

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

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

*Effective Date January 1, 2023

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 | 110.00 | 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 | 8104.00 | | | | | | | | | | | |
| Isabela Municipio | 4107.01 | 4107.03 | 4107.04 | | | | | | | | | |
| Lares Municipio | 9583.00 | 9584.00 | | | | | | | | | | |
| Moca Municipio | 4201.00 | 4203.03 | 4203.04 | 4205.00 | | | | | | | | |
| San Sebastián Municipio | 92.00 | 9589.00 | 9593.00 | | | | | | | | | |
| Utua Municipio | 9574 | 9575 | | | | | | | | | | |

METROPOLITAN AREA: Akron, OH MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Portage County | 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 | 5058 | 5064 | 5065 | 5066 | 5067 | 5068 | 5074 | 5075.01 | 5075.02 | 5083.01 | 5083.99 | |
| | 5086 | 5088 | 5089 | 5090 | 5103.01 | | | | | | | | |

METROPOLITAN AREA: Albany, GA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|-------|-------|-------|-------|-------|--------|--------|--------|--------|-------|-------|-------|
| Dougherty County | 1.01 | 2 | 8 | 10 | 14.03 | 15 | 103.02 | 106.01 | 107.01 | 107.02 | 114 | | |
| Terrell County | 1203.00 | | | | | | | | | | | | |

METROPOLITAN AREA: Albany-Schenectady-Troy, NY MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | 6.00 | 7.00 | 8.00 | 11.00 | 15.00 | 16.00 | |
| | 20 | 22 | 23 | 25 | 26 | 128 | 132 | | | | | | |
| Rensselaer County | 401 | 402 | 403 | 404 | 405 | 406 | 407.01 | 407.02 | 409 | 411.02 | 515 | | |
| 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 | 217.00 | 323.00 | | |

METROPOLITAN AREA: Albuquerque, NM MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Bernalillo County | 1.24 | 1.28 | 2.03 | 2.08 | 5.01 | 6.03 | 6.05 | 7.13 | 7.15 | 7.16 | 9.04 | 9.05 | |
| | 9.06 | 9.07 | 9.08 | 11.02 | 12.01 | 12.02 | 13.00 | 14.00 | 15.00 | 17.01 | 17.02 | 18.00 | |
| | 20 | 21 | 24.03 | 24.04 | 34 | 37.33 | 43 | 44.01 | 45.01 | 45.02 | 47.15 | 47.36 | |
| | 47.49 | 47.59 | 47.6 | 48 | 49 | 9803 | | | | | | | |
| Sandoval County | 109.00 | 9402.00 | 9409.00 | | | | | | | | | | |
| Torrance County | 9632.02 | 9637.00 | | | | | | | | | | | |
| Valencia County | 9701.01 | 9703.06 | 9703.07 | 9711.00 | | | | | | | | | |

METROPOLITAN AREA: Alexandria, LA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|
| Grant Parish | 203.00 | | | | | | | | | | | |
| Rapides Parish | 105.01 | 105.02 | 110.00 | 117.00 | 120.00 | 122.00 | 127.00 | 129.00 | 131.00 | 139.00 | | |

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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 | 306.00 | 309.00 | | | | | | | | | | |
| Carbon County, PA | 204.00 | | | | | | | | | | | |
| Lehigh County, PA | 4 | 5 | 7 | 8 | 9 | 10 | 12 | 15.01 | 16 | 17 | 18 | 19 |
| | 20 | 21 | 96.01 | 96.02 | 97 | | | | | | | |
| Northampton County, PA | 105.00 | 108.00 | 109.00 | 110.00 | 112.00 | 142.00 | 143.00 | 144.00 | | | | |

METROPOLITAN AREA: Altoona, PA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Blair County | 1003 | 1007 | 1014 | 1016 | 1017 | 1019 | | | | | | |

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 | 110.00 | 117.00 | 119.00 | 120.00 | 122.00 | 126.00 | 128.00 | 130.00 | 148.00 | 149.00 |
| | 150.00 | 152.00 | 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 | 7 | 10 | 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 | 6.01 | 6.02 | 7.02 | 9.01 | 9.02 | 20 | | | | | |

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 | 4021.00 | 4022.01 | 4026.01 | 4051.00 | 4056.00 | 4074.00 | 4101.00 | 4106.00 |
| | 4107.00 | 4108.00 | 4110.00 | 4112.00 | 4119.00 | 4121.00 | 4123.00 | 9801.01 | | | | |

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 | 7.00 | 8.00 | 21.01 | 23.00 | | | | |

METROPOLITAN AREA: Appleton, WI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Outagamie County | 101 | 103 | | | | | | | | | | |

METROPOLITAN AREA: Arecibo, PR MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|-------|-------|-------|-------|-------|---------|-------|-------|-------|-------|
| Arecibo Municipio | 3004 | 3007 | 3008 | 3013 | 3018 | 3019 | 3021 | 3022.01 | | | | |
| Camuy Municipio | 3201.00 | 3205.00 | | | | | | | | | | |
| Quebradillas Municipio | 3302.00 | | | | | | | | | | | |

METROPOLITAN AREA: Asheville, NC MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Buncombe County | 1.00 | 3.00 | 9.00 | 13.00 | 14.01 | 14.02 | 25.06 | | | | | |
| Haywood County | 9209.00 | | | | | | | | | | | |
| Henderson County | 9310.00 | 9312.00 | | | | | | | | | | |
| Madison County | 101.00 | | | | | | | | | | | |

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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 | 1404.00 | 1405.00 | 1504.00 | 1505.00 |

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 | 9607.02 | 9608.02 | | | | | | | | | |
| Butts County | 1502.01 | 1502.02 | | | | | | | | | | |
| Carroll County | 9105.02 | 9105.03 | 9105.04 | | | | | | | | | |
| Cherokee County | 904.01 | 906.05 | 906.06 | | | | | | | | | |
| Clayton County | 402.02 | 402.03 | 402.04 | 403.02 | 403.06 | 403.07 | 403.08 | 403.09 | 403.10 | 404.14 | 404.17 | 404.18 |
| | 404.19 | 404.22 | 404.23 | 404.25 | 405.10 | 405.12 | 405.18 | 405.19 | 405.21 | 405.22 | 405.23 | 405.25 |
| | 405.28 | 405.29 | 405.30 | 405.31 | 405.32 | 406.06 | 406.17 | 406.29 | 406.30 | 406.34 | 406.35 | |
| Cobb County | 304.11 | 304.12 | 304.13 | 309.10 | 309.11 | 310.01 | 310.04 | 310.06 | 310.07 | 311.01 | 313.18 | 313.19 |
| | 313.20 | 313.21 | 314.13 | | | | | | | | | |
| Coweta County | 1703.07 | 1703.08 | 1706.04 | 1706.05 | | | | | | | | |
| DeKalb County | 212.04 | 213.05 | 213.09 | 213.10 | 214.09 | 214.17 | 214.18 | 214.19 | 214.20 | 214.21 | 217.11 | 217.12 |
| | 218.15 | 218.16 | 219.06 | 219.08 | 219.10 | 219.11 | 219.13 | 219.16 | 219.17 | 220.05 | 220.07 | 220.11 |
| | 220.12 | 220.13 | 220.14 | 224.04 | 224.05 | 225.01 | 231.02 | 231.08 | 231.12 | 231.13 | 231.14 | 232.13 |
| | 232.15 | 232.17 | 232.18 | 232.21 | 232.22 | 233.19 | 233.20 | 233.21 | 234.10 | 234.11 | 234.29 | 234.30 |
| | 234.31 | 234.38 | 234.39 | 235.01 | 235.04 | 235.05 | 235.07 | 236.02 | 236.03 | 238.02 | | |
| Douglas County | 803.03 | 803.05 | 803.06 | 803.07 | | | | | | | | |
| Fulton County | 6.01 | 6.02 | 10.02 | 18.01 | 21 | 23 | 24 | 25 | 26 | 28.01 | 28.02 | 35 |
| | 38.00 | 39.00 | 40.00 | 42.00 | 43.00 | 44.00 | 48.00 | 55.01 | 55.03 | 55.04 | 57.00 | 58.00 |
| | 60.00 | 61.00 | 62.00 | 63.00 | 64.00 | 65.00 | 66.01 | 66.02 | 67.01 | 67.02 | 68.02 | 70.01 |
| | 70.02 | 71.00 | 72.00 | 73.01 | 73.02 | 74.00 | 75.00 | 76.02 | 76.03 | 76.04 | 77.05 | 77.07 |
| | 77.08 | 78.05 | 78.06 | 78.07 | 78.08 | 80 | 81.03 | 81.04 | 82.02 | 82.03 | 82.04 | 83.01 |
| | 83.02 | 84 | 85 | 86.01 | 86.02 | 87.01 | 87.02 | 105.21 | 105.22 | 105.23 | 105.24 | 105.25 |
| | 105.27 | 105.34 | 106.01 | 106.03 | 106.04 | 110.00 | 112.03 | 112.04 | 113.06 | 113.07 | 113.08 | 113.10 |
| | 114.21 | 114.30 | 114.31 | 118.01 | 118.02 | 119.01 | 119.02 | 120.00 | | | | |
| Gwinnett County | 502.29 | 502.3 | 503.25 | 503.26 | 503.27 | 503.28 | 503.29 | 503.3 | 503.31 | 504.37 | 504.38 | 504.41 |
| | 504.42 | 504.45 | 504.47 | 504.48 | 504.49 | 504.51 | 504.52 | 504.53 | 504.55 | 504.56 | 504.64 | 505.22 |
| | 505.26 | 505.37 | 505.39 | 505.41 | | | | | | | | |
| Heard County | 9701.00 | | | | | | | | | | | |
| Jasper County | 105.02 | | | | | | | | | | | |
| Meriwether County | 9706.00 | 9708.01 | | | | | | | | | | |
| Newton County | 1004.00 | 1006.00 | 1007.01 | 1007.02 | 1009.03 | | | | | | | |
| Rockdale County | 602.01 | 603.10 | 603.11 | 603.16 | 603.17 | 603.18 | | | | | | |
| Spalding County | 1601.01 | 1601.02 | 1603.00 | 1604.01 | 1604.02 | 1607.02 | 1608.00 | 1609.00 | | | | |
| Walton County | 1103.01 | 1103.02 | 1104 | | | | | | | | | |

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 | 3.00 | 4.00 | 5.00 | 11.00 | 12.00 | 13.00 | 14.00 | 15.00 | 19.00 | 23.00 | 24.00 |
| | 25.00 | 120.00 | 121.00 | | | | | | | | | |

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 | 406.05 | 406.06 | 406.07 | 407.00 | 409.03 | 409.04 | 411.03 | 414.00 | 416.00 | |

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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 | 9503.00 | 9504.02 | 9505.00 | | | | | | | | |
| Richmond County, GA | 2.00 | 3.00 | 6.00 | 7.00 | 12.00 | 14.00 | 16.03 | 16.04 | 103.00 | 104.00 | 105.06 | 105.08 |
| | 105.09 | 105.10 | 105.11 | 105.12 | 105.13 | 105.14 | 105.15 | 106.01 | 106.02 | 109.05 | 110.00 | 111.00 |
| Aiken County, SC | 210.03 | 210.04 | 211.01 | 214.01 | 214.02 | | | | | | | |

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 | 9505.05 | 9505.06 | | | | | | | | | | |
| Caldwell County | 9601.03 | 9601.04 | 9605.01 | 9605.02 | 9607.01 | 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 | 21.10 | 21.11 | 21.12 | 22.01 | 22.20 | 22.21 | 22.22 | 23.10 | 23.13 | 23.15 | 23.16 |
| | 23.20 | 23.21 | 23.24 | 23.25 | 23.26 | 23.27 | 24.11 | 24.13 | 24.19 | 24.30 | 24.34 | 24.36 |
| | 24.41 | 24.42 | 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 | 212.03 | 213.00 | 214.02 | | | | | | | | |

METROPOLITAN AREA: Bakersfield, CA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Kern County | 2.01 | 2.02 | 3.00 | 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 | 25.01 | 25.02 | 25.03 | 26 | 30.02 | 34 | 41.02 | 44.02 | 47.02 | 47.03 |
| | 47.04 | 48.01 | 48.02 | 49.01 | 50.03 | 52.05 | 53 | 62.01 | 63.03 | 63.04 | 64.04 | 64.06 |

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 | 7305.12 | 7501.01 | | | | | | | |
| Baltimore County | 4001.00 | 4011.02 | 4013.02 | 4023.05 | 4024.05 | 4025.03 | 4085.06 | 4207.01 | 4207.02 | 4209.00 | 4210.00 | 4211.01 |
| | 4301.01 | 4303.00 | 4309.00 | 4505.01 | 4505.04 | 4508.00 | 4513.00 | 4514.02 | 4523.00 | 4906.05 | 4909.00 | 4914.01 |
| | 4927.00 | | | | | | | | | | | |
| Harford County | 3029.01 | 3061.00 | | | | | | | | | | |
| Baltimore city | 301.00 | 402.00 | 601.00 | 602.00 | 701.00 | 702.00 | 703.00 | 704.00 | 801.02 | 802.00 | 803.01 | 803.02 |
| | 805.00 | 806.00 | 807.00 | 808.00 | 901.00 | 903.00 | 904.00 | 905.00 | 906.00 | 907.00 | 908.00 | 909.00 |
| | 1001.00 | 1002.00 | 1202.02 | 1204.00 | 1206.00 | 1301.00 | 1302.00 | 1303.00 | 1304.00 | 1402.00 | 1403.00 | 1501.00 |
| | 1502 | 1503 | 1504 | 1505 | 1506 | 1507.01 | 1507.02 | 1508 | 1510 | 1512 | 1513 | 1601 |
| | 1602 | 1603 | 1604 | 1605 | 1606 | 1607 | 1608.01 | 1608.02 | 1701 | 1702 | 1703 | 1901 |
| | 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 | 2505.00 | 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 |
| | 2707.01 | 2708.02 | 2709.03 | 2710.01 | 2710.02 | 2716 | 2717 | 2718.01 | 2718.02 | 2720.04 | 2720.06 | 2720.07 |
| | 2801.01 | 2801.02 | 2803.01 | 2803.02 | 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 | 61.00 | 63.00 | 255.00 | 9400.00 | | | | | |

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METROPOLITAN AREA: Barnstable Town, MA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Barnstable County | 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 | 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 | 9.00 | 10.00 | 11.02 | 11.03 | |
| | 11.04 | 22 | 24 | 25 | 28.01 | 28.02 | 30 | 31.04 | 33 | 34 | 35.01 | 35.04 | |
| | 35.05 | 36.04 | 39.1 | 40.13 | 40.23 | 40.24 | 40.25 | 40.28 | 40.29 | 40.3 | 40.31 | 42.01 | |
| | 51.00 | 52.00 | 53.00 | | | | | | | | | | |
| Livingston Parish | 409.03 | 409.04 | | | | | | | | | | | |
| Pointe Coupee Parish | 9519 | | | | | | | | | | | | |
| St. Helena Parish | 9512.02 | | | | | | | | | | | | |

METROPOLITAN AREA: Battle Creek, MI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Calhoun County | 2.00 | 3.00 | 5.00 | 6.00 | 10.00 | 21.00 | 26.00 | 33.00 | 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 | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|
| Bay County | 2803.00 | 2804.00 | 2806.00 | 2807.00 | 2809.00 | 2865.00 | 2866.00 | | | | | | |

METROPOLITAN AREA: Beaumont-Port Arthur, TX MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|-------|-------|
| Jefferson County | 1.03 | 5.00 | 6.00 | 7.00 | 9.00 | 17.00 | 20.00 | 21.00 | 22.00 | 25.00 | 26.00 | 54.00 | |
| | 59.00 | 61.00 | 64.00 | 65.00 | 66.00 | 68.00 | 70.03 | 70.04 | 101.00 | 117.00 | 118.00 | | |
| Orange County | 203.00 | | | | | | | | | | | | |

METROPOLITAN AREA: Beckley, WV MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Fayette County | 202.02 | 204 | | | | | | | | | | | |
| Raleigh County | 2 | 7 | 12 | 13 | | | | | | | | | |

METROPOLITAN AREA: Bellingham, WA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|
| Whatcom County | 5.01 | 6 | 10 | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Deschutes County | 2.01 | | | | | | | | | | | | |

METROPOLITAN AREA: Billings, MT MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Yellowstone County | 2.00 | 3.00 | 10.00 | | | | | | | | | | |

METROPOLITAN AREA: Binghamton, NY MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|
| Broome County | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | 7.00 | 9.00 | 11.00 | 12.00 | 13.00 | 14.01 | |
| | 14.02 | 17.00 | 18.00 | 135.00 | 136.00 | 139.00 | | | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Birmingham-Hoover, AL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|
| Jefferson County | 1.00 | 3.00 | 4.00 | 5.00 | 7.00 | 8.00 | 11.00 | 12.00 | 14.00 | 15.00 | 16.00 | 19.02 | | |
| | 20.00 | 21.00 | 22.00 | 23.03 | 24.01 | 24.02 | 27.01 | 27.02 | 29.00 | 30.01 | 30.02 | 31.00 | | |
| | 32.00 | 33.00 | 34.00 | 35.00 | 37.00 | 38.02 | 38.03 | 39.00 | 40.00 | 42.00 | 45.01 | 45.02 | | |
| | 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 | 106.05 | 109.00 | 110.02 | 112.09 | 112.10 | 118.03 | 118.04 | 118.05 | 118.06 | 119.01 | | |
| | 125.00 | 130.02 | 131.00 | 133.00 | 136.01 | 138.01 | 143.01 | | | | | | | |
| Shelby County | 304.07 | 304.08 | | | | | | | | | | | | |

METROPOLITAN AREA: Bismarck, ND MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|
| Montgomery County | 202.01 | 203.01 | 203.02 | 204.01 | 204.02 | 207.01 | | | | | | | |
| 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| McLean County | 1.06 | 1.07 | 2.00 | 3.01 | 4.00 | 5.01 | 13.02 | 13.03 | 15.00 | 16.00 | 59.00 | | |

METROPOLITAN AREA: Bloomington, IN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Monroe County | 1.00 | 2.01 | 3.01 | 6.01 | 6.02 | 9.04 | 16.00 | | | | | | |

METROPOLITAN AREA: Bloomsburg-Berwick, PA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Columbia County | 511.01 | 511.02 | | | | | | | | | | | |
| 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 | TRACT |
|-----------------------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|
| Ada County | 1.01 | 1.02 | 8.06 | 8.07 | 8.08 | 9.01 | 9.02 | 10.01 | 10.02 | 10.03 | 11 | 17.01 | |
| | 17.02 | 20 | | | | | | | | | | | |
| Canyon County | 201.00 | 202.00 | 203.00 | 205.05 | 205.06 | 213.00 | 215.00 | 216.00 | 219.04 | | | | |
| Owyhee County | 9501.01 | | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Essex County, MA | 2042 | 2043 | 2052 | 2055 | 2056 | 2058 | 2060 | 2061 | 2062 | 2063 | 2065 | 2066 | |
| | 2067 | 2068 | 2069 | 2070 | 2071 | 2072 | 2103.01 | 2103.02 | 2106 | 2107 | 2108 | 2173 | |
| | 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 | 2524.00 | 2601.00 | 2602.00 | |
| Middlesex County, MA | 2608.00 | 2609.00 | | | | | | | | | | | |
| | 3101.01 | 3101.02 | 3103.00 | 3104.00 | 3105.00 | 3107.00 | 3111.00 | 3112.00 | 3118.00 | 3119.00 | 3120.00 | 3121.00 | |
| | 3124 | 3215 | 3413.01 | 3413.02 | 3418 | 3421.01 | 3421.02 | 3422.01 | 3422.02 | 3423.01 | 3423.02 | 3425.01 | |
| | 3425.02 | 3426 | 3501.08 | 3507.02 | 3514.04 | 3522 | 3527 | 3539 | 3831.01 | 3831.02 | 3834.01 | 3835.01 | |
| Norfolk County, MA | 3883.00 | | | | | | | | | | | | |
| | 4002.01 | 4002.02 | 4178.02 | 4179.01 | 4180.04 | 4563.01 | 4563.02 | 9800.00 | | | | | |
| | 5103.00 | 5104.00 | 5105.03 | 5105.04 | 5105.05 | 5109.00 | 5112.00 | 5113.01 | 5114.00 | 5116.01 | 5302.00 | 5442.00 | |
| | 5453 | 5454 | 9803 | | | | | | | | | | |
| Suffolk County, MA | 6.03 | 6.04 | 7.03 | 7.04 | 8.04 | 8.05 | 8.07 | 101.03 | 101.04 | 102.04 | 102.05 | 102.06 | |
| | 103.00 | 104.03 | 104.04 | 104.05 | 105.00 | 408.01 | 501.01 | 502.00 | 503.00 | 507.00 | 509.01 | 510.00 | |
| | 511.01 | 607.00 | 610.00 | 611.01 | 702.01 | 702.02 | 704.02 | 705.02 | 709.01 | 709.02 | 712.01 | 801.00 | |
| | 803.00 | 804.01 | 805.00 | 806.01 | 808.01 | 809.00 | 810.01 | 811.01 | 811.02 | 812.00 | 813.01 | 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 | 1104.01 | 1304.06 | 1401.06 | |
| | 1404.00 | 1601.02 | 1601.03 | 1602.00 | 1603.00 | 1604.00 | 1605.01 | 1605.02 | 1606.01 | 1606.02 | 1701.02 | 1702.00 | |
| | 1704.00 | 1705.02 | 1705.03 | 1705.04 | 1706.01 | 1707.01 | 1707.02 | 1708.00 | 1801.01 | | | | |
| | 34.00 | | | | | | | | | | | | |
| Rockingham County, NH | | | | | | | | | | | | | |
| Strafford County, NH | 802.03 | 802.04 | 843.01 | 843.02 | | | | | | | | | |

METROPOLITAN AREA: Boulder, CO MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|-------|--------|--------|--------|-------|--------|--------|--------|-------|
| Boulder County | 122.01 | 122.04 | 122.05 | 122.06 | 123 | 124.01 | 126.05 | 126.09 | 126.1 | 129.05 | 133.06 | 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 | TRACT |
|-----------------------------|---------|---------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|
| Butler County | 9303.01 | 9303.02 | | | | | | | | | | | |
| Warren County | 101.00 | 102.00 | 103.00 | 105.00 | 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 | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Kitsap County | 805.00 | | | | | | | | | | | | |

METROPOLITAN AREA: Bridgeport-Stamford-Norwalk, CT MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|--------|--------|--------|---------|---------|---------|---------|--------|--------|---------|-------|
| Fairfield County | 107.00 | 201.01 | 201.02 | 209.00 | 214.01 | 214.02 | 215.01 | 215.02 | 221.01 | 221.02 | 437.00 | 440.00 | |
| | 442.00 | 444.00 | 445.00 | 702.00 | 703.00 | 704.00 | 705.00 | 706.00 | 709.00 | 710.00 | 711.00 | 712.00 | |
| | 713 | 714 | 716 | 719 | 722 | 728 | 731 | 732 | 733 | 735 | 736 | 737 | |
| | 738 | 739 | 740 | 743 | 744 | 2101.01 | 2101.02 | 2102.01 | 2102.02 | 2103 | 2106 | 2107.01 | |
| | 2107.02 | 2572.00 | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Brownsville-Harlingen, TX MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Cameron County | 109.00 | 112.00 | 116.01 | 116.02 | 117.01 | 117.02 | 121.05 | 121.06 | 126.14 | 126.15 | 130.03 | 131.06 | |
| | 132.03 | 132.04 | 132.06 | 132.07 | 133.06 | 133.08 | 133.09 | 134.01 | 134.02 | 137.00 | 138.01 | 138.02 | |
| | 139.01 | 139.03 | 140.01 | 140.02 | 143 | | | | | | | | |

METROPOLITAN AREA: Brunswick, GA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Brantley County | 9602.01 | | | | | | | | | | | | |
| Glynn County | 5.01 | 7.01 | 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 | TRACT |
|-----------------------------|--------|---------|--------|-------|-------|-------|-------|--------|--------|--------|--------|--------|-------|
| Erie County | 2.00 | 5.00 | 14.03 | 14.04 | 15.00 | 16.01 | 16.02 | 17.00 | 23.00 | 24.00 | 25.02 | 27.03 | |
| | 27.04 | 28.01 | 28.02 | 29 | 30 | 31 | 33.01 | 33.02 | 34 | 35.01 | 35.02 | 36 | |
| | 37 | 38 | 39.01 | 40.02 | 40.03 | 41 | 42 | 44.01 | 44.02 | 46.01 | 47.01 | 47.02 | |
| | 52.02 | 55.00 | 56.00 | 57.00 | 58.01 | 58.02 | 59.00 | 61.00 | 67.02 | 69.01 | 69.03 | 69.04 | |
| | 70.00 | 71.02 | 71.03 | 71.04 | 83.00 | 91.12 | 91.15 | 101.02 | 123.00 | 163.00 | 164.00 | 166.00 | |
| | 167 | 168.01 | 168.02 | 170 | 171 | 174 | 9400 | | | | | | |
| Niagara County | 202 | 204 | 205 | 206 | 207 | 209 | 211 | 212 | 213 | 214 | 217 | 235 | |
| | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|
| Alamance County | 201.00 | 202.00 | 204.00 | 205.02 | 208.02 | 210.00 | 211.02 | | | | | | |

METROPOLITAN AREA: Burlington-South Burlington, VT MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Chittenden County | 3.00 | 6.00 | 10.00 | 24.00 | 39.00 | 41.00 | 42.00 | | | | | | |
| Franklin County | 103.00 | 107.00 | | | | | | | | | | | |

METROPOLITAN AREA: Canton-Massillon, OH MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|
| Stark County | 7001 | 7002 | 7003 | 7005 | 7008 | 7010 | 7013 | 7015 | 7017 | 7018 | 7021 | 7023 | |
| | 7025.00 | 7102.00 | 7104.00 | 7105.00 | 7139.00 | 7142.00 | 7150.00 | | | | | | |

METROPOLITAN AREA: Cape Coral-Fort Myers, FL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|-------|
| Lee County | 3.05 | 3.06 | 5.02 | 5.04 | 6.00 | 7.00 | 11.01 | 11.03 | 11.04 | 15.02 | 108.02 | 203.01 | |
| | 203.02 | 205.01 | 208.01 | 208.02 | 401.09 | 401.22 | 403.04 | 403.05 | 403.11 | | | | |

METROPOLITAN AREA: Cape Girardeau, MO-IL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|
| Jackson County | 107.00 | 108.00 | 109.00 | 111.00 | 112.00 | 114.00 | 117.01 | 117.02 | | | | | |
| Williamson County | 211 | | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Carson City, NV MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Linn County | 19 | | | | | | | | | | | | |

METROPOLITAN AREA: Chambersburg-Waynesboro, PA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Franklin County | 110.00 | | | | | | | | | | | | |

METROPOLITAN AREA: Champaign-Urbana, IL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|-------|-------|-------|-------|--------|--------|--------|-------|
| Boone County | 9582.00 | 9584.00 | 9588.00 | | | | | | | | | | |
| Clay County | 9580.00 | | | | | | | | | | | | |
| Jackson County | 9633.00 | | | | | | | | | | | | |
| Kanawha County | 1.00 | 2.00 | 3.00 | 7.00 | 8.00 | 9.00 | 11.00 | 12.00 | 17.00 | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|
| Berkeley County | 201.01 | 202.01 | 202.02 | 204.01 | 210.00 | | | | | | | | |
| Charleston County | 4.00 | 5.00 | 6.00 | 7.00 | 9.00 | 10.00 | 11.00 | 24.01 | 24.02 | 27.01 | 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 | 103.02 | 107.00 | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 410.02 | 419.01 | 419.02 | 421.01 | 423.00 | | | | | |
| Gaston County, NC | 303.02 | 308.01 | 308.02 | 309.01 | 309.02 | 310.01 | 310.04 | 313.03 | 314.01 | 315.00 | 316.00 | 317.04 |
| | 318.00 | 319.01 | 319.02 | 320.00 | 321.00 | 323.02 | 327.04 | 328.01 | 328.02 | 331.00 | 332.03 | 332.04 |
| | 334.00 | | | | | | | | | | | |
| Iredell County, NC | 602.00 | 603.00 | 604.00 | 616.01 | | | | | | | | |
| Lincoln County, NC | 701.00 | | | | | | | | | | | |
| Mecklenburg County, NC | 3.01 | 3.02 | 8.00 | 15.04 | 15.07 | 15.09 | 15.10 | 16.05 | 16.07 | 16.08 | 16.09 | 17.01 |
| | 17.02 | 18.01 | 19.10 | 19.14 | 19.19 | 19.20 | 19.24 | 19.25 | 21.00 | 23.00 | 31.08 | 31.09 |
| | 37.01 | 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 | 50.00 | 51.00 | 52.00 | 53.01 | 53.05 | 53.06 | 53.07 |
| | 53.08 | 54.05 | 54.06 | 56.04 | 56.09 | 56.10 | 56.22 | 56.23 | 59.16 | 61.09 | | |
| Rowan County, NC | 502.01 | 504.00 | | | | | | | | | | |
| Union County, NC | 204.05 | 204.06 | 206.02 | | | | | | | | | |
| Chester County, SC | 202.00 | 203.00 | | | | | | | | | | |
| Lancaster County, SC | 105.00 | 107.00 | | | | | | | | | | |
| York County, SC | 602.00 | 603.00 | 604.01 | 605.01 | 605.02 | 616.01 | 618.01 | | | | | |

METROPOLITAN AREA: Charlottesville, VA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Albemarle County | 109.01 | 113.02 | | | | | | | | | | |
| Charlottesville city | 2.01 | 2.02 | 5.01 | 6 | | | | | | | | |

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 | 207.01 | 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 | | | | | | | | | | | |

METROPOLITAN AREA: Cheyenne, WY MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Laramie County | 4.04 | 7.01 | 7.02 | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | TRACT |
|-----------------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Cook County, IL | 101.00 | 102.01 | 102.02 | 103.00 | 104.00 | 105.01 | 105.02 | 105.03 | 107.02 | 205.00 | 206.01 | 207.02 | |
| | 208.02 | 209.01 | 209.02 | 301.04 | 303.00 | 306.01 | 306.03 | 307.01 | 307.03 | 312.00 | 313.00 | 315.01 | |
| | 315.02 | 402.02 | 804.00 | 1301.00 | 1402.00 | 1403.01 | 1406.01 | 1901.00 | 1907.01 | 1907.02 | 1908.00 | 1911.00 | |
| | 1912.00 | 1913.01 | 1913.02 | 2002.00 | 2004.01 | 2105.02 | 2209.01 | 2303.00 | 2305.00 | 2306.00 | 2307.00 | 2311.00 | |
| | 2312.00 | 2315.00 | 2409.00 | 2502.00 | 2503.00 | 2504.00 | 2506.00 | 2507.00 | 2508.00 | 2510.00 | 2511.00 | 2512.00 | |
| | 2513.00 | 2514.00 | 2515.00 | 2516.00 | 2518.00 | 2519.00 | 2520.00 | 2521.01 | 2521.02 | 2522.01 | 2522.02 | 2601.00 | |
| | 2602 | 2603 | 2605 | 2606 | 2607 | 2608 | 2609 | 2610 | 2705 | 2712 | 2713 | 2714 | |
| | 2715 | 2718 | 2804 | 2808 | 2809 | 2831 | 2909 | 2912 | 2922 | 2924 | 2925 | 3005 | |
| | 3006.00 | 3007.00 | 3008.00 | 3009.00 | 3011.00 | 3012.00 | 3016.00 | 3017.01 | 3017.02 | 3018.01 | 3018.02 | 3018.03 | |
| | 3109.00 | 3403.00 | 3405.00 | 3406.00 | 3501.00 | 3504.00 | 3510.00 | 3511.00 | 3514.00 | 3515.00 | 3602.00 | 3801.00 | |
| | 3802.00 | 3806.00 | 3814.00 | 3815.00 | 3818.00 | 3903.00 | 3904.00 | 4003.00 | 4004.00 | 4005.00 | 4008.00 | 4102.00 | |
| | 4105 | 4106 | 4107 | 4108 | 4201 | 4202 | 4203 | 4204 | 4206 | 4207 | 4208 | 4212 | |
| | 4301.01 | 4301.02 | 4302 | 4303 | 4304 | 4305 | 4306 | 4307 | 4308 | 4309 | 4313.01 | 4313.02 | |
| | 4314.00 | 4401.01 | 4401.02 | 4402.01 | 4402.02 | 4407.00 | 4408.00 | 4601.00 | 4602.00 | 4603.01 | 4603.02 | 4608.00 | |
| | 4610.00 | 4701.00 | 4805.00 | 4906.00 | 4907.00 | 4908.00 | 4909.01 | 4909.02 | 4910.00 | 4911.00 | 4912.00 | 4913.00 | |
| | 4914 | 5002 | 5003 | 5101 | 5102 | 5103 | 5202 | 5203 | 5204 | 5301 | 5302 | 5303 | |
| | 5305.01 | 5305.03 | 5306 | 5401.01 | 5401.02 | 5703 | 5704 | 5705 | 5801 | 5802 | 5803 | 5804 | |
| | 5805.01 | 5805.02 | 5806.00 | 5807.00 | 5808.00 | 5906.00 | 5907.00 | 6004.00 | 6006.00 | 6007.00 | 6103.00 | 6104.00 | |
| | 6112.00 | 6113.00 | 6114.00 | 6115.00 | 6116.00 | 6117.00 | 6118.00 | 6119.00 | 6121.00 | 6122.00 | 6303.00 | 6304.00 | |
| | 6305.00 | 6306.00 | 6308.00 | 6309.00 | 6401.00 | 6408.00 | 6501.00 | 6502.00 | 6503.02 | 6504.00 | 6603.01 | 6603.02 | |
| | 6604.00 | 6605.00 | 6606.00 | 6607.00 | 6608.00 | 6609.00 | 6610.00 | 6701.00 | 6702.00 | 6703.00 | 6704.00 | 6705.00 | |
| | 6707.00 | 6708.00 | 6709.00 | 6711.00 | 6712.00 | 6713.00 | 6714.00 | 6715.00 | 6716.00 | 6718.00 | 6719.00 | 6720.00 | |
| | 6805.00 | 6806.00 | 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 | 7110.00 | 7111.00 | 7112.00 | 7114.00 | 7115.00 | 7302.01 | 7303.00 | 7306.00 | 7501.00 | 7506.00 | |
| | 7608.03 | 7705.00 | 8020.04 | 8047.15 | 8060.04 | 8065.01 | 8092.00 | 8093.00 | 8094.01 | 8094.02 | 8107.01 | 8113.02 | |
| | 8133.01 | 8133.02 | 8134.00 | 8137.01 | 8137.02 | 8138.01 | 8138.02 | 8139.00 | 8140.00 | 8141.00 | 8142.00 | 8143.00 | |
| | 8144.00 | 8164.02 | 8165.00 | 8167.00 | 8171.01 | 8172.00 | 8173.00 | 8175.00 | 8176.00 | 8191.00 | 8204.00 | 8206.04 | |
| | 8212.00 | 8213.00 | 8214.01 | 8215.00 | 8224.00 | 8234.00 | 8236.03 | 8243.00 | 8244.00 | 8248.00 | 8249.00 | 8256.00 | |
| | 8257.00 | 8258.01 | 8258.02 | 8260.00 | 8261.00 | 8262.01 | 8262.02 | 8263.04 | 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 | 8280.00 | 8285.03 | |
| | 8285.04 | 8290.00 | 8291.00 | 8292.00 | 8293.02 | 8294.01 | 8294.02 | 8295.00 | 8297.00 | 8300.01 | 8300.07 | 8303.00 | |
| | 8305.00 | 8312.00 | 8313.00 | 8314.00 | 8316.00 | 8329.00 | 8333.00 | 8339.00 | 8340.00 | 8343.00 | 8345.00 | 8346.00 | |
| | 8347.00 | 8348.00 | 8349.00 | 8350.00 | 8351.00 | 8355.00 | 8356.00 | 8360.00 | 8361.00 | 8364.00 | 8365.00 | 8366.00 | |
| | 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 | 8392 | 8395 | 8396 | 8403 | 8404 | 8407 | 8408 | 8411 | 8412 | 8415 | 8417 | |
| | 8418 | 8421 | 8425 | 8428 | 8429 | 8430 | 8431 | 8433 | 8434 | 8435 | 8436 | 8439 | |
| | 8447.00 | | | | | | | | | | | | |
| | DeKalb County, IL | 10.02 | 10.03 | 10.04 | 22.00 | | | | | | | | |
| | DuPage County, IL | 8401.04 | 8408.01 | 8417.07 | 8417.08 | | | | | | | | |
| | Kane County, IL | 8503.01 | 8513.01 | 8513.02 | 8529.05 | 8532 | 8534.01 | 8534.02 | 8536.01 | 8536.02 | 8541 | 8542 | 8543.01 |
| | Lake County, IL | 8603.01 | 8603.02 | 8605.00 | 8618.04 | 8619.02 | 8620.00 | 8621.00 | 8623.00 | 8624.01 | 8624.02 | 8625.01 | 8626.03 |
| | | 8626.04 | 8626.05 | 8627.00 | 8628.00 | 8629.01 | 8629.02 | 8630.04 | 8631.00 | 8661.00 | | | |
| | Will County, IL | 8801.13 | 8801.14 | 8812.01 | 8812.02 | 8813.01 | 8813.02 | 8814.01 | 8816.03 | 8819 | 8820 | 8821 | 8822 |
| | 8824 | 8825 | 8828.02 | 8836.05 | 8838.03 | | | | | | | | |
| Lake County, IN | 102.03 | 102.05 | 102.06 | 102.07 | 103.02 | 103.04 | 104.00 | 105.00 | 106.00 | 109.00 | 111.00 | 112.00 | |
| | 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 | 214.00 | 218.00 | 301.00 | 302.00 | |
| | 303 | 304 | 305 | 306 | 308 | 310 | 411 | 412 | 414 | 415 | 416 | 417 | |
| | 424.03 | | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

| | | | | | | | | | | | | |
|--------------------|--------|--------|------|-------|-------|-------|--|--|--|--|--|--|
| Porter County, IN | 509.01 | 509.02 | | | | | | | | | | |
| Kenosha County, WI | 3.00 | 7.00 | 9.00 | 10.00 | 11.00 | 12.00 | | | | | | |

METROPOLITAN AREA: Chico, CA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Butte County | 5.02 | 6.03 | 6.04 | 11.00 | 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 | TRACT |
|-----------------------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Dearborn County, IN | 803.01 | 803.02 | 805 | | | | | | | | | | |
| Boone County, KY | 703.01 | 703.11 | 9801 | | | | | | | | | | |
| Campbell County, KY | 501.00 | 505.00 | 506.00 | 511.01 | 512.00 | | | | | | | | |
| Kenton County, KY | 603.00 | 609.00 | 610.00 | 613.00 | 644.00 | 650.00 | 651.00 | 671.00 | | | | | |
| Pendleton County, KY | 9303.00 | | | | | | | | | | | | |
| Brown County, OH | 9518.00 | | | | | | | | | | | | |
| Butler County, OH | 2 | 3 | 4 | 5 | 6 | 11 | 101.02 | 101.03 | 101.04 | 101.05 | 101.06 | 105 | |
| | 111.23 | 122 | 123 | 130 | 131 | 132 | 134 | 135 | 136 | 139 | 140 | 141 | |
| | 144.00 | 146.00 | | | | | | | | | | | |
| Clermont County, OH | 411.02 | | | | | | | | | | | | |
| Hamilton County, OH | 2 | 9 | 11 | 16 | 17 | 22 | 23 | 25 | 26 | 27 | 29.01 | 29.02 | |
| | 30 | 32 | 33 | 36 | 37 | 38 | 39 | 58 | 61 | 63 | 64 | 66 | |
| | 68.00 | 69.00 | 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 | 216.04 | 217.01 | 217.02 | 219.00 | 223.01 | 227.00 | 232.01 | 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 | 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 | | | | | | | | | |

METROPOLITAN AREA: Cleveland, TN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Bradley County | 104 | 105 | 107 | 108 | | | | | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Cleveland-Elyria, OH MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | 1028 | 1029 | 1033 | 1038 | 1048 | 1051 | 1053 | 1054 | 1055 | |
| | 1056.02 | 1057 | 1068 | 1078.02 | 1082.01 | 1083.01 | 1084 | 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 | 1148.00 | 1154.00 | 1157.00 | 1158.00 | |
| | 1159.00 | 1163.00 | 1164.00 | 1165.00 | 1166.00 | 1167.00 | 1168.00 | 1169.00 | 1171.01 | 1171.02 | 1172.01 | 1172.03 | |
| | 1173 | 1174 | 1175 | 1176 | 1177 | 1178 | 1179 | 1181.01 | 1182 | 1183.01 | 1186.02 | 1188 | |
| | 1189 | 1194.02 | 1195.02 | 1196 | 1197.01 | 1197.02 | 1198 | 1199 | 1202 | 1204 | 1205 | 1207.01 | |
| | 1207.02 | 1208.01 | 1208.02 | 1211.00 | 1212.00 | 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 | 1503.00 | 1504.00 | 1512.00 | 1513.00 | 1515.00 | 1516.00 | 1517.00 | 1518.00 | |
| | 1522.01 | 1524 | 1525.01 | 1526.05 | 1527.01 | 1542 | 1545.01 | 1606.02 | 1711.03 | 1711.04 | 1712.04 | 1801.04 | |
| | 1881.03 | 1881.07 | 1962 | 1964 | 1968 | 1972 | 1973 | 1974 | 1976 | 1977 | 1979 | 1980 | |
| | 1981.00 | 1982.00 | 1983.00 | 1984.00 | 1985.00 | 1986.00 | 1988.00 | 1989.00 | 1990.00 | 1991.00 | 1992.00 | 1993.00 | |
| Lake County | 2045 | | | | | | | | | | | | |
| Lorain County | 222 | 224 | 226.01 | 228 | 230 | 231 | 232 | 233 | 240 | 704 | 705 | 709.01 | |
| | 714.00 | 973.00 | 975.00 | 976.00 | | | | | | | | | |

METROPOLITAN AREA: Coeur d'Alene, ID MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Brazos County | 5.01 | 5.02 | 10.01 | 10.02 | 13.01 | 13.03 | 14.01 | 16.04 | 16.06 | 16.07 | 16.08 | 17.03 | |
| | 17.04 | 20.17 | 20.23 | 20.24 | | | | | | | | | |

METROPOLITAN AREA: Colorado Springs, CO MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | 23.00 | 27.00 | 28.01 | 29.01 | 29.02 | 44.04 | |
| | 52.01 | 52.02 | 54.00 | 55.02 | 60.00 | 61.00 | 62.00 | 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 | 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 | TRACT |
|-----------------------------|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Fairfield County | 9604.01 | 9604.02 | | | | | | | | | | | |
| Lexington County | 202.01 | 203.00 | 207.05 | 207.06 | 208.03 | 208.04 | 209.05 | | | | | | |
| Richland County | 1.00 | 2.00 | 3.00 | 5.00 | 9.00 | 10.00 | 13.00 | 16.00 | 21.00 | 26.05 | 28.00 | 29.00 | |
| | 30.00 | 31.00 | 104.11 | 104.12 | 104.14 | 105.01 | 105.02 | 106.00 | 107.01 | 107.02 | 107.03 | 108.03 | |
| | 108.04 | 108.05 | 109.00 | 113.04 | 117.01 | 117.02 | | | | | | | |
| Saluda County | 9602.02 | | | | | | | | | | | | |

METROPOLITAN AREA: Columbus, GA-AL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|--------|--------|-------|-------|-------|-------|--------|--------|-------|-------|-------|-------|
| Russell County, AL | 302 | 306.01 | 306.02 | 307 | 308 | | | | | | | | |
| Muscogee County, GA | 3 | 8 | 14 | 16 | 18 | 20 | 22 | 23 | 24 | 25 | 27 | 28 | |
| | 29.01 | 29.02 | 30.00 | 32.00 | 33.01 | 33.02 | 34.00 | 114.00 | 115.00 | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Columbus, IN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Bartholomew County | 101.00 | | | | | | | | | | | | |

METROPOLITAN AREA: Columbus, OH MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|--------|-------|--------|-------|-------|-------|-------|-------|-------|-------|
| Delaware County | 105.30 | | | | | | | | | | | | | |
| Fairfield County | 313.00 | 316.00 | 317.00 | 320.00 | 322.00 | | | | | | | | | |
| Franklin County | 3.3 | 7.1 | 7.2 | 7.3 | 8.1 | 8.2 | 9.1 | 9.2 | 10 | 11.1 | 11.22 | 12 | | |
| | 13.01 | 13.02 | 14 | 15 | 16 | 17 | 18.1 | 23 | 25.1 | 25.2 | 26 | 27.1 | | |
| | 27.30 | 27.50 | 27.70 | 28.00 | 29.00 | 37.00 | 38.00 | 40.01 | 40.02 | 42.00 | 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 | 69.31 | 69.33 | 69.45 | 71.15 | 75.11 | 75.12 | 75.20 | 75.31 | 75.32 | | |
| | 75.33 | 75.34 | 75.52 | 75.53 | 77.10 | 77.21 | 77.22 | 77.40 | 78.12 | 78.20 | 78.30 | 81.20 | | |
| | 81.63 | 82.10 | 82.30 | 82.41 | 83.11 | 83.12 | 83.22 | 83.30 | 83.50 | 87.20 | 87.30 | 88.11 | | |
| | 88.13 | 88.21 | 88.22 | 92.20 | 92.30 | 92.52 | 93.11 | 93.12 | 93.21 | 93.23 | 93.25 | 93.26 | | |
| | 93.36 | 93.37 | 93.40 | 93.86 | 93.93 | 99.00 | 103.00 | | | | | | | |
| Licking County | 7507.00 | 7525.00 | 7590.00 | | | | | | | | | | | |
| Perry County | 9660 | 9662 | 9663.01 | 9663.02 | | | | | | | | | | |
| Pickaway County | 201 | 202 | 204 | | | | | | | | | | | |

METROPOLITAN AREA: Corpus Christi, TX MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Nueces County | 5.00 | 7.00 | 9.00 | 10.00 | 11.00 | 12.01 | 12.02 | 13.00 | 15.00 | 16.01 | 22.00 | 27.07 | | |
| | 27.08 | 33.05 | 56.05 | 56.06 | 63.00 | 64.00 | | | | | | | | |
| San Patricio County | 110 | 113 | | | | | | | | | | | | |

METROPOLITAN AREA: Corvallis, OR MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Benton County | 10.01 | 11.01 | 106.01 | 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 | TRACT | TRACT |
|-----------------------------|---------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Okaloosa County | 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 | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Allegany County, MD | 5.00 | 7.00 | 8.00 | 10.00 | 18.00 | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Collin County | 309.01 | 309.02 | 309.03 | 317.2 | 320.03 | | | | | | | | |
| Dallas County | 4.01 | 4.05 | 12.04 | 13.02 | 15.02 | 15.03 | 15.04 | 16.01 | 20.02 | 24.00 | 25.00 | 27.03 | |
| | 37.00 | 47.00 | 48.00 | 53.00 | 54.00 | 55.00 | 56.00 | 57.00 | 59.01 | 59.02 | 60.01 | 60.02 | |
| | 61.00 | 62.00 | 64.02 | 65.01 | 67.01 | 67.02 | 69.00 | 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 | 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 | 96.1 | 98.02 | 98.04 | 101.01 | 101.02 | |
| | 105.00 | 106.02 | 107.01 | 107.04 | 108.04 | 108.08 | 108.09 | 109.03 | 109.04 | 109.05 | 109.06 | 110.03 | |
| | 110.04 | 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 | 125.01 | 125.02 | 126.01 | 126.04 | 127.01 | 130.10 | 130.11 | 136.15 | 137.17 | |
| | 141.58 | 141.59 | 142.04 | 143.08 | 143.09 | 144.07 | 146.02 | 147.01 | 147.04 | 152.02 | 152.05 | 154.04 | |
| | 156.00 | 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 | 167.10 | 167.11 | 168.03 | 169.02 | 169.03 | 170.09 | 170.10 | |
| | 171.02 | 172.01 | 172.03 | 172.04 | 174.00 | 176.04 | 176.05 | 176.06 | 177.03 | 177.04 | 178.05 | 178.06 | |
| | 181.30 | 181.41 | 182.04 | 182.06 | 184.03 | 185.01 | 185.05 | 185.06 | 185.07 | 185.08 | 187.00 | 190.13 | |
| | 190.19 | 190.34 | 190.35 | 192.08 | 192.12 | 192.13 | 199.00 | 202.00 | 203.00 | 204.01 | 204.02 | 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 | 217.39 | | | |
| Ellis County | 604.00 | 605.00 | 616.00 | | | | | | | | | | |
| Hunt County | 9605.00 | 9606.00 | 9608.00 | 9609.00 | 9610.00 | 9616.00 | 9617.00 | | | | | | |
| Johnson County | 1308.00 | 1309.00 | | | | | | | | | | | |
| Kaufman County | 504.01 | 505.00 | 510.00 | 513.01 | 513.02 | | | | | | | | |
| Tarrant County | 1002.01 | 1002.02 | 1003.00 | 1004.01 | 1004.02 | 1005.05 | 1005.06 | 1008.00 | 1009.00 | 1013.02 | 1014.02 | 1014.03 | |
| | 1015.00 | 1017.00 | 1023.01 | 1025.00 | 1026.01 | 1035.00 | 1036.01 | 1036.02 | 1037.01 | 1037.02 | 1038.00 | 1043.01 | |
| | 1043.02 | 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 | 1052.01 | 1052.04 | 1052.06 | 1052.07 | 1055.11 | 1055.13 | 1058.00 | 1059.02 | |
| | 1060.02 | 1061.01 | 1061.02 | 1062.01 | 1062.02 | 1063.00 | 1064.00 | 1065.19 | 1065.20 | 1066.00 | 1103.02 | 1111.02 | |
| | 1111.03 | 1111.04 | 1112.02 | 1115.43 | 1130.06 | 1130.07 | 1131.17 | 1131.18 | 1135.14 | 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 | 1228.01 | 1228.02 | |
| | 1229.01 | 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 | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Murray County | 106.00 | | | | | | | | | | | | |
| Whitfield County | 3.01 | 4.01 | 4.02 | 5.02 | | | | | | | | | |

METROPOLITAN AREA: Danville, IL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Vermilion County | 1.00 | 2.00 | 3.00 | 4.00 | 6.00 | | | | | | | | |

METROPOLITAN AREA: Daphne-Fairhope-Foley, AL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Baldwin County | 102 | 106 | | | | | | | | | | | |

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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|
| Henry County, IL | 308 | | | | | | | | | | | | |
| Rock Island County, IL | 207.00 | 217.00 | 223.00 | 226.00 | 233.00 | 235.00 | 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 | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 2005.00 | 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 | 17.00 | 18.01 | 18.02 | 19.00 | 20.00 | 22.00 | 23.00 | 24.00 | 26.00 | 31.00 | 33.00 |
| | 34.02 | 34.04 | 35.00 | 38.00 | 39.00 | 41.00 | 42.00 | 43.00 | 44.00 | 46.00 | 218.00 | 602.00 |
| | 603.00 | 701.01 | 701.02 | 702.01 | 702.02 | 703.00 | 704.00 | 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 | 6 | 7 | 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 | 3 | 6 | 9 | 20.01 | 20.02 | 21 | 29.05 | 29.06 | 31 | | |

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 | 809.01 | 809.02 | 812.01 | 812.02 | 815.00 | 816.00 | 818.00 | 819.00 | 820.00 | 821.00 | 822.01 | 823.02 |
| | 823.03 | 824.01 | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Adams County | 78.01 | 78.02 | 79 | 80 | 81 | 83.08 | 83.09 | 85.06 | 86.03 | 87.05 | 87.06 | 87.09 | |
| | 88.01 | 88.02 | 90.01 | 91.03 | 92.03 | 93.09 | 93.16 | 93.18 | 93.19 | 93.2 | 93.21 | 93.22 | |
| | 95.01 | 96.03 | 96.06 | 96.07 | 97.51 | 150.00 | | | | | | | |
| Arapahoe County | 55.51 | 55.52 | 59.51 | 61.00 | 66.01 | 66.04 | 72.01 | 72.02 | 73.01 | 73.02 | 74.00 | 76.00 | |
| | 800.00 | 801.00 | 810.01 | 810.02 | 811.01 | 811.02 | 812.00 | 815.00 | 818.00 | 819.00 | 820.00 | 871.00 | |
| Clear Creek County | 149.00 | | | | | | | | | | | | |
| Denver County | 7.03 | 7.04 | 7.05 | 7.06 | 8.00 | 9.02 | 9.03 | 9.04 | 10.00 | 13.01 | 13.02 | 14.01 | |
| | 14.02 | 15 | 18 | 19.01 | 24.04 | 24.05 | 27.04 | 27.05 | 35.01 | 35.02 | 36.02 | 41.01 | |
| | 43.07 | 43.08 | 44.04 | 45.03 | 45.04 | 45.05 | 45.06 | 46.02 | 50.03 | 50.04 | 51.04 | 53 | |
| | 68.13 | 70.06 | 70.37 | 70.90 | 70.91 | 83.04 | 83.05 | 83.06 | 156.00 | 157.00 | | | |
| Jefferson County | 101.00 | 104.05 | 104.06 | 114.01 | 114.02 | 115.51 | 115.52 | 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 | 503.00 | 504.00 | | | | | | | | | | |
| Polk County | 1.01 | 4 | 11 | 12 | 17 | 21 | 26 | 29 | 39.01 | 44 | 46.02 | 47.02 |
| | 48 | 49 | 50 | 52 | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 3395 | | | | | | | | | | |
| Macomb County | 2400.00 | 2450.00 | 2452.00 | 2454.00 | 2471.00 | 2476.01 | 2566.00 | 2583.00 | 2621.00 | 2624.00 | 2629.00 | 2632.00 |
| | 2635.00 | 2636.00 | 2638.00 | 2639.00 | 2640.00 | 2642.00 | 2683.00 | 2684.00 | | | | |
| Oakland County | 1409.00 | 1410.01 | 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 | 1751.00 | 1752.00 | 1981.00 | | | |
| St. Clair County | 6200 | 6220 | 6230 | 6240 | 6250.01 | 6360 | 9890 | | | | | |
| Wayne County | 5003 | 5004 | 5005 | 5007 | 5008 | 5009 | 5010 | 5011 | 5012 | 5013 | 5014 | 5015 |
| | 5016.00 | 5017.00 | 5019.00 | 5020.00 | 5026.00 | 5027.00 | 5032.00 | 5033.00 | 5034.00 | 5035.00 | 5036.00 | 5039.00 |
| | 5040.00 | 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 | 5064.00 | 5065.00 | 5066.00 | 5068.00 | 5069.00 | 5070.00 | 5071.00 | 5073.00 | 5074.00 | 5075.00 |
| | 5080 | 5081 | 5091 | 5106 | 5113 | 5114 | 5119 | 5128 | 5132 | 5137 | 5138 | 5139 |
| | 5141 | 5143 | 5145 | 5152 | 5153 | 5160 | 5166 | 5167 | 5169 | 5173 | 5175 | 5180 |
| | 5189.00 | 5190.00 | 5192.00 | 5202.00 | 5203.00 | 5204.00 | 5211.00 | 5214.00 | 5215.00 | 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 | 5247 | 5248 | 5254 | 5257 | 5258 | 5259 | 5260 | 5261 | 5262 | 5263 | 5279 |
| | 5301 | 5302 | 5304 | 5305 | 5308 | 5311 | 5313 | 5314 | 5315.01 | 5315.02 | 5316 | 5318 |
| | 5319.00 | 5324.00 | 5326.00 | 5327.00 | 5330.00 | 5331.00 | 5332.00 | 5333.00 | 5334.00 | 5336.00 | 5338.00 | 5339.00 |
| | 5341.00 | 5342.00 | 5343.00 | 5344.00 | 5347.00 | 5350.00 | 5351.00 | 5352.00 | 5353.00 | 5356.00 | 5357.00 | 5358.00 |
| | 5361.00 | 5362.00 | 5364.00 | 5365.00 | 5366.00 | 5368.00 | 5369.00 | 5370.00 | 5371.00 | 5372.00 | 5373.00 | 5375.00 |
| | 5376.00 | 5377.00 | 5378.00 | 5383.00 | 5386.00 | 5387.00 | 5391.00 | 5394.00 | 5395.00 | 5397.00 | 5401.00 | 5402.00 |
| | 5403.00 | 5404.00 | 5405.00 | 5407.00 | 5408.00 | 5410.00 | 5411.00 | 5412.00 | 5413.00 | 5414.00 | 5415.00 | 5417.00 |
| | 5418 | 5421 | 5422 | 5423 | 5424 | 5425 | 5426 | 5435 | 5437 | 5439 | 5440 | 5441 |
| | 5442 | 5443 | 5448 | 5451 | 5452 | 5455 | 5456 | 5457 | 5458 | 5459 | 5460 | 5461 |
| | 5462.01 | 5466.00 | 5467.00 | 5470.00 | 5471.00 | 5472.00 | 5516.00 | 5520.00 | 5521.00 | 5522.00 | 5523.00 | 5524.00 |
| | 5528.01 | 5530.00 | 5531.00 | 5536.01 | 5545.00 | 5598.00 | 5649.00 | 5653.01 | 5665.00 | 5670.00 | 5685.00 | 5688.00 |
| | 5701.00 | 5702.00 | 5704.00 | 5705.00 | 5706.00 | 5708.00 | 5709.00 | 5710.00 | 5715.00 | 5716.00 | 5717.00 | 5721.00 |
| | 5733.00 | 5734.00 | 5735.01 | 5736.00 | 5737.01 | 5737.02 | 5738.00 | 5739.00 | 5740.00 | 5741.00 | 5770.00 | 5771.00 |
| | 5772 | 5773 | 5786 | 5791 | 5792 | 5793 | 5795.01 | 5797 | 5798 | 5807 | 5832 | 5846 |
| | 5848.01 | 5848.02 | 9836 | 9839.01 | 9841 | 9870 | | | | | | |

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 | 413.00 | 414.00 | 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 | | | | | | | | | |

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 | 122.00 | 130.00 | 131.00 | 156.00 |
| | 157.00 | | | | | | | | | | | |
| Douglas County, WI | 203 | 211 | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 9 | 10.01 | 10.02 | 11 | 13.01 | 13.03 | 13.04 | 14 | 15.04 | 15.05 |
| | 17.09 | 17.11 | 18.02 | 20.09 | 20.31 | | | | | | | |
| Granville County | 9704.00 | 9707.02 | | | | | | | | | | |
| Orange County | 107.07 | 107.08 | 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: El Centro, CA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|-------|-------|-------|
| Imperial County | 101.02 | 104.01 | 104.02 | 112.02 | 114.00 | 120.01 | 121.01 | 121.02 | 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 | 6 | 14.02 | 15 | | | | | | | | | |

METROPOLITAN AREA: Elkhart-Goshen, IN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Elkhart County | 15.01 | 21.02 | 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 | 2.00 | 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 | 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 | 20 | 21 | 22.02 | 28 | 29 | 30 | 31 | 32 | 34.02 | 35.01 | 35.02 | |
| | 36.01 | 36.02 | 37.02 | 38.04 | 39.01 | 39.02 | 39.04 | 39.05 | 40.06 | 41.03 | 41.05 | 42.01 | |
| | 102.03 | 102.31 | 102.32 | 103.35 | 103.47 | 103.64 | 104.04 | 104.06 | 104.12 | 104.13 | 105.02 | 105.04 | |
| | 105.05 | | | | | | | | | | | | |

METROPOLITAN AREA: Enid, OK MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Garfield County | 7.01 | 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 | 5 | 6 | 7 | 8 | 9.01 | 9.02 | 10 | 11 | 12 | 13 | 14 |
| | 15 | 17 | 18 | 19 | 25 | 26 | 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 | 31.03 | 31.04 | 33.02 | 34.00 | 37.00 | 38.01 | 38.02 | 39.00 | 40.00 | 42.00 | 43.00 |
| | 44.03 | 48.00 | 49.00 | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 9 | 10 | 11.01 | 12 | 13 | 14 | 15 | 17 | 19 | 20 | 21 | 23 |
| | 25 | 26 | 33 | 36 | 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 | | | | | | | | | | |
| Cass County, ND | 3 | 5.02 | 6.01 | 6.02 | 7 | 9.03 | 10.04 | 101.06 | 101.07 | | | |

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 | 9428.03 | 9429 | 9430 | 9431 | 9432.01 | | | | | | |

METROPOLITAN AREA: Fayetteville, NC MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Cumberland County | 2.00 | 5.00 | 10.00 | 12.00 | 14.01 | 14.02 | 16.03 | 18.00 | 19.03 | 23.01 | 23.02 | 24.01 | |
| | 24.02 | 33.02 | 35.01 | 35.02 | 36.01 | 36.02 | 38.00 | | | | | | |
| Harnett County | 701 | 702 | 708.02 | | | | | | | | | | |
| Hoke County | 9703 | 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 | 102.02 | 106.01 | 106.02 | 107.03 | 107.04 | 111.04 | 111.05 | 112.00 | 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 | 10 | 9422.02 | 9450 | 9451 | | | | | | | |

METROPOLITAN AREA: Flint, MI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|--------|--------|--------|--------|--------|--------|-------|-------|-------|
| Genesee County | 2.00 | 3.00 | 4.00 | 5.00 | 7.00 | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | 14.00 | 15.00 | |
| | 17 | 18 | 19 | 20 | 22 | 23 | 24 | 26 | 27 | 28 | 29 | 32 | |
| | 34 | 36 | 38 | 40 | 103.04 | 103.05 | 108.11 | 108.12 | 113.01 | 122.02 | 135 | 136 | |

METROPOLITAN AREA: Florence, SC MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|--------|--------|-------|-------|-------|-------|-------|-------|-------|
| Darlington County | 101 | 106 | 107 | 112.01 | 112.02 | 116 | | | | | | |
| Florence County | 7 | 8 | 9 | 10 | 22.03 | 22.04 | 24 | 26 | | | | |

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 | | | | | | | | | | | |
| Lauderdale County | 101.00 | 102.00 | 103.00 | 104.00 | 106.00 | 107.00 | | | | | | |

METROPOLITAN AREA: Fond du Lac, WI MSA

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

METROPOLITAN AREA: Fort Collins, CO MSA

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

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

*Effective Date January 1, 2023

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Larimer County | 1.00 | 2.01 | 4.02 | 5.03 | 5.04 | 5.05 | 5.06 | 6.00 | 7.00 | 11.11 | 13.04 | 13.05 | 13.06 |

METROPOLITAN AREA: Fort Smith, AR-OK MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Crawford County, AR | 205.02 | | | | | | | | | | | | |
| Franklin County, AR | 9502.02 | | | | | | | | | | | | |
| Sebastian County, AR | 1.00 | 2.00 | 3.00 | 4.00 | 5.01 | 7.00 | 8.00 | | | | | | |
| Sequoyah County, OK | 303.01 | 303.03 | 303.04 | | | | | | | | | | |

METROPOLITAN AREA: Fort Wayne, IN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|-------|-------|
| Allen County | 5.00 | 6.00 | 9.00 | 12.00 | 13.00 | 16.00 | 17.00 | 20.00 | 21.00 | 23.00 | 26.00 | 28.00 | |
| | 29 | 30 | 31 | 35 | 38 | 40 | 43 | 44 | 106.04 | 112.01 | 113.02 | | |

METROPOLITAN AREA: Fresno, CA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Fresno County | 1.00 | 2.00 | 3.00 | 4.00 | 5.01 | 5.02 | 6.01 | 6.02 | 7.01 | 7.02 | 9.01 | 9.02 | |
| | 10 | 11 | 13.01 | 13.03 | 13.04 | 14.07 | 20 | 23 | 24 | 25.01 | 25.02 | 26.01 | |
| | 27.01 | 27.02 | 28 | 29.03 | 33.01 | 34.01 | 47.04 | 48.02 | 51 | 52.02 | 54.03 | 54.08 | |
| | 62.01 | 65.01 | 65.02 | 71.01 | 71.02 | 78.02 | 83.01 | 83.03 | 83.04 | 84.03 | 85.01 | 85.03 | |

METROPOLITAN AREA: Gadsden, AL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Alachua County | 2.01 | 2.02 | 3.01 | 6.00 | 8.06 | 8.08 | 9.01 | 15.14 | 15.15 | 15.16 | 15.17 | 15.19 | |
| | 16.05 | 18.02 | 19.02 | 22.18 | | | | | | | | | |

METROPOLITAN AREA: Gainesville, GA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Hall County | 7.03 | 8 | 10.07 | 10.08 | 11.01 | | | | | | | | |

METROPOLITAN AREA: Glens Falls, NY MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Warren County | 702 | 705 | | | | | | | | | | | |

METROPOLITAN AREA: Goldsboro, NC MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Wayne County | 6.01 | 6.04 | 14.01 | 14.02 | 18 | 19 | 20 | | | | | | |

METROPOLITAN AREA: Grand Forks, ND-MN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | 106.00 | 108.01 | | | | | | | | |

METROPOLITAN AREA: Grand Junction, CO MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Mesa County | 2.00 | 3.00 | 5.00 | 6.01 | 6.02 | 13.03 | 13.04 | 17.06 | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Grand Rapids-Wyoming, MI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|
| Ionia County | 317.00 | | | | | | | | | | | |
| Kent County | 8.00 | 11.03 | 11.04 | 13.00 | 15.00 | 19.00 | 20.00 | 21.00 | 22.00 | 26.00 | 28.00 | 31.00 |
| | 32.00 | 35.00 | 36.00 | 37.00 | 38.00 | 39.00 | 40.00 | 126.09 | 126.10 | 126.11 | 126.12 | 127.04 |
| | 127.05 | 135.00 | | | | | | | | | | |
| Ottawa County | 245.01 | 245.02 | | | | | | | | | | |

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 | 3616.02 | | | | | | | | | |

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 | 9.00 | 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 | 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 | 3.03 | 4.01 | 8.00 | 9.00 | 11.00 | 12.00 | 16.00 | 17.02 | | | |

METROPOLITAN AREA: Greensboro-High Point, NC MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Guilford County | 101.00 | 102.00 | 103.00 | 106.01 | 106.02 | 107.02 | 110.00 | 111.01 | 112.01 | 112.02 | 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 | 142 | 143 | 144.08 | 145.01 | 145.03 | | | | | | | |
| Randolph County | 303.02 | 304 | | | | | | | | | | | |
| Rockingham County | 404.00 | 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 | 5.03 | 5.04 | 6.05 | 7.01 | 7.02 | 8 | 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 | TRACT |
|-----------------------------|---------|---------|---------|---------|-------|-------|--------|--------|--------|--------|-------|-------|-------|
| Anderson County | 5.00 | 6.00 | 7.01 | 7.02 | 8.00 | 9.00 | 114.02 | 119.01 | 122.00 | 123.00 | | | |
| Greenville County | 5.00 | 7.00 | 8.00 | 9.00 | 15.02 | 20.01 | 20.03 | 21.05 | 21.06 | 21.07 | 21.08 | 22.02 | |
| | 22.03 | 22.04 | 23.01 | 23.02 | 23.03 | 23.04 | 25.05 | 34.01 | 36.02 | 37.04 | 37.05 | 37.06 | |
| | 37.07 | 43.00 | | | | | | | | | | | |
| Laurens County | 9203.02 | 9205.03 | 9205.04 | 9210.01 | | | | | | | | | |
| Pickens County | 111.04 | 111.05 | 112.04 | 112.05 | | | | | | | | | |

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 | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Gulfport-Biloxi-Pascagoula, MS MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|
| Hancock County | 303.01 | 303.02 | 303.03 | 303.04 | | | | | | | | | |
| Harrison County | 17.01 | 17.02 | 17.03 | 18 | 19 | 20.01 | 20.02 | 23 | 24.01 | 24.02 | 26 | 30.01 | |
| Jackson County | 30.02 | 32.08 | 32.14 | 32.15 | 36 | 37 | 39.01 | 39.02 | 40 | | | | |
| | 414.00 | 416.00 | 418.00 | 420.00 | 421.00 | 422.01 | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Washington County, MD | 3.02 | 4.00 | 5.00 | 6.01 | 7.00 | 8.00 | 9.00 | | | | | | |
| Berkeley County, WV | 9715 | 9716 | 9717 | | | | | | | | | | |

METROPOLITAN AREA: Hammond, LA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|
| Tangipahoa Parish | 9533.00 | 9534.02 | 9536.01 | 9536.02 | 9540.01 | 9541.04 | 9543.00 | 9544.00 | | | | | |

METROPOLITAN AREA: Hanford-Corcoran, CA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Kings County | 10.02 | 11 | 13 | 14.01 | 14.02 | 17.02 | 17.03 | | | | | | |

METROPOLITAN AREA: Harrisburg-Carlisle, PA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|
| Cumberland County | 122.00 | 123.00 | 129.00 | 131.04 | 132.00 | | | | | | | | |
| Dauphin County | 203 | 211 | 212 | 213 | 214 | 215 | 216 | 233 | 234 | 237 | 255 | | |

METROPOLITAN AREA: Harrisonburg, VA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Harrisonburg city | 2.04 | 2.05 | 2.07 | 3.02 | | | | | | | | | |

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 | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Hartford County | 4057 | 4060.01 | 4061 | 4153 | 4154 | 4155 | 4156 | 4157 | 4159 | 4160 | 4161 | 4162 | |
| | 4163.00 | 4166.00 | 4167.00 | 4171.00 | 4172.00 | 4806.00 | 5001.00 | 5002.00 | 5003.00 | 5004.00 | 5009.00 | 5012.00 | |
| | 5013.00 | 5014.00 | 5015.00 | 5017.00 | 5018.00 | 5023.00 | 5024.00 | 5025.00 | 5026.00 | 5027.00 | 5028.00 | 5029.00 | |
| | 5030 | 5031.01 | 5031.02 | 5033 | 5035 | 5037 | 5038 | 5039 | 5041 | 5042 | 5043 | 5045 | |
| | 5049 | 5102 | 5103 | 5106 | 5112 | 5113 | 5147 | 5148 | 5244 | 5245.01 | 5246 | | |
| Middlesex County | 5411.00 | 5416.00 | 5417.00 | | | | | | | | | | |
| Tolland County | 5302.00 | 8813.00 | | | | | | | | | | | |

METROPOLITAN AREA: Hattiesburg, MS MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Covington County | 9502 | | | | | | | | | | | | |
| Forrest County | 5 | 6.01 | 6.02 | 9 | 10 | 11 | 107 | | | | | | |
| Lamar County | 203.06 | 203.07 | 206.00 | | | | | | | | | | |

METROPOLITAN AREA: Hickory-Lenoir-Morganton, NC MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Burke County | 201.00 | 206.00 | 212.01 | 213.01 | | | | | | | | | |
| Caldwell County | 301.00 | 302.00 | 303.00 | 304.00 | | | | | | | | | |
| Catawba County | 109 | 110 | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 108 | | | | | | | | | | |
| Jasper County | 9503.01 | 9503.02 | | | | | | | | | | |

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 | 106 | | | | | | | | | | |

METROPOLITAN AREA: Homosassa Springs, FL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|
| Citrus County | 4502.02 | 4503.05 | 4503.06 | 4508.00 | 4514.00 | | | | | | | |

METROPOLITAN AREA: Hot Springs, AR MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|
| Garland County | 106.01 | 106.02 | 107.00 | 108.00 | 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 | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Lafourche Parish | 204.00 | | | | | | | | | | | | |
| Terrebonne Parish | 3.00 | 5.01 | 5.02 | 6.01 | 7.01 | 7.02 | 8.00 | 9.01 | 9.02 | 11.00 | 13.01 | 13.02 | |
| | 13.03 | | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Brazoria County | 6612.00 | 6613.00 | 6639.00 | 6643.00 | 6644.00 | | | | | | | |
| Chambers County | 7105.00 | | | | | | | | | | | |
| Fort Bend County | 6748.00 | 6749.00 | 6750.00 | | | | | | | | | |
| Galveston County | 7218.00 | 7219.01 | 7219.02 | 7222.00 | 7223.00 | 7228.00 | 7230.00 | 7237.00 | 7240.00 | 7242.00 | 7246.00 | 7247.00 |
| | 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 | 2202.00 | 2204.00 | 2205.00 |
| | 2206.00 | 2207.01 | 2207.02 | 2208.00 | 2209.00 | 2210.00 | 2211.00 | 2212.00 | 2213.02 | 2214.00 | 2215.01 | 2215.02 |
| | 2216.01 | 2216.02 | 2217.01 | 2217.02 | 2218.00 | 2219.00 | 2220.00 | 2221.00 | 2222.00 | 2223.00 | 2224.01 | 2224.02 |
| | 2225.01 | 2225.04 | 2225.05 | 2226.01 | 2226.02 | 2227.01 | 2227.02 | 2228 | 2229 | 2230.01 | 2230.02 | 2301 |
| | 2302 | 2303 | 2304 | 2305 | 2306 | 2307 | 2308 | 2309 | 2310 | 2311 | 2312 | 2313 |
| | 2314.00 | 2315.00 | 2317.00 | 2318.00 | 2319.00 | 2321.00 | 2325.00 | 2327.01 | 2327.03 | 2327.04 | 2331.01 | 2331.03 |
| | 2331.04 | 2331.05 | 2334.00 | 2336.00 | 2337.01 | 2401.01 | 2401.02 | 2405.03 | 2405.04 | 2405.05 | 2405.06 | 2406.00 |
| | 2408.03 | 2408.04 | 2415.03 | 2506.01 | 2506.02 | 2525.00 | 2526.01 | 2526.02 | 2527.00 | 2535.01 | 2535.02 | 2544.00 |
| | 3101.01 | 3101.02 | 3104 | 3105 | 3106 | 3107 | 3108 | 3109 | 3110.01 | 3110.02 | 3111 | 3112 |
| | 3114 | 3116 | 3117.01 | 3117.02 | 3118 | 3122 | 3123 | 3124 | 3128 | 3134 | 3135 | 3136 |
| | 3138.01 | 3138.02 | 3143.01 | 3143.02 | 3144.01 | 3201.00 | 3206.02 | 3208.00 | 3212.00 | 3213.01 | 3213.02 | 3214.01 |
| | 3215.00 | 3220.00 | 3221.00 | 3222.00 | 3230.00 | 3231.00 | 3233.00 | 3234.00 | 3235.00 | 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 |
| | 3323 | 3324 | 3325 | 3326 | 3328 | 3329 | 3332.01 | 3332.03 | 3332.04 | 3332.05 | 3333.01 | 3333.02 |
| | 3335.01 | 3335.02 | 3412.01 | 4101.01 | 4101.02 | 4205 | 4211.03 | 4211.04 | 4212.03 | 4212.04 | 4212.05 | 4212.06 |
| | 4213.01 | 4213.02 | 4214.01 | 4214.02 | 4214.03 | 4215.01 | 4215.02 | 4216.01 | 4216.02 | 4222.00 | 4223.03 | 4223.04 |
| | 4224.05 | 4224.06 | 4225.01 | 4225.02 | 4228.00 | 4229.00 | 4230.01 | 4230.02 | 4231.00 | 4232.03 | 4232.04 | 4312.05 |
| | 4320.05 | 4320.06 | 4325.01 | 4325.02 | 4327.05 | 4327.06 | 4328.03 | 4328.04 | 4328.05 | 4328.06 | 4329.01 | 4329.03 |
| | 4329.04 | 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 | 4510.05 | 4510.06 | 4519.03 | 4519.04 | 4524.02 | 4525.01 | 4525.02 |
| | 4526.01 | 4526.02 | 4527.01 | 4527.02 | 4527.03 | 4528.02 | 4529 | 4531 | 4532.01 | 4532.02 | 4533 | 4534.03 |
| | 4535.02 | 4536.01 | 4536.03 | 4536.04 | 5203.01 | 5203.02 | 5204 | 5205.01 | 5205.02 | 5206.01 | 5206.03 | 5206.04 |
| | 5210.00 | 5211.00 | 5212.01 | 5212.02 | 5213.00 | 5214.01 | 5214.02 | 5217.01 | 5217.02 | 5222.02 | 5301.01 | 5301.02 |
| | 5303.00 | 5304.00 | 5305.01 | 5305.02 | 5306.00 | 5307.01 | 5307.02 | 5313.00 | 5318.00 | 5319.00 | 5320.03 | 5321.01 |
| | 5321.02 | 5322 | 5325.02 | 5326 | 5330 | 5332 | 5333.01 | 5333.02 | 5334.01 | 5334.02 | 5336 | 5337.01 |
| | 5337.02 | 5339.02 | 5340.01 | 5405.03 | 5405.04 | 5501.01 | 5501.02 | 5502.01 | 5502.02 | 5503.03 | 5503.08 | 5510 |
| | 5526.03 | 5526.04 | 5533.00 | 9801.00 | | | | | | | | |
| Liberty County | 7001.00 | 7002.00 | 7003.01 | 7003.02 | 7006.00 | | | | | | | |
| Montgomery County | 6913.02 | 6931.03 | 6931.04 | 6934.01 | 6934.02 | 6939.04 | | | | | | |

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 | 9602.00 | 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 | 14.00 | 15.00 | 16.00 |
| | 18 | 109 | | | | | | | | | | |
| Wayne County, WV | 208 | 209 | 210 | | | | | | | | | |

METROPOLITAN AREA: Huntsville, AL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|-------|-------|-------|--------|-------|-------|-------|-------|-------|
| Limestone County | 205.00 | 206.00 | 207.00 | | | | | | | | | |
| Madison County | 2.03 | 3.01 | 3.02 | 5.01 | 6.02 | 7.01 | 7.02 | 12.00 | 13.01 | 13.02 | 15.00 | 21.00 |
| | 22 | 23 | 24 | 25.01 | 25.02 | 30 | 106.25 | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Idaho Falls, ID MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Bonneville County | 9707.00 | 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 |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Madison County | 3 | 4 | 5 | 8 | 9 | 11 | 119 | 120 | | | | |
| Marion County | 3103.05 | 3103.06 | 3103.12 | 3201.08 | 3202.06 | 3209.02 | 3209.03 | 3225.00 | 3226.01 | 3226.02 | 3301.06 | 3302.10 |
| | 3302.11 | 3305.00 | 3307.01 | 3307.02 | 3308.03 | 3308.04 | 3308.05 | 3308.06 | 3309.00 | 3310.00 | 3401.02 | 3401.08 |
| | 3402.01 | 3402.02 | 3403.01 | 3403.02 | 3404 | 3405 | 3406 | 3407 | 3409.03 | 3409.04 | 3411 | 3412 |
| | 3416 | 3417.01 | 3417.02 | 3419.03 | 3419.04 | 3421.01 | 3422 | 3423 | 3424 | 3425 | 3426 | 3501 |
| | 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 | 3527.00 | 3528.00 | 3535.00 | 3536.00 | 3545.00 | 3547.00 | 3548.00 | 3549.00 | 3550.00 |
| | 3551.00 | 3553.00 | 3554.00 | 3556.00 | 3557.00 | 3564.00 | 3569.00 | 3570.00 | 3572.00 | 3573.00 | 3574.00 | 3576.01 |
| | 3576.02 | 3578 | 3580 | 3581 | 3601.01 | 3601.02 | 3602.01 | 3602.02 | 3603.01 | 3603.02 | 3604.01 | 3604.06 |
| | 3604.07 | 3606.02 | 3608 | 3609 | 3702.03 | 3702.04 | 3802 | 3803.01 | 3803.02 | 3804.02 | 3805.02 | 3810.03 |
| | 3810.04 | 3812.03 | 3812.04 | 3901.02 | 3905.00 | 3910.01 | | | | | | |
| Morgan County | 5109.00 | | | | | | | | | | | |
| 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 | 3.04 | 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 | 2.01 | 2.02 | 7.00 | 10.00 | 11.00 | | | | | | | |

METROPOLITAN AREA: Jackson, MI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Jackson County | 2.00 | 6.00 | 9.00 | 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 | | | | | | | | | | |
| Hinds County | 3.01 | 5.00 | 7.00 | 8.00 | 9.00 | 10.00 | 11.00 | 12.00 | 21.00 | 22.00 | 23.00 | 24.00 |
| | 25.00 | 27.00 | 30.00 | 32.00 | 34.00 | 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 | 9502 | 9503 | 9504 | 9505.01 | 9505.02 | | | | | | |
| Madison County | 305.01 | 305.02 | 306 | | | | | | | | | |
| 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 | | | |

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

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

*Effective Date January 1, 2023

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 | 12.00 | 13.00 | 14.01 | 14.02 | 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 | 112 | 113 | 114 | 115 | 116 | 118 | 121 | 122.01 | 122.02 | 126.01 | 134.02 |
| | 143.11 | 148 | 154 | 155.02 | 160.01 | 160.02 | 163 | 166.05 | 166.06 | 172 | 174 | |
| St. Johns County | 203.00 | 204.00 | 210.02 | | | | | | | | | |

METROPOLITAN AREA: Jacksonville, NC MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Onslow County | 15.00 | 22.02 | 25.00 | 26.00 | | | | | | | | |

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 | 3 | 15 | 16 | 17 | 18 | | | | | | |

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 | | | | | | | | | | | |

METROPOLITAN AREA: Johnson City, TN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|
| Carter County | 704.00 | 706.00 | 710.00 | 712.00 | 716.00 | | | | | | | |
| Washington County | 601.00 | 606.01 | 606.02 | 608.00 | 609.01 | 609.02 | 612.00 | | | | | |

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 | 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 | 4907 | | | | | | | | | | |

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 | 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 | 10.01 | 10.02 | 15.04 | 15.08 | 15.09 | 15.10 |
| | 15.11 | 18.03 | 29.06 | 29.07 | | | | | | | | |

METROPOLITAN AREA: Kankakee, IL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Kankakee County | 110 | 114 | 115 | 116 | 117 | 123 | 125 | | | | | |

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

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

*Effective Date January 1, 2023

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 | | | | | | | | | | |
| 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 | 430.00 | 439.04 | 439.05 | 440.02 | 441.01 |
| | 441.04 | 443.01 | 443.02 | 443.03 | 445.00 | 451.00 | | | | | | |
| Bates County, MO | 703.00 | | | | | | | | | | | |
| Cass County, MO | 601.00 | 609.04 | | | | | | | | | | |
| Clay County, MO | 217.03 | 217.04 | | | | | | | | | | |
| 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 | 52.00 | 54.00 | 55.00 | 56.01 | 56.02 | 57.00 | 58.01 | 60.00 | 61.00 |
| | 63.00 | 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 | 110.01 | 110.02 | 111.00 | 112.00 | 114.05 | 114.10 | 115.01 |
| | 115.02 | 116.01 | 116.02 | 117.01 | 117.02 | 118.00 | 129.03 | 132.03 | 132.08 | 132.10 | 133.01 | 134.01 |
| | 134.05 | 153.00 | 154.01 | 154.02 | 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 | 175.00 | 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 | 110.02 | 112.01 | 112.02 | 114.01 | | | | | | | | |
| 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 | 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 | 509.00 | | | | | | | | | | | |
| Sullivan County, TN | 402.00 | 405.00 | 406.00 | 427.03 | 427.04 | | | | | | | |
| Washington County, VA | 105.02 | | | | | | | | | | | |
| Bristol city, VA | 202.01 | 202.02 | 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 | 9514.00 | 9518.00 | 9520.00 | 9535.00 | 9544.01 | 9544.02 | 9548.00 | | | | | |

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 | 208.00 | 212.02 | | | | | | | |
| Blount County | 101.00 | 105.00 | 108.00 | | | | | | | | | |
| Campbell County | 9501.00 | 9502.00 | 9506.02 | 9507.01 | 9507.02 | 9509.00 | | | | | | |
| Knox County | 8.00 | 14.00 | 16.00 | 17.00 | 19.00 | 20.00 | 21.00 | 23.00 | 24.00 | 26.00 | 27.00 | 28.00 |
| | 29.00 | 32.00 | 35.01 | 35.02 | 38.01 | 40.00 | 46.15 | 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 | 305 | 308.01 | | | | | | | | | | |
| Union County | 401.02 | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 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 | | | | | | | | |

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 | 9601.02 | 9607.00 | 9608.01 | 9608.02 | 9609.01 | 9609.02 | 9610.00 | | | | |
| Iberia Parish | 308.00 | 309.00 | 310.00 | 311.01 | 311.02 | | | | | | | |
| Lafayette Parish | 1 | 2 | 6.05 | 7 | 8 | 9 | 10.01 | 11 | 12.01 | 12.02 | 13.01 | 13.02 |
| | 18.02 | 19.03 | | | | | | | | | | |
| St. Martin Parish | 205.03 | 205.04 | | | | | | | | | | |
| Vermilion Parish | 9508.00 | | | | | | | | | | | |

METROPOLITAN AREA: Lafayette-West Lafayette, IN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|-------|
| Tippecanoe County | 4.00 | 17.01 | 17.02 | 54.01 | 54.02 | 55.00 | 102.05 | 102.08 | 102.09 | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Calcasieu Parish | 2.00 | 3.00 | 4.00 | 6.01 | 6.02 | 7.00 | 8.00 | 11.00 | 12.02 | 14.01 | 14.02 | 15.00 | |
| | 16.00 | | | | | | | | | | | | |

METROPOLITAN AREA: Lake Havasu City-Kingman, AZ MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Mohave County | 9404.00 | 9501.01 | 9501.02 | 9501.03 | 9504.01 | 9505.00 | 9507.03 | 9507.05 | 9507.06 | 9517.01 | 9517.02 | 9518.00 | |

METROPOLITAN AREA: Lakeland-Winter Haven, FL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Polk County | 103 | 109 | 110 | 111 | 112.02 | 112.03 | 112.04 | 113 | 114 | 115.01 | 116.04 | 117.04 | |
| | 117.22 | 117.31 | 117.32 | 123.07 | 126.01 | 126.02 | 130.02 | 131.02 | 131.03 | 132.00 | 133.00 | 134.00 | |
| | 136.01 | 136.02 | 137.01 | 141.21 | 142.01 | 142.03 | 143.01 | 145.02 | 149.03 | 149.04 | 152.00 | 154.05 | |
| | 155.00 | 158.02 | 164.00 | | | | | | | | | | |

METROPOLITAN AREA: Lancaster, PA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|
| Lancaster County | 1 | 8 | 9 | 10 | 14 | 112 | 114 | 136.02 | 147 | | | | |

METROPOLITAN AREA: Lansing-East Lansing, MI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Clinton County | 102.03 | 112 | | | | | | | | | | | |
| Eaton County | 202.02 | | | | | | | | | | | | |
| Ingham County | 1.00 | 6.00 | 7.00 | 8.00 | 12.00 | 20.00 | 21.01 | 28.00 | 29.02 | 32.00 | 33.01 | 36.01 | |
| | 36.02 | 37 | 38.02 | 39.02 | 40 | 41 | 43.01 | 43.02 | 44.02 | 44.03 | 49.02 | 51 | |
| | 52.01 | 53.04 | 65 | 66 | 67 | 68 | | | | | | | |

METROPOLITAN AREA: Laredo, TX MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Webb County | 1.01 | 1.05 | 1.07 | 2.00 | 3.00 | 6.01 | 7.00 | 8.00 | 9.03 | 9.04 | 12.01 | 12.02 | |
| | 13 | 15.01 | 18.18 | 18.21 | 18.22 | 18.27 | 18.28 | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 6 | 9.01 | 9.02 | 10 | 17.05 | 17.06 | 17.07 | 18.05 | 18.07 | 18.08 |
| | 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 | 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 | 5.10 | 5.13 |
| | 5.13 | 5.14 | 5.15 | 5.16 | 5.18 | 5.19 | 5.20 | 5.21 | 5.22 | 5.23 | 5.24 | 5.25 | 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 |
| | 17.11 | 17.18 | 18.04 | 19.01 | 20.00 | 22.01 | 22.03 | 22.04 | 22.06 | 22.07 | 24.03 | 24.04 | 24.05 |
| | 24.05 | 24.06 | 25.05 | 25.06 | 26.03 | 26.04 | 26.05 | 27.06 | 27.08 | 29.37 | 29.54 | 29.65 | 29.96 |
| | 31.02 | 34.20 | 34.27 | 34.28 | 34.30 | 34.31 | 35.00 | 36.16 | 38.00 | 40.00 | 41.00 | 42.00 | 43.01 |
| | 43.01 | 43.02 | 44.01 | 44.02 | 45.00 | 46.01 | 46.02 | 47.03 | 47.07 | 47.09 | 47.1 | 47.12 | 47.13 |
| | 49.11 | 49.21 | 50.05 | 50.06 | 50.1 | 50.14 | 52 | 54.21 | 54.38 | 57.02 | 57.03 | 60.01 | 62.01 |
| | 68 | 71 | 72 | 78.01 | 78.02 | 79 | | | | | | | |

METROPOLITAN AREA: Lawrence, KS MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Douglas County | 2.01 | 3.01 | 3.02 | 7.03 | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Comanche County | 1.00 | 2.00 | 11.00 | 14.00 | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Lebanon County | 1.00 | 2.00 | 3.00 | 4.01 | | | | | | | | | |

METROPOLITAN AREA: Lewiston-Auburn, ME MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|
| Androscoggin County | 101.00 | 103.00 | 201.00 | 202.00 | 203.01 | 203.02 | 203.03 | 204.01 | 204.02 | | | | |

METROPOLITAN AREA: Lexington-Fayette, KY MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Clark County | 201.06 | 202.01 | | | | | | | | | | | |
| Fayette County | 1.01 | 1.02 | 2.00 | 3.00 | 4.00 | 7.00 | 8.02 | 9.00 | 10.00 | 11.00 | 13.00 | 14.00 | |
| | 16.00 | 18.00 | 19.00 | 20.01 | 25.00 | 32.02 | 34.02 | 34.04 | 35.04 | 39.10 | 40.01 | | |
| Jessamine County | 605.03 | | | | | | | | | | | | |
| Scott County | 402.09 | 402.10 | | | | | | | | | | | |
| Woodford County | 501.03 | | | | | | | | | | | | |

METROPOLITAN AREA: Lima, OH MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Allen County | 122 | 124 | 127 | 129 | 134 | 136 | 137 | 138 | 141 | | | | |

METROPOLITAN AREA: Lincoln, NE MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Lancaster County | 3.00 | 4.00 | 5.00 | 7.00 | 8.00 | 17.00 | 18.00 | 19.00 | 20.01 | 20.02 | 21.00 | 27.01 | |
| | 31.04 | 33.01 | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 309 | 310.03 | | | | | | | |
| Lonoke County | 207 | | | | | | | | | | | |
| Pulaski County | 5.00 | 12.00 | 13.00 | 18.00 | 19.00 | 20.02 | 21.02 | 24.09 | 24.10 | 26.00 | 27.00 | 28.00 |
| | 29.00 | 30.01 | 30.02 | 31.00 | 32.02 | 32.08 | 36.06 | 38.00 | 40.01 | 40.05 | 40.06 | 41.03 |
| | 41.05 | 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 | 11 | 13 | 14 | 15 | 102.01 | 107 | | | | | |
| Harrison County | 203.02 | 204.01 | | | | | | | | | | |
| 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 | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 1042.03 | 1043.21 | 1043.22 | 1044.04 | 1047.01 | 1047.03 | 1047.04 | 1064.05 | 1064.07 | 1095.00 |
| | 1153.02 | 1174.05 | 1174.07 | 1174.08 | 1175.10 | 1175.20 | 1193.40 | 1200.20 | 1200.30 | 1201.03 | 1201.04 | 1201.05 |
| | 1201.06 | 1201.07 | 1201.08 | 1212.22 | 1218.01 | 1221.22 | 1224.10 | 1230.10 | 1232.03 | 1232.04 | 1232.05 | 1232.06 |
| | 1233.03 | 1233.04 | 1234.10 | 1234.20 | 1241.02 | 1241.03 | 1242.04 | 1249.02 | 1253.21 | 1253.22 | 1271.02 | 1271.04 |
| | 1272.20 | 1275.20 | 1276.03 | 1276.04 | 1276.05 | 1277.12 | 1278.03 | 1278.06 | 1279.10 | 1279.20 | 1281.02 | 1282.10 |
| | 1282.20 | 1283.02 | 1283.03 | 1286.01 | 1325.02 | 1343.05 | 1345.20 | 1345.21 | 1345.22 | 1347.10 | 1838.20 | 1853.20 |
| | 1863.01 | 1864.01 | 1902.01 | 1902.02 | 1904.02 | 1905.10 | 1905.20 | 1907.01 | 1908.01 | 1909.01 | 1909.02 | 1911.10 |
| | 1911.20 | 1912.03 | 1912.04 | 1913.01 | 1914.10 | 1916.10 | 1916.20 | 1917.10 | 1917.20 | 1926.10 | 1926.20 | 1957.10 |
| | 1991.2 | 1992.01 | 1997 | 1998.01 | 1998.02 | 1999 | 2014.01 | 2015.03 | 2015.04 | 2031 | 2032 | 2033 |
| | 2035 | 2036.02 | 2037.1 | 2037.2 | 2038 | 2042 | 2043 | 2044.1 | 2044.2 | 2046 | 2048.1 | 2048.2 |
| | 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 | 2073.06 | 2073.07 | 2073.08 | 2075.02 | 2080.01 | 2080.02 | 2083.01 | 2083.02 |
| | 2084.01 | 2084.02 | 2085.02 | 2087.2 | 2088.01 | 2088.02 | 2089.02 | 2089.03 | 2089.04 | 2091.03 | 2091.04 | 2091.05 |
| | 2091.06 | 2092.02 | 2093 | 2094.01 | 2094.02 | 2094.03 | 2095.1 | 2095.2 | 2098.1 | 2098.2 | 2100.1 | 2111.22 |
| | 2112.02 | 2113.10 | 2113.20 | 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 | 2131.00 | 2132.01 | 2132.02 | 2133.20 | 2134.01 | 2134.02 | 2181.10 |
| | 2181.20 | 2182.10 | 2185.00 | 2187.02 | 2189.00 | 2193.00 | 2198.00 | 2199.01 | 2199.02 | 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 | 2225.00 | 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 | 2267.01 | 2267.02 | 2270.10 | 2270.20 | 2281.00 | 2282.10 |
| | 2282.2 | 2283.1 | 2283.2 | 2284.1 | 2284.2 | 2285 | 2286 | 2287.1 | 2287.2 | 2288 | 2289 | 2291 |
| | 2292 | 2293 | 2294.1 | 2294.2 | 2311 | 2312.1 | 2312.2 | 2313.01 | 2314 | 2316.01 | 2316.02 | 2316.03 |
| | 2317.10 | 2317.20 | 2318.00 | 2319.01 | 2319.02 | 2321.10 | 2321.20 | 2322.00 | 2323.00 | 2326.01 | 2326.02 | 2327.01 |
| | 2327.02 | 2328.00 | 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 | 2383.10 | 2383.20 |
| | 2392.01 | 2392.02 | 2393.1 | 2393.2 | 2393.3 | 2395.01 | 2395.02 | 2396.01 | 2396.02 | 2397.01 | 2397.02 | 2398.01 |
| | 2398.02 | 2400.1 | 2400.2 | 2402 | 2403.01 | 2403.02 | 2404.01 | 2404.02 | 2405 | 2406 | 2407 | 2408 |
| | 2409.01 | 2409.02 | 2410.01 | 2411.10 | 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 | 2653.03 | 2653.04 | 2653.06 | 2653.07 | 2655.21 |
| | 2755.00 | 2774.00 | 2911.10 | 2920.01 | 2920.02 | 2932.05 | 2932.06 | 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 | 2971.20 |
| | 3021.03 | 3022.01 | 3022.02 | 3024.01 | 3025.03 | 3025.04 | 3025.05 | 3107.01 | 3107.03 | 3202.01 | 4023.03 | 4023.04 |
| | 4024.05 | 4025.01 | 4025.03 | 4025.04 | 4027.02 | 4028.01 | 4042.01 | 4043.01 | 4047.03 | 4062.01 | 4077.01 | 4087.24 |
| | 4088.00 | 4328.01 | 4328.02 | 4331.03 | 4333.02 | 4333.04 | 4333.05 | 4334.03 | 4335.05 | 4335.06 | 4338.04 | 4339.01 |
| | 4339.03 | 4340.03 | 4619.01 | 4620.02 | 4622.01 | 4817.11 | 4817.14 | 4822.01 | 4823.04 | 5015.04 | 5018.03 | 5301.01 |
| | 5303.01 | 5305 | 5309.02 | 5311.01 | 5311.02 | 5312.01 | 5313.01 | 5313.02 | 5315.03 | 5315.04 | 5316.02 | 5316.03 |
| | 5316.04 | 5317.02 | 5319.01 | 5320.01 | 5320.02 | 5323.04 | 5326.05 | 5326.06 | 5326.07 | 5327 | 5328 | 5329 |
| | 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 | 5338.06 | 5339.01 | 5339.02 | 5340.01 | 5340.02 | 5341.01 | 5341.02 |
| | 5342.01 | 5342.02 | 5342.03 | 5343.01 | 5343.02 | 5344.04 | 5344.05 | 5344.06 | 5348.03 | 5350.01 | 5350.02 | 5351.01 |
| | 5351.02 | 5352.00 | 5353.00 | 5354.00 | 5355.01 | 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 | 5416.06 | 5418.01 | 5421.03 | 5421.05 |
| | 5421.06 | 5422 | 5424.01 | 5425.01 | 5425.02 | 5426.01 | 5429 | 5432.03 | 5538.01 | 5538.02 | 5541.01 | 5541.05 |
| | 5544.03 | 5552.11 | 5702.03 | 5703.05 | 5703.06 | 5704.03 | 5705.03 | 5705.04 | 5706.03 | 5716 | 5717.04 | 5725 |
| | 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 | 6001 | 6002.01 | 6002.02 | 6003.03 | 6003.04 | 6006.02 | 6009.02 | 6011 | 6012.12 | 6014.01 |
| | 6015.01 | 6015.02 | 6016 | 6017 | 6018.01 | 6019 | 6025.05 | 6025.06 | 6028.01 | 6029 | 6037.06 | 9001.02 |
| | 9001.03 | 9005.01 | 9005.05 | 9005.06 | 9005.09 | 9005.10 | 9006.02 | 9006.06 | 9006.07 | 9006.08 | 9006.09 | 9006.10 |
| | 9006.11 | 9007.01 | 9007.03 | 9008.04 | 9008.06 | 9008.07 | 9008.08 | 9104.05 | 9105.01 | 9105.02 | 9105.04 | 9106.01 |
| | 9106.02 | 9106.06 | 9106.07 | 9111 | 9203.41 | 9800.11 | | | | | | |

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

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

*Effective Date January 1, 2023

| | | | | | | | | | | | | |
|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|--------|
| Orange County | 115.04 | 116.01 | 117.2 | 626.11 | 626.14 | 626.26 | 626.27 | 636.05 | 637.01 | 744.03 | 744.05 | 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 | 869.01 | 874.03 | 874.04 | 874.05 | 875.04 | 876.01 | 878.03 | 878.06 | 882.01 | 887.01 | 888.01 |
| | 889.05 | 891.04 | 992.48 | 994.02 | 996.01 | 997.02 | 998.02 | 998.03 | 999.04 | 1106.03 | | |

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 | 505.04 | | | | | | | | | | |
| Floyd County, IN | 704.00 | 705.00 | 708.01 | 709.02 | | | | | | | | |
| Jefferson County, KY | 2.01 | 2.02 | 3.00 | 4.00 | 6.00 | 7.00 | 8.00 | 9.00 | 10.00 | 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 | 37 | 38 | 39 | 40 | 41 | 43.01 | 43.02 | 44 | 45 | 49 | 50 |
| | 51 | 52 | 53 | 56 | 59.01 | 59.02 | 62 | 63 | 65 | 66 | 71.01 | 90.01 |
| | 90.02 | 91.03 | 110.06 | 110.07 | 114.04 | 119.01 | 119.04 | 121.07 | 122.05 | 122.06 | 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 | | | | | | | | | | | |
| Lubbock County | 2.02 | 3.01 | 3.03 | 3.04 | 5.01 | 5.02 | 5.03 | 6.03 | 6.05 | 6.07 | 9.01 | 9.02 |
| | 10.00 | 12.00 | 13.00 | 15.02 | 16.01 | 17.10 | 20.02 | 22.07 | 22.08 | 24.01 | 24.02 | |

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 | | | | | | | | | | | |
| Lynchburg city | 4 | 6 | 7 | 9.01 | 9.02 | 11 | 16.01 | 16.02 | 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 | 104 | 105 | 110.01 | 110.02 | 111 | 115 | 124 | 126 | 127 | 128 | 129 |
| | 131.01 | 132.02 | 137.01 | 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 | 8.01 | 8.02 | 9.01 | 9.02 | 9.03 | | | | | |

METROPOLITAN AREA: Madison, WI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Dane County | 4.08 | 6.00 | 9.02 | 11.01 | 12.00 | 14.01 | 16.03 | 16.04 | 16.05 | 16.06 | 23.01 | 24.02 |
| | 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 | 6.00 | 14.00 | 15.00 | 17.00 | 20.00 | 105.00 | 106.00 | 107.00 | 108.01 | 108.02 | 2004.00 | |

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 | 3.03 | 3.04 | 5 | 8.01 | 11.01 | 11.02 | | | | | | |

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

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

*Effective Date January 1, 2023

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 | | | | | | | | |

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 | 10.00 | 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 | 204.03 | 205.11 | 205.12 | 205.13 | 206.00 | 207.29 | 207.30 | 210.01 | 210.02 | |
| | 210.03 | 211.00 | 213.13 | 216.00 | 219.05 | 219.06 | 221.05 | 221.09 | 221.10 | 221.11 | 221.12 | 221.13 | |
| | 225.03 | 225.04 | 226.00 | 227.06 | 231.04 | 231.06 | 235.26 | 235.27 | 237.00 | 241.08 | 241.20 | 241.21 | |
| | 241.22 | 241.23 | 241.24 | 241.25 | 241.26 | 241.27 | 242.06 | 242.11 | 242.12 | 245.01 | | | |

METROPOLITAN AREA: Medford, OR MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Jackson County | 1.00 | 2.01 | 2.02 | 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 | 306.01 | 306.02 | 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 | 20.00 | 21.00 | |
| | 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 | 68.00 | 69.00 | 70.00 | 73.00 | 74.00 | |
| | 78.10 | 78.21 | 78.22 | 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 | 102.10 | 102.20 | 103.00 | 105.00 | 106.10 | 106.20 | 106.30 | |
| | 107.20 | 108.10 | 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 | 217.56 | 217.57 | 217.58 | 220.25 | 220.26 | |
| | 222.20 | 223.10 | | | | | | | | | | | |
| | 407.00 | | | | | | | | | | | | |
| | Tipton County, TN | | | | | | | | | | | | |

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 | 10.04 | 10.05 | 13.01 | 13.02 | 14.01 | 15.02 | 15.03 | 16.01 | 16.03 | 17.00 | |
| | 22.01 | 24.01 | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 103.07 | 204.05 | 204.12 | 302.02 | 303.01 | 303.02 | 304.02 | 305.00 | 308.03 | 308.04 | 310.01 | 409.01 |
| | 409.02 | 410.00 | 412.00 | 413.00 | 414.00 | 415.00 | 416.01 | 416.02 | 417.00 | 427.00 | 428.01 | 428.02 |
| | 502.08 | 503.08 | 503.09 | 503.11 | 503.12 | 503.13 | 503.14 | 507.02 | 508.00 | 602.03 | 603.02 | 603.03 |
| | 603.04 | 604.01 | 611.00 | 805.00 | 903.01 | 904.03 | 1003.02 | 1004.00 | 1005.01 | 1005.02 | 1007.00 | 1008.01 |
| | 1103.34 | 1103.54 | 1103.55 | | | | | | | | | |
| Miami-Dade County | 1.09 | 1.24 | 1.26 | 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 | 4.02 | 4.08 | 4.11 | 4.14 | 4.15 | 4.16 | 4.17 | 4.18 |
| | 5.04 | 5.05 | 5.06 | 5.07 | 5.08 | 5.09 | 6.01 | 6.03 | 6.07 | 6.09 | 6.10 | 6.11 |
| | 7.05 | 7.10 | 7.11 | 7.12 | 7.13 | 7.14 | 7.15 | 7.17 | 7.18 | 7.19 | 7.20 | 8.04 |
| | 8.05 | 8.06 | 8.07 | 8.08 | 9.03 | 9.04 | 9.06 | 9.07 | 9.08 | 10.03 | 10.04 | 10.05 |
| | 10.06 | 10.07 | 10.08 | 11.03 | 12.07 | 12.08 | 12.09 | 13.01 | 14.01 | 14.02 | 15.01 | 15.02 |
| | 16.05 | 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 | 49.04 | 50.02 | 51.02 | 51.03 | 51.04 | 52.01 | 52.02 |
| | 53.03 | 53.04 | 53.05 | 53.06 | 54.03 | 54.05 | 54.06 | 54.09 | 54.10 | 55.03 | 55.04 | 55.05 |
| | 57.01 | 57.05 | 57.06 | 57.07 | 57.08 | 63.03 | 63.04 | 64.02 | 64.03 | 70.05 | 70.06 | 70.07 |
| | 72.00 | 76.03 | 83.09 | 88.05 | 90.20 | 90.21 | 90.26 | 91.02 | 93.14 | 93.15 | 93.16 | 93.17 |
| | 93.20 | 93.21 | 93.22 | 93.23 | 93.24 | 93.25 | 93.26 | 93.27 | 95.05 | 95.06 | 96.01 | 96.02 |
| | 97.05 | 100.10 | 100.15 | 100.21 | 100.22 | 100.23 | 100.24 | 100.25 | 100.26 | 102.07 | 102.08 | 102.13 |
| 106.09 | 107.06 | 108.03 | 108.04 | 108.05 | 108.06 | 109.00 | 110.10 | 110.11 | 111.03 | 111.04 | 112.03 | |
| 112.04 | 112.05 | 112.06 | 113.01 | 113.02 | 114.05 | 114.06 | 114.07 | 114.08 | 117.01 | 117.02 | 120.01 | |
| 120.02 | 134.00 | 135.00 | 136.00 | 138.01 | 138.02 | 146.01 | 148.00 | 175.00 | 9807.00 | | | |
| Palm Beach County | 13.01 | 13.02 | 14.02 | 14.03 | 14.04 | 16.00 | 19.09 | 19.10 | 19.11 | 19.12 | 21.00 | 22.00 |
| | 24.00 | 29.00 | 30.00 | 31.02 | 40.07 | 40.09 | 40.13 | 44.02 | 45.00 | 46.02 | 47.04 | 49.03 |
| | 51.01 | 51.02 | 52.02 | 57.03 | 57.04 | 58.14 | 68.02 | 76.19 | 76.20 | 77.46 | 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 | 413.00 | 414.00 | 423.00 | 430.00 | | | | | |

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 | 2906.00 | | | | | | | | | | |

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 | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | |
| | 18.00 | 20.00 | 21.00 | 22.00 | 23.00 | 24.00 | 25.00 | 26.00 | 27.00 | 28.00 | 29.00 | 30.00 | |
| | 36 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | |
| | 49 | 51 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | |
| | 69.00 | 70.00 | 73.00 | 77.00 | 78.00 | 80.00 | 81.00 | 84.00 | 85.00 | 86.00 | 88.00 | 89.00 | |
| | 90.00 | 91.00 | 92.00 | 96.00 | 97.00 | 98.00 | 99.00 | 110.00 | 122.00 | 123.00 | 133.00 | 134.00 | |
| | 135 | 136 | 137 | 141 | 146 | 147 | 148 | 149 | 157 | 158 | 159 | 160 | |
| | 161 | 162 | 163 | 164 | 165 | 166 | 167 | 168 | 169 | 170 | 171 | 173 | |
| | 174.00 | 175.00 | 176.00 | 186.00 | 187.00 | 188.00 | 200.00 | 201.00 | 205.00 | 213.00 | 214.00 | 1705.00 | |
| | 1855.00 | 1856.00 | 1858.00 | 1860.00 | 1861.00 | 1862.00 | 1864.00 | 1865.00 | 1866.00 | 1868.00 | | | |
| Waukesha County | 2022.03 | 2026 | | | | | | | | | | | |

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 | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Anoka County, MN | 505.01 | 505.04 | 512.01 | 513.05 | 515.01 | | | | | | | | |
| Dakota County, MN | 601.05 | 607.11 | 607.37 | | | | | | | | | | |
| Hennepin County, MN | 1.02 | 17.00 | 22.00 | 27.00 | 33.00 | 38.01 | 38.02 | 59.01 | 59.02 | 68.00 | 78.01 | 82.00 | |
| | 83.00 | 84.00 | 85.00 | 202.01 | 202.02 | 203.02 | 203.04 | 213.00 | 215.02 | 215.03 | 234.02 | 244.00 | |
| | 248.02 | 253.02 | 268.09 | 268.19 | 268.27 | 268.28 | 1002.00 | 1004.00 | 1007.00 | 1008.00 | 1009.00 | 1013.00 | |
| | 1016.00 | 1019.00 | 1021.00 | 1028.00 | 1031.00 | 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 | |
| | 1070.00 | 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 | 309.00 | 310.00 | 311.00 | 312.00 | 313.00 | 314.00 | 315.00 | |
| | 316.00 | 317.01 | 317.02 | 318.01 | 318.02 | 319.00 | 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 | 372.00 | 374.03 | 376.03 | 376.04 | 411.03 | 412.00 | 420.01 | 421.01 | 428.00 | | |
| Scott County, MN | 804.00 | | | | | | | | | | | | |
| Sherburne County, MN | 315 | | | | | | | | | | | | |
| Washington County, MN | 709.12 | | | | | | | | | | | | |
| 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Missoula County | 2.04 | 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 | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Mobile County | 2 | 4.01 | 4.02 | 5 | 6 | 7.02 | 8.02 | 11 | 12 | 14 | 15.01 | 15.02 | |
| | 21 | 22 | 23.02 | 24 | 26 | 27 | 29 | 32.05 | 34.02 | 34.04 | 36.02 | 36.07 | |
| | 38.00 | 39.01 | 40.00 | 48.00 | 49.00 | 50.00 | 51.00 | 52.00 | 53.00 | 60.00 | 67.02 | 75.00 | |
| | 76.00 | 77.00 | | | | | | | | | | | |
| Washington County | 442.00 | | | | | | | | | | | | |

METROPOLITAN AREA: Modesto, CA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Stanislaus County | 3.01 | 11.00 | 16.01 | 16.03 | 16.04 | 17.00 | 18.00 | 20.02 | 21.00 | 22.00 | 23.02 | 24.02 | |
| | 26.04 | 38.02 | 39.06 | 39.08 | | | | | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Monroe, LA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|
| Morehouse Parish | 9504 | 9505 | | | | | | | | | | | |
| Ouachita Parish | 4.02 | 6 | 7 | 9 | 11 | 14 | 15 | 59 | 106.06 | 107 | 108 | 109 | |
| | 110.00 | | | | | | | | | | | | |

METROPOLITAN AREA: Monroe, MI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | TRACT |
|-----------------------------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Autauga County | 211 | | | | | | | | | | | | |
| Lowndes County | 7811.00 | 7812.00 | | | | | | | | | | | |
| Montgomery County | 2.00 | 3.00 | 4.00 | 6.00 | 7.00 | 10.00 | 11.00 | 12.00 | 15.00 | 16.00 | 21.00 | 22.01 | |
| | 23.00 | 24.00 | 29.01 | 29.02 | 30.00 | 31.00 | 51.02 | 54.10 | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|-------|--------|-------|-------|-------|-------|-------|
| Monongalia County | 101.01 | 101.04 | 102.03 | 102.04 | 106.01 | 106.02 | 107 | 109.01 | 112 | | | | |

METROPOLITAN AREA: Morristown, TN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Hamblen County | 1001.00 | 1003.00 | 1008.00 | | | | | | | | | | |

METROPOLITAN AREA: Muncie, IN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Delaware County | 3 | 4 | 6 | 7 | 9.03 | 10 | 12 | 17 | 28 | | | | |

METROPOLITAN AREA: Muskegon, MI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Muskegon County | 3 | 4.01 | 4.02 | 5 | 6.01 | 12 | 13 | 14.02 | 42 | 43 | | | |

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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|
| Brunswick County, NC | 201.01 | | | | | | | | | | | | |
| Horry County, SC | 201.00 | 202.01 | 202.02 | 203.01 | 203.02 | 505.00 | 506.00 | 509.01 | 509.02 | 604.05 | 704.00 | | |

METROPOLITAN AREA: Naples-Immokalee-Marco Island, FL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|
| Collier County | 104.20 | 107.01 | 111.03 | 112.04 | 112.05 | 113.03 | 113.04 | 113.05 | 113.06 | 114.00 | | | |

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

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

*Effective Date January 1, 2023

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 | 104.04 | 107.02 | 109.03 | 109.04 | 110.01 | 118.00 | 127.01 | 127.02 | 128.01 | 128.02 | 136.00 |
| | 137.01 | 137.02 | 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 | 172.00 | 174.02 | 175.00 | 181.01 | 190.03 | 190.04 | 190.08 |
| | 191.08 | 193.00 | 194.01 | | | | | | | | | |
| Dickson County | 602.02 | 606.02 | | | | | | | | | | |
| Macon County | 9701.00 | | | | | | | | | | | |
| Robertson County | 803.02 | 804.01 | | | | | | | | | | |
| Rutherford County | 403.05 | 414.04 | 414.05 | 414.06 | 414.07 | 416.01 | 416.02 | 418.00 | 419.00 | 421.01 | 421.02 | |
| Sumner County | 201.02 | 203.00 | 207.00 | 208.00 | | | | | | | | |
| Wilson County | 306.00 | 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 | 9608.00 | 9609.00 | | | | | | | | | | |
| Jones County | 9202.00 | 9203.00 | | | | | | | | | | |

METROPOLITAN AREA: New Haven-Milford, CT MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| New Haven County | 1202.00 | 1254.00 | 1402.00 | 1403.00 | 1404.00 | 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 | 3501.01 | 3502.00 | 3503.00 | 3504.00 | 3505.00 | 3508.00 | 3511.00 | 3512.00 |
| | 3513.00 | 3514.00 | 3516.01 | 3517.00 | 3522.00 | 3523.00 | 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 | 237.00 | 252.01 | 252.02 | 261.00 | 262.00 | 268.00 | 269.00 | 271.00 | 272.00 |
| | 275.02 | 276.02 | 277.01 | 277.03 | 282.00 | 283.00 | 296.00 | | | | | |
| Orleans Parish | 6.01 | 6.03 | 6.04 | 6.17 | 6.19 | 6.20 | 7.01 | 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 | 24.02 | 27.00 | 28.00 | 29.00 | 30.00 | 31.00 | 33.03 | 33.04 | 33.07 | 33.08 | 34.00 |
| | 35.00 | 36.00 | 39.00 | 40.00 | 44.01 | 49.00 | 60.00 | 63.00 | 69.00 | 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 |
| | 141.01 | 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 | | | | | | | | | | | |
| St. John the Baptist Parish | 708 | | | | | | | | | | | |
| St. Tammany Parish | 409 | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

| 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 | TRACT |
| | 2.00 | 3.00 | 4.00 | 5.00 | 7.00 | 8.00 | 9.00 | 10.00 | 11.00 | 13.00 | 14.00 | 16.00 | |
| Essex County, NJ | 17.00 | 18.00 | 19.00 | 20.00 | 22.03 | 22.04 | 24.00 | 25.00 | 28.00 | 31.00 | 35.00 | 37.00 | |
| | 38.00 | 39.00 | 41.00 | 42.00 | 43.00 | 45.00 | 46.00 | 48.01 | 49.00 | 50.00 | 51.00 | 53.00 | |
| | 54.00 | 57.00 | 62.00 | 66.00 | 67.00 | 68.00 | 75.01 | 75.02 | 78.00 | 80.00 | 81.00 | 82.00 | |
| | 87.00 | 88.00 | 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 | 20.01 | 30.00 | 41.02 | 42.00 | 44.00 | 45.00 | 46.00 | 52.00 | 53.00 | 55.00 | |
| | 58.01 | 60.00 | 63.00 | 67.00 | 68.00 | 78.00 | 109.00 | 145.02 | 153.00 | 156.00 | 159.00 | 161.00 | |
| | 162.00 | 164.00 | 166.00 | 168.00 | 170.00 | 174.00 | 324.00 | | | | | | |
| Middlesex County, NJ | 45.01 | 46.00 | 48.00 | 49.00 | 51.00 | 52.00 | 53.00 | 55.00 | 56.01 | 56.02 | 57.00 | 58.00 | |
| | 60.02 | 90.00 | 93.00 | | | | | | | | | | |
| Monmouth County, NJ | 8017.00 | 8034.00 | 8056.00 | 8058.00 | 8070.05 | 8070.06 | 8072.00 | 8073.00 | 8076.00 | 8108.00 | 8110.00 | | |
| Ocean County, NJ | 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 | 1756.03 | 1756.04 | 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 | 1813 | 1814 | 1815 | 1817.02 | 1818 | 1820 | 1821 | 1822 | 1823.01 | 1823.02 | 1824 | |
| | 1827.01 | 1827.02 | 1828 | 1829 | 1830.01 | 1830.02 | 1832 | 2642 | | | | | |
| Union County, NJ | 302.00 | 304.00 | 306.00 | 311.00 | 314.00 | 317.00 | 319.03 | 319.04 | 390.00 | 393.01 | 393.02 | 398.01 | |
| | 399.00 | 9800.00 | | | | | | | | | | | |
| Bronx County, NY | 16 | 19.01 | 19.02 | 19.03 | 20.01 | 20.02 | 23 | 25 | 27.01 | 27.02 | 31 | 33 | |
| | 35 | 39 | 41 | 42 | 43 | 44 | 46 | 48 | 50.01 | 50.02 | 51 | 52 | |
| | 53.00 | 54.00 | 56.00 | 59.02 | 60.00 | 62.00 | 63.01 | 63.02 | 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 | 86 | 87 | 89 | 90 | 92 | 93.01 | 93.02 | 96 | 115.02 | 117.01 | 119 | |
| | 121.01 | 121.02 | 123 | 125 | 127.01 | 129.01 | 131 | 133 | 135 | 141 | 143 | 144 | |
| | 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 | 205.01 | 205.02 | 206.01 | |
| | 209.00 | 211.00 | 213.01 | 213.02 | 215.01 | 215.02 | 216.01 | 217.00 | 218.00 | 219.00 | 220.00 | 221.01 | |
| | 221.02 | 222 | 223 | 224.03 | 225 | 227.01 | 227.02 | 229.01 | 229.02 | 230 | 231 | 232 | |
| | 233.01 | 233.02 | 235.01 | 235.02 | 236 | 237.02 | 237.03 | 237.04 | 239 | 240 | 241 | 243 | |
| | 245.01 | 245.02 | 247.00 | 251.00 | 253.00 | 255.00 | 263.00 | 265.00 | 267.01 | 267.02 | 269.00 | 273.00 | |
| | 277.00 | 283.00 | 289.00 | 324.00 | 328.00 | 330.00 | 332.01 | 332.02 | 336.01 | 336.02 | 338.01 | 338.02 | |
| | 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 | 373 | 374 | 375.04 | 378 | 379 | 380 | 381 | 382 | 383.01 | 383.03 | 383.04 | |
| | 385 | 387 | 389 | 390 | 391 | 393 | 394 | 395 | 396 | 397 | 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 | 442.00 | |
| | 458.00 | 460.00 | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

| | | | | | | | | | | | | |
|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Kings County, NY | 22.00 | 23.00 | 29.01 | 68.00 | 71.00 | 72.00 | 74.00 | 76.00 | 82.00 | 85.00 | 90.01 | 90.02 |
| | 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 | 127.00 | 128.01 | 132.00 |
| | 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 | 244.00 | 247.00 | 251.00 |
| | 254 | 255 | 256 | 258 | 259.02 | 261 | 263 | 270 | 277 | 281 | 283 | 285.02 |
| | 286 | 287 | 289 | 290 | 292 | 293 | 294 | 296 | 299 | 301 | 303 | 304 |
| | 306.00 | 307.00 | 309.00 | 326.00 | 329.00 | 330.00 | 331.00 | 333.00 | 339.00 | 340.00 | 342.00 | 343.00 |
| | 345.00 | 347.00 | 348.00 | 349.01 | 349.02 | 351.01 | 351.02 | 352.00 | 353.01 | 356.01 | 357.01 | 357.02 |
| | 359.00 | 360.01 | 360.02 | 361.00 | 362.00 | 363.00 | 364.00 | 365.01 | 365.02 | 366.00 | 369.00 | 373.00 |
| | 374.02 | 377 | 379 | 381 | 382 | 394 | 395 | 397 | 399 | 401 | 409 | 410 |
| | 411 | 417 | 418 | 419 | 421 | 426 | 427 | 429 | 430 | 431 | 433 | 434 |
| | 438.00 | 439.00 | 440.00 | 441.00 | 443.00 | 444.00 | 446.00 | 447.00 | 449.01 | 449.02 | 453.00 | 456.00 |
| | 462.01 | 464.00 | 470.00 | 472.00 | 474.00 | 476.00 | 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 | 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 | 554.00 |
| | 572 | 610.03 | 610.04 | 762 | 768 | 788.01 | 788.02 | 806 | 808 | 820 | 862 | 868 |
| | 870 | 874.01 | 876 | 878 | 884 | 886 | 890 | 892 | 894 | 896 | 900 | 902 |
| | 906.00 | 908.00 | 910.00 | 912.00 | 916.00 | 918.00 | 920.00 | 924.00 | 944.02 | 982.00 | 1034.01 | 1058.01 |
| | 1058.04 | 1070.01 | 1098.00 | 1104.00 | 1106.00 | 1110.00 | 1118.00 | 1120.00 | 1122.00 | 1124.00 | 1126.00 | 1128.00 |
| | 1130.00 | 1134.00 | 1142.01 | 1144.00 | 1146.00 | 1150.00 | 1152.00 | 1156.00 | 1158.00 | 1160.00 | 1162.00 | 1164.00 |
| | 1168.00 | 1170.00 | 1176.02 | 1178.00 | 1188.00 | 1190.00 | 1194.00 | 1196.00 | 1198.00 | 1200.00 | 1202.00 | 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 | 5172.02 | | | | |
| New York County, NY | 2.01 | 2.02 | 6.00 | 8.00 | 10.02 | 14.02 | 18.00 | 20.00 | 22.01 | 24.00 | 25.00 | 26.01 |
| | 28.00 | 29.01 | 29.02 | 119.00 | 162.00 | 164.00 | 166.00 | 168.00 | 170.00 | 172.00 | 174.01 | 174.02 |
| | 180.00 | 182.00 | 184.00 | 186.00 | 188.00 | 189.00 | 192.00 | 194.00 | 196.00 | 197.01 | 203.00 | 206.00 |
| | 210.00 | 211.00 | 213.03 | 215.00 | 218.00 | 219.00 | 222.00 | 223.02 | 224.00 | 226.00 | 227.00 | 229.00 |
| | 230.00 | 231.00 | 232.00 | 234.00 | 235.02 | 237.00 | 239.00 | 242.00 | 243.02 | 245.00 | 249.00 | 251.00 |
| Queens County, NY | 261 | 263 | 269 | 277 | 279 | 285 | 291 | 293 | 299 | 309 | | |
| | 25 | 43 | 47 | 62.02 | 85 | 87 | 163 | 179.01 | 179.02 | 199.01 | 212 | 214 |
| | 238.00 | 254.01 | 254.02 | 266.00 | 275.00 | 278.00 | 288.03 | 327.00 | 353.00 | 365.00 | 375.01 | 403.01 |
| | 403.02 | 407.01 | 409.01 | 409.02 | 413.00 | 415.00 | 427.00 | 437.02 | 439.00 | 444.00 | 446.02 | 448.00 |
| | 471.00 | 779.07 | 779.08 | 797.01 | 797.02 | 799.00 | 845.00 | 849.01 | 849.02 | 853.00 | 855.00 | 857.00 |
| | 861 | 865 | 869 | 871 | 925 | 938 | 942.02 | 972.02 | 972.05 | 972.06 | 972.07 | 992 |
| | 998.02 | 1008.03 | 1010.02 | 1010.03 | 1010.04 | 1032.01 | 1157 | 1161 | 1163.01 | 1163.02 | 1167 | 1185 |
| | 1191.00 | 1205.00 | 1227.02 | 1567.00 | | | | | | | | |
| Richmond County, NY | 9.00 | 11.00 | 17.00 | 21.00 | 29.00 | 40.01 | 40.02 | 40.03 | 40.04 | 75.00 | 81.00 | 114.01 |
| | 133.01 | 133.02 | 173.00 | 207.01 | 207.02 | 223.00 | 319.01 | 319.02 | | | | |
| Suffolk County, NY | 1111.03 | 1225.01 | 1591.03 | 2012 | | | | | | | | |

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 | 4 | 5 | 6 | 20 | 21 | 22 | 23 | 25 | 205 | 207 | |

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 | 1.06 | 2.01 | 2.03 | 2.04 | 3.05 | 3.07 | 3.09 | 3.10 | 3.11 | 3.13 |
| | 3.14 | 6.03 | 6.04 | 7.04 | 7.05 | 15.02 | | | | | | |
| Sarasota County | 2.00 | 3.00 | 5.03 | 10.00 | 11.02 | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 6904 | 6905 | 6907 | 6908 | 6961 | 6964.01 | 6967.01 | 6968 | 6970 | 7025 | 8703 |

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 | 2.02 | 2.03 | 3.02 | 4.01 | 4.02 | 6.04 | 14.01 | 15.00 | 17.00 | 18.00 | 19.00 |
| | 20.01 | 25.04 | | | | | | | | | | |

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 | 214 | | | | | | | | | | |

METROPOLITAN AREA: Odessa, TX MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Ector County | 18.00 | | | | | | | | | | | |

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 | 2013.01 | 2013.02 | 2017.00 | 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 | 3004.00 | | | | | | | | | | | |
| Cleveland County | 2001.00 | 2002.00 | 2005.00 | 2006.02 | 2006.03 | 2006.04 | 2011.02 | 2012.01 | 2012.04 | 2012.05 | 2013.02 | 2013.03 |
| Grady County | | 1.00 | | | | | | | | | | |
| Logan County | 6002 | | | | | | | | | | | |
| Oklahoma County | 1004 | 1005 | 1010 | 1013 | 1014 | 1022 | 1024 | 1025 | 1033 | 1039 | 1041 | 1043 |
| | 1044.00 | 1046.00 | 1047.00 | 1048.00 | 1049.00 | 1050.00 | 1052.01 | 1052.02 | 1053.00 | 1054.00 | 1055.00 | 1056.00 |
| | 1059.07 | 1061.00 | 1063.01 | 1063.02 | 1067.09 | 1067.10 | 1068.03 | 1068.04 | 1069.12 | 1069.13 | 1069.14 | 1069.16 |
| | 1069.17 | 1070.01 | 1071.03 | 1071.04 | 1072.07 | 1072.13 | 1072.15 | 1072.16 | 1072.17 | 1072.18 | 1072.20 | 1072.22 |
| | 1072.23 | 1072.25 | 1072.26 | 1073.02 | 1073.03 | 1073.05 | 1073.06 | 1076.01 | 1078.04 | 1079.00 | 1080.03 | 1080.10 |
| | 1080.11 | 1082.04 | 1082.07 | 1082.08 | 1083.01 | 1083.09 | 1083.14 | 1088.03 | 1100.00 | 9800.06 | 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 | 101.00 | 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 | 20.00 | 21.00 | 23.00 |
| | 24.00 | 26.00 | 27.00 | 29.00 | 31.00 | 32.00 | 33.00 | 38.00 | 39.00 | 40.00 | 42.00 | 50.00 |
| | 51.00 | 52.00 | 53.00 | 54.00 | 58.00 | 59.01 | 59.02 | 60.00 | 61.01 | 61.02 | 63.01 | 63.02 |
| | 63.03 | 65.06 | 66.03 | 71.01 | 73.12 | | | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Orlando-Kissimmee-Sanford, FL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Lake County | 301.06 | 302.06 | 302.09 | 305.07 | 306.01 | 306.02 | | | | | | | |
| Orange County | 104 | 105 | 110 | 116 | 117.02 | 120 | 121 | 122.01 | 122.02 | 123.07 | 124.02 | 124.03 | |
| | 134.03 | 134.05 | 135.03 | 135.11 | 135.12 | 136.05 | 136.06 | 143.02 | 145.02 | 145.03 | 146.01 | 146.05 | |
| | 146.06 | 146.08 | 146.09 | 147.01 | 148.12 | 149.04 | 150.01 | 163.02 | 164.07 | 165.03 | 165.10 | 165.11 | |
| | 165.12 | 165.13 | 167.09 | 167.38 | 167.39 | 167.40 | 167.41 | 167.42 | 169.02 | 169.04 | 169.06 | 169.07 | |
| | 176 | 180 | 185 | 187 | 189.01 | 189.02 | | | | | | | |
| Osceola County | 416 | 418 | 419 | 420 | 421 | 422.02 | 423 | 427.02 | 434 | | | | |
| Seminole County | 201.01 | 202.01 | 205.00 | 220.01 | 221.01 | | | | | | | | |

METROPOLITAN AREA: Oshkosh-Neenah, WI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Winnebago County | 5.01 | 5.02 | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Daviess County | 1 | 2 | 3 | 4.01 | 4.02 | 5 | | | | | | | |

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

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Ventura County | 4 | 5 | 6 | 7.01 | 13.02 | 15.11 | 22 | 23.01 | 23.02 | 24 | 30.11 | 32.01 | |
| | 38.01 | 38.02 | 39.01 | 39.02 | 40 | 43.05 | 45.03 | 45.05 | 45.07 | 45.08 | 46 | 47.04 | |
| | 47.11 | 47.15 | 47.17 | 49.02 | 50.02 | 50.05 | 50.06 | 54.03 | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Brevard County | 607.00 | 623.02 | 624.01 | 624.02 | 625.00 | 626.00 | 642.02 | 645.00 | 648.00 | 649.02 | 651.24 | 699.06 | |
| | 699.07 | | | | | | | | | | | | |

METROPOLITAN AREA: Panama City, FL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Bay County | 8.03 | 10.00 | 11.00 | 16.00 | 18.00 | 20.00 | 22.00 | 24.00 | | | | | |

METROPOLITAN AREA: Parkersburg-Vienna, WV MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Wood County | 5.00 | 7.01 | 8.01 | 9.03 | | | | | | | | | |

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

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Escambia County | 3 | 4 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 27.03 | 29 | 31 | |
| | 35.06 | 36.07 | | | | | | | | | | | |
| Santa Rosa County | 107.05 | | | | | | | | | | | | |

METROPOLITAN AREA: Peoria, IL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Fulton County | 9535.00 | | | | | | | | | | | | |
| Peoria County | 2 | 3 | 6 | 9 | 12 | 13 | 15 | 16 | 18 | 19 | 25 | 43 | |
| | 50 | 51 | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 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 | 129.00 | 145.01 | 145.02 | 149.08 | 155.02 | 158.02 | | | | |
| Cecil County, MD | 304 | 309.03 | | | | | | | | | | | | |
| Burlington County, NJ | 7012.04 | 7022.07 | | | | | | | | | | | | |
| 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 | 6041.00 | 6077.01 | 6085.04 | 6092.04 | 6103.00 | 6104.00 | 6116.00 | | | |
| Gloucester County, NJ | 5004.00 | 5010.02 | 5011.01 | 5014.02 | 5014.04 | | | | | | | | | |
| Salem County, NJ | 203.00 | 219.00 | 220.00 | 221.00 | | | | | | | | | | |
| Bucks County, PA | 1001.04 | 1002.07 | 1002.08 | 1003.04 | | | | | | | | | | |
| Chester County, PA | 3026.00 | 3054.00 | 3055.00 | 3056.00 | | | | | | | | | | |
| Delaware County, PA | 4003.01 | 4003.02 | 4004.01 | 4004.02 | 4005.00 | 4024.00 | 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 | 4063.00 | 4064.01 | 4064.02 | 4065.00 | | |
| | 4066.00 | 4105.00 | 4107.00 | | | | | | | | | | | |
| Montgomery County, PA | 2036.01 | 2037.01 | 2038.03 | 2038.04 | 2039.01 | 2039.02 | 2088.01 | 2088.02 | 2089.04 | 2090.00 | | | | |
| Philadelphia County, PA | 5.00 | 31.00 | 32.00 | 33.00 | 36.00 | 37.01 | 37.02 | 39.01 | 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 | 88.01 | 88.02 | 90.00 | 91.00 | 92.00 | 93.00 | 94.00 | 95.00 | 96.00 | 100.00 | | |
| | 101.00 | 102.00 | 103.00 | 104.00 | 105.00 | 106.00 | 107.00 | 108.00 | 109.00 | 110.00 | 111.00 | 112.00 | | |
| | 113.00 | 114.00 | 117.00 | 118.00 | 119.00 | 122.01 | 122.03 | 131.00 | 132.00 | 137.02 | 139.00 | 140.00 | | |
| | 141.00 | 145.00 | 146.00 | 147.00 | 148.00 | 149.00 | 151.01 | 151.02 | 152.00 | 153.00 | 156.00 | 157.00 | | |
| | 162.00 | 163.00 | 164.00 | 165.00 | 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 | 180.02 | 188.01 | 188.02 | | |
| | 190 | 191 | 192 | 195.01 | 195.02 | 197 | 198 | 199 | 201.01 | 201.02 | 202 | 203 | | |
| | 204 | 205 | 241 | 242 | 243 | 244 | 245 | 246 | 247 | 248 | 249 | 252 | | |
| | 253.00 | 263.01 | 265.00 | 266.00 | 267.00 | 268.00 | 273.00 | 274.01 | 274.02 | 275.00 | 276.00 | 277.00 | | |
| | 278.00 | 279.01 | 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 | 293.00 | 294.00 | 298.00 | 299.00 | 300.00 | 301.00 | 305.01 | 305.02 | | |
| | 307 | 309 | 310 | 311.01 | 312 | 313 | 314.01 | 314.02 | 315.02 | 317 | 318 | 319 | | |
| | 321 | 325 | 329 | 330 | 331.02 | 335 | 336 | 337.01 | 345.01 | 345.02 | 346 | 357.01 | | |
| | 357.02 | 369.01 | 369.02 | 377.00 | 380.00 | 381.00 | 382.00 | 389.00 | 390.01 | 390.02 | 391.00 | 9893.00 | | |

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

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

*Effective Date January 1, 2023

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 | 613.00 | 614.01 | 614.02 | 716.00 | 718.02 | 923.11 | 923.12 | 924.01 | 924.02 | |
| | 925.00 | 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 | 1036.15 | 1040.00 | 1044.01 | 1045.01 | 1045.02 | 1047.01 | 1047.02 | 1055.01 | |
| | 1055.02 | 1055.03 | 1056.01 | 1056.02 | 1059.00 | 1060.01 | 1060.02 | 1067.01 | 1068.01 | 1071.01 | 1071.02 | 1072.02 | |
| | 1073 | 1074.01 | 1074.02 | 1074.03 | 1074.04 | 1086.01 | 1089.02 | 1090.01 | 1090.02 | 1090.03 | 1091.01 | 1091.02 | |
| | 1092 | 1094.01 | 1094.02 | 1096.01 | 1096.02 | 1096.04 | 1097.02 | 1097.03 | 1097.04 | 1097.06 | 1097.07 | 1098.01 | |
| | 1099.00 | 1100.01 | 1100.02 | 1101.00 | 1107.01 | 1108.01 | 1109.01 | 1109.02 | 1112.02 | 1112.03 | 1114.01 | 1114.02 | |
| | 1115.01 | 1115.02 | 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 | 1126.01 | 1126.02 | 1127.00 | 1129.00 | 1131.00 | 1132.01 | 1132.02 | 1132.04 | 1133.01 | |
| | 1135.02 | 1135.03 | 1136.01 | 1136.02 | 1137.01 | 1137.02 | 1138.00 | 1139.00 | 1140.00 | 1142.00 | 1143.01 | 1143.02 | |
| | 1144.01 | 1144.02 | 1145 | 1146 | 1147.04 | 1147.05 | 1148 | 1149 | 1152 | 1153 | 1154 | 1155 | |
| | 1156 | 1158.01 | 1158.02 | 1161 | 1164 | 1165 | 1166.14 | 1166.15 | 1167.34 | 1167.35 | 1167.36 | 1168 | |
| | 1169.00 | 1170.00 | 1172.00 | 1173.00 | 2172.04 | 2175.01 | 3187.00 | 3188.00 | 3190.01 | 3190.02 | 3191.01 | 3191.03 | |
| | 3191.04 | 3192.01 | 3192.02 | 3193.00 | 3200.02 | 4201.13 | 4201.15 | 4201.16 | 4204.01 | 4205.03 | 4207.08 | 4207.10 | |
| | 4210.01 | 4210.02 | 4211.02 | 4213.02 | 4213.03 | 4213.04 | 4214 | 4215.01 | 4215.02 | 4216.02 | 4217.02 | 4218.02 | |
| | 4219.02 | 4220.01 | 4220.02 | 4221.02 | 4221.03 | 4221.04 | 4221.06 | 4222.03 | 4226.07 | 4226.28 | 4226.3 | 5229.03 | |
| | 5229.04 | 5231.02 | 6147.00 | 6184.00 | 6188.00 | 6191.00 | 6193.00 | 7233.05 | 9410.00 | 9413.00 | | | |
| | Pinal County | 3.20 | 3.21 | 4.00 | 9.03 | 9.04 | 10.00 | 13.06 | 14.06 | 15.00 | 19.00 | 20.04 | 24.00 |
| | | 9412.00 | 9413.00 | 9414.01 | 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 | 14.02 | 16.00 | 17.00 | 19.03 | 23.00 | | | | |

METROPOLITAN AREA: Pittsburgh, PA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Allegheny County | 103.01 | 103.02 | 305 | 402 | 404 | 405 | 406 | 409 | 501 | 509 | 510 | 511 | |
| | 709.00 | 804.00 | 807.00 | 1019.00 | 1113.00 | 1115.00 | 1203.00 | 1209.00 | 1302.00 | 1306.00 | 1307.00 | 1308.00 | |
| | 1402.00 | 1610.00 | 1702.00 | 1803.00 | 2509.00 | 2613.00 | 2614.00 | 2615.00 | 2620.00 | 2814.00 | 2901.00 | 2902.00 | |
| | 2904.00 | 3001.00 | 4012.00 | 4020.00 | 4035.00 | 4200.00 | 4240.00 | 4323.00 | 4626.00 | 4639.00 | 4644.00 | 4656.00 | |
| | 4810.00 | 4838.00 | 4843.00 | 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 | 5153.00 | 5170.00 | |
| | 5220.00 | 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 | 5626.00 | 5629.01 | 5632.02 | 5647.00 | 5648.00 | 5652.00 | | |
| | 6012.00 | 6013.00 | 6021.00 | 6025.00 | 6033.00 | 6034.00 | 6040.00 | 6041.00 | 6045.00 | 6046.00 | 6047.00 | 6054.00 | |
| | 6057.00 | | | | | | | | | | | | |
| Butler County | 9022.00 | 9023.00 | 9024.00 | 9025.00 | 9104.00 | | | | | | | | |
| Fayette County | 2605.00 | 2608.00 | 2612.00 | 2614.02 | 2616.00 | 2617.00 | 2619.00 | 2621.00 | 2622.00 | 2623.00 | 2627.01 | 2629.00 | |
| | 2630.00 | 2632.00 | | | | | | | | | | | |
| Washington County | 7041.00 | 7544.00 | 7546.00 | 7752.00 | 7753.00 | 7832.00 | 7833.00 | 7921.00 | 7922.00 | 7957.00 | | | |
| Westmoreland County | 8001 | 8003 | 8006 | 8007 | 8016 | 8026 | 8028 | 8040 | 8041 | 8052 | 8054 | 8060 | |

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 | | | | | | |

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 | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 10.00 | 11.00 | 27.00 | | | | | | |
| York County | 61.05 | 61.06 | 302.04 | | | | | | | | | |

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 | | | | | | | | | | | |
| Multnomah County, OR | 11.01 | 40.03 | 52.01 | 52.02 | 55.00 | 56.01 | 56.02 | 74.00 | 76.00 | 81.00 | 82.04 | 83.01 |
| | 83.02 | 84.00 | 90.01 | 90.02 | 91.01 | 92.02 | 92.03 | 93.01 | 96.03 | 96.04 | 96.05 | 96.06 |
| | 97.01 | 97.03 | 97.04 | 98.01 | 98.03 | 100.01 | 104.08 | 104.1 | 106.01 | 106.02 | | |
| Washington County, OR | 307 | 311 | 312.01 | 320.03 | 320.05 | 324.09 | 325.01 | 332.01 | 332.02 | | | |
| Yamhill County, OR | 302.02 | 305.02 | 306.01 | 308.01 | | | | | | | | |
| Clark County, WA | 410.05 | 410.10 | 411.11 | 411.13 | 411.14 | 416.00 | 417.00 | 423.00 | 424.00 | 425.00 | 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 | 14.07 | 18.03 | 18.04 | | | | | | | | |
| St. Lucie County | 3801 | 3802 | 3803 | 3804 | 3805 | 3806 | 3809.02 | 3814.01 | 3820.1 | | | |

METROPOLITAN AREA: Poughkeepsie-Newburgh-Middletown, NY MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|--------|--------|-------|-------|-------|
| Dutchess County | 2201.01 | 2201.02 | 2202.01 | 2203.00 | 2207.00 | 2208.01 | 2211.00 | | | | | |
| Orange County | 1.00 | 3.01 | 3.02 | 4.00 | 5.01 | 5.02 | 6.00 | 11.00 | 12.00 | 15.00 | 21.00 | 22.00 |
| | 23.00 | 126.02 | 150.03 | 150.05 | 150.07 | 150.08 | 150.09 | 150.10 | 151.00 | | | |

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 | 6406.00 | 6409.01 | 6410.00 | 6411.01 | 6412.00 |
| | 6413.00 | 6414.00 | 6415.00 | 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 | 6524.00 | 6525.00 | 6526.00 | 6527.00 | | | |
| Kent County, RI | 203.00 | | | | | | | | | | | |
| Newport County, RI | 405.00 | 412.00 | | | | | | | | | | |
| 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 | 11.00 |
| | 12.00 | 14.00 | 17.00 | 18.00 | 19.00 | 20.00 | 22.00 | 26.00 | 27.00 | 28.01 | 28.02 | 29.00 |
| | 31.00 | 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 | 171.00 | 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 | 11.08 | 14.03 | 14.04 | 16.01 | 17.02 | 18.01 | 18.02 | 18.03 | 19.00 | 20.01 | 24.00 | 25.00 |
| | 9802.00 | 9803.00 | 9804.00 | 9805.00 | | | | | | | | |

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

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

*Effective Date January 1, 2023

| METROPOLITAN AREA: Pueblo, CO MSA | | | | | | | | | | | | |
|-----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Pueblo County | 6.00 | 8.00 | 9.05 | 10.00 | 11.00 | 12.00 | 14.00 | 20.00 | 21.00 | 22.00 | 26.00 | 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 | 4 | 5 | 10.01 | 13.02 | 29 | | | | | | |

| METROPOLITAN AREA: Raleigh, NC MSA | | | | | | | | | | | | |
|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Franklin County | 601 | 603.02 | 604.01 | 604.03 | 604.04 | 608.02 | | | | | | |
| Johnston County | 401.01 | 401.02 | 401.03 | 403.01 | 403.03 | 403.04 | 405.01 | 405.02 | 406.00 | 407.00 | 408.00 | 412.03 |
| | 412.04 | 413.01 | 413.02 | 414.01 | 414.02 | | | | | | | |
| Wake County | 506 | 507 | 508 | 509 | 511.01 | 511.02 | 520.01 | 520.02 | 521.01 | 521.02 | 523.03 | 523.04 |
| | 523.05 | 523.06 | 523.07 | 524.04 | 524.08 | 524.09 | 527.04 | 528.16 | 540.01 | 540.08 | | |

| METROPOLITAN AREA: Rapid City, SD MSA | | | | | | | | | | | | |
|---------------------------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Pennington County | 102.01 | 102.02 | 103 | 104 | 105 | 107 | | | | | | |

| METROPOLITAN AREA: Reading, PA MSA | | | | | | | | | | | | |
|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Berks County | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 8.00 | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | 14.00 |
| | 15.00 | 16.00 | 17.00 | 19.00 | 20.01 | 20.02 | 21.00 | 22.00 | 23.00 | 25.00 | 26.00 | 141.01 |

| 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 | 102.00 | 107.04 | 109.00 | 112.09 | 120.00 | 122.00 | | | | | |

| 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 | 7.01 | 7.02 | 9.00 | 10.16 | 10.18 | 10.19 | 12.03 |
| | 12.04 | 14.00 | 15.03 | 15.04 | 17.01 | 18.01 | 18.02 | 19.01 | 19.03 | 19.04 | 21.07 | 22.11 |
| | 22.12 | 27.03 | 30.01 | 30.02 | 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 | 1002.11 | 1002.12 | 1003.00 | 1004.04 | 1004.05 | 1004.06 | 1004.10 | 1008.06 | | | | |
| Henrico County | 2004.12 | 2004.17 | 2004.18 | 2008.05 | 2008.06 | 2008.07 | 2010.03 | 2011.03 | 2011.04 | 2012.05 | 2012.06 | 2014.05 |
| | 2014.06 | | | | | | | | | | | |
| Prince George County | 8501.00 | | | | | | | | | | | |
| Colonial Heights city | 8302 | 8304 | | | | | | | | | | |
| Hopewell city | 8201 | 8203 | 8206 | 8207 | | | | | | | | |
| Petersburg city | 8101.00 | 8104.00 | 8105.00 | 8106.00 | 8107.00 | 8112.00 | 8113.00 | | | | | |
| Richmond city | 103.00 | 105.00 | 108.00 | 109.00 | 110.00 | 201.00 | 202.00 | 203.00 | 204.00 | 209.00 | 210.00 | 211.00 |
| | 212 | 301 | 302 | 305.01 | 305.02 | 402.01 | 402.02 | 403 | 404 | 411 | 412 | 413 |
| | 602 | 604 | 607 | 608 | 609 | 610.01 | 706.01 | 707 | 708.02 | 708.03 | 708.04 | 709.01 |
| | 709.02 | 710.03 | 710.04 | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|
| Riverside County | 301.03 | 303.00 | 305.02 | 305.03 | 310.02 | 402.03 | 402.04 | 403.04 | 403.05 | 410.01 | 411.01 | 414.10 | | |
| | 416.01 | 416.02 | 417.03 | 417.04 | 420.1 | 422.09 | 422.1 | 424.04 | 424.05 | 425.05 | 425.1 | 425.11 | | |
| | 425.15 | 425.2 | 427.41 | 428.01 | 428.02 | 429.02 | 429.05 | 429.06 | 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 | 435.22 | 436.01 | | |
| | 436.02 | 441.01 | 441.02 | 441.03 | 442.00 | 444.03 | 445.07 | 445.09 | 445.10 | 445.15 | 445.16 | 445.21 | | |
| | 445.23 | 445.24 | 446.05 | 447.02 | 449.07 | 449.16 | 449.26 | 449.33 | 449.34 | 452.07 | 452.09 | 452.17 | | |
| | 453.03 | 455.01 | 455.02 | 456.1 | 456.11 | 456.12 | 456.15 | 456.16 | 456.17 | 456.18 | 456.19 | 457.03 | | |
| | 457.04 | 457.06 | 457.07 | 457.08 | 457.09 | 461.02 | 462.00 | 465.01 | 465.02 | 467.00 | 472.01 | 472.02 | | |
| | 495.01 | 495.02 | 9404.00 | | | | | | | | | | | |
| San Bernardino County | 3.05 | 3.06 | 8.25 | 9.03 | 9.04 | 13.05 | 15.03 | 15.04 | 16.00 | 21.01 | 28.04 | 30.00 | | |
| | 31.02 | 33.01 | 33.02 | 34.05 | 35.05 | 35.10 | 37.00 | 41.03 | 41.04 | 42.01 | 42.02 | 43.02 | | |
| | 44.01 | 44.04 | 45.07 | 45.10 | 46.03 | 47.00 | 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 | 64.02 | | |
| | 65.01 | 65.02 | 70.01 | 70.02 | 71.07 | 73.03 | 73.05 | 74.07 | 74.08 | 74.1 | 76.03 | 76.05 | | |
| | 76.06 | 80.03 | 80.04 | 84.04 | 87.1 | 89.01 | 91.31 | 91.32 | 91.33 | 91.34 | 94 | 95.01 | | |
| | 95.02 | 97.12 | 97.20 | 97.21 | 97.26 | 97.27 | 98.00 | 99.12 | 99.13 | 99.14 | 99.15 | 99.16 | | |
| | 99.17 | 99.18 | 100.10 | 100.11 | 100.14 | 100.15 | 100.32 | 100.33 | 104.10 | 104.20 | 104.22 | 104.24 | | |
| | 104.27 | 104.28 | 104.31 | 104.32 | 104.33 | 104.34 | 104.35 | 104.36 | 107 | 117 | 118.01 | 118.02 | | |
| | 120.01 | 120.02 | 121.03 | 121.06 | 251 | 9401 | | | | | | | | |

METROPOLITAN AREA: Roanoke, VA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Roanoke city | 1 | 5 | 9 | 10 | 12 | 24 | 25.01 | 25.02 | 26 | | | | |

METROPOLITAN AREA: Rochester, MN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Olmsted County | 1.00 | 2.00 | 5.00 | 6.00 | | | | | | | | | |

METROPOLITAN AREA: Rochester, NY MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | 21.00 | 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 | 54 | 55 | 56 | 57 | 58 | 59 | 63 | 64 | 65 | 66 | 67 | |
| | 69 | 70 | 71 | 75 | 79 | 80 | 81 | 82 | 83.01 | 84 | 85 | 87.02 | |
| | 88.01 | 92.00 | 93.01 | 93.02 | 94.01 | 94.02 | 94.03 | 94.04 | 95.00 | 96.01 | 96.02 | 96.05 | |
| | 116.03 | 131.03 | 131.04 | 153.04 | | | | | | | | | |
| Ontario County | 517.00 | | | | | | | | | | | | |
| Orleans County | 405.00 | 406.02 | | | | | | | | | | | |

METROPOLITAN AREA: Rockford, IL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Winnebago County | 5.07 | 8.00 | 10.00 | 11.00 | 12.00 | 13.00 | 18.00 | 20.00 | 21.00 | 22.00 | 24.00 | 25.00 | |
| | 26 | 27 | 28 | 29 | 31 | 32 | 33 | 36.02 | 36.04 | 37.08 | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|
| Edgecombe County | 202.00 | 203.00 | 204.00 | 209.00 | 212.00 | | | | | | | | |
| Nash County | 102.00 | | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 11.00 | 13.01 | 16.00 | 21.00 | | | | | | | |

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

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|-------|
| El Dorado County | 313.02 | 316.01 | 316.02 | | | | | | | | | | |
| Placer County | 204.01 | 209.01 | 216.03 | | | | | | | | | | |
| Sacramento County | 5.01 | 5.02 | 6 | 7 | 11.02 | 11.03 | 22 | 28 | 32.02 | 32.03 | 32.04 | 36 | |
| | 37 | 41 | 42.02 | 42.03 | 43.01 | 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 | 49.08 | 49.09 | 49.10 | 50.02 | 50.03 | |
| | 50.04 | 51.01 | 52.01 | 52.05 | 53.01 | 54.02 | 55.02 | 55.05 | 55.06 | 55.08 | 55.09 | 55.10 | |
| | 56.01 | 56.05 | 59.03 | 60.02 | 60.03 | 61.01 | 61.02 | 62.02 | 62.03 | 62.04 | 63 | 64 | |
| | 65.01 | 65.02 | 66 | 67.03 | 67.05 | 67.06 | 68.01 | 68.02 | 68.03 | 69.01 | 69.02 | 70.19 | |
| | 73.01 | 74.02 | 74.13 | 74.23 | 74.24 | 74.34 | 75.01 | 75.03 | 77.01 | 81.39 | 89.11 | 90.05 | |
| | 90.06 | 90.07 | 90.08 | 91.10 | 95.03 | 96.34 | 96.40 | 96.41 | 98.00 | | | | |
| Yolo County | 101.04 | 101.05 | 102.03 | 102.04 | 105.01 | 105.13 | 106.02 | 106.08 | 107.01 | 107.03 | 108 | 111.02 | |

METROPOLITAN AREA: Saginaw, MI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Saginaw County | 1 | 2 | 4 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 17 | |
| | 18 | 19 | 110.01 | 110.02 | 115 | | | | | | | | |

METROPOLITAN AREA: St. Cloud, MN MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Stearns County | 3.01 | 3.03 | 3.04 | 116 | | | | | | | | | |

METROPOLITAN AREA: St. George, UT MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Buchanan County, MO | 4.00 | 10.00 | 11.00 | 12.00 | 24.00 | 30.01 | 30.02 | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 4001.02 | 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 | 4033.00 | 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 | 5016.07 | 5017.00 |
| | 5018.02 | 5021.00 | 5022.00 | 5023.00 | 5024.01 | 5024.04 | 5025.00 | 5026.02 | 5026.03 | 5027.00 | 5028.00 | 5029.00 |
| | 5045.01 | 5045.02 | 5046.00 | | | | | | | | | |
| Franklin County, MO | 8011.01 | | | | | | | | | | | |
| Jefferson County, MO | 7012.00 | | | | | | | | | | | |
| Lincoln County, MO | 8101.00 | | | | | | | | | | | |
| St. Charles County, MO | 3105.01 | 3107.00 | 3115.00 | | | | | | | | | |
| St. Louis County, MO | 2102.00 | 2103.00 | 2104.00 | 2105.01 | 2105.02 | 2106.00 | 2107.02 | 2107.03 | 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 | 2137.01 | 2137.02 | 2138.00 | 2139.00 | 2141.00 | 2142.00 |
| | 2143.00 | 2146.02 | 2160.00 | 2161.01 | 2161.02 | 2169.00 | 2218.00 | | | | | |
| St. Louis city, MO | 1015.00 | 1053.00 | 1054.00 | 1061.00 | 1062.00 | 1063.00 | 1064.00 | 1065.00 | 1066.00 | 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 | 1111 | 1112 | 1113 | 1122 | 1123 | 1151 | 1152 | 1153 | 1154 | 1155 | 1156 |
| | 1157 | 1161 | 1163.02 | 1164 | 1191.01 | 1193 | 1202 | 1212 | 1241 | 1242 | 1246 | 1257 |
| | 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 | 15.03 | 16.05 | 16.06 | 16.07 | | |
| Polk County | 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 | 106.07 | 108.04 | 111.01 |
| | 111.03 | 113.02 | 113.05 | 113.06 | 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 | | | | | | | | | | | |
| Somerset County, MD | 9301.01 | 9306.00 | | | | | | | | | | |
| Wicomico County, MD | 1.00 | 3.00 | 5.00 | 105.03 | 105.04 | | | | | | | |
| Worcester County, MD | 9513 | 9515 | | | | | | | | | | |

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 | 1003.06 | 1003.08 | 1006 | 1014.01 | 1014.02 | 1015 | 1016 | 1018 | 1019 | 1020 | 1023 | 1025.01 |
| | 1025.02 | 1026 | 1027.01 | 1027.02 | 1028.01 | 1029 | 1115 | 1116.01 | 1116.02 | 1117.01 | 1133.11 | 1133.12 |
| | 1133.13 | 1133.14 | 1134.06 | 1135.14 | 1138.02 | | | | | | | |

METROPOLITAN AREA: San Angelo, TX MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Tom Green County | 4.00 | 7.00 | 9.00 | 18.00 | | | | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: San Antonio-New Braunfels, TX MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | |
|-----------------------------|------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|--|
| Bexar County | 1103.00 | 1105.00 | 1106.00 | 1107.00 | 1110.00 | 1205.02 | 1212.05 | 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 | 1313.00 | 1402.00 | | |
| | 1403.00 | 1406.00 | 1407.00 | 1409.00 | 1410.00 | 1411.01 | 1411.02 | 1412.00 | 1504.00 | 1505.01 | 1505.02 | 1506.00 | | |
| | 1507.00 | 1508.00 | 1510.00 | 1511.00 | 1513.02 | 1514.00 | 1520.00 | 1522.01 | 1601.00 | 1602.00 | 1603.00 | 1605.01 | | |
| | 1605.02 | 1606.00 | 1607.01 | 1607.02 | 1609.01 | 1609.02 | 1610.00 | 1612.00 | 1613.03 | 1615.01 | 1615.04 | 1616.00 | | |
| | 1619.01 | 1620.04 | 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 | 1714.02 | 1715.01 | 1715.02 | 1716.01 | 1716.02 | 1718.02 | 1802.01 | 1802.02 | | |
| | 1803 | 1804 | 1805.01 | 1805.04 | 1807.02 | 1808 | 1809.02 | 1810.03 | 1810.05 | 1813.03 | 1814.02 | 1818.19 | | |
| | 1818.2 | 1818.23 | 1819.01 | 1906.04 | 1909.01 | 1910.03 | 1910.04 | 1910.06 | 1913.04 | 1919 | 1920 | | | |
| | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| San Diego County | 16 | 18.01 | 18.02 | 22.01 | 22.02 | 23.01 | 23.02 | 24.01 | 24.02 | 25.01 | 25.02 | 26.01 | |
| | 26.02 | 27.07 | 27.08 | 27.09 | 27.1 | 27.12 | 28.01 | 29.02 | 29.04 | 29.05 | 30.04 | 31.01 | |
| | 31.11 | 31.15 | 32.08 | 33.01 | 33.03 | 33.04 | 33.05 | 34.03 | 34.04 | 35.01 | 35.02 | 36.01 | |
| | 36.02 | 36.03 | 39.01 | 39.02 | 40.00 | 41.01 | 41.02 | 47.00 | 48.00 | 49.00 | 50.00 | 51.01 | |
| | 51.02 | 51.03 | 57.00 | 83.05 | 83.43 | 83.61 | 83.63 | 83.77 | 83.78 | 83.79 | 86.00 | 88.00 | |
| | 91.02 | 100.05 | 100.09 | 100.1 | 100.12 | 100.13 | 101.03 | 101.06 | 101.1 | 101.11 | 101.12 | 104.01 | |
| | 104.02 | 105.02 | 116.01 | 116.02 | 117 | 118.01 | 118.02 | 120.02 | 121.02 | 122 | 123.02 | 124.01 | |
| | 125.01 | 125.02 | 126.00 | 127.00 | 131.03 | 132.03 | 132.05 | 132.06 | 139.06 | 139.07 | 144.00 | 146.01 | |
| | 153.01 | 154.07 | 157.01 | 157.05 | 157.06 | 158.01 | 158.02 | 159.01 | 159.02 | 163.01 | 163.02 | 164.03 | |
| | 164.04 | 165.02 | 165.04 | 184 | 185.09 | 186.15 | 186.16 | 189.05 | 192.05 | 195.01 | 195.02 | 198.05 | |
| | 200.28 | 200.29 | 200.36 | 200.37 | 202.02 | 202.06 | 202.07 | 202.09 | 202.11 | 202.13 | 202.14 | 203.08 | |
| | 205.00 | 206.02 | 207.07 | 209.03 | 210.01 | 210.02 | 211.01 | 211.02 | 219.00 | 220.00 | | | |

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

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Alameda County | 4013.00 | 4014.00 | 4015.00 | 4016.00 | 4018.00 | 4022.00 | 4024.00 | 4025.00 | 4026.00 | 4028.01 | 4028.02 | 4029.00 | |
| | 4030.00 | 4031.00 | 4033.01 | 4033.02 | 4035.01 | 4053.02 | 4054.01 | 4054.02 | 4055.00 | 4057.00 | 4058.00 | 4059.01 | |
| | 4059.02 | 4060 | 4061 | 4062.01 | 4062.02 | 4063 | 4065 | 4066.01 | 4066.02 | 4070 | 4071.01 | 4071.02 | |
| | 4072 | 4073 | 4074 | 4075 | 4082 | 4084 | 4085 | 4086 | 4087 | 4088 | 4089 | 4090 | |
| | 4091.00 | 4092.00 | 4093.00 | 4094.00 | 4095.00 | 4096.00 | 4097.00 | 4101.00 | 4102.00 | 4103.00 | 4105.00 | 4204.01 | |
| | 4204.02 | 4225.00 | 4227.00 | 4228.00 | 4229.01 | 4229.02 | 4235.00 | 4236.02 | 4326.01 | 4326.02 | 4331.03 | 4331.04 | |
| | 4332.00 | 4336.00 | 4339.00 | 4340.00 | 4355.00 | 4356.01 | 4362.00 | 4366.02 | 4369.00 | 4375.00 | 4377.01 | 4377.02 | |
| | | | | | | | | | | | | | |
| Contra Costa County | 3050 | 3060.04 | 3071.01 | 3071.02 | 3072.01 | 3072.02 | 3072.05 | 3080.01 | 3090 | 3100 | 3110 | 3120 | |
| | 3131.04 | 3131.05 | 3132.06 | 3141.02 | 3141.03 | 3141.05 | 3141.06 | 3142 | 3160 | 3280 | 3361.01 | 3361.03 | |
| | 3361.04 | 3362.01 | 3362.02 | 3511.04 | 3511.05 | 3580.00 | 3650.02 | 3660.01 | 3671.00 | 3672.00 | 3680.01 | 3680.02 | |
| | 3690.01 | 3720.00 | 3740.00 | 3750.00 | 3760.00 | 3770.00 | 3790.00 | 3810.00 | 3820.00 | 3860.00 | | | |
| Marin County | 1022.03 | 1110.02 | 1122.03 | 1122.04 | 1290.00 | | | | | | | | |
| San Francisco County | 101.01 | 101.02 | 107.01 | 107.02 | 117.00 | 118.00 | 120.01 | 120.02 | 121.00 | 122.02 | 122.03 | 122.04 | |
| | 123.01 | 123.02 | 124.03 | 124.04 | 124.05 | 124.06 | 125.02 | 125.03 | 125.04 | 161.01 | 161.02 | 176.02 | |
| | 176.03 | 176.04 | 178.01 | 179.03 | 201.01 | 201.02 | 229.01 | 231.02 | 231.03 | 232 | 233 | 234 | |
| | 257.02 | 258.00 | 260.01 | 262.01 | 262.02 | 263.01 | 263.02 | 263.03 | 264.02 | 264.03 | 264.04 | 312.01 | |
| | 312.02 | 313.02 | 314.01 | 314.02 | 332.01 | 332.03 | 332.04 | 605.02 | 610.00 | 611.01 | 611.02 | 612.00 | |
| | 9805.01 | 9806 | | | | | | | | | | | |
| San Mateo County | 6002 | 6007.01 | 6007.02 | 6008 | 6013.01 | 6013.02 | 6015.02 | 6022.01 | 6022.02 | 6041.03 | 6041.04 | 6062.01 | |
| | 6102.01 | 6102.03 | 6104.00 | 6105.00 | 6106.01 | 6117.00 | 6118.00 | 6119.01 | 6119.02 | 6120.01 | 6120.02 | 6121.01 | |
| | 6121.02 | | | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 8306.07 | 8306.08 | | | | | | | | | |
| Lajas Municipio | 8501.01 | 8503 | 8504 | | | | | | | | | |
| Sabana Grande Municipio | 9605.00 | | | | | | | | | | | |
| San German Municipio | 8407.00 | | | | | | | | | | | |

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 | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Santa Clara County | 5009.01 | 5009.02 | 5010.00 | 5013.00 | 5014.01 | 5014.02 | 5015.01 | 5015.02 | 5016.01 | 5016.02 | 5017.00 | 5021.03 | |
| | 5021.04 | 5022.03 | 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 | 5033.37 | |
| | 5034.01 | 5034.02 | 5035.04 | 5035.06 | 5035.08 | 5035.10 | 5036.01 | 5036.02 | 5037.03 | 5037.09 | 5037.10 | 5037.11 | |
| | 5037.12 | 5037.13 | 5039.02 | 5040.01 | 5040.02 | 5041.02 | 5044.12 | 5046.01 | 5057 | 5063.05 | 5065.04 | 5065.05 | |
| | 5120.22 | 5120.23 | 5120.42 | 5120.43 | 5123.13 | 5123.14 | 5125.12 | 5126.03 | 5126.04 | 5130 | | | |

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

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

*Effective Date January 1, 2023

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 | | | | | | | | | | | |
| Barceloneta Municipio | 5902.00 | 5903.00 | 5904.00 | | | | | | | | | |
| Barranquitas Municipio | 9524.00 | | | | | | | | | | | |
| Bayamon Municipio | 301.03 | 307.00 | 310.05 | 311.14 | 312.01 | 316.12 | 320.00 | | | | | |
| Caguas Municipio | 2009.00 | 2010.00 | 2012.00 | 2014.00 | 2016.00 | 2017.00 | | | | | | |
| Canovanas Municipio | 1001.01 | 1001.04 | 1006.02 | 1007 | | | | | | | | |
| 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 | 9559 | | | | | | | | | | |
| Cidra Municipio | 2402.01 | 2402.02 | 2403 | 2405 | | | | | | | | |
| Comerio Municipio | 9517.00 | 9518.00 | 9519.00 | 9520.00 | 9521.00 | | | | | | | |
| Corozal Municipio | 5302.00 | 5303.00 | 5305.00 | 5306.00 | | | | | | | | |
| Dorado Municipio | 5403.00 | | | | | | | | | | | |
| Fajardo Municipio | 1503.01 | 1506.01 | | | | | | | | | | |
| Guaynabo Municipio | 401.03 | | | | | | | | | | | |
| Gurabo Municipio | 2103.00 | | | | | | | | | | | |
| Humacao Municipio | 1802.02 | 1806.00 | | | | | | | | | | |
| Juncos Municipio | 5001.00 | 5003.02 | | | | | | | | | | |
| Loiza Municipio | 1101.01 | 1102.00 | 1103.01 | 1104.00 | | | | | | | | |
| Luquillo Municipio | 1402.01 | | | | | | | | | | | |
| Manati Municipio | 5703.00 | 5704.00 | 5706.00 | 5707.00 | | | | | | | | |
| Maunabo Municipio | 9515.00 | | | | | | | | | | | |
| Morovis Municipio | 9555.00 | | | | | | | | | | | |
| Naguabo Municipio | 1701.00 | | | | | | | | | | | |
| Naranjito Municipio | 5201.00 | 5203.00 | | | | | | | | | | |
| Orocovis Municipio | 9548.01 | 9548.02 | 9549.01 | 9551.00 | | | | | | | | |
| Rio Grande Municipio | 1306.01 | | | | | | | | | | | |
| San Juan Municipio | 14.00 | 28.00 | 29.00 | 30.00 | 31.00 | 32.00 | 34.00 | 35.01 | 35.02 | 36.00 | 37.01 | 37.02 |
| | 39.02 | 42.00 | 44.00 | 45.00 | 46.00 | 50.00 | 51.02 | 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 | 2206.00 | 2207.00 | | | | | | | | |
| Toa Baja Municipio | 1212.00 | 1217.02 | 1218.01 | 1221.00 | 1222.01 | 1222.02 | | | | | | |
| Vega Alta Municipio | 5502.00 | 5504.00 | 5506.01 | | | | | | | | | |
| Vega Baja Municipio | 5601.00 | 5606.00 | 5608.01 | 5608.02 | 5609.00 | | | | | | | |
| Yabucoa Municipio | 9507.00 | 9508.00 | 9509.00 | 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 | 101.03 | 101.04 | 109.02 | 109.03 | 109.04 | 110.02 | 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 | 1008.01 | 1010.01 | 1010.02 | 1103.01 | 1103.02 | 1104.01 | 1104.02 | 1105.05 | 1105.06 | 1215.02 | 1225 |

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 | 103.08 | 9409.00 | | | | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Santa Maria-Santa Barbara, CA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Santa Barbara County | 9 | 21.01 | 22.05 | 22.06 | 23.04 | 24.05 | 24.06 | 24.07 | 24.08 | 24.1 | 25.03 | 25.04 | |
| | 27.05 | 27.06 | 27.09 | 27.1 | 29.24 | 29.26 | 29.36 | 9805 | | | | | |

METROPOLITAN AREA: Santa Rosa, CA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|---------|---------|---------|---------|-------|-------|-------|-------|
| Sonoma County | 1513.05 | 1514.05 | 1514.06 | 1519 | 1520 | 1528.03 | 1528.04 | 1530.01 | 1531.04 | | | | |

METROPOLITAN AREA: Savannah, GA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Chatham County | 6.01 | 11 | 12 | 20 | 23 | 27 | 28 | 33.01 | 35.01 | 36.01 | 36.02 | 44 | |
| | 45 | 105.03 | 105.04 | 109.01 | 113 | 114 | 116 | 117 | 119 | | | | |

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

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|---------|-------|-------|
| Lackawanna County | 1002 | 1003 | 1012 | 1014 | 1016 | 1025 | 1029 | | | | | | |
| Luzerne County | 2001 | 2005 | 2007 | 2008 | 2009 | 2010 | 2107 | 2108 | 2132 | 2151 | 2170.02 | 2172 | |
| | 2174.00 | 2175.00 | 2179.00 | 2180.00 | | | | | | | | | |

METROPOLITAN AREA: Seattle-Tacoma-Bellevue, WA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|-------|-------|
| King County | 1.01 | 1.02 | 4.03 | 4.04 | 12.01 | 12.02 | 43.02 | 44.01 | 44.02 | 52.01 | 52.02 | 53.05 | | |
| | 53.06 | 53.07 | 81.02 | 86 | 90 | 91 | 92 | 100.01 | 107.02 | 110.01 | 110.02 | 111.01 | | |
| | 112 | 113 | 114.02 | 118.02 | 253.02 | 260.03 | 261.01 | 261.02 | 264 | 265 | 268.01 | 268.02 | | |
| | 270.00 | 271.00 | 272.00 | 273.00 | 280.00 | 281.00 | 282.00 | 284.02 | 284.03 | 288.02 | 289.02 | 290.03 | | |
| | 290.04 | 292.03 | 292.06 | 294.07 | 294.08 | 295.04 | 295.05 | 295.06 | 297.01 | 297.02 | 300.06 | 300.07 | | |
| Pierce County | 300.08 | 303.13 | 303.14 | 305.01 | 305.03 | 307 | 308.01 | 308.02 | 309.02 | 313.02 | | | | |
| | 602 | 614 | 616.01 | 616.02 | 619 | 620 | 628.01 | 634.01 | 634.02 | 635.01 | 635.02 | 715.04 | | |
| Snohomish County | 717.03 | 717.04 | 717.05 | 717.06 | 718.03 | 718.05 | 718.06 | 718.08 | 720.00 | 729.07 | 729.08 | 9400.06 | | |
| | 402 | 404 | 407 | 408 | 412.02 | 418.05 | 418.08 | 418.09 | 418.1 | 418.12 | 419.04 | 419.06 | | |
| | 419.07 | 514.01 | 514.02 | 524.02 | 529.03 | 529.05 | 537 | | | | | | | |

METROPOLITAN AREA: Sebastian-Vero Beach, FL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Indian River County | 503.03 | 503.04 | 504.01 | | | | | | | | | | |

METROPOLITAN AREA: Sebring, FL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|---------|---------|-------|-------|-------|-------|-------|-------|-------|
| Highlands County | 9603 | 9608 | 9609 | 9611 | 9616.04 | 9616.05 | | | | | | | |

METROPOLITAN AREA: Sheboygan, WI MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Sheboygan County | 5.00 | | | | | | | | | | | | |

METROPOLITAN AREA: Sherman-Denison, TX MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Grayson County | 2.00 | 14.00 | 20.00 | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 108.01 | 113.00 | | | | | | | | | |
| Caddo Parish | 205.00 | 206.00 | 207.00 | 210.00 | 211.00 | 217.00 | 218.00 | 219.00 | 221.02 | 222.00 | 223.00 | 224.00 |
| | 225 | 233 | 234.01 | 234.02 | 235 | 236 | 237.01 | 237.02 | 238.01 | 238.02 | 246.01 | 246.02 |
| | 252 | 253 | | | | | | | | | | |
| 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 | 12.00 | 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 | 12.00 | 13.00 | 14.00 | 15.00 | 36.00 | | | | | | |
| Dakota County, NE | 101.01 | | | | | | | | | | | |

METROPOLITAN AREA: Sioux Falls, SD MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Minnehaha County | 2.01 | 6.00 | 7.02 | 11.09 | 11.10 | 15.02 | | | | | | |

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

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|-------|-------|-------|
| St. Joseph County, IN | 1.00 | 2.00 | 4.00 | 5.00 | 6.00 | 15.00 | 17.00 | 19.00 | 20.00 | 21.00 | 22.00 | 23.00 | |
| | 24 | 26 | 27 | 28 | 29 | 30 | 31 | 35 | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Spartanburg County | 203.01 | 204.00 | 205.00 | 207.01 | 208.00 | 210.01 | 217.00 | 218.05 | 218.06 | 219.03 | 219.04 | 222.02 | |
| | 223.03 | | | | | | | | | | | | |

METROPOLITAN AREA: Spokane-Spokane Valley, WA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|-------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|
| Spokane County | 2.01 | 2.02 | 3.01 | 4.00 | 16.00 | 18.00 | 20.00 | 24.00 | 25.01 | 25.02 | 25.03 | 26.00 | |
| | 35.00 | 36.01 | 36.02 | 108.00 | 111.03 | 111.04 | 117.02 | 118.00 | 140.01 | 140.02 | 145.00 | | |
| Stevens County | 9410.00 | 9507.00 | | | | | | | | | | | |

METROPOLITAN AREA: Springfield, IL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Franklin County | 413.02 | 414.00 | | | | | | | | | | | |
| Hampden County | 8001.02 | 8006.00 | 8007.00 | 8008.00 | 8009.00 | 8011.01 | 8011.02 | 8012.00 | 8013.00 | 8014.01 | 8015.02 | 8015.03 | |
| | 8017.00 | 8018.00 | 8019.01 | 8019.02 | 8020.00 | 8021.01 | 8022.00 | 8023.00 | 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 | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Springfield, MO MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Greene County | 1.01 | 1.02 | 2.00 | 3.00 | 4.00 | 5.01 | 5.02 | 6.00 | 7.00 | 9.00 | 14.01 | 14.02 | |
| | 17.00 | 18.00 | 19.00 | 30.03 | 30.04 | 31.00 | 32.00 | 33.00 | 36.00 | 55.00 | 57.00 | 58.01 | |
| | 58.02 | | | | | | | | | | | | |
| Webster County | 4703.02 | 4704.01 | | | | | | | | | | | |

METROPOLITAN AREA: Springfield, OH MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Clark County | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | 7.00 | 9.01 | 9.02 | 11.01 | 12.00 | 17.00 | 34.00 | |

METROPOLITAN AREA: State College, PA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|
| Centre County | 103.00 | 113.01 | 113.02 | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| San Joaquin County | 1.01 | 1.02 | 3.00 | 4.02 | 5.00 | 6.00 | 7.00 | 9.00 | 16.00 | 17.00 | 19.00 | 20.00 | |
| | 21.00 | 22.01 | 22.02 | 23.00 | 24.01 | 25.03 | 27.01 | 31.15 | 31.16 | 32.17 | 33.12 | 33.13 | |
| | 34.03 | 34.06 | 34.07 | 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 | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Clarendon County | 9605.00 | 9607.02 | 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 | 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 | 58.00 | 59.00 | 61.01 | 61.02 | | |
| Oswego County | 211.01 | 211.02 | 216.01 | 216.02 | 216.04 | 216.05 | | | | | | | |

METROPOLITAN AREA: Tallahassee, FL MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Gadsden County | 207.01 | 207.02 | | | | | | | | | | | |
| Leon County | 4.00 | 5.01 | 5.02 | 6.00 | 10.01 | 11.01 | 12.00 | 14.01 | 14.02 | 18.01 | 19.01 | 19.02 | |
| | 20.03 | 20.05 | 20.06 | 20.07 | 20.08 | 21.03 | 21.05 | 21.06 | | | | | |

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

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

*Effective Date January 1, 2023

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 | 412.04 | 414.01 | | | | | | | | |
| Hillsborough County | 1.01 | 1.02 | 2.01 | 2.02 | 3.01 | 3.02 | 4.02 | 6.02 | 7.01 | 7.02 | 8.00 | 9.01 |
| | 9.02 | 10.01 | 10.02 | 12.00 | 14.00 | 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 | 102.13 | 105.01 | 108.05 | 108.08 | 108.09 | 108.11 | 108.14 | 108.15 | 108.16 |
| | 108.17 | 108.19 | 108.20 | 108.21 | 108.22 | 108.23 | 108.24 | 110.10 | 112.06 | 116.10 | 116.14 | 119.05 |
| | 120.02 | 122.11 | 124.01 | 124.03 | 129.00 | 133.17 | 135.04 | 138.01 | 138.03 | 140.02 | 140.13 | 141.08 |
| | 142.00 | | | | | | | | | | | |
| Pasco County | 302.03 | 302.04 | 304.07 | 304.08 | 304.10 | 304.11 | 304.12 | 305.01 | 306.02 | 308.00 | 309.01 | 310.05 |
| | 310.06 | 310.07 | 310.08 | 310.09 | 310.10 | 310.11 | 312.06 | 314.06 | 314.12 | 317.03 | 318.06 | 318.07 |
| | 324.02 | 326.01 | 326.02 | 328.04 | 329.01 | 330.09 | 330.12 | 330.13 | 330.14 | | | |
| Pinellas County | 201.09 | 201.10 | 205.00 | 206.00 | 207.00 | 208.00 | 212.00 | 216.00 | 245.10 | 246.03 | 246.04 | 247.01 |
| | 248.04 | 250.17 | 251.15 | 253.05 | 255.05 | 256.02 | 258.00 | 259.01 | 259.02 | 261.01 | 262.00 | 263.00 |
| | 264.02 | 269.09 | 271.07 | 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 | 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 | 201.00 | 204.00 | 205.00 | 206.00 | | | | | | | | |
| Bowie County, TX | 104.00 | 105.00 | 106.00 | 107.00 | 108.00 | | | | | | | |

METROPOLITAN AREA: Toledo, OH MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|
| Lucas County | 7.01 | 7.02 | 8.00 | 9.00 | 10.01 | 10.02 | 11.00 | 12.02 | 13.02 | 14.00 | 15.00 | 16.01 |
| | 16.02 | 17.00 | 18.00 | 19.00 | 20.00 | 21.00 | 24.01 | 24.02 | 25.00 | 27.00 | 28.00 | 29.00 |
| | 30.00 | 32.00 | 33.00 | 36.00 | 40.00 | 42.00 | 44.01 | 44.02 | 46.00 | 47.01 | 47.02 | 48.00 |
| | 49.00 | 51.01 | 51.02 | 52.00 | 53.00 | 54.00 | 65.00 | 66.00 | 67.00 | 68.01 | 68.02 | 73.06 |
| | 73.07 | 74.01 | 75.01 | 102.00 | 103.00 | 105.00 | 106.00 | | | | | |
| 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 | 11.00 | 16.03 | 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 | 2.00 | 3.00 | 4.00 | 5.00 | 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 | 21.00 | 22.00 | | | | |

METROPOLITAN AREA: Tucson, AZ MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|
| Pima County | 1.00 | 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 | 22.01 | 22.02 | 23.00 | 24.00 | 25.03 | 25.07 | 25.08 | 25.09 | 26.02 | 26.03 |
| | 26.04 | 28.01 | 28.02 | 31.02 | 31.03 | 31.04 | 35.05 | 35.06 | 37.02 | 37.04 | 37.05 | 37.06 |
| | 37.07 | 38.01 | 38.02 | 41.15 | 41.17 | 41.22 | 43.20 | 45.05 | 45.06 | 45.10 | 45.14 | 45.15 |
| | 9408.00 | 9409.00 | 9410.00 | 9411.00 | 9804.00 | | | | | | | |

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

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

*Effective Date January 1, 2023

| 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 | 2.00 | 3.00 | | | | | | | | | | |
| Osage County | 9400.06 | | | | | | | | | | | |
| Rogers County | 501.04 | 507.01 | | | | | | | | | | |
| Tulsa County | 3.00 | 4.00 | 5.00 | 10.00 | 12.00 | 13.00 | 14.00 | 15.00 | 16.00 | 20.00 | 21.00 | 23.01 |
| | 25.00 | 30.00 | 46.00 | 49.00 | 57.00 | 59.00 | 60.00 | 62.00 | 67.01 | 68.01 | 68.03 | 68.04 |
| | 69.05 | 70.00 | 73.04 | 73.11 | 74.08 | 76.08 | 76.41 | 76.44 | 79.00 | 80.01 | 80.02 | 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 | 601.01 | 601.02 | 602.00 | | | | | | | | |
| Hale County | 404.01 | 404.02 | | | | | | | | | | |
| Tuscaloosa County | 105.00 | 108.03 | 114.01 | 114.02 | 116.00 | 117.01 | 117.03 | 118.00 | 119.02 | 120.01 | 120.02 | 124.07 |
| | 124.08 | 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 | | | | | | | | | | | |
| Twin Falls County | 11.00 | | | | | | | | | | | |

| 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 | 16.05 | 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 | 11.01 | 11.02 | 18.01 | 18.03 | 20.04 | 20.06 | 21.01 | 21.02 | 22.06 | 23.01 | 23.02 | 24.01 |
| | 24.03 | 24.04 | 25.00 | 26.00 | 34.08 | 34.09 | 34.10 | 35.03 | 35.04 | 36.03 | 36.04 | 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 | 68.11 | 70.02 | 75.04 | 80.01 | 85.02 | 87.02 | 87.05 | 89.38 | 93.01 | 93.02 | 94.01 |
| | 94.02 | 95.07 | 95.10 | 95.11 | 96.08 | 97.07 | 98.01 | 98.03 | 98.04 | 114.01 | 9400.05 | 9400.06 |
| | 9400.07 | 9817.00 | 9822.00 | | | | | | | | | |

| METROPOLITAN AREA: Utica-Rome, NY MSA | | | | | | | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Herkimer County | 107.01 | | | | | | | | | | | |
| 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 | 220.00 | 225.00 | 263.00 | 264.00 | | | | | | | |

| METROPOLITAN AREA: Valdosta, GA MSA | | | | | | | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Brooks County | 9604.00 | | | | | | | | | | | |
| Echols County | 8802.00 | | | | | | | | | | | |
| 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 | 2503.00 | 2509.00 | 2511.00 | 2515.00 | 2516.00 | 2518.02 | 2525.01 | 2525.02 | 2526.05 | 2526.07 | 2526.08 | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Victoria, TX MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | 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 | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|-------|
| Chesapeake city, VA | 201.00 | 203.00 | 207.00 | | | | | | | | | | |
| Hampton city, VA | 104.00 | 106.01 | 106.02 | 107.01 | 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 | 317.01 | 320.06 | 321.26 | |
| | 322.25 | 322.26 | | | | | | | | | | | |
| Norfolk city, VA | 9.01 | 9.02 | 11.00 | 14.00 | 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 | | | | | |
| Portsmouth city, VA | 2105.00 | 2111.00 | 2114.00 | 2117.00 | 2118.00 | 2119.00 | 2120.00 | 2121.00 | 2123.00 | 2124.00 | | | |
| Suffolk city, VA | 651.00 | 653.01 | 653.02 | 654.01 | 654.02 | 655.00 | 756.01 | | | | | | |
| Virginia Beach city, VA | 442.01 | 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 | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Tulare County | 2.02 | 3.02 | 5.01 | 7.02 | 9.01 | 11.01 | 11.02 | 12.00 | 16.01 | 22.02 | 26.01 | 28.00 | |
| | 30.01 | 32.02 | 33.01 | 38.02 | 39.03 | 39.04 | 42.00 | 43.01 | 43.02 | 44.01 | 44.02 | | |

METROPOLITAN AREA: Waco, TX MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|
| Houston County | 202.00 | 203.01 | 203.02 | 204.00 | 207.00 | | | | | | | | |
| Peach County | 402.00 | 403.02 | 404.00 | | | | | | | | | | |

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

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

*Effective Date January 1, 2023

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 | 22.02 | 28.01 | 47.03 | 47.04 | 56.01 | 59.00 | 64.00 | 71.00 | 73.04 |
| | 74.01 | 74.03 | 74.06 | 74.07 | 74.08 | 74.09 | 75.02 | 75.03 | 75.04 | 76.01 | 76.03 | 76.05 |
| | 77.03 | 77.07 | 77.08 | 77.09 | 78.03 | 78.04 | 78.06 | 78.07 | 78.08 | 78.09 | 79.01 | 88.02 |
| | 88.03 | 88.04 | 89.03 | 89.04 | 90.00 | 91.02 | 92.04 | 95.08 | 95.10 | 95.11 | 96.01 | 96.02 |
| | 96.03 | 97.00 | 98.01 | 98.02 | 98.03 | 98.04 | 98.07 | 98.10 | 98.11 | 99.03 | 99.04 | 99.05 |
| | 99.06 | 99.07 | 104.00 | 108.00 | 109.00 | | | | | | | |
| Charles County, MD | 8502.02 | 8509.01 | 8509.06 | | | | | | | | | |
| Frederick County, MD | 7503.00 | 7505.04 | 7505.05 | 7505.07 | 7505.08 | 7507.02 | 7508.01 | 7651.00 | 7722.00 | 7754.00 | | |
| Montgomery County, MD | 7007.13 | 7007.21 | 7007.25 | 7007.31 | 7007.32 | 7008.18 | 7009.04 | 7012.19 | 7014.22 | 7015.08 | 7015.09 | 7016.01 |
| | 7016.02 | 7017.02 | 7019.00 | 7020.00 | 7021.01 | 7023.01 | 7032.07 | 7032.13 | 7032.14 | 7032.16 | 7032.19 | |
| Prince George's County, MD | 8001.02 | 8001.09 | 8002.09 | 8002.10 | 8002.11 | 8016.00 | 8017.04 | 8017.07 | 8018.01 | 8018.02 | 8018.08 | 8019.04 |
| | 8019.06 | 8019.07 | 8020.01 | 8021.06 | 8021.07 | 8022.03 | 8024.04 | 8024.05 | 8024.06 | 8024.07 | 8024.08 | 8025.01 |
| | 8026.00 | 8027.00 | 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 | 8048.01 | 8048.02 | 8049.00 | 8050.00 | 8051.01 |
| | 8052.01 | 8052.02 | 8055.00 | 8056.01 | 8056.02 | 8057.00 | 8058.02 | 8059.06 | 8059.07 | 8066.01 | 8066.02 | 8067.13 |
| | 8067.14 | 8070.00 | 8073.01 | 8074.10 | 9800.00 | | | | | | | |
| Arlington County, VA | 1022.00 | 1027.01 | | | | | | | | | | |
| Fairfax County, VA | 4154.01 | 4215.00 | 4216.00 | 4217.01 | 4219.00 | 4514.00 | 4516.01 | 4523.01 | 4523.02 | 4525.02 | 4527.00 | 4619.02 |
| Loudoun County, VA | 6105.05 | | | | | | | | | | | |
| Prince William County, VA | 9002.03 | 9004.03 | 9004.04 | 9005.04 | 9006.01 | 9006.02 | 9009.01 | 9011.01 | 9011.02 | 9014.03 | 9014.19 | 9017.03 |
| | 9017.04 | 9019.00 | | | | | | | | | | |
| Spotsylvania County, VA | 201.08 | 203.11 | 204.03 | | | | | | | | | |
| Alexandria city, VA | 2001.04 | 2001.05 | 2001.09 | 2005.00 | 2012.05 | 2012.06 | | | | | | |
| Fredericksburg city, VA | 2.01 | 2.02 | | | | | | | | | | |
| Manassas city, VA | 9103.02 | 9104.01 | | | | | | | | | | |
| Manassas Park city, VA | 9201.00 | | | | | | | | | | | |

METROPOLITAN AREA: Waterloo-Cedar Falls, IA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Black Hawk County | 1.00 | 3.00 | 7.00 | 8.00 | 9.00 | 16.00 | 17.01 | 17.02 | 18.00 | 19.00 | 23.03 | 23.04 |

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 | 5.00 | 6.02 | 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 | | | | | | | | | | |

METROPOLITAN AREA: Westchester County, NY Statutory Exception Area

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|---------|-------|-------|-------|-------|-------|-------|-------|--------|
| Westchester County | 1.01 | 1.03 | 2.04 | 2.05 | 3.00 | 5.01 | 5.02 | 6.01 | 6.02 | 10.00 | 11.01 | 11.02 |
| | 12.00 | 13.02 | 13.04 | 13.05 | 29.00 | 31.00 | 32.00 | 35.00 | 62.00 | 80.00 | 93.00 | 116.01 |
| | 116.02 | 142.00 | 143.00 | 9840.00 | | | | | | | | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Wheeling, WV-OH MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Belmont County, OH | 116.00 | 117.00 | 121.00 | | | | | | | | | | |
| Marshall County, WV | 202.00 | 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 | 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 | 26.00 | 27.00 | |
| | 28.00 | 29.00 | 30.00 | 32.00 | 34.00 | 35.00 | 37.00 | 38.00 | 39.00 | 40.00 | 43.01 | 43.02 | |
| | 52.00 | 58.00 | 62.00 | 65.00 | 67.00 | 68.00 | 69.00 | 70.00 | 71.02 | 75.00 | 77.01 | 77.02 | |
| | 78.00 | 87.00 | | | | | | | | | | | |

METROPOLITAN AREA: Wichita Falls, TX MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Wichita County | 101.00 | 102.00 | 104.00 | 106.00 | 107.00 | 108.00 | 110.00 | 111.00 | 112.00 | 115.00 | 116.00 | 130.00 | |

METROPOLITAN AREA: Williamsport, PA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | 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 | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| New Hanover County | 101.00 | 102.00 | 103.00 | 105.01 | 105.03 | 105.04 | 107.00 | 108.00 | 110.00 | 111.00 | 112.00 | 114.00 | |
| | 115.01 | 115.02 | 116.05 | 119.05 | 119.06 | | | | | | | | |

METROPOLITAN AREA: Winchester, VA-WV MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Winchester city, VA | 1.01 | 1.02 | | | | | | | | | | | |
| Hampshire County, WV | 9683.01 | 9683.02 | 9684.01 | 9684.02 | | | | | | | | | |

METROPOLITAN AREA: Winston-Salem, NC MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|
| Davidson County | 608.00 | 613.00 | 614.00 | 615.01 | 616.00 | | | | | | | | |
| Forsyth County | 2.00 | 3.01 | 3.02 | 4.00 | 5.00 | 6.00 | 7.00 | 8.01 | 8.02 | 9.00 | 10.00 | 14.00 | |
| | 15.00 | 16.02 | 17.00 | 18.00 | 19.01 | 19.02 | 20.01 | 20.02 | 27.02 | 27.04 | 27.05 | 28.06 | |
| | 31.08 | 33.09 | 34.03 | 34.04 | 35.00 | 37.01 | | | | | | | |

METROPOLITAN AREA: Worcester, MA-CT

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Windham County, CT | 8003.00 | 8006.00 | 8007.00 | | | | | | | | | | |
| Worcester County, MA | 7072.00 | 7073.00 | 7094.00 | 7105.00 | 7107.00 | 7108.00 | 7304.01 | 7305.00 | 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 | 7572.00 | 7573.00 | | | | |

METROPOLITAN AREA: Yakima, WA MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------|---------|-------|
| Yakima County | 1.00 | 2.00 | 6.00 | 12.01 | 12.02 | 14.00 | 15.02 | 15.03 | 15.04 | 20.05 | 9400.07 | 9400.08 | |

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

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

*Effective Date January 1, 2023

METROPOLITAN AREA: Yauco, PR MSA

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|
| Guánica Municipio | 9609.00 | 9610.00 | 9612.00 | 9613.00 | | | | | | | | |
| Yauco Municipio | 7501.01 | 7501.02 | 7506.02 | | | | | | | | | |

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 | 8106.00 | 8108.00 | 8124.00 | 8137.00 | 8138.00 |
| | 8139.00 | 8140.00 | 8141.00 | | | | | | | | | |
| Trumbull County, OH | 9204.00 | 9207.00 | 9208.00 | 9209.00 | 9210.00 | 9211.00 | 9212.00 | 9216.00 | 9314.00 | 9331.00 | 9338.00 | 9339.00 |
| | 9340.00 | | | | | | | | | | | |
| Mercer County, PA | 301.00 | 305.00 | 321.00 | 332.00 | 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 | 502.02 | | | | | | | | | | |
| 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 | 3.01 | 3.02 | 4.04 | 7.00 | 10.04 | 110.00 | 114.03 | 115.01 | 115.03 | 116.01 | 116.02 |

Count = 13,445 tracts.

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

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

*Effective Date January 1, 2023

NONMETROPOLITAN PART OF STATE: Alabama

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

NONMETROPOLITAN PART OF STATE: Alaska

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Bethel Census Area | 100.00 | 300.00 | | | | | | | | | | |
| Dillingham Census Area | 100.00 | | | | | | | | | | | |
| Kenai Peninsula Borough | 100.00 | | | | | | | | | | | |
| Kusilvak Census Area | 100.00 | | | | | | | | | | | |
| Nome Census Area | 100.00 | | | | | | | | | | | |
| Northwest Arctic Borough | 100.00 | | | | | | | | | | | |
| Yukon-Koyukuk Census Area | 100.00 | 400.00 | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Arizona

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

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

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

NONMETROPOLITAN PART OF STATE: Arkansas

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

NONMETROPOLITAN PART OF STATE: California

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

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

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

NONMETROPOLITAN PART OF STATE: Colorado

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

NONMETROPOLITAN PART OF STATE: Connecticut

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

NONMETROPOLITAN PART OF STATE: Florida

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

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

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

NONMETROPOLITAN PART OF STATE: Georgia

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

NONMETROPOLITAN PART OF STATE: Hawaii

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

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

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

NONMETROPOLITAN PART OF STATE: Idaho

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

NONMETROPOLITAN PART OF STATE: Illinois

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

NONMETROPOLITAN PART OF STATE: Indiana

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

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

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

NONMETROPOLITAN PART OF STATE: Iowa

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

NONMETROPOLITAN PART OF STATE: Kansas

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

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

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

NONMETROPOLITAN PART OF STATE: Kentucky

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

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

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

NONMETROPOLITAN PART OF STATE: Louisiana

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

NONMETROPOLITAN PART OF STATE: Maine

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

NONMETROPOLITAN PART OF STATE: Maryland

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Dorchester County | 500.00 | | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Massachusetts

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Dukes County | 100.00 | | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Michigan

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

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

NONMETROPOLITAN PART OF STATE: Minnesota

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Beltrami County | 600.00 | 703.00 | 704.00 | 1.00 | | | | | | | | |
| Cass County | 2.00 | | | | | | | | | | | |
| Crow Wing County | 1000.00 | 1100.00 | | | | | | | | | | |
| Freeborn County | 900.00 | | | | | | | | | | | |
| Hubbard County | 600.00 | | | | | | | | | | | |
| Lyon County | 500.00 | | | | | | | | | | | |
| Martin County | 600.00 | | | | | | | | | | | |
| Mower County | 410.00 | | | | | | | | | | | |
| Winona County | 500.00 | | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Mississippi

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

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

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

NONMETROPOLITAN PART OF STATE: Missouri

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

NONMETROPOLITAN PART OF STATE: Montana

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

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

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

NONMETROPOLITAN PART OF STATE: Nebraska

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

NONMETROPOLITAN PART OF STATE: Nevada

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

NONMETROPOLITAN PART OF STATE: New Hampshire

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

NONMETROPOLITAN PART OF STATE: New Mexico

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

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

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

NONMETROPOLITAN PART OF STATE: New York

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

NONMETROPOLITAN PART OF STATE: North Carolina

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

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

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

NONMETROPOLITAN PART OF STATE: North Dakota

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

NONMETROPOLITAN PART OF STATE: Ohio

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

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

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

NONMETROPOLITAN PART OF STATE: Oklahoma

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

NONMETROPOLITAN PART OF STATE: Oregon

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

NONMETROPOLITAN PART OF STATE: Pennsylvania

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

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

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

NONMETROPOLITAN PART OF STATE: South Carolina

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

NONMETROPOLITAN PART OF STATE: South Dakota

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

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

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

NONMETROPOLITAN PART OF STATE: Tennessee

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

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

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

NONMETROPOLITAN PART OF STATE: Texas

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

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

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

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

NONMETROPOLITAN PART OF STATE: Utah

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

NONMETROPOLITAN PART OF STATE: Vermont

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

NONMETROPOLITAN PART OF STATE: Virginia

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

NONMETROPOLITAN PART OF STATE: Washington

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

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

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

NONMETROPOLITAN PART OF STATE: West Virginia

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

NONMETROPOLITAN PART OF STATE: Wisconsin

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

NONMETROPOLITAN PART OF STATE: Wyoming

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

NONMETROPOLITAN PART OF: Puerto Rico

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

Count = 1,852 tracts.

2023 IRS SECTION 42(d)(5)(B) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018 [MSA] and derived FY2022 HUD Metro SAFMR Area Definitions [HMFA])

**Effective Date January 1, 2023*

** indicates split ZCTA.*

| State | Metropolitan Area | DDA ZCTAs | | | | | | | | | | | |
|--|--|-----------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|
| Alabama | Birmingham-Hoover, AL HUD Metro FMR Area | 35043 | 35223 | | | | | | | | | | |
| | Chilton County, AL HUD Metro FMR Area | 35040* | | | | | | | | | | | |
| | Columbus, GA-AL HUD Metro FMR Area | 36856 | | | | | | | | | | | |
| | Mobile, AL HUD Metro FMR Area | 36505 | 36541 | | | | | | | | | | |
| | Montgomery, AL MSA | 36093 | 36112 | 36113 | 36115 | | | | | | | | |
| Alaska | Anchorage, AK HUD Metro FMR Area | 99505 | | | | | | | | | | | |
| | Fairbanks, AK MSA | 99702 | 99703 | | | | | | | | | | |
| Arizona | Flagstaff, AZ MSA | 85931 | 86001 | 86004 | 86011 | 86015 | 86018 | 86023 | 86036 | 86336* | | | |
| | Lake Havasu City-Kingman, AZ MSA | 86021 | 86404 | 86406 | 86426 | | | | | | | | |
| | Phoenix-Mesa-Scottsdale, AZ MSA | 85024 | 85028 | 85044 | 85045 | 85048 | 85050 | 85054 | 85083 | 85085 | 85086 | 85087 | 85121 |
| | | 85138 | 85140 | 85142 | 85143 | 85212 | 85215 | 85224 | 85226 | 85233 | 85248 | 85249 | 85250 |
| | | 85251 | 85253 | 85254 | 85255 | 85258 | 85260 | 85262 | 85266 | 85268 | 85284 | 85286 | 85295 |
| | | 85296 | 85297 | 85298 | 85309 | 85310 | 85331 | 85338 | 85339 | 85340 | 85355 | 85377 | 85382 |
| | | 85383 | 85388 | 85395 | 85396 | | | | | | | | |
| | Prescott, AZ MSA | 85332 | 86315 | 86325 | 86327 | 86336* | 86351 | | | | | | |
| | Sierra Vista-Douglas, AZ MSA | 85613 | 85615 | 85627 | 85650 | | | | | | | | |
| | Tucson, AZ MSA | 85629 | 85637 | 85641 | 85658* | 85708 | 85737 | 85739* | 85742 | 85743 | 85747 | 85755 | |
| Yuma, AZ MSA | 85364 | 85365 | 85367 | | | | | | | | | | |
| Arkansas | Hot Springs, AR MSA | 71909* | | | | | | | | | | | |
| California | Bakersfield, CA MSA | 93222 | 93243* | 93311 | 93312 | 93313 | 93314 | 93523 | 93524 | | | | |
| | Chico, CA MSA | 95938 | | | | | | | | | | | |
| | El Centro, CA MSA | 92251 | | | | | | | | | | | |
| | Fresno, CA MSA | 93611 | 93619* | 93626* | 93651 | 93711 | 93720 | 93723 | 93730 | | | | |
| | Los Angeles-Long Beach-Glendale, CA HUD Metro FMR Area | 90004 | 90005 | 90010 | 90012 | 90013 | 90014 | 90017 | 90019 | 90020 | 90021 | 90024 | 90025 |
| | | 90027 | 90028 | 90034 | 90035 | 90036 | 90038 | 90039 | 90041 | 90045 | 90046 | 90048 | 90049 |
| | | 90056 | 90064 | 90066 | 90067 | 90068 | 90069 | 90073 | 90077 | 90094 | 90210 | 90211 | 90212 |
| | | 90230 | 90232 | 90240 | 90242 | 90245 | 90254 | 90260 | 90263 | 90265* | 90266 | 90272 | 90274 |
| | | 90275 | 90277 | 90278 | 90290 | 90291 | 90292 | 90293 | 90305 | 90401 | 90402 | 90403 | 90404 |
| | | 90405 | 90501 | 90502 | 90503 | 90504 | 90505 | 90603 | 90604 | 90605 | 90606 | 90623* | 90630* |
| | | 90638* | 90650 | 90670 | 90701 | 90703 | 90704 | 90712 | 90713 | 90715 | 90732 | 90745 | 90746 |
| | | 90802 | 90803 | 90807 | 90808 | 90814 | 90815* | 91001 | 91006 | 91007 | 91008 | 91010 | 91011 |
| | | 91016 | 91020 | 91024 | 91030 | 91040 | 91101 | 91104 | 91105 | 91106 | 91107 | 91108 | 91201 |
| | | 91202 | 91203 | 91204 | 91205 | 91206 | 91207 | 91208 | 91210 | 91214 | 91301 | 91302 | 91303 |
| | | 91304* | 91307* | 91311* | 91316 | 91321 | 91324 | 91325 | 91326 | 91330 | 91335 | 91342 | 91344 |
| | | 91345 | 91350 | 91351 | 91354 | 91355 | 91356 | 91361* | 91362* | 91364 | 91367 | 91381 | 91384 |
| | | 91387 | 91390 | 91401 | 91403 | 91405 | 91406 | 91411 | 91423 | 91436 | 91501 | 91502 | 91504 |
| | | 91505 | 91506 | 91601 | 91602 | 91604 | 91607 | 91711 | 91722 | 91724 | 91740 | 91741 | 91745 |
| | | 91765 | 91773 | 91775 | 91780 | 91789 | 91790 | 91791 | 91792 | 93510 | 93551 | 93552 | |
| | Madera, CA MSA | 93614 | 93626* | 93636 | 93645 | | | | | | | | |
| | Merced, CA MSA | 93635 | | | | | | | | | | | |
| | Modesto, CA MSA | 95326 | 95355 | 95357 | 95363 | 95368 | 95382 | 95385* | 95387 | | | | |
| | Napa, CA MSA | 94503 | 94558 | 94574 | 94576 | 94599 | | | | | | | |
| Oakland-Fremont, CA HUD Metro FMR Area | 94502 | 94505 | 94506 | 94507 | 94513 | 94517 | 94523 | 94526 | 94528 | 94531 | 94536 | 94538 | |
| | 94539 | 94542 | 94545 | 94547 | 94548 | 94549 | 94550* | 94551 | 94552 | 94555 | 94556 | 94560 | |
| | 94563 | 94566 | 94568 | 94575 | 94582 | 94583 | 94587 | 94588 | 94596 | 94597 | 94598 | 94618 | |
| | 94703 | 94706 | 94707 | 94708 | 94709 | 94720 | 95391* | | | | | | |

2023 IRS SECTION 42(d)(5)(B) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018 [MSA] and derived FY2022 HUD Metro SAFMR Area Definitions [HMFA])

**Effective Date January 1, 2023*

** indicates split ZCTA.*

| State | Metropolitan Area | DDA ZCTAs | | | | | | | | | | | |
|-------|--|-----------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|--------|
| | Oxnard-Thousand Oaks-Ventura, CA MSA | 90265* | 91304* | 91307* | 91311* | 91320 | 91360 | 91361* | 91362* | 91377 | 93001* | 93003 | 93004 |
| | | 93010 | 93012 | 93021 | 93035 | 93063 | 93065 | | | | | | |
| | Redding, CA MSA | 96003 | 96019 | 96073 | 96088 | | | | | | | | |
| | Riverside-San Bernardino-Ontario, CA MSA | 91701 | 91708 | 91709 | 91710 | 91730 | 91737 | 91739 | 91752 | 91759* | 91761 | 91762 | 91763 |
| | | 91764 | 91766* | 91784 | 91786 | 92203 | 92211 | 92239 | 92253 | 92260 | 92264 | 92270 | 92282 |
| | | 92310 | 92313 | 92336 | 92337 | 92339 | 92342 | 92344 | 92352 | 92354 | 92373 | 92374 | 92377 |
| | | 92407 | 92503 | 92504 | 92505 | 92506 | 92507 | 92508 | 92518 | 92530* | 92532 | 92551 | 92553 |
| | | 92555 | 92557 | 92562 | 92563 | 92571 | 92582 | 92584 | 92585 | 92587 | 92591 | 92592 | 92595 |
| | | 92596 | 92860 | 92879 | 92880 | 92881 | 92882 | 92883 | | | | | |
| | Sacramento--Roseville--Arden-Arcade, CA HUD Metro FMR Area | 95614 | 95619 | 95626* | 95630 | 95635 | 95639 | 95648 | 95650 | 95655 | 95658 | 95661 | 95662 |
| | | 95663 | 95664 | 95672 | 95677 | 95678 | 95681 | 95683 | 95703 | 95714 | 95722 | 95728 | 95742 |
| | | 95746 | 95747 | 95757 | 95758 | 95762 | 95765 | 95816 | 95819 | 95829 | 95830 | 95831 | 95832 |
| | | 95833 | 95835 | 95864 | 96140 | 96148 | 96161 | | | | | | |
| | Salinas, CA MSA | 93451* | 93906 | 93907 | 93908 | 93920 | 93921 | 93923 | 93924 | 93928 | 93940 | 93950 | 93953 |
| | | 93955 | 93962 | 95076* | | | | | | | | | |
| | San Benito County, CA HUD Metro FMR Area | 95004* | 95075 | | | | | | | | | | |
| | San Diego-Carlsbad, CA MSA | 91902 | 91913 | 91914 | 91915 | 91917 | 91934 | 91935 | 91942 | 91963 | 91978 | 91980 | 92003 |
| | | 92007 | 92008 | 92009 | 92010 | 92011 | 92014 | 92019 | 92024 | 92029 | 92037 | 92055 | 92056 |
| | | 92057 | 92058 | 92061 | 92064 | 92067 | 92071 | 92075 | 92078 | 92081 | 92091 | 92101 | 92103 |
| | | 92106 | 92107 | 92108 | 92109 | 92110 | 92117 | 92118 | 92119 | 92120 | 92121 | 92122 | 92123 |
| | | 92124 | 92126 | 92127 | 92128 | 92129 | 92130 | 92131 | 92134 | 92135 | 92140 | 92147 | 92155 |
| | | 92672* | | | | | | | | | | | |
| | San Francisco, CA HUD Metro FMR Area | 94002 | 94010 | 94019 | 94025 | 94027 | 94028* | 94030 | 94037 | 94044 | 94061 | 94062 | 94065 |
| | | 94070 | 94104 | 94105 | 94107 | 94109 | 94111 | 94114 | 94115 | 94117 | 94123 | 94127 | 94129 |
| | | 94130 | 94131 | 94158 | 94401 | 94402 | 94403 | 94404 | 94903 | 94920 | 94925 | 94929 | 94933 |
| | | 94938 | 94939 | 94941 | 94949 | 94963 | 94965 | | | | | | |
| | San Jose-Sunnyvale-Santa Clara, CA HUD Metro FMR Area | 94022 | 94024 | 94028* | 94040 | 94041 | 94043 | 94085 | 94086 | 94087 | 94089 | 94301 | 94303* |
| | | 94304 | 94306 | 95014 | 95030 | 95032 | 95033* | 95051 | 95054 | 95070 | 95113 | 95119 | 95120 |
| | | 95124 | 95126 | 95129 | 95131 | 95132 | 95134 | 95135 | 95136 | 95138 | 95139 | 95148 | |
| | San Luis Obispo-Paso Robles-Arroyo Grande, CA MSA | 93401 | 93402 | 93405 | 93420 | 93424 | 93428 | 93442 | 93444 | 93449 | 93451* | 93454* | 93461* |
| | | 93465 | | | | | | | | | | | |
| | Santa Ana-Anaheim-Irvine, CA HUD Metro FMR Area | 90638* | 90740 | 90742 | 90743 | 92602 | 92603 | 92604 | 92606 | 92610 | 92612 | 92614 | 92618 |
| | | 92620 | 92624 | 92625 | 92626 | 92627 | 92629 | 92630 | 92646 | 92647 | 92648 | 92649 | 92651 |
| | | 92653 | 92656 | 92657 | 92660 | 92661 | 92662 | 92663 | 92672* | 92673 | 92675 | 92676 | 92677 |
| | | 92678 | 92679 | 92688 | 92691 | 92692 | 92694 | 92708 | 92782 | 92806 | 92807 | 92808 | 92821 |
| | | 92823 | 92835 | 92845 | 92865 | 92868 | 92869 | 92886 | 92887 | | | | |
| | Santa Cruz-Watsonville, CA MSA | 95003 | 95005 | 95006 | 95007 | 95010 | 95018 | 95033* | 95041 | 95060 | 95062 | 95064 | 95065 |
| | | 95066 | 95073 | | | | | | | | | | |
| | Santa Maria-Santa Barbara, CA MSA | 93013* | 93067 | 93101 | 93103 | 93105 | 93108 | 93109 | 93110 | 93111 | 93117 | 93427 | 93437 |
| | | 93441 | 93455 | 93460 | 93463 | | | | | | | | |
| | Santa Rosa, CA MSA | 94922 | 94928 | 94952* | 94954 | 95405 | 95409 | 95431 | 95439 | 95442 | 95448 | 95452 | 95465 |
| | | 95492 | | | | | | | | | | | |
| | Stockton-Lodi, CA MSA | 95209 | 95212 | 95219* | 95220 | 95242 | 95304 | 95320 | 95330 | 95336 | 95337 | 95366 | 95376 |
| | | 95377* | 95391* | 95632* | | | | | | | | | |
| | Vallejo-Fairfield, CA MSA | 94510 | 94534 | 94535 | 94585 | 94592 | 95687 | | | | | | |
| | Yolo, CA HUD Metro FMR Area | 95616 | 95618* | 95627 | | | | | | | | | |
| | Yuba City, CA MSA | 95626* | 95668* | 95692 | 95837* | 95903 | 95918 | 95935 | 95977 | 95982 | 95993 | | |

2023 IRS SECTION 42(d)(5)(B) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018 [MSA] and derived FY2022 HUD Metro SAFMR Area Definitions [HMFA])

**Effective Date January 1, 2023*

** indicates split ZCTA.*

| State | Metropolitan Area | DDA ZCTAs | | | | | | | | | | | |
|----------------------|--|-----------|--------|--------|--------|-------|-------|-------|-------|-------|-------|--------|-------|
| Colorado | Boulder, CO MSA | 80305 | 80516* | | | | | | | | | | |
| | Colorado Springs, CO HUD Metro FMR Area | 80132 | 80817 | 80831* | 80840 | 80902 | 80908 | 80913 | 80914 | 80920 | 80921 | 80922 | 80923 |
| | | 80924 | 80925 | 80927 | 80929 | 80930 | 80951 | | | | | | |
| | Denver-Aurora-Lakewood, CO MSA | 80007 | 80016 | 80018 | 80021 | 80023 | 80109 | 80111 | 80118 | 80122 | 80124 | 80125 | 80126 |
| | | 80129 | 80130 | 80134 | 80202 | 80203 | 80209 | 80237 | 80238 | 80249 | 80439 | 80516* | 80602 |
| | Fort Collins, CO MSA | 80534* | | | | | | | | | | | |
| | Greeley, CO MSA | 80504* | 80516* | 80534* | 80542 | | | | | | | | |
| Connecticut | Bridgeport, CT HUD Metro FMR Area | 06611 | 06612 | 06824 | 06890 | | | | | | | | |
| | Danbury, CT HUD Metro FMR Area | 06784 | 06812 | 06896 | | | | | | | | | |
| | New Haven-Meriden, CT HUD Metro FMR Area | 06477 | 06518 | | | | | | | | | | |
| | Stamford-Norwalk, CT HUD Metro FMR Area | 06820 | 06853 | 06883 | 06897* | 06903 | | | | | | | |
| Delaware | Philadelphia-Camden-Wilmington, PA-NJ-DE-MD MSA | 19707 | | | | | | | | | | | |
| District of Columbia | Washington-Arlington-Alexandria, DC-VA-MD HUD Metro FMR Area | 20001 | 20003 | 20004 | 20005 | 20008 | 20009 | | | | | | |
| | | 20390 | | | | | | | | | | | |

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|---------|---|-----------|--------|--------|--------|--------|--------|--------|-------|-------|-------|--------|--------|
| Florida | Cape Coral-Fort Myers, FL MSA | 33908 | 33912 | 33913 | 33921* | 33924 | 33928 | 33957 | 33965 | 33967 | 33991 | 33993 | |
| | | 34110* | 34119* | | | | | | | | | | |
| | Crestview-Fort Walton Beach-Destin, FL HUD Metro FMR Area | 32541 | 32542 | 32544 | | | | | | | | | |
| | | 32102* | 32124 | 32128 | 32129 | 32169 | 32176 | 32725 | | | | | |
| | Fort Lauderdale, FL HUD Metro FMR Area | 33019 | 33021 | 33025 | 33026 | 33027 | 33028 | 33029 | 33062 | 33063 | 33067 | 33068 | 33071 |
| | | 33073 | 33076 | 33301 | 33304 | 33308 | 33315 | 33321 | 33322 | 33323 | 33324 | 33325 | 33326 |
| | | 33327 | 33328 | 33330 | 33331 | 33332 | 33351 | 33442 | | | | | |
| | | 34429 | 34434 | 34446 | | | | | | | | | |
| | Homosassa Springs, FL MSA | 32003 | 32079 | 32081 | 32082 | 32092 | 32212 | 32224 | 32225 | 32226 | 32227 | 32228 | 32250 |
| | | 32256 | 32258 | 32259 | 32266 | | | | | | | | |
| | Lakeland-Winter Haven, FL MSA | 33803 | 33805 | 33809 | 33810* | 33811 | 33812 | 33813 | 33827 | 33837 | 33851 | 33884 | 33896* |
| | | 33897 | 34714* | 34759* | | | | | | | | | |
| | Miami-Miami Beach-Kendall, FL HUD Metro FMR Area | 33014 | 33015 | 33016 | 33018 | 33035 | 33055 | 33109 | 33126 | 33129 | 33131 | 33132 | 33133 |
| | | 33134 | 33137 | 33139 | 33140 | 33141 | 33143 | 33144 | 33145 | 33146 | 33149 | 33154 | 33155 |
| | | 33156 | 33158 | 33160 | 33165 | 33168 | 33172 | 33173 | 33174 | 33175 | 33176 | 33178 | 33179 |
| | | 33180 | 33182 | 33183 | 33184 | 33185 | 33186 | 33187 | 33190 | 33193 | 33194 | 33196 | |
| | | 34103 | 34105 | 34108 | 34109 | 34110* | 34117 | 34119* | 34120 | 34140 | 34145 | | |
| | North Port-Sarasota-Bradenton, FL MSA | 34201 | 34202 | 34211 | 34212 | 34216 | 34217 | 34219 | 34232 | 34233 | 34235 | 34238 | 34239 |
| | | 34240 | 34241 | 34242 | 34243 | 34251 | 34286 | 34288 | 34291 | 34292 | 34293 | | |
| | Ocala, FL MSA | 32133 | 32162* | 32195* | 34472 | 34473 | 34474 | | | | | | |
| | Orlando-Kissimmee-Sanford, FL MSA | 32195* | 32701 | 32707 | 32708 | 32712 | 32714 | 32732 | 32735 | 32746 | 32750 | 32751 | 32765 |
| | | 32766 | 32776 | 32779 | 32789 | 32792 | 32801 | 32803 | 32804 | 32806 | 32811 | 32812 | 32814 |
| | | 32817 | 32819 | 32820 | 32821 | 32822 | 32824 | 32827 | 32828 | 32829 | 32831 | 32832 | 32833 |
| | | 32835 | 32836 | 32837 | 33848 | 33896* | 34711 | 34714* | 34715 | 34734 | 34736 | 34737 | 34743 |
| | | 34744 | 34746 | 34747 | 34758 | 34759* | 34760 | 34761 | 34772 | 34773 | 34786 | | |
| | | 32903 | 32904 | 32908 | 32925 | 32934 | 32937 | 32940 | 32951 | 32955 | | | |
| | | 32403 | 32407 | 32410 | 32456 | | | | | | | | |
| | Pensacola-Ferry Pass-Brent, FL MSA | 32561 | 32566 | | | | | | | | | | |
| | Port St. Lucie, FL MSA | 33458* | 33469* | 33478* | 34952 | 34953 | 34983 | 34984 | 34986 | 34987 | 34990 | | |
| | Punta Gorda, FL MSA | 33921* | 33946 | 33947 | 33953 | 33954 | 33955* | 33981 | | | | | |
| | Sebastian-Vero Beach, FL MSA | 32963 | 32968 | | | | | | | | | | |
| | Sebring, FL MSA | 33875 | 33876 | | | | | | | | | | |
| | Tallahassee, FL HUD Metro FMR Area | 32312 | 32317 | | | | | | | | | | |
| | Tampa-St. Petersburg-Clearwater, FL MSA | 33503 | 33511 | 33543 | 33544 | 33545 | 33547 | 33548 | 33556 | 33559 | 33569 | 33572 | 33573 |
| | | 33578 | 33579 | 33584 | 33594 | 33596 | 33602 | 33606 | 33607 | 33609 | 33611 | 33615 | 33616 |
| | | 33621 | 33624 | 33625 | 33626 | 33629 | 33634 | 33635 | 33647 | 33703 | 33705 | 33706 | 33708 |
| | | 33711 | 33713 | 33715 | 33716 | 33744 | 33759 | 33762 | 33767 | 33772 | 33776 | 33777 | 33782 |
| | | 33785 | 33786 | 34637 | 34638 | 34639 | 34655 | 34677 | 34681 | 34683 | 34684 | 34685 | 34688 |
| | | 34695 | 34698 | | | | | | | | | | |
| | | 32162* | | | | | | | | | | | |
| | The Villages, FL MSA | 32346 | | | | | | | | | | | |
| | Wakulla County, FL HUD Metro FMR Area | 32459 | | | | | | | | | | | |
| | Walton County, FL HUD Metro FMR Area | 33410 | 33412 | 33413 | 33414 | 33418 | 33426 | 33428 | 33431 | 33432 | 33433 | 33435 | 33436 |
| | West Palm Beach-Boca Raton, FL HUD Metro FMR Area | 33437 | 33444 | 33445 | 33449 | 33458* | 33469* | 33470 | 33472 | 33473 | 33477 | 33478* | 33480 |
| | | 33483 | 33484 | 33486 | 33487 | 33496 | 33498 | | | | | | |
| | | | | | | | | | | | | | |

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|---|--|---------------------------------------|--------|--------|--------|--------|-------|-------|--------|--------|--------|-------|-------|
| Georgia | Atlanta-Sandy Springs-Roswell, GA HUD Metro FMR Area | 30005 | 30009 | 30019 | 30024 | 30045 | 30097 | | | | | | |
| | | 30305 | 30306 | 30308 | 30309 | 30319 | 30324 | 30326 | 30327 | 30328 | 30338 | 30339 | 30345 |
| | | 30346 | 30363 | 30519* | | | | | | | | | |
| | Augusta-Richmond County, GA-SC HUD Metro FMR Area | 30809 | 30905 | | | | | | | | | | |
| | | Brunswick, GA MSA | 31522 | 31561 | | | | | | | | | |
| | Butts County, GA HUD Metro FMR Area | 30234* | 30248* | | | | | | | | | | |
| | Chattanooga, TN-GA MSA | 30738 | | | | | | | | | | | |
| | Columbus, GA-AL HUD Metro FMR Area | 31820 | 31905 | | | | | | | | | | |
| | Gainesville, GA MSA | 30519* | | | | | | | | | | | |
| | Hinesville, GA HUD Metro FMR Area | 31314 | 31315 | | | | | | | | | | |
| | Meriwether County, GA HUD Metro FMR Area | 30220* | 30276* | | | | | | | | | | |
| | Rome, GA MSA | 30145* | | | | | | | | | | | |
| | Savannah, GA MSA | 31324 | | | | | | | | | | | |
| Valdosta, GA MSA | 31632 | | | | | | | | | | | | |
| Hawaii | Kahului-Wailuku-Lahaina, HI MSA | 96708 | 96753 | 96761 | 96779 | | | | | | | | |
| | Urban Honolulu, HI MSA | 96701 | 96706 | 96707 | 96734 | 96744 | 96759 | 96782 | 96786 | 96789 | 96791 | 96813 | |
| | | 96815 | 96818 | 96821 | 96825 | 96853 | 96857 | 96860 | | | | 96814 | |
| Idaho | Boise City, ID HUD Metro FMR Area | 83634 | | | | | | | | | | | |
| Illinois | Chicago-Joliet-Naperville, IL HUD Metro FMR Area | 60010 | 60012 | 60015 | 60022 | | | | | | | | |
| | | 60026 | 60035 | 60043 | 60045 | 60047 | 60053 | 60061 | 60069 | 60083 | 60088 | 60089 | |
| | | 60093 | 60102 | 60103 | 60107 | 60124 | 60126 | 60134 | 60136 | 60140* | 60173 | 60175 | |
| | | 60190 | 60192 | 60201 | 60203 | 60301 | 60422 | 60446 | 60447* | 60461 | 60463 | 60490 | |
| | | 60502 | 60503* | 60504* | 60521 | 60544* | 60558 | 60563 | 60564 | 60585* | 60586* | 60601 | |
| | | 60603 | 60604 | 60605 | 60606 | 60607 | 60610 | 60611 | 60613 | 60614 | 60622 | 60642 | |
| | | 60657 | 60661 | 60712 | | | | | | | | 60654 | |
| | | Decatur, IL MSA | 62535 | | | | | | | | | | |
| | | Grundy County, IL HUD Metro FMR Area | 60447* | | | | | | | | | | |
| | | Kendall County, IL HUD Metro FMR Area | 60503* | 60544* | 60585* | 60586* | | | | | | | |
| | Rockford, IL MSA | 61065 | | | | | | | | | | | |
| | Indiana | Elkhart-Goshen, IN MSA | 46530* | | | | | | | | | | |
| | | Evansville, IN-KY MSA | 47725 | | | | | | | | | | |
| South Bend-Mishawaka, IN HUD Metro FMR Area | | 46530* | | | | | | | | | | | |
| Kansas | Kansas City, MO-KS HUD Metro FMR Area | 66027 | 66206 | 66218 | 66227 | | | | | | | | |
| | Topeka, KS MSA | 66610 | | | | | | | | | | | |
| | Wichita, KS HUD Metro FMR Area | 67230 | 67235 | | | | | | | | | | |
| Kentucky | Cincinnati, OH-KY-IN HUD Metro FMR Area | 41091 | | | | | | | | | | | |
| | Louisville, KY-IN HUD Metro FMR Area | 40059 | | | | | | | | | | | |

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|----------------------------------|--|-----------|--------|--------|-------|--------|--------|-------|-------|--------|-------|-------|-------|
| Louisiana | Houma-Thibodaux, LA MSA | 70030* | | | | | | | | | | | |
| | Iberia Parish, LA HUD Metro FMR Area | 70518* | 70592* | | | | | | | | | | |
| | Monroe, LA HUD Metro FMR Area | 71280* | | | | | | | | | | | |
| | Morehouse Parish, LA HUD Metro FMR Area | 71280* | | | | | | | | | | | |
| | New Orleans-Metairie, LA HUD Metro FMR Area | 70037 | 70112 | 70115 | 70123 | 70124 | 70130 | 70447 | 70448 | | | | |
| | Shreveport-Bossier City, LA MSA | 71110 | | | | | | | | | | | |
| Maine | Penobscot County, ME (part) HUD Metro FMR Area | 04419 | | | | | | | | | | | |
| | Portland, ME HUD Metro FMR Area | 04074 | 04097* | 04105 | 04107 | 04110 | | | | | | | |
| | York County, ME (part) HUD Metro FMR Area | 03907* | 04087 | | | | | | | | | | |
| Maryland | Baltimore-Columbia-Towson, MD MSA | 20754* | 20759 | 20777* | 21012 | 21029 | 21035 | 21036 | 21054 | 21057 | 21076 | | |
| | | 21077 | 21104 | 21114 | 21402 | 21409 | | | | | | | |
| | Washington-Arlington-Alexandria, DC-VA-MD HUD Metro FMR Area | 20720 | 20762 | 20812 | 20816 | 20818 | 20833* | 20841 | 20854 | 20862 | | | |
| Massachusetts | Barnstable Town, MA MSA | 02532* | 02534 | 02536 | | | | | | | | | |
| | | 02537 | 02542 | 02553 | 02556 | 02559 | 02561 | 02562 | 02563 | 02630 | 02632 | 02635 | 02637 |
| | | 02639 | 02645 | 02646 | 02648 | 02649 | 02655 | 02664 | 02668 | 02672 | 02673 | 02675 | |
| | Berkshire County, MA (part) HUD Metro FMR Area | 01223 | 01236* | 01237* | 01245 | 01254* | 01266* | | | | | | |
| | Boston-Cambridge-Quincy, MA-NH HUD Metro FMR Area | 01730 | 01731 | 01742 | 01748 | 01773 | 01778 | 01801 | 01803 | 01887* | 01890 | 01907 | 01940 |
| | | 01949 | 02021 | 02025 | 02026 | 02030 | 02032 | 02043 | 02054 | 02062 | 02067 | 02090 | 02108 |
| | | 02109 | 02110 | 02111 | 02113 | 02114 | 02115 | 02116 | 02118 | 02120 | 02127 | 02129 | 02130 |
| | | 02132 | 02134 | 02135 | 02138 | 02139 | 02140 | 02141 | 02142 | 02143 | 02144 | 02145 | 02148 |
| | | 02155 | 02163 | 02171 | 02199 | 02210 | 02215 | 02332 | 02359 | 02420 | 02421 | 02445 | 02446 |
| | | 02451 | 02452 | 02453 | 02457 | 02458 | 02459 | 02460 | 02461 | 02464 | 02465 | 02466 | 02467 |
| | | 02468 | 02472 | 02474 | 02476 | 02478 | 02481 | 02482 | 02493 | 02494 | | | |
| | | 02324 | 02347 | 02576* | | | | | | | | | |
| | Fitchburg-Leominster, MA HUD Metro FMR Area | 01462 | | | | | | | | | | | |
| | Franklin County, MA HUD Metro FMR Area | 01054 | 01072 | 01367 | 01375 | | | | | | | | |
| | Lawrence, MA-NH HUD Metro FMR Area | 01810 | 01833 | 01845 | 01985 | | | | | | | | |
| | Lowell, MA HUD Metro FMR Area | 01827 | 01876 | 01886 | | | | | | | | | |
| | New Bedford, MA HUD Metro FMR Area | 02702 | | | | | | | | | | | |
| | Pittsfield, MA HUD Metro FMR Area | 01254* | 01260 | 01266* | | | | | | | | | |
| | Springfield, MA HUD Metro FMR Area | 01008 | 01053 | 01128 | | | | | | | | | |
| Worcester, MA HUD Metro FMR Area | 01532 | 01581 | | | | | | | | | | | |
| Michigan | Detroit-Warren-Livonia, MI HUD Metro FMR Area | 48009 | 48025 | 48042 | 48069 | 48070 | 48085 | 48098 | 48128 | 48168* | 48226 | | |
| | | 48301 | 48304 | 48322 | 48323 | 48331 | 48348 | 48374 | 48375 | 48380* | 48382 | | |
| | Flint, MI MSA | 48438* | | | | | | | | | | | |
| | Grand Rapids-Wyoming, MI HUD Metro FMR Area | 49301 | | | | | | | | | | | |
| | Monroe, MI MSA | 48191* | | | | | | | | | | | |
| Minnesota | Minneapolis-St. Paul-Bloomington, MN-WI HUD Metro FMR Area | 55017 | 55129 | 55401 | | | | | | | | | |
| Mississippi | Jackson, MS HUD Metro FMR Area | 39047 | 39110 | | | | | | | | | | |
| | Marshall County, MS HUD Metro FMR Area | 38654* | | | | | | | | | | | |
| | Memphis, TN-MS-AR HUD Metro FMR Area | 38672 | | | | | | | | | | | |
| Missouri | Kansas City, MO-KS HUD Metro FMR Area | 64113 | | | | | | | | | | | |
| | St. Louis, MO-IL HUD Metro FMR Area | 63131 | | | | | | | | | | | |

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|--------------------------------------|---|-----------|--------|--------|--------|--------|--------|--------|-------|--------|--------|-------|--------|
| Nebraska | Omaha-Council Bluffs, NE-IA HUD Metro FMR Area | 68133 | | | | | | | | | | | |
| Nevada | Las Vegas-Henderson-Paradise, NV MSA | 89002 | 89012 | 89044 | 89052 | 89054 | 89074 | 89081 | 89084 | 89085 | 89113 | | |
| | | 89117 | 89123 | 89129 | 89130 | 89134 | 89135 | 89138 | 89141 | 89143 | 89144 | 89147 | 89148 |
| | | 89166 | 89178 | 89179 | 89183 | | | | | | | | |
| | Reno, NV MSA | 89434 | 89436 | 89439 | 89440 | 89441 | 89451 | 89508 | 89511 | 89519 | 89521 | 89523 | |
| New Hampshire | Boston-Cambridge-Quincy, MA-NH HUD Metro FMR Area | 03827* | | | | | | | | | | | |
| | Lawrence, MA-NH HUD Metro FMR Area | 03087 | 03873 | | | | | | | | | | |
| | Manchester, NH HUD Metro FMR Area | 03110 | | | | | | | | | | | |
| | Nashua, NH HUD Metro FMR Area | 03049 | | | | | | | | | | | |
| | Portsmouth-Rochester, NH HUD Metro FMR Area | 03827* | 03840 | 03844* | 03854 | 03862 | | | | | | | |
| New Jersey | Atlantic City-Hammonton, NJ MSA | 08037* | 08201 | 08203 | 08205 | 08221 | 08225 | 08240 | | | | | |
| | | 08241 | 08317 | 08319 | 08326 | 08330 | 08340* | 08344* | 08346 | 08350 | 08402 | 08403 | 08406 |
| | Bergen-Passaic, NJ HUD Metro FMR Area | 07020 | 07024 | 07043* | 07075 | 07401 | 07417 | 07421* | 07423 | 07430 | 07432 | 07436 | 07450 |
| | | 07452 | 07456 | 07458 | 07463 | 07481 | 07620 | 07624 | 07626 | 07627 | 07630 | 07632 | 07640 |
| | | 07641 | 07645 | 07648 | 07652 | 07670 | 07675 | 07676 | 07677 | | | | |
| | Jersey City, NJ HUD Metro FMR Area | 07030 | 07047 | 07086 | 07094 | 07302 | 07310 | 07311 | | | | | |
| | Middlesex-Somerset-Hunterdon, NJ HUD Metro FMR Area | 07069 | 07920* | 07921 | 07931* | 07934 | 07939 | 08502 | 08553 | 08823 | 08833 | | |
| | Monmouth-Ocean, NJ HUD Metro FMR Area | 07702 | 07703 | 07704 | 07722 | 07733 | 07739 | 07746 | 07750 | 07751 | 07757 | 07758 | 07760 |
| | | 08510 | 08691* | 08730 | | | | | | | | | |
| | Newark, NJ HUD Metro FMR Area | 07004 | 07016 | 07021 | 07023 | 07039 | 07042 | 07043* | 07045 | 07058 | 07068 | 07078 | 07079 |
| | | 07081 | 07082 | 07090 | 07092 | 07421* | 07444 | 07457 | 07853 | 07856 | 07878 | 07901 | 07920* |
| | | 07922 | 07926 | 07927 | 07928 | 07931* | 07932 | 07935 | 07936 | 07940 | 07946 | 07950 | 07960 |
| | | 07981 | | | | | | | | | | | |
| | Ocean City, NJ MSA | 08202 | 08210 | 08212 | 08223 | 08243 | 08247 | 08248 | | | | | |
| | Philadelphia-Camden-Wilmington, PA-NJ-DE-MD MSA | 08003 | 08014 | 08019 | 08026 | 08042 | 08046 | 08061 | 08085 | 08640 | 08641 | | |
| | Trenton, NJ MSA | 08525* | 08540* | 08542 | 08550 | 08558* | 08560 | 08561 | 08648 | 08691* | | | |
| | Vineland-Bridgeton, NJ MSA | 08311 | 08314 | 08316 | 08323 | 08324 | 08327 | 08329 | 08332 | 08340* | 08344* | 08348 | 08349 |
| 08360* | | 08361 | | | | | | | | | | | |
| Warren County, NJ HUD Metro FMR Area | 08802* | | | | | | | | | | | | |

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|-----------------------------------|--|-----------|--------|--------|-------|-------|-------|-------|--------|-------|-------|--------|-------|
| New Mexico | Albuquerque, NM MSA | 87008 | 87043 | 87047* | 87059 | 87083 | 87113 | 87116 | 87122 | 87144 | | | |
| | Farmington, NM MSA | 87402 | | | | | | | | | | | |
| | Las Cruces, NM MSA | 88002 | | | | | | | | | | | |
| | Santa Fe, NM MSA | 87047* | 87501 | 87508 | 87540 | | | | | | | | |
| New York | Albany-Schenectady-Troy, NY MSA | 12211 | | | | | | | | | | | |
| | Buffalo-Cheektowaga-Niagara Falls, NY MSA | 14032 | 14051 | | | | | | | | | | |
| | Kingston, NY MSA | 12417 | 12440 | 12443 | 12475 | | | | | | | | |
| | Nassau-Suffolk, NY HUD Metro FMR Area | 11023 | 11042 | 11507 | 11509 | 11530 | 11554 | 11566 | 11576 | 11577 | 11579 | 11713 | 11724 |
| | | 11732 | 11733 | 11747 | 11762 | 11765 | 11786 | 11790 | 11791 | 11792 | 11794 | 11797 | 11803 |
| | New York, NY HUD Metro FMR Area | 11933 | 11954 | 11976 | 11977 | 11980 | | | | | | | |
| | | 10001 | 10002 | 10003 | 10004 | 10005 | 10006 | 10007 | 10009 | 10010 | 10011 | 10012 | 10013 |
| | | 10014 | 10016 | 10017 | 10018 | 10019 | 10021 | 10022 | 10023 | 10024 | 10025 | 10026 | 10027 |
| | | 10028 | 10029 | 10030 | 10031 | 10032 | 10033 | 10034 | 10035 | 10036 | 10037 | 10038 | 10039 |
| | | 10040 | 10044 | 10065 | 10069 | 10075 | 10119 | 10128 | 10162 | 10280 | 10282 | 10301 | 10303 |
| | | 10305 | 10306 | 10308 | 10314 | 10451 | 10453 | 10455 | 10457 | 10458 | 10461 | 10462 | 10463 |
| | | 10464 | 10465 | 10466 | 10467 | 10468 | 10469 | 10470 | 10471 | 10516 | 10524 | 10537* | 10579 |
| | | 10901 | 10913 | 10923 | 10931 | 10952 | 10954 | 10956 | 10960 | 10968 | 10970 | 10974 | 10980 |
| | | 10983 | 10984 | 10986 | 10989 | 10994 | 11004 | 11005 | 11040* | 11101 | 11102 | 11103 | 11104 |
| | | 11105 | 11106 | 11109 | 11201 | 11203 | 11204 | 11205 | 11206 | 11207 | 11208 | 11209 | 11210 |
| | | 11211 | 11213 | 11214 | 11215 | 11216 | 11217 | 11218 | 11219 | 11220 | 11221 | 11222 | 11223 |
| | | 11225 | 11226 | 11228 | 11229 | 11230 | 11231 | 11232 | 11233 | 11234 | 11235 | 11236 | 11238 |
| | | 11354 | 11355 | 11356 | 11357 | 11358 | 11360 | 11361 | 11362 | 11363 | 11364 | 11365 | 11366 |
| | | 11367 | 11368 | 11369 | 11370 | 11372 | 11373 | 11374 | 11375 | 11377 | 11378 | 11379 | 11385 |
| | 11411 | 11412 | 11413 | 11414 | 11415 | 11416 | 11417 | 11418 | 11419 | 11420 | 11421 | 11422 | |
| | 11423 | 11426 | 11428 | 11429 | 11430 | 11432 | 11433 | 11435 | 11436 | 11691 | 11692 | 11694 | |
| | 11697 | | | | | | | | | | | | |
| | Poughkeepsie-Newburgh-Middletown, NY MSA | 10922 | 10996 | | | | | | | | | | |
| | Rochester, NY HUD Metro FMR Area | 14534 | | | | | | | | | | | |
| | Watertown-Fort Drum, NY MSA | 13602 | 13603 | 13637 | 13638 | 13682 | 13685 | | | | | | |
| | Westchester County, NY Statutory Exception Area | 10504 | 10506 | 10510 | 10514 | 10518 | 10519 | 10523 | 10526 | 10528 | 10536 | 10537* | 10546 |
| | | 10576 | 10580 | 10583 | 10589 | 10594 | 10804 | | | | | | |
| North Carolina | Asheville, NC HUD Metro FMR Area | 28704 | 28731 | 28732 | 28759 | 28773 | 28790 | | | | | | |
| | | 28801 | 28803 | 28804 | 28806 | | | | | | | | |
| | Charlotte-Concord-Gastonia, NC-SC HUD Metro FMR Area | 28075 | 28202 | 28203 | 28277 | | | | | | | | |
| | Fayetteville, NC HUD Metro FMR Area | 28308 | | | | | | | | | | | |
| | Harnett County, NC HUD Metro FMR Area | 27540* | 28326 | | | | | | | | | | |
| | Hickory-Lenoir-Morganton, NC MSA | 28682 | | | | | | | | | | | |
| | Iredell County, NC HUD Metro FMR Area | 28117 | | | | | | | | | | | |
| | Jacksonville, NC MSA | 28547 | | | | | | | | | | | |
| | Pender County, NC HUD Metro FMR Area | 28411* | | | | | | | | | | | |
| | Raleigh, NC MSA | 27527 | | | | | | | | | | | |
| Wilmington, NC HUD Metro FMR Area | 28449 | 28480 | | | | | | | | | | | |
| Ohio | Akron, OH MSA | 44141* | 44202* | | | | | | | | | | |
| | | | | | | | | | | | | | |

2023 IRS SECTION 42(d)(5)(B) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018 [MSA] and derived FY2022 HUD Metro SAFMR Area Definitions [HMFA])

**Effective Date January 1, 2023*

** indicates split ZCTA.*

| State | Metropolitan Area | DDA ZCTAs | | | | | | | | | | | | |
|----------------|--|-----------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|--|
| | Cleveland-Elyria, OH MSA | 44022 | 44141* | 44202* | 44280 | | | | | | | | | |
| Oklahoma | Lawton, OK HUD Metro FMR Area | 73538 | | | | | | | | | | | | |
| | Oklahoma City, OK HUD Metro FMR Area | 73012 | 73179 | | | | | | | | | | | |
| | Tulsa, OK HUD Metro FMR Area | 74103 | | | | | | | | | | | | |
| Oregon | Albany, OR MSA | 97333* | 97345 | 97377 | 97389 | 97446* | | | | | | | | |
| | Eugene-Springfield, OR MSA | 97401 | 97403 | 97408 | 97412 | 97419 | 97430 | 97461 | | | | | | |
| | Grants Pass, OR MSA | 97527* | 97544 | | | | | | | | | | | |
| | Medford, OR MSA | 97503 | 97520 | 97524 | 97530 | 97539 | | | | | | | | |
| | Portland-Vancouver-Hillsboro, OR-WA MSA | 97004 | 97006 | 97007 | 97034 | 97035 | 97055 | 97062 | 97068 | 97070 | 97089 | 97106 | 97115 | |
| | | 97124 | 97140 | 97201 | 97202 | 97209 | 97211 | 97212 | 97214 | 97215 | 97217 | 97219 | 97225 | |
| | | 97227 | 97229 | 97231 | 97232 | 97239 | | | | | | | | |
| | Salem, OR MSA | 97002* | 97020 | 97026 | 97101* | 97137 | 97350* | 97375* | | | | | | |
| Pennsylvania | Allentown-Bethlehem-Easton, PA HUD Metro FMR Area | 18011* | 18031* | 18034 | 18106 | | | | | | | | | |
| | East Stroudsburg, PA MSA | 18210* | 18324* | 18355 | 18370 | | | | | | | | | |
| | Lancaster, PA MSA | 17606 | | | | | | | | | | | | |
| | Lebanon, PA MSA | 17016 | | | | | | | | | | | | |
| | Philadelphia-Camden-Wilmington, PA-NJ-DE-MD MSA | 18902 | 18929 | 18940 | 18954 | 18977 | 18980 | 19025 | 19035 | 19060 | 19066 | 19085 | 19102 | |
| | | 19103 | 19106 | 19107 | 19123 | 19130 | 19312 | 19317 | 19319 | 19342 | 19345 | 19355 | 19372 | |
| | | 19422 | 19425 | 19444 | | | | | | | | | | |
| | Pike County, PA HUD Metro FMR Area | 18324* | 18371 | | | | | | | | | | | |
| | Pittsburgh, PA HUD Metro FMR Area | 15222 | 16046 | 16059 | | | | | | | | | | |
| | Reading, PA MSA | 18011* | | | | | | | | | | | | |
| | Scranton--Wilkes-Barre, PA MSA | 18602 | | | | | | | | | | | | |
| Rhode Island | Providence-Fall River, RI-MA HUD Metro FMR Area | 02806 | 02817 | 02827 | 02835 | 02836 | 02837 | 02874 | 02875 | 02882 | 02892 | 02921 | | |
| South Carolina | Beaufort County, SC HUD Metro FMR Area | 29905 | 29909* | | | | | | | | | | | |
| | Charleston-North Charleston, SC MSA | 29401 | 29403 | 29404 | 29409 | 29412 | 29424 | 29451 | 29464 | 29466 | 29482 | 29492 | | |
| | Clarendon County, SC HUD Metro FMR Area | 29125* | | | | | | | | | | | | |
| | Columbia, SC HUD Metro FMR Area | 29016 | 29202 | | | | | | | | | | | |
| | Jasper County, SC HUD Metro FMR Area | 29909* | 29927 | | | | | | | | | | | |
| | Lancaster County, SC HUD Metro FMR Area | 29707* | | | | | | | | | | | | |
| | Laurens County, SC HUD Metro FMR Area | 29370 | | | | | | | | | | | | |
| | Myrtle Beach-North Myrtle Beach-Conway, SC HUD Metro F | 29576 | 29579 | 29582 | | | | | | | | | | |
| | Sumter, SC HUD Metro FMR Area | 29125* | 29152 | | | | | | | | | | | |
| Tennessee | Jackson, TN HUD Metro FMR Area | 38362 | | | | | | | | | | | | |

2023 IRS SECTION 42(d)(5)(B) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018 [MSA] and derived FY2022 HUD Metro SAFMR Area Definitions [HMFA])

*Effective Date January 1, 2023

* indicates split ZCTA.

| State | Metropolitan Area | DDA ZCTAs | | | | | | | | | | | |
|--|--|-----------|--------|-------|-------|-------|--------|-------|--------|--------|--------|--------|-------|
| | Knoxville, TN HUD Metro FMR Area | 37922 | 37934 | | | | | | | | | | |
| | Maury County, TN HUD Metro FMR Area | 37174* | | | | | | | | | | | |
| | Memphis, TN-MS-AR HUD Metro FMR Area | 38002 | 38054 | 38103 | 38139 | | | | | | | | |
| | Nashville-Davidson--Murfreesboro--Franklin, TN HUD Metro | 37027 | 37067 | 37069 | 37135 | 37179 | 37201 | 37215 | 37219 | 37220 | | | |
| | Smith County, TN HUD Metro FMR Area | 37090* | | | | | | | | | | | |
| Texas | Abilene, TX MSA | 79607 | | | | | | | | | | | |
| | Austin-Round Rock, TX MSA | 78633 | 78701 | 78705 | 78712 | 78732 | 78733 | 78734 | 78737 | 78739 | 78746 | | |
| | Beaumont-Port Arthur, TX MSA | 77713 | | | | | | | | | | | |
| | Corpus Christi, TX MSA | 78374 | 78406 | 78414 | 78419 | | | | | | | | |
| | Dallas, TX HUD Metro FMR Area | 75001 | 75002 | 75009 | 75013 | 75019 | 75022* | 75024 | 75025 | 75028* | 75034 | 75035 | 75039 |
| | | 75048 | 75054* | 75056 | 75063 | 75068 | 75070 | 75071 | 75077 | 75078 | 75082 | 75088 | 75089 |
| | | 75093 | 75094 | 75098 | 75126 | 75132 | 75166 | 75167 | 75181 | 75189 | 75201 | 75202 | 75204 |
| | | 75205 | 75206 | 75207 | 75219 | 75225 | 75244 | 75249 | 75409 | 75454 | 76052* | 76092* | 76210 |
| | | 76226 | 76227 | | | | | | | | | | |
| | | 76228 | 76229 | | | | | | | | | | |
| | | 76230 | 76231 | | | | | | | | | | |
| | El Paso, TX HUD Metro FMR Area | 79906 | 79908 | 79911 | 79916 | | | | | | | | |
| | Falls County, TX HUD Metro FMR Area | 76632 | | | | | | | | | | | |
| | Fort Worth-Arlington, TX HUD Metro FMR Area | 75022* | 75054* | 76001 | 76002 | 76008 | 76016 | 76018 | 76034 | 76039 | 76051 | 76052* | 76054 |
| | | 76063 | 76092* | 76102 | 76123 | 76127 | 76131 | 76137 | 76148 | 76177* | 76179 | 76244 | 76248 |
| | Houston-The Woodlands-Sugar Land, TX HUD Metro FMR Area | 77002 | 77005 | 77006 | 77007 | 77008 | 77010 | 77019 | 77024 | 77027 | 77030 | 77041 | 77046 |
| | | 77054 | 77056 | 77059 | 77077 | 77079 | 77094 | 77098 | 77345 | 77346 | 77362 | 77377 | 77380 |
| | | 77381 | 77382 | 77386 | 77388 | 77389 | 77401 | 77407 | 77429 | 77433 | 77450 | 77459 | 77478 |
| | | 77479 | 77489 | 77493 | 77494 | 77498 | 77545 | 77573 | 77584* | | | | |
| | | 77585 | 77586 | | | | | | | | | | |
| | Laredo, TX MSA | 78045 | | | | | | | | | | | |
| | Longview, TX HUD Metro FMR Area | 75640* | | | | | | | | | | | |
| | Medina County, TX HUD Metro FMR Area | 78023* | 78253* | | | | | | | | | | |
| Odessa, TX MSA | 79765* | | | | | | | | | | | | |
| San Antonio-New Braunfels, TX HUD Metro FMR Area | 78015* | 78023* | 78070* | 78108 | 78109 | 78154 | 78215 | 78234 | 78235 | 78236 | 78244 | 78248 | |
| | 78249 | 78253* | 78254 | 78255 | 78256 | 78258 | 78259 | 78260 | 78261 | 78266 | | | |
| Waco, TX HUD Metro FMR Area | 76643 | | | | | | | | | | | | |
| Wichita Falls, TX MSA | 76311 | | | | | | | | | | | | |
| Wise County, TX HUD Metro FMR Area | 76052* | | | | | | | | | | | | |
| Utah | Ogden-Clearfield, UT HUD Metro FMR Area | 84075 | | | | | | | | | | | |
| | Provo-Orem, UT MSA | 84020* | | | | | | | | | | | |
| | Salt Lake City, UT HUD Metro FMR Area | 84092 | 84093 | 84128 | | | | | | | | | |
| | St. George, UT MSA | 84757 | 84765 | | | | | | | | | | |
| Vermont | Burlington-South Burlington, VT MSA | 05445 | 05482 | 05489 | | | | | | | | | |

2023 IRS SECTION 42(d)(5)(B) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018 [MSA] and derived FY2022 HUD Metro SAFMR Area Definitions [HMFA])

**Effective Date January 1, 2023*

** indicates split ZCTA.*

| State | Metropolitan Area | DDA ZCTAs | | | | | | | | | | | |
|-------------------------------|---|-----------|--------|--------|--------|-------|--------|-------|-------|-------|-------|-------|-------|
| Virginia | Harrisonburg, VA MSA | 22832 | 22840 | | | | | | | | | | |
| | Richmond, VA MSA | 23801 | | | | | | | | | | | |
| | Virginia Beach-Norfolk-Newport News, VA-NC HUD Metro FI | 23456 | 23459 | 23511 | 23604 | 23651 | 23665 | 23691 | 23696 | | | | |
| | Washington-Arlington-Alexandria, DC-VA-MD HUD Metro FI | 20105 | 20124 | 20136 | 20169 | 22032 | 22060 | 22066 | 22101 | 22182 | 22201 | 22202 | 22203 |
| | | 22209 | 22211 | 22213 | 22308 | 22314 | | | | | | | |
| Washington | Bremerton-Silverdale, WA MSA | 98110 | 98311 | 98315 | 98342 | 98359 | 98367 | 98370 | | | | | |
| | | 98383 | | | | | | | | | | | |
| | Longview, WA MSA | 98601* | 98603 | 98616* | | | | | | | | | |
| | Mount Vernon-Anacortes, WA MSA | 98232 | 98257 | | | | | | | | | | |
| | Portland-Vancouver-Hillsboro, OR-WA MSA | 98601* | 98607 | 98629 | 98642 | 98685 | 98686 | | | | | | |
| | Seattle-Bellevue, WA HUD Metro FMR Area | 98004 | 98005 | 98006 | 98007 | 98008 | 98012 | 98019 | 98021 | 98027 | 98029 | 98033 | 98034 |
| | | 98038 | 98039 | 98040 | 98042 | 98050 | 98052 | 98053 | 98059 | 98065 | 98072 | 98074 | 98075 |
| | | 98077 | 98101 | 98102 | 98103 | 98105 | 98107 | 98109 | 98115 | 98117 | 98119 | 98121 | 98122 |
| | | 98134 | 98258 | 98275 | 98296 | | | | | | | | |
| | Spokane, WA HUD Metro FMR Area | 99005 | 99011 | | | | | | | | | | |
| Tacoma, WA HUD Metro FMR Area | 98092* | 98327 | 98332 | 98360 | 98374 | 98375 | 98391 | 98396 | 98422 | | | | |
| Wenatchee, WA MSA | 98822 | 98850 | | | | | | | | | | | |
| Yakima, WA MSA | 98936 | 98938 | | | | | | | | | | | |
| Wisconsin | Milwaukee-Waukesha-West Allis, WI MSA | 53005 | 53045 | | | | | | | | | | |
| Puerto Rico | Aguailla-Isabela, PR MSA | 00603 | 00610 | 00650* | 00662 | 00677 | 00678* | 00690 | | | | | |
| | Arecibo, PR MSA | 00612* | 00616 | 00627 | 00650* | 00652 | 00678* | | | | | | |
| | Barranquitas-Aibonito, PR HUD Metro FMR Area | 00650* | 00705 | 00786 | | | | | | | | | |
| | Caguas, PR HUD Metro FMR Area | 00727 | 00778 | | | | | | | | | | |
| | Fajardo, PR HUD Metro FMR Area | 00738 | 00740 | 00773 | | | | | | | | | |
| | Guayama, PR MSA | 00714 | 00784 | | | | | | | | | | |
| | Mayagüez, PR MSA | 00660 | 00682 | | | | | | | | | | |
| | Ponce, PR MSA | 00716 | 00717 | 00728 | 00730 | 00780 | | | | | | | |
| | San German, PR MSA | 00622 | 00637* | 00680* | | | | | | | | | |
| | San Juan-Guaynabo, PR HUD Metro FMR Area | 00646 | 00725* | 00745 | 00901 | 00907 | 00911 | 00918 | 00920 | 00921 | 00926 | 00934 | 00949 |
| | 00953 | 00956 | 00957 | 00959 | 00960 | 00961 | 00966 | 00968 | 00969 | 00971 | 00976 | 00979 | |
| | 00982 | 00983 | 00985 | 00987 | | | | | | | | | |
| Yauco, PR MSA | 00606* | 00624* | 00647* | 00653 | 00656 | 00698 | | | | | | | |

Count = 2,596 metropolitan ZCTAs.

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2023

| State | Nonmetropolitan Counties or County Equivalents | | | |
|-------------------|---|---|---|--|
| Alabama | Bullock County Wilcox County | Chambers County | Pike County | Sumter County |
| Alaska | Aleutians East Borough Dillingham Census Area Nome Census Area Sitka City and Borough | Aleutians West Census Area Hoonah-Angoon Census Area North Slope Borough Skagway Municipality | Bethel Census Area Ketchikan Gateway Borough Northwest Arctic Borough Southeast Fairbanks Census Area | Denali Borough Kodiak Island Borough Petersburg Census Area Yakutat City and Borough |
| Arizona | Apache County Navajo County | Gila County Santa Cruz County | Graham County | La Paz County |
| Arkansas | Calhoun County | Nevada County | | |
| California | Amador County Glenn County Mariposa County Sierra County | Calaveras County Humboldt County Mendocino County Tehama County | Colusa County Inyo County Mono County Tuolumne County | Del Norte County Lake County Nevada County |
| Colorado | Archuleta County Eagle County Gunnison County Mineral County Morgan County San Juan County | Chaffee County Fremont County Kit Carson County Moffat County Ouray County San Miguel County | Custer County Garfield County La Plata County Montezuma County Pitkin County Summit County | Delta County Grand County Lincoln County Montrose County Routt County Yuma County |
| Florida | Bradford County Dixie County Hamilton County Jackson County Monroe County Taylor County | Calhoun County Franklin County Hardee County Lafayette County Okeechobee County Union County | Columbia County Glades County Hendry County Liberty County Putnam County Washington County | DeSoto County Gulf County Holmes County Madison County Suwannee County |
| Georgia | Banks County Lumpkin County Thomas County | Bulloch County Rabun County Townsend County | Camden County Seminole County Troup County | Hart County Sumter County White County |
| Hawaii | Hawaii County | Kalawao County | Kauai County | |
| Idaho | Benewah County Clark County Gooding County Madison County | Blaine County Clearwater County Idaho County Oneida County | Bonner County Custer County Lemhi County Payette County | Camas County Elmore County Lincoln County Washington County |
| Kentucky | Calloway County | | | |
| Louisiana | Avoyelles Parish Concordia Parish Jackson Parish Natchitoches Parish St. Landry Parish Washington Parish | Bienville Parish East Carroll Parish La Salle Parish Red River Parish St. Mary Parish Webster Parish | Caldwell Parish Evangeline Parish Lincoln Parish Richland Parish Tensas Parish West Carroll Parish | Claiborne Parish Franklin Parish Madison Parish Sabine Parish Vernon Parish Winn Parish |

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2023

| State | Nonmetropolitan Counties or County Equivalents | | | |
|-----------------------|--|--|---|---|
| Maine | Knox County | Lincoln County | Oxford County | Waldo County |
| Massachusetts | Dukes County | Nantucket County | | |
| Michigan | Otsego County | | | |
| Mississippi | Adams County Bolivar County Claiborne County Grenada County Jefferson County Lafayette County Lee County Montgomery County Panola County Quitman County Tallahatchie County Warren County Yalobusha County | Amite County Calhoun County Clay County Humphreys County Jefferson Davis County Lauderdale County Leflore County Neshoba County Pearl River County Scott County Tippah County Washington County | Attala County Chickasaw County Coahoma County Issaquena County Jones County Lawrence County Lincoln County Newton County Pike County Sharkey County Tishomingo County Wilkinson County | Benton County Choctaw County Franklin County Jasper County Kemper County Leake County Marion County Noxubee County Prentiss County Sunflower County Walthall County Winston County |
| Missouri | Ozark County | Taney County | | |
| Nevada | Douglas County White Pine County | Lyon County | Mineral County | Nye County |
| New Hampshire | Grafton County | Sullivan County | | |
| New Mexico | Chaves County Roosevelt County | Curry County Taos County | Lea County | Mora County |
| New York | Greene County | Sullivan County | | |
| North Carolina | Avery County Halifax County Pasquotank County Tyrrell County | Chowan County Hertford County Perquimans County | Clay County Lee County Polk County | Dare County Macon County Transylvania County |
| Oklahoma | Beckham County | Payne County | | |
| Oregon | Clatsop County Douglas County Klamath County Sherman County | Coos County Gilliam County Lincoln County Tillamook County | Crook County Hood River County Malheur County Union County | Curry County Jefferson County Morrow County Wasco County |
| South Carolina | Abbeville County Cherokee County Georgetown County Marion County Union County | Allendale County Chesterfield County Greenwood County Marlboro County Williamsburg County | Bamberg County Colleton County Hampton County Newberry County | Barnwell County Dillon County Lee County Orangeburg County |
| South Dakota | Custer County | | | |

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018)

*Effective Date January 1, 2023

| State | Nonmetropolitan Counties or County Equivalents | | | |
|---------------------------------|--|---|--|---|
| Tennessee | Bedford County | Sevier County | | |
| Texas | Anderson County Blanco County Concho County Foard County Hansford County Hood County Jim Wells County Kleberg County McCulloch County Moore County Palo Pinto County Reeves County Somervell County Walker County | Angelina County Brewster County Culberson County Frio County Hartley County Howard County Kenedy County Lee County Madison County Nacogdoches County Panola County San Augustine County Terrell County Ward County | Aransas County Brown County Deaf Smith County Gillespie County Hemphill County Hutchinson County Kerr County Limestone County Matagorda County Navarro County Pecos County San Saba County Trinity County Wood County | Bee County Childress County Floyd County Gray County Henderson County Jasper County Kinney County Llano County Montague County Ochiltree County Real County Shackelford County Val Verde County |
| Vermont | Lamoille County | Orange County | Washington County | Windham County |
| Virginia | Caroline County Prince Edward County | Cumberland County Richmond County | Essex County | Middlesex County |
| Washington | Clallam County Kittitas County Pacific County | Columbia County Klickitat County Pend Oreille County | Island County Lewis County San Juan County | Jefferson County Mason County Whitman County |
| West Virginia | Greenbrier County Wetzel County | Lewis County Wyoming County | Upshur County | Webster County |
| American Samoa | Eastern District | Manu'a District | Swains Island | Western District |
| Guam | Guam | | | |
| Northern Mariana Islands | Northern Islands Municipality | Rota Municipality | Saipan Municipality | Tinian Municipality |
| Puerto Rico | Coamo Municipio Salinas Municipio | Culebra Municipio Santa Isabel Municipio | Jayuya Municipio Vieques Municipio | Maricao Municipio |
| Virgin Islands | St. Croix | St. John | St. Thomas | |

Count = 376 nonmetropolitan DDAs.