

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

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

\*Effective Date January 1, 2024

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

NONMETROPOLITAN PART OF STATE: Alaska												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bethel Census Area	1.00	3.00										
Dillingham Census Area	1.00											
Kenai Peninsula Borough	1.00											
Kusilvak Census Area	1.00											
Nome Census Area	1.00											
Northwest Arctic Borough	1.00											
Yukon-Koyukuk Census Area	1.00	4.00										

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

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

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

NONMETROPOLITAN PART OF STATE: Arkansas

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

NONMETROPOLITAN PART OF STATE: California

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

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

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

NONMETROPOLITAN PART OF STATE: Colorado

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

NONMETROPOLITAN PART OF STATE: Connecticut

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

NONMETROPOLITAN PART OF STATE: Florida

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

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

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

NONMETROPOLITAN PART OF STATE: Georgia

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

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

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

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

NONMETROPOLITAN PART OF STATE: Hawaii

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

NONMETROPOLITAN PART OF STATE: Idaho

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

NONMETROPOLITAN PART OF STATE: Illinois

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

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

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

NONMETROPOLITAN PART OF STATE: Indiana

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

NONMETROPOLITAN PART OF STATE: Iowa

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

NONMETROPOLITAN PART OF STATE: Kansas

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

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

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

NONMETROPOLITAN PART OF STATE: Kentucky

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

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

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

NONMETROPOLITAN PART OF STATE: Louisiana

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

NONMETROPOLITAN PART OF STATE: Maine

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

NONMETROPOLITAN PART OF STATE: Maryland

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

NONMETROPOLITAN PART OF STATE: Massachusetts

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



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

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

NONMETROPOLITAN PART OF STATE: Michigan

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

NONMETROPOLITAN PART OF STATE: Minnesota

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

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

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

NONMETROPOLITAN PART OF STATE: Mississippi

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

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

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

NONMETROPOLITAN PART OF STATE: Missouri

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

NONMETROPOLITAN PART OF STATE: Montana

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

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

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

**NONMETROPOLITAN PART OF STATE: Nebraska**

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

**NONMETROPOLITAN PART OF STATE: Nevada**

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

**NONMETROPOLITAN PART OF STATE: New Hampshire**

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

**NONMETROPOLITAN PART OF STATE: New Mexico**

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

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

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

NONMETROPOLITAN PART OF STATE: New York

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

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

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

NONMETROPOLITAN PART OF STATE: North Carolina

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

NONMETROPOLITAN PART OF STATE: North Dakota

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

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

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

NONMETROPOLITAN PART OF STATE: Ohio

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

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

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

NONMETROPOLITAN PART OF STATE: Oklahoma

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

NONMETROPOLITAN PART OF STATE: Oregon

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



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

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

NONMETROPOLITAN PART OF STATE: Pennsylvania

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

NONMETROPOLITAN PART OF STATE: South Carolina

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

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

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

NONMETROPOLITAN PART OF STATE: South Dakota

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

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

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

NONMETROPOLITAN PART OF STATE: Tennessee

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

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

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

NONMETROPOLITAN PART OF STATE: Texas

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

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

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

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

**NONMETROPOLITAN PART OF STATE: Utah**

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

**NONMETROPOLITAN PART OF STATE: Vermont**

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

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

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

NONMETROPOLITAN PART OF STATE: Virginia

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

NONMETROPOLITAN PART OF STATE: Washington

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

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

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

NONMETROPOLITAN PART OF STATE: West Virginia

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

NONMETROPOLITAN PART OF STATE: Wisconsin

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

NONMETROPOLITAN PART OF STATE: Wyoming

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	9630.00	9631.02	9634.00	9635.00	9637.00							
Fremont County	9403.01											
Sweetwater County	9708.00											

NONMETROPOLITAN PART OF: Puerto Rico

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

Count = 1,780 tracts.