	9611.02	9611.04									
Jefferson County	9512.00											
Lawrence County	3.00	4.00	7.00	9.00	10.00	118.00						
McKean County	4202.00											
Mifflin County	9608.00	9609.00										
Northumberland County	813.00	815.00	816.00	817.00	821.00	822.00						
Schuylkill County	2.00	5.00	6.01	15.00	19.01	19.02	20.00					
Somerset County	211.00											
Union County	901.02											
Venango County	2007.00											

NONMETROPOLITAN PART OF STATE: South Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Abbeville County	9506.00											
Allendale County	9702.01											
Bamberg County	9601.01											
Barnwell County	9701.01	9702.00	9703.00									
Cherokee County	9703.02	9705.02										
Chesterfield County	9501.02											
Colleton County	9703.01											
Dillon County	9701.00	9702.00	9704.01	9704.02	9705.00							
Georgetown County	9202.02	9204.00	9206.01	9206.02								
Greenwood County	9704.01	9705.00										
Hampton County	9204.01											
Lee County	9202.02	9203.02	9206.00									
Marion County	9503.00	9504.00	9507.00									
Marlboro County	9602.01	9602.02	9604.00	9605.00	9606.00							
Newberry County	9502.01	9505.02										
Oconee County	304.03											
Orangeburg County	103.04	104.00	106.02	111.00	113.00	114.00						
Union County	302.00	303.00	304.01									
Williamsburg County	9703.00	9705.02	9708.01									

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: South Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beadle County	9569.00											
Bennett County	9410.00	9412.00										
Brookings County	9589.00											
Brown County	9515.00											
Buffalo County	9402.00											
Charles Mix County	9402.00											
Clay County	9659.00											
Corson County	9410.00	9411.00										
Dewey County	9415.00	9417.00										
Hughes County	9779.00											
Jackson County	9412.00	9611.00										
Lyman County	9401.00											
Mellette County	9403.00											
Oglala Lakota County	9410.00	9411.00	9412.00									
Roberts County	9407.00											
Todd County	9401.00	9402.00										
Ziebach County	9416.00											

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Tennessee

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bedford County	9504.02											
Carroll County	9621.02											
Claiborne County	9701.00	9704.00	9709.00									
Clay County	9550.00											
Cocke County	9202.00	9205.01										
Coffee County	9709.00											
Cumberland County	9705.02											
Decatur County	9550.04											
Dyer County	9643.00	9644.02										
Fentress County	9651.00											
Franklin County	9601.00	9605.00										
Greene County	901.00											
Hancock County	9606.00											
Hardeman County	9503.00											
Hardin County	9204.02											
Henderson County	9754.00											
Henry County	9693.00	9694.00	9695.02									
Johnson County	9563.00											
Lake County	9601.00	9602.00										
Lauderdale County	505.04	505.05	506.00									
Lawrence County	9605.01											
McMinn County	9702.01	9702.02										
McNairy County	9304.00											
Marshall County	9553.00											
Obion County	9656.00											
Perry County	9301.00	9302.01										
Putnam County	3.04	8.00										
Rhea County	9754.01											
Scott County	9751.01	9752.00										
Sevier County	808.01											
Warren County	9305.00	9306.00	9307.00									
Weakley County	9682.02	9682.03										

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Texas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	9507.00											
Angelina County	5.00	6.00	7.00	10.01								
Aransas County	9504.00											
Bee County	9504.00	9505.01										
Brooks County	9501.00	9502.00										
Brown County	9506.00	9507.00										
Cass County	9504.00											
Cherokee County	9504.00	9505.00	9511.00									
Cochran County	9501.00											
Cooke County	4.00	5.00										
Culberson County	9503.00											
Dawson County	9504.02	9505.00										
Delta County	9502.00											
DeWitt County	9702.02											
Dimmit County	9502.01	9504.00										
Duval County	9501.00											
Eastland County	9501.00	9505.00										
Erath County	9505.02											
Freestone County	3.00											
Gray County	9506.00	9508.00										
Hamilton County	9503.00											
Henderson County	9506.04	9510.00	9512.02									
Hill County	9606.00	9614.00										
Hood County	1602.15											
Houston County	9503.00	9504.00										
Howard County	9503.00	9504.00										
Hutchinson County	9507.00											
Jack County	9503.00											
Jasper County	9503.00	9505.00	9506.00									
Jim Hogg County	9502.00											
Jim Wells County	9505.00	9506.00										
Kerr County	9606.01											
Kleberg County	202.00	203.01	203.02									
Lamar County	5.00	6.00	8.00									
Lamb County	9505.00											
La Salle County	9503.01											
Limestone County	9703.00	9704.00	9705.00									
Live Oak County	9501.00	9502.00										
Matagorda County	7301.00	7303.02										
Maverick County	9502.04	9502.09	9503.02	9504.00	9505.00	9506.01						
Milam County	9504.02											
Montague County	9503.00											
Morris County	9503.00											
Nacogdoches County	9503.06	9505.01	9506.00	9507.00	9509.00	9510.01	9510.02					
Navarro County	9708.00											
Newton County	9502.02	9503.00										
Nolan County	9503.00											
Palo Pinto County	9.00											
Pecos County	9503.00											
Polk County	2102.05	2103.02	2104.02									
Presidio County	9502.00											

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

Real County (TX cont'd)	9501.00												
San Augustine County	9501.00	9502.00											
Shelby County	9501.00	9504.01	9504.02										
Starr County	9501.05	9501.06	9501.07	9502.02	9502.03	9502.04	9504.02	9504.04	9505.00	9506.01	9507.01	9507.02	
Swisher County	9503.00												
Terry County	9503.00												
Titus County	9507.00												
Trinity County	9505.00												
Tyler County	9504.00												
Uvalde County	9502.02	9505.00											
Val Verde County	9504.00												
Walker County	7905.00	7906.00	7907.00	7908.00									
Wilbarger County	9507.00												
Willacy County	9503.00	9507.00											
Zapata County	9503.04	9503.05	9503.06	9504.02									
Zavala County	9501.00	9502.00	9503.01	9503.02									

NONMETROPOLITAN PART OF STATE: Utah

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carbon County	3.00												
Iron County	1106.01	1106.02	1107.04										
Piute County	9601.00												
San Juan County	9420.00	9421.00											

NONMETROPOLITAN PART OF STATE: Vermont

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bennington County	9709.00	9712.00											
Caledonia County	9574.00	9575.00											
Orleans County	9515.00												
Washington County	9551.00	9552.00											
Windham County	9685.00												

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Virginia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Accomack County	904.02	908.00									
Alleghany County	701.00										
Brunswick County	9302.03										
Buchanan County	101.00	102.00	104.00	105.00	107.00						
Carroll County	806.03										
Charlotte County	9301.01	9301.02									
Dickenson County	401.00	402.00	404.00								
Halifax County	9302.02										
Henry County	108.00	112.00									
Lee County	9501.00	9503.01	9505.00								
Mecklenburg County	9302.02										
Pittsylvania County	106.00										
Prince Edward County	9301.01	9302.02									
Russell County	302.01	303.00									
Smyth County	306.00										
Surry County	8601.00										
Tazewell County	205.00	209.00									
Wise County	9311.00	9315.00									
Wythe County	501.01										
Buena Vista city	9306.02										
Danville city	2.00	3.00	4.00	5.00	10.00	11.00	12.00	13.02			
Emporia city	8901.00	8902.00									
Galax city	701.02										
Martinsville city	1.00	2.00	4.00								
Norton city	9601.00										

NONMETROPOLITAN PART OF STATE: Washington

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9505.00										
Clallam County	3.00										
Grant County	108.00										
Grays Harbor County	10.00	12.00									
Island County	9702.00										
Kittitas County	9754.03	9754.04									
Lewis County	9709.00										
Mason County	9608.00										
Okanogan County	9402.00	9703.01	9703.03	9707.00							
Whitman County	1.00	5.00	6.01	6.02							

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2015-2019, 2016-2020 and 2017-2021 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: West Virginia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9656.00											
Braxton County	9679.00											
Calhoun County	9627.00											
Gilmer County	9678.00											
Greenbrier County	9502.00											
Harrison County	301.00	303.00	310.00									
Logan County	9561.02	9562.00	9564.00	9565.00	9567.00	9568.00						
McDowell County	9536.00	9538.00	9539.00	9542.00	9545.03	9545.04						
Marion County	201.00	202.00	208.00									
Mercer County	10.00	19.00	20.00									
Mingo County	9571.00	9574.00	9575.00	9576.00								
Nicholas County	9505.00											
Pocahontas County	9602.01											
Roane County	9629.02	9630.00										
Summers County	5.00											
Upshur County	9668.00											
Webster County	9701.02											
Wyoming County	29.01											

NONMETROPOLITAN PART OF STATE: Wisconsin

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9505.01											
Ashland County	9508.00											
Dunn County	9708.01											
Grant County	9609.00											
Iron County	1801.00											
Manitowoc County	5.00											
Menominee County	9401.01	9401.03										
Portage County	9603.00	9604.00	9610.00									
Sawyer County	9400.01	9400.02										
Vernon County	9601.00											
Walworth County	5.01	5.02										
Wood County	112.00											

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	9631.02	9634.00	9635.00	9637.00							
Fremont County	9403.01											
Sweetwater County	9708.00											

NONMETROPOLITAN PART OF: Puerto Rico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Coamo Municipio	9541.00	9543.00										
Jayuya Municipio	9562.00											
Maricao Municipio	9602.00											
Salinas Municipio	9527.00											
Santa Isabel Municipio	9535.00											
Vieques Municipio	9506.00											

Count = 1,780 tracts.