

Thursday, September 28, 2006

# Part III

# Department of Housing and Urban Development

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

# DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR-4889-N-08]

**ACTION:** Notice.

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

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

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

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

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

### SUPPLEMENTARY INFORMATION:

#### This Document

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

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

#### 2000 Census

Data from the 2000 Census on total population of metropolitan areas and nonmetropolitan areas are used in the designation of DDAs. OMB published new metropolitan area definitions incorporating 2000 Census data first in OMB Bulletin No. 03–04 on June 6,

2003, and updated periodically through OMB Bulletin No. 06–01 on December 5, 2005. The FY2006 FMRs and FY2006 income limits used to designate DDAs are based on these new MSA definitions with modifications to account for substantial differences in rental housing markets (and in some cases median income levels) within MSAs.

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

#### **Background**

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

# **Summary of Low-Income Housing Tax** Credit

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

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

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

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

corporations can also deduct losses from the project.

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

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

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

this notice exceeds 20 percent of the total population of all MSAs, and the population of all nonmetropolitan DDAs listed in this notice exceeds 20 percent of the total population of nonmetropolitan counties.

# **Explanation of HUD Designation Methodology**

### A. Difficult Development Areas

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

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

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

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

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

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

percent of AMGI base).

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

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

## B. Qualified Census Tracts

In developing this list of QCTs, HUD used 2000 Census 100-percent count data on total population, total households, and population in households; a special tabulation of household income at the tract level from the 2000 Census; the 2000 Census base AMGIs computed at the HMFA level as described above to determine tract

eligibility; and the MSA definitions published in OMB Bulletin No. 06-01 on December 5, 2005, for determining how many eligible tracts can be designated under the statutory 20 percent population cap.

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

1. To be eligible to be designated a OCT, a census tract must have 50 percent of its households with incomes below 60 percent of the AMGI or have a poverty rate of 25 percent or more. In metropolitan areas, HUD calculates 60 percent of AMGI by multiplying by a factor of 0.6 the HMFA median family income for 1999, as estimated by HUD from 2000 Census data. Outside of metropolitan areas, HUD calculates 60 percent of AMGI by multiplying by a factor of 0.6 the state-specific, nonmetropolitan balance median family income for 1999, as estimated by HUD. (For a complete listing of HMFA median family incomes for 1999, see http:// www.huduser.org/datasets/il/il06/ Medians\_2006.pdf. For a complete listing of state non-metropolitan balance median family incomes for 1999, see http://www.huduser.org/datasets/il/ il06/MedianNotice\_2006.pdf.)

2. For each census tract, the percentage of households below the 60 percent income standard (income criterion) was determined by: (a) Calculating the average household size of the census tract, (b) applying the income standard after adjusting it to match the average household size, and (c) calculating the number of households with incomes below the income standard. In performing this calculation, HUD used a special tabulation of household income data from the 2000 Census that provides more detail than the data on household income distribution publicly released by the Census Bureau and used in the designation of QCTs published December 12, 2002. Therefore, even in MSAs where there was no geographic change, a different set of census tracts

may be determined eligible and designated as QCTs based on these more accurate data. HUD's special tabulations of census tract household income distribution are available for download from http://act.huduser.org/ tract data.html.

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

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

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

the following procedure:

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

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

above less populous ones.

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

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

eligible census tracts.

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

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

# C. Application of Population Caps to DDA Determinations

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

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

results in an anomalous situation, recognition of the unavoidable imprecision in the census data justifies accepting small variances above the 20 percent limit.

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

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

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

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

The geographic baseline for the new estimation procedure is the CBSA Metropolitan Areas (referred to as Metropolitan Statistical Areas or MSAs) and CBSA Non-Metropolitan Counties (non-metropolitan counties include the county components of Micropolitan CBSAs where the counties are generally assigned separate FMRs). The proposed **HUD-modified CBSA definitions allow** for sub-area FMRs within MSAs based on the boundaries of "Old FMR Areas" (OFAs) within the boundaries of new MSAs. (OFAs are the FMR areas defined for the FY2005 FMRs. Collectively, they include June 30, 1999, OMB-definition Metropolitan Statistical Areas and Primary Metropolitan Statistical Areas (old definition MSAs/PMSAs), metropolitan counties deleted from old

definition MSAs/PMSAs by HUD for FMR-setting purposes, and counties and county parts outside of old definition MSAs/PMSAs referred to as nonmetropolitan counties.) Sub-areas of MSAs are assigned their own FMRs when the sub-area 2000 Census Base FMR differs significantly from the MSA 2000 Census Base FMR (and in some cases where the 2000 Census base AMGI differs significantly from the MSA 2000 Census Base AMGI). MSA subareas, and the remaining portions of MSAs after sub-areas have been determined, are referred to as "HUD Metro FMR Areas (HMFAs)" to distinguish these areas from OMB's official definition of MSAs.

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

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

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

The Census Bureau provides no tabulations of 2000 Census data for Broomfield County, Colorado, an area that was created from parts of four Colorado counties when the City of Broomfield became a county in November 2001. Broomfield County is made up of former parts of Adams, Boulder, Jefferson, and Weld counties. The boundaries of Broomfield County are similar, but not identical to, the boundaries of Broomfield city at the time of the 2000 Census. In OMB metropolitan area definitions and, therefore, for purposes of this notice, Broomfield County is included as part of the Denver-Aurora, CO MSA. Census tracts in Broomfield County include the parts of the Adams, Boulder, Jefferson, and Weld County census tracts that were within the boundaries of Broomfield city according to the 2000 Census, plus parts of three Adams County tracts (85.15, 85.16, and 85.28), and one Jefferson County tract (98.25) that were not within any municipality during the 2000 Census but which, according to Census Bureau maps, are within the boundaries of Broomfield County. Data for Adams, Boulder, Jefferson, and Weld counties and their census tracts were adjusted to exclude the data assigned to Broomfield County and its census tracts.

### **Future Designations**

DDAs are designated annually as updated income and FMR data are made public. QCTs are designated periodically as new data become available, or as metropolitan area definitions change. QCTs are being updated at this time to reflect the recent change to 2000 Census-based metropolitan area definitions (OMB Bulletin No. 03–04, June 6, 2003, as updated through OMB Bulletin 06–01, December 5, 2005) and the availability of new detailed 2000 Census income distribution tables.

#### **Effective Date**

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

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

applicant, and the submission is made before the effective date of the subsequent lists; or (2) for purposes of Section 42(h)(4)(B) of the Code, if: (a) The bonds are issued or the building is placed in service no later than the end of the 365-day period after the applicant submits a complete application to the bond-issuing agency, and (b) the submission is made before the effective date of the subsequent lists, provided that both the issuance of the bonds and the placement in service of the building occur after the application is submitted.

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

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

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

#### **Interpretive Examples of Effective Date**

For the convenience of readers of this notice, interpretive examples are provided below to illustrate the consequences of the effective date in areas that gain or lose DDA status. The term "regular DDA" as used below refers to DDAs that are designated by

the Secretary of HUD as having high construction, land, and utility costs relative to AMGI. The term "GO Zone DDA" refers to areas determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma. The examples covering regular DDAs are equally applicable to QCT designations.

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

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

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

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

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

beginning on January 1, 2006, and ending on December 31, 2008.

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

### **Findings and Certifications**

Environmental Impact

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

Federalism Impact

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

Dated: September 12, 2006.

#### Darlene F. Williams,

Assistant Secretary for Policy Development and Research.

BILLING CODE 4120-67-P

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

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

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

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

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

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

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

OMB Metropo	(OMIS Metropolitan Area Delinitions, December 3, 2003 [MSA] and derived FIZOUG HOD Metro FMK Area Delinitions [HMFA]	and derived FTZ006 H	UD Metro FMK Area D	ennitions [HMFA])	
State	Metropolitan Area	Metropolitan Area Components	nents		
New Hampshire	Boston-Cambridge-Quincy, MA-NH HMFA	Seabrook town	South Hampton town		
New Jersey	Atlantic City, NJ MSA	Atlantic County			
	Jersey City, NJ HMFA	Hudson County			
	Vineland-Millville-Bridgeton, NJ MSA	Cumberland County			
New York	Nassau-Suffolk, NY HMFA	Nassau County	Suffolk County		
	New York, NY HMFA	Bronx County	Kings County	New York County	Putnam County
		Queens County	Richmond County	Rockland County	Westchester County
Texas	Beaumont-Port Arthur, TX MSA [GO Zone]	Hardin County	Jefferson County	Orange County	
	Brazoria County, TX HMFA [GO Zone]	Brazoria County			
	Houston-Baytown-Sugar Land, TX HMFA (part) [GO Zone] Chambers County	e) Chambers County	Fort Bend County	Galveston County	Harris County
		Liberty County	Montgomery County	San Jacinto County	
	McAllen-Edinburg-Mission, TX MSA	Hidalgo County			
Washington	Mount Vernon-Anacortes, WA MSA	Skagit County			
Puerto Rico	Aguadilla-Isabela-San Sebastián, PR MSA	Aguada Municipio	Aguadilla Municipio	Añasco Municipio	Isabela Municipio
		Lares Municipio	Moca Municipio	Rincón Município	San Sebastián Municipio
	Barranquitas-Aibonito-Quebradillas, PR HMFA	Aibonito Municipio	Barranquitas Municipio	Ciales Municipio	Maunabo Municipio
		Orocovis Municipio	Quebradillas Municipio		
	Caguas, PR HMFA	Caguas Municipio	Cayey Municipio	Cidra Municipio	Gurabo Municipio
		San Lorenzo Municipio			
	Fajardo, PR MSA	Ceiba Municipio	Fajardo Município	Luquillo Municipio	
	Guayama, PR MSA	Arroyo Municipio	Guayama Municipio	Patillas Municipio	
	Mayagüez, PR MSA	Hormigueros Municipio	Mayagüez Município		
	Ponce, PR MSA	Juana Díaz Municipio	Ponce Municipio	Villalba Municipio	
	San Germán-Cabo Rojo, PR MSA	Cabo Rojo Municipio	Lajas Municipio	Sabana Grande Municip	Sabana Grande Municipio San Germán Municipio
	San Juan-Guaynabo, PR HMFA	Aguas Buenas Município	Barceloneta Municipio	Bayamón Municipio	Canóvanas Municipio
		Carolina Municipio	Cataño Municipio	Comerio Municipio	Corozal Municipio
		Dorado Município	Florida Municipio	Guaynabo Municipio	Humacao Municipio
		Juncos Municipio	Las Piedras Municipio	Loíza Municipio	Manatí Municipio
		Morovis Municipio	Naguabo Municipio	Naranjito Municipio	Río Grande Municipio
		San Juan Municipio	Toa Alta Municipio	Toa Baja Municipio	Trujillo Alto Municipio
		Vega Alta Municipio	Vega Baja Municipio	Yabucoa Municipio	

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

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

State	Nonmetropolitan Counties or County Equivalents	quivalents		
Alabama	Baldwin County [GO Zone] Pickens County [GO Zone]	Choctaw County [GO Zone] Sumter County [GO Zone]	Clarke County [GO Zone] Washington County [GO Zone]	Marengo County [GO Zone]
Alaska	Aleutians East Borough Haines Borough Lake and Peninsula Borough Prince of Wales-Outer Ketchikan Census Area Valdez-Cordova Census Area Yukon-Koyukuk Census Area	Bethel Census Area Juneau City and Borough Nome Census Area Sitka City and Borough Wade Hampton Census Area	Bristol Bay Borough Ketchikan Gateway Borough North Slope Borough Skagway-Hoonah-Angoon Census Area Wrangell-Petersburg Census Area	Dillingham Census Area Kodiak Island Borough Northwest Arctic Borough Southeast Fairbanks Census Area Yakutat City and Borough
Arizona	Apache County Greenlee County	Cochise County La Paz County	Gila County Navajo County	Graham County Santa Cruz County
Arkansas	Baxter County Clay County Desha County	Bradley County Cleburne County Drew County	Carroll County Cross County Fulton County	Chicot County Dallas County Hempstead County
	Lawrence County Marion County Nevada County Polk County Searcy County	Jackson County Lee County Mississippi County Newton County Randolph County Sevier County	Johnson County Little River County Monroe County Phillips County St. Francis County	Latayette County Logan County Montgomery County Pike County
California	Amador County Lake County Modoc County Sierra County Tuolumne County	Colusa County Lassen County Mono County Siskiyou County	Del Norte County Mariposa County Nevada County Tehama County	Humboldt County Mendocino County Plumas County Trinity County
Colorado	Archuleta County Eagle County Jackson County Montrose County Routt County	Chaffee County Garfield County La Plata County Ouray County San Juan County	Custer County Gunnison County Lake County Pitkin County San Miguel County	Dolores County Hinsdale County Mineral County Rio Blanco County Summit County
Delaware Florida	Sussex County Citrus County Glades County [GO Zone] Monco County [GO Zone]	Columbia County Hardee County Okasahahas Cunty ICO Zona	DeSoto County Hendry County [GO Zone]	Flagler County Highlands County
Georgia Hawaii		Talbot County  Kalawao County		White County Maui County
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Nonmetropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on nonmetropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

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

(OMIS Metropolit.	(UMB Metropolitan Area Definitions, December 3, 2003)	(cn		
State	Nonmetropolitan Counties or County Equivalents	/ Equivalents		
Idaho	Benewah County	Blaine County	Bonner County	Boundary County
	Camas County	Cassia County	Gooding County	Idaho County
	Jerome County	Lincoln County	Twin Falls County	
Kentucky	Butler County	Carlisle County	Fulton County	Lincoln County
	Montgomery County	Nicholas County	Owen County	Powell County
	Simpson County			
Louisiana	Acadia Parish [GO Zone]	Allen Parish [GO Zone]	Assumption Parish [GO Zone]	Beauregard Parish [GO Zone]
	Bienville Parish	Claibome Parish	Evangeline Parish [GO Zone]	Iberia Parish [GO Zone]
	Jefferson Davis Parish [GO Zone]	Natchitoches Parish	Red River Parish	Sabine Parish [GO Zone]
	St. James Parish [GO Zone]	St. Landry Parish [GO Zone]	St. Mary Parish [GO Zone]	Tangipahoa Parish [GO Zone]
!	Vermilion Parish [GO Zone]	Vernon Parish [GO Zone]	Washington Parish [GO Zone]	
Maine	Franklin County	Hancock County	Knox County	Lincoln County
:	Piscataquis County	Waldo County		
Maryland	St. Mary's County			
Massachusetts	Dukes County	Nantucket County		
Michigan	Benzie County	Grand Traverse County	Otsego County	
Mississippi	Adams County [GO Zone]	Alcorn County	Amite County [GO Zone]	Attala County [GO Zone]
	Benton County	Bolivar County	Calhoun County	Carroll County
	Chickasaw County	Choctaw County [GO Zone]	Claiborne County [GO Zone]	Clarke County [GO Zone]
	Clay County	Coahoma County	Covington County [GO Zone]	Franklin County [GO Zone]
	Greene County [GO Zone]	Grenada County	Holmes County [GO Zone]	Humphreys County [GO Zone]
	Issaquena County	Jasper County [GO Zone]	Jefferson County [GO Zone]	Jefferson Davis County [GO Zone]
	Jones County [GO Zone]	Kemper County [GO Zone]	Lafayette County	Lauderdale County [GO Zone]
	Lawrence County [GO Zone]	Leake County [GO Zone]	Leffore County	Lincoln County [GO Zone]
	Lowndes County [GO Zone]	Marion County [GO Zone]	Montgomery County	Neshoba County [GO Zone]
	Newton County [GO Zone]	Noxubee County [GO Zone]	Oktibbeha County [GO Zone]	Panola County
	Pearl River County [GO Zone]	Pike County [GO Zone]	Prentiss County	Quitman County
	Scott County [GO Zone]	Sharkey County	Smith County [GO Zone]	Sunflower County
	Tallahatchie County	Walthall County [GO Zone]	Warren County [GO Zone]	Washington County
	Wayne County [GO Zone]	Wilkinson County [GO Zone]	Winston County [GO Zone]	Yalobusha County
	Yazoo County [GO Zone]			
Missouri	Stone County	Taney County		
Montana	Beaverhead County	Broadwater County	Deer Lodge County	Flathead County
	Gallatin County	Granite County	Lake County	Lincoln County
	Madison County	Meagher County	Mineral County	Park County

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

Sanders County

Ravalli County

Powell County

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

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

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

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS

(OMB Metropolitan Area Definitions, December 5, 2005)

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

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

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

METROPOLITAN AREA: Abilene, TX MSA COUNTY OR COUNTY EQUIVALENT Taylor County	<b>TRACT</b> 101.00	102.00	<b>TRACT</b> 103.00	<b>TRACT</b> 104.00	<b>TRACT</b> 108.00	<b>TRACT</b> 110.00	<b>TRACT</b> 117.00	<b>TRACT</b> 119.00	<b>TRACT</b> 121.00	TRACT	TRACT	TRACT
METROPOLITAN AREA: Aguadiila-Isabela-San Sebastián, PR MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT Aguada Municipio 4304.02 4305.02 Aguadiila Municipio 4106.00 4106.00 Lares Municipio 9579.00 San Sebastián Municipio 9579.00	San Sebastiá TRACT 4304.02 4006.00 4106.00 9578.00 9593.00	n, PR MSA TRACT 4305.02 4008.00 9579.00 9892.00	<b>TRACT</b> 4009.00	TRACT 4010.00 9582.00	TRACT 4011.00 9583.00	TRACT 9584.00	TRACT	TRACT	TRACT	TRACT	TRACT	ТКАСТ
METROPOLITAN AREA: Akron, OH MSA COUNTY OR COUNTY EQUIVALENT Portage County Summit County	TRACT 6015.01 5011.00 5038.00 5068.00	TRACT 6015.02 5012.00 5041.00	<b>TRACT</b> 6015.03 5013.01 5042.00	TRACT 5013.02 5044.00 5075.00	TRACT 5017.00 5046.00 5101.00	TRACT 5018.00 5051.00 5103.01	<b>TRACT</b> 5019.00 5053.00	TRACT 5021.01 5056.00	TRACT 5024.00 5063.04	TRACT 5025.00 5065.00	TRACT 5032.00 5066.00	<b>TRACT</b> 5034.00 5067.00
METROPOLITAN AREA: Albany, GA MSA COUNTY OR COUNTY EQUIVALENT Dougherty County Terrell County	TRACT 2.00 9803.00	3.00	TRACT 8.00	1RAC1 12.00	<b>TRACT</b>	<b>TRACT</b> 14.01	<b>TRACT</b> 14.02	<b>TRACT</b> 15.00	103.01	<b>TRACT</b> 103.02	<b>TRA</b> CT 106.01	TRACT
METROPOLITAN AREA: Albany-Schenectady-Troy, N COUNTY OR COUNTY EQUIVALENT TRACT Albany County 1.0 Rensselaer County 404.0 Schenectady County 201.0	Jy-Troy, NY P TRACT 1.00 26.00 404.00 201.02	Y MSA TRACT 0 2.00 0 128.00 0 405.00 2 202.00	TRACT 4.04 129.00 406.00 203.00	5.01 132.00 407.00 208.00	6.00 6.00 408.00 209.00	TRACT 7.00 410.00 210.01	TRACT 8.00 515.00 210.02	11.00	15.00 214.00	21.00	<b>TRACT</b> 23.00	<b>TRACT</b> 25.00

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

METROPOLITAN AREA: Albuquerque, NM MSA COUNTY OR COUNTY EQUIVALENT	MSA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bernalillo County	6.03	6.04	9.01	9.03	12.00	13.00	14.00	15.00	16.00	17.00	18.00	20.00
	21.00	25.00	26.00	29.00	37.33	43.00	45.01	45.02	47.14	48.00	9403.00	9459.00
Sandoval County	101.02	102.00	103.02	9402.00	9409.00	9433.00						
Valencia County	9401.00	9703.01										
METROPOLITAN AREA: Alexandria, LA MSA	<b>∀</b>											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grant Parish	203.00											
Rapides Parish	105.00	110.00	111.00	117.00	119.00	120.00	127.00	129.00				
METROPOLITAN AREA: Allentown-Bethlehem-Easton, PA-NJ MSA	em-Easton, F	A-NJ MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Warren County, NJ	309.00											
Lehigh County, PA	4.00	5.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	16.00	18.00	19.00
Northampton County, PA	105.00	110.00	112.00	113.00	144.00							
METROPOLITAN AREA: Altoona, PA MSA	<u> </u>									-		
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Blair County	1007.00	1008.00	1016.00	1019.00								
METROPOLITAN AREA: Amarillo, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Potter County	103.00	106.00	111.00	120.00	122.00	128.00	130.00	139.00	146.00	148.00	153.00	
								1				

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

METROPOLITAN AREA: Ames, IA MSA COUNTY OR COUNTY EQUIVALENT Story County	<b>TRACT</b> 5.00	<b>TRACT</b> 7.00	<b>TRACT</b> 10.00	<b>TRACT</b> 11.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Anchorage, AK MSA COUNTY OR COUNTY EQUIVALENT Anchorage Municipality	A TRACT 6.00	<b>TRACT</b>	<b>TRACT</b>	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Anderson, IN MSA COUNTY OR COUNTY EQUIVALENT Madison County	TRACT 5.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Anderson, SC MSA COUNTY OR COUNTY EQUIVALENT Anderson County	TRACT 1.00	TRACT 4.00	<b>TRACT</b> 6.00	TRACT 7.00	1RAC1 8.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Ann Arbor, MI MSA COUNTY OR COUNTY EQUIVALENT Washtenaw County	TRACT 4001.00 4107.00	<b>TRACT</b> 4002.00 4108.00	<b>TRACT</b> 4003.00 4110.00	TRACT 4005.00 4111.00	<b>TRACT</b> 4007.00 4112.00	<b>TRACT</b> 4008.00 4140.00	TRACT 4021.00 4143.00	<b>TRACT</b> 4022.00 4219.00	TRACT 4042.00	TRACT 4101.00	<b>TRACT</b> 4105.00	<b>TRACT</b> 4106.00
METROPOLITAN AREA: Anniston-Oxford, AL MSA COUNTY OR COUNTY EQUIVALENT TRAC Calhoun County	L MSA TRACT 1.00	TRACT 3.00	TRACT 4.00	<b>TRACT</b> 5.00	TRACT 6.00	<b>TRACT</b> 21.01	<b>TRACT</b> 23.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Asheville, NC MSA COUNTY OR COUNTY EQUIVALENT Buncombe County Henderson County	<b>TRACT</b> 1.00 9912.00	<b>TRACT</b> 2.00	<b>TRACT</b> 3.00	<b>TRACT</b> 9.00	<b>TRACT</b> 10.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clarke County	1.00	4.00	9.00	00.6	20.00	21.00	302.00	1504.00	1505.00			
METROPOLITAN AREA: Atlanta-Sandy Springs-Marietta, GA MSA	Springs-Marietta	, GA MSA				ļ						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carroll County	9901.01	9905.02										
Clayton County	401.00	403.01	403.03									
Cobb County	307.00	308.00	310.02									
DeKalb County	205.00	206.00	207.00	212.04	221.00	235.01	236.01	237.00	238.02			
Fulton County	00.9	8.00	10.00	17.00	18.00	19.00	21.00	22.00	23.00	24.00	25.00	26.00
	27.00	28.00	29.00	31.00	33.00	35.00	36.00	37.00	38.00	39.00	40.00	41.00
	42.00	43.00	44.00	46.00	48.00	55.01	55.02	56.00	57.00	58.00	90.09	61.00
	62.00	63.00	64.00	66.01	66.02	67.00	68.02	69.00	70.02	71.00	72.00	73.00
	74.00	75.00	76.01	77.02	78.07	78.08	80.00	81.02	82.02	83.01	83.02	84.00
	85.00	86.01	86.02	87.01	87.02	88.00	106.01	106.03	109.00	110.00	112.01	113.04
Heard County	9701.00											
Newton County	1007.00											
Spalding County	1603.00	1604.00	1608.00	1609.00								
METROPOLITAN AREA: Atlantic City, NJ MSA	IJ MSA								!		:	
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Atlantic County	11.00	14.00	15.00	24.00	25.00	104:02						
METROPOLITAN AREA: Auburn-Opelika, AL MSA	a, AL MSA							į				
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lee County	403.00	406.01	406.02	407.00	408 00	416.00						

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

METROPOLITAN AREA: Augusta-Richmond County, GA-SC MSA	nd County, GA	A-SC MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Burke County, GA	9502.00	9504.00	9507.00	9508.00								
McDuffie County, GA	9502.00											
Richmond County, GA	2.00	3.00	4.00	00.9	7.00	8.00	9.00	10.00	14.00	15.00	103.00	104.00
	105.04	106.00										
Aiken County, SC	204.00	214.00										
METROPOLITAN AREA: Austin-Round Rock, TX MSA	ock. TX MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Caldwell County	9602.00	9607.00										
Hays County	102.00	103.01	103.02	105.00	107.00							
Travis County	2.03	3.02	4.01	4.02	5.00	6.01	6.03	6.04	7.00	8.02	8.03	8.04
	9.01	9.05	10.00	18.04	18.05	18.06	18.11	18.12	21.05	21.07	21.09	21.10
	21.11	21.12	22.02	23.04	23.07	23.08	23.10	23.11	23.12	23.14	23.15	23.16
	24.13											
Williamson County	210.00	214.02										
METDODOLITAN ADEA: Rakorefield CA MSA	408						-					!
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kern County	4.00	9.00	11.03	12.01	12.02	13.00	14.00	15.00	16.00	19.02	20.00	21.00
	22.00	23.01	23.02	25.00	44.02	47.00	48.00	49.01	53.00	59.00	63.02	64.02

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

' EQUIVALENT T	METROPOLITAN AREA: Baitimore-towson, MD MSA											
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anne Arundel County 70	7028.00	7302.03	7401.05									
Baltimore County 40	4016.01	4016.02	4084.00	4209.00	4210.00	4213.00	4505.01	4505.04	4508.00	4906.05	4918.00	
Harford County 30	3029.01											
Baltimore city 3	301.00	401.00	402.00	501.00	601.00	602.00	603.00	604.00	605.00	701.00	702.00	703.00
2	704.00	801.02	802.00	803.01	803.02	804.00	805.00	806.00	807.00	808.00	904.00	905.00
0	906.00	907.00	908.00	00.606	1001.00	1002.00	1004.00	1102.00	1202.00	1203.00	1204.00	1205.00
12	1206.00	1207.00	1301.00	1302.00	1303.00	1304.00	1308.04	1401.00	1402.00	1403.00	1501.00	1502.00
15	1503.00	1504.00	1505.00	1506.00	1508.00	1510.00	1512.00	1513.00	1601.00	1602.00	1603.00	1604.00
16	1605.00	1606.00	1607.00	1701.00	1702.00	1703.00	1801.00	1802.00	1803.00	1901.00	1902.00	1903.00
20	2001.00	2002.00	2003.00	2004.00	2005.00	2006.00	2007.01	2008.00	2101.00	2102.00	2301.00	2502.03
25	2502.04	2502.07	2503.01	2503.02	2503.03	2504.02	2505.00	2602.01	2602.02	2603.03	2604.01	2604.02
26	2605.01	2606.04	2607.00	2608.00	2610.00	2707.01	2710.01	2716.00	2717.00	2718.01	2718.02	2720.01
28	2803.01	2803.02	2804.04									
METROPOLITAN AREA: Bangor, ME MSA	TOAGE	TOAGL	TPACT	TPACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	0	0	10.00	61.00	63.00	8	5					
METROPOLITAN AREA: Barnstable Town, MA MSA	ISA				:				<u> </u> 			
ATY EQUIVALENT TR			TRACT	TRACT	TRACT	TRACT						
Barnstable County	123.00	124.00										

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

Ascension Parish East Baton Rouge Parish	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
East Baton Rouge Parish	309.00											
	1.00	2.00	3.00	5.00	6.01	6.02	7.01	8.00	9.00	10.00	11.02	11.04
	12.00	13.00	15.00	21.00	22.00	24.00	25.00	28.00	30.00	31.01	31.02	33.00
	34.00	36.04	40.07	40.11								
East Feliciana Parish	9513.00											
Iberville Parish	9525.02											
Pointe Coupee Parish	9519.00	9520.00										
St. Helena Parish	9511.00											
West Feliciana Parish	9517.01											
METROPOLITAN AREA: Battle Creek, MI MSA	ISA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calhoun County	4.00	2.00	36.00									
METDODOLITAN ADEA: Box City, MI MSA				1								
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bay County	2802.00	2807.00	2811.00									
METROPOLITAN AREA: Beaumont-Port Arthur, TX MSA	rthur, TX MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	1.03	9.00	7.00	9.00	10.00	12.00	16.00	19.00	20.00	22.00	23.00	24.00
	25.00	26.00	51.00	53.00	54.00	59.00	61.00	62.00	63.00	64.00	99.00	70.01
	101.00											
Orange County	202.00											
METROPOLITAN AREA: Bellingham, WA MSA	MSA											ļ
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Whatcom County	5.00	6.00	10.00	12.00								

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

METROPOLITAN AREA: Billings, MT MSA COUNTY OR COUNTY EQUIVALENT Yellowstone County	<b>TRACT</b> 2.00	3.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Binghamton, NY MSA COUNTY OR COUNTY EQUIVALENT Broome County	MSA TRACT 1.00	<b>TRACT</b> 3.00	<b>TRACT</b> 4.00	<b>TRACT</b> 5.00	<b>TRACT</b> 6.00	<b>TRACT</b> 11.00	<b>TRACT</b> 12.00	<b>TRACT</b> 13.00	<b>TRACT</b> 14.00	<b>TRACT</b> 135.00	<b>TRACT</b> 139.00	<b>TRACT</b> 140.00
METROPOLITAN AREA: Birmingham-Hoover, AL MSA COUNTY OR COUNTY EQUIVALENT TRACT Bibb County 3.00 Jefferson County 24.00	/er, AL MSA TRACT 101.00 3.00 24.00 40.00	TRACT 4.00 27.00 42.00	5.00 29.00 45.00	7.00 30.01 49.00	TRACT 8.00 30.02 51.01	TRACT 12.00 32.00 55.00	14.00 33.00	15.00 34.00	16.00 35.00 103.02	TRACT 19.02 37.00	<b>TRACT</b> 20.00 38.03	23.03 39.00
METROPOLITAN AREA: Bismarck, ND MSA COUNTY OR COUNTY EQUIVALENT Burleigh County	A TRACT 101.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Blacksburg-Christiansburg-Radford, VA MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT TR Montgomery County 202.00 204.00 Radford city	tiansburg-Ra TRACT 202.00 101.00	dford, VA M TRACT 204.00	SA TRACT 207.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Bloomington, IN MSA COUNTY OR COUNTY EQUIVALENT Monroe County	ASA TRACT 1.00	<b>TRACT</b> 2.01	<b>TRACT</b> 2.02	3.01	<b>TRACT</b> 6.00	<b>TRACT</b> 9.01	<b>TRACT</b> 16.00	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Bloomington-Normal, IL MSA COUNTY OR COUNTY EQUIVALENT	nal, IL MSA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
McLean County	1.04	2.00	4.00	5.01	15.00	16.00						
METROPOLITAN AREA: Boise City-Nampa, ID MSA	ID MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ada County	1.00											
Canyon County	201.00	202.00	213.00									
Owyhee County	9403.00											
METROPOLITAN AREA: Boston-Cambridge-Quincy. M	-Ouincy, MA	A-NH MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Essex County, MA	2043.00	2058.00	2060.00	2061.00	2062.00	2063.00	2067.00	2068.00	2069.00	2070.00	2071.00	2072.00
	2108.00	2215.00	2216.00	2501.00	2502.00	2503.00	2504.00	2505.00	2506.00	2507.00	2509.00	2510.00
	2511.00	2512.00	2513.00	2514.00	2515.00	2516.00	2517.00	2524.00	2601.00	2602.00	2608.00	
Middlesex County, MA	3022.00	3101.00	3104.00	3107.00	3108.00	3110.00	3111.00	3112.00	3118.00	3119.00	3120.00	3124.00
	3513.00	3514.00	3522.00	3524.00	3527.00	3539.00	3549.00	3831.00				
Norfolk County, MA	4178.02											
Plymouth County, MA	5103.00	5104.00	5105.02	5108.00	5109.00	5110.00	5114.00					
Suffolk County, MA	4.01	6.02	7.01	7.02	8.01	8.02	101.02	102.01	102.02	103.00	104.01	104.02
	105.00	402.00	408.00	501.00	502.00	503.00	504.00	505.00	507.00	209.00	510.00	512.00
	00.709	610.00	611.00	701.00	702.00	704.00	709.00	711.00	712.00	801.00	803.00	804.00
	805.00	806.00	808.00	809.00	810.00	811.00	812.00	813.00	815.00	817.00	818.00	820.00
	821.00	901.00	902.00	903.00	904.00	906.00	900.00	913.00	914.00	915.00	916.00	917.00
	918.00	919.00	923.00	924.00	1001.00	1002.00	1003.00	1005.00	1011.01	1011.02	1102.00	1401.04
	1501.00	1601.00	1602.00	1604.00	1605.00	1606.00	1707.00					
Strafford County, NH	802.01	802.02										
METROPOLITAN AREA: Boulder, CO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boulder County	122.02	122.05	123.00	124.01	126.05	126.06	134.01					
			i									

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

METROPOLITAN AREA: Bowling Green, KY MSA COUNTY OR COUNTY EQUIVALENT TRA Warren County 1	<b>MSA</b> TRACT 101.00	<b>TRACT</b> 102.00	<b>TRACT</b> 103.00	<b>TRACT</b> 104.00	<b>TRACT</b> 105.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Bremerton-Silverdale, WA MSA COUNTY OR COUNTY EQUIVALENT TRACT Kitsap County 805.00	ale, WA MSA TRACT 805.00	TRACT 808.00	<b>TRACT</b> 810.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Bridgeport-Stamford-Norwalk, CT MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT Fairfield County 214.0 702.00 703.0 717.00 719.0 2102.00 2107.0	rd-Norwalk, TRACT 201.00 702.00 717.00 2102.00	CT MSA TRACT 214.00 703.00 719.00 2107.00	215.00 704.00 732.00	TRACT 218.02 705.00 735.00	<b>TRACT</b> 222.00 706.00 736.00	TRACT 223.00 709.00 737.00	TRACT 434.00 710.00 738.00	<b>TRACT</b> 437.00 711.00	TRACT 438.00 712.00 740.00	TRACT 440.00 713.00 743.00	<b>TRACT</b> 441.00 714.00 744.00	<b>TRACT</b> 445.00 716.00
METROPOLITAN AREA: Brownsville-Harlingen, TX MSA COUNTY OR COUNTY EQUIVALENT TRACT Cameron County 109.00	gen, TX MSA TRACT 109.00 134.02	TRACT 119.03 137.00	<b>TRACT</b> 123.03 138.01	<b>TRACT</b> 124.03 138.02	<b>TRACT</b> 126.09 139.01	<b>TRACT</b> 126.10 139.02	<b>TRACT</b> 131.06 139.03	<b>TRACT</b> 132.03 140.01	TRACT 132.06 140.02	<b>TRACT</b> 132.07	<b>TRACT</b> 133.07	<b>TRACT</b> 134.01
METROPOLITAN AREA: Brunswick, GA MSA COUNTY OR COUNTY EQUIVALENT Glynn County	A TRACT 7.00	TRACT 8.00	9.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Buffalo-Niagara Falls, NY MSA COUNTY OR COUNTY EQUIVALENT	alls, NY MSA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Erie County	3.00	4.00	5.00	12.00	13.02	14.01	14.02	15.00	16.00	17.00	18.00	20.00
	21.00	23.00	24.00	25.01	25.02	26.00	27.01	27.02	28.00	29.00	30.00	31.00
	32.01	32.02	33.01	33.02	34.00	35.00	36.00	37.00	39.01	40.01	40.02	44.02
	47.00	52.02	53.00	55.00	26.00	57.00	59.00	00.09	61.00	62.02	64.00	65.01
	66.01	67.01	67.02	68.00	69.00	70.00	71.01	71.02	72.01	83.00	119.01	121.00
	122.00	9400.00	9401.00									
Niagara County	202.00	204.00	205.00	206.00	209.00	211.00	212.00	213.00	214.00	217.00	237.00	
METROPOLITAN AREA: Burlington, NC MSA COUNTY OR COUNTY EQUIVALENT Alamance County	54 TRACT 201.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Burlington-South Burlington, VT MSA	Burlington, V	TMSA										
COUNTY OR COUNTY EQUIVALENT Chittenden County	3.00	<b>TRACT</b> 4.00	<b>TRACT</b> 5.00	<b>TRACT</b> 6.00	<b>TRACT</b> 10.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Canton-Massillon, OH MSA	OH MSA											
COUNTY OR COUNTY EQUIVALENT Stark County	<b>TRACT</b> 7001.00	<b>TRACT</b> 7015.00	<b>TRACT</b> 7017.00	<b>TRACT</b> 7018.00	<b>TRACT</b> 7021.00	<b>TRACT</b> 7023.00	<b>TRACT</b> 7102.00	<b>TRACT</b> 7104.00	<b>TRACT</b> 7105.00	<b>TRACT</b> 7138.00	<b>TRACT</b> 7142.00	TRACT
METROPOLITAN AREA: Cape Coral-Fort Myers, FL MSA	yers, FL MS/			<u> </u>								
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lee County	1.00	3.01	3.02	4.01	5.02	5.04	9.00	11.00				
METROPOLITAN AREA: Casper, WY MSA				] :								
COUNTY OR COUNTY EQUIVALENT Natrona County	<b>TRACT</b> 2.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Cedar Rapids, IA MSA COUNTY OR COUNTY EQUIVALENT Linn County	MSA TRACT 19.00	<b>TRACT</b> 27.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Champaign-Urbana, IL MSA COUNTY OR COUNTY EQUIVALENT TRACT Champaign County	na, IL MSA TRACT	TRACT 2.00	3.00	TRACT 4.00	TRACT 51.00	<b>TRACT</b> 52.00	TRACT 53.00	<b>TRACT</b> 58.00	<b>TRACT</b> 59.00	TRACT 60.00	TRACT	TRACT
METROPOLITAN AREA: Charleston, WV MSA COUNTY OR COUNTY EQUIVALENT Boone County Clay County Kanawha County Lincoln County	ISA TRACT 9586.00 9579.00 1.00 9556.00	TRACT 9587.00 9580.00 7.00 9557.00	TRACT 9581.00 9.00 9558.00	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Charleston-North Charleston, SC MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT Berkeley County 201.00 202. Charleston County 5.07.01 31.0	Charleston, S TRACT 201.00 4.00 27.01 45.00	SC MSA TRACT 202.00 5.00 31.04	TRACT 6.00 31.13	7.00 33.00	TRACT 8.00 34.00	TRACT 9.00 37.00	10.00 38.00	TRACT 11.00 40.00	TRACT 12.00 41.00	13.00 <b>4</b> 2.00	TRACT 14.00 43.00	TRACT 23.00 44.00
METROPOLITAN AREA: Charlotte-Gastonia-Concord, NC-SC MSA           COUNTY OR COUNTY EQUIVALENT         TRACT         TRACT           Anson County, NC         9804.00           Gaston County, NC         315.00         318.00           Mecklenburg County, NC         39.01         39.02           York County, SC         604.01         604.02	a-Concord, N TRACT 9804.00 315.00 1.00 39.01 52.00 604.01	C-SC MSA TRACT 318.00 3.00 39.02 53.04 604.02	319.00 319.00 4.00 41.00 56.04 605.01	TRACT 320.00 6.00 42.00	330.00 7.00 43.02	331.00 8.00 45.00	9.00 +6.00	TRACT 14.00 47.00	TRACT 23.00 48.00	TRACT 26.00 49.00	<b>TRACT</b> 36.00 50.00	<b>TRACT</b> 37.00 51.00

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

METROPOLITAN AREA: Charlottesville, VA MSA COUNTY OR COUNTY EQUIVALENT	/A MSA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albemarle County Charlottesville city	109.02	109.03	4.01	6.00								
									į			
METRUPULITAN AKEA: Chattanooga, IN-GA MSA COUNTY OR COUNTY EQUIVALENT	I-GA MSA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hamilton County, TN	2.00	3.00	4.00	8.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	19.00
	20.00	25.00	26.00	31.00	115.00							
METROPOLITAN AREA: Chicago-Naperville-Joliet, I		L-IN-WI MSA								\   		
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cook County, IL	101.00	105.00	108.00	306.00	312.00	313.00	315.00	316.00	514.00	607.00	707.00	804.00
	805.00	808.00	819.00	1401.00	1402.00	1407.00	2005.00	2006.00	2102.00	2105.00	2106.00	2207.00
	2209.00	2210.00	2211.00	2213.00	2214.00	2215.00	2223.00	2224.00	2226.00	2227.00	2228.00	2229.00
	2301.00	2302.00	2303.00	2304.00	2305.00	2306.00	2307.00	2308.00	2309.00	2310.00	2311.00	2312.00
	2313.00	2315.00	2316.00	2317.00	2318.00	2401.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.00
	2420.00	2425.00	2426.00	2427.00	2501.00	2510.00	2511.00	2513.00	2514.00	2515.00	2516.00	2517.00
	2518.00	2519.00	2520.00	2521.00	2522.00	2523.00	2601.00	2602.00	2603.00	2604.00	2605.00	2606.00
	2607.00	2608.00	2609.00	2610.00	2701.00	2702.00	2703.00	2704.00	2705.00	2706.00	2707.00	2708.00
	2709.00	2710.00	2711.00	2712.00	2713.00	2714.00	2716.00	2717.00	2718.00	2719.00	2804.00	2805.00
	2806.00	2807.00	2808.00	2809.00	2810.00	2811.00	2813.00	2814.00	2815.00	2816.00	2817.00	2818.00
	2822.00	2824.00	2826.00	2827.00	2830.00	2831.00	2832.00	2835.00	2836.00	2838.00	2839.00	2840.00
	2841.00	2842.00	2902.00	2903.00	2904.00	2905.00	2906.00	2907.00	2908.00	2909.00	2910.00	2911.00
	2912.00	2913.00	2914.00	2915.00	2916.00	2917.00	2918.00	2919.00	2920.00	2921.00	2922.00	2923.00
	2924.00	2925.00	2926.00	3001.00	3002.00	3003.00	3004.00	3006.00	3007.00	3008.00	3009.00	3010.00
	3011.00	3012.00	3013.00	3014.00	3015.00	3016.00	3017.00	3104.00	3105.00	3106.00	3107.00	3108.00
	3109.00	3110.00	3111.00	3112.00	3113.00	3114.00	3206.00	3302.00	3303.00	3304.00	3401.00	3402.00
	3404.00	3405.00	3406.00	3502.00	3504.00	3506.00	3507.00	3511.00	3512.00	3514.00	3515.00	3601.00
	3602.00	3603.00	3604.00	3605.00	3701.00	3702.00	3703.00	3704.00	3801.00	3802.00	3803.00	3804.00
	3805.00	3806.00	3807.00	3808.00	3809.00	3810.00	3812.00	3813.00	3814.00	3815.00	3816.00	3817.00
	3818.00	3819.00	3820.00	3902.00	3903.00	3904.00	4001.00	4002.00	4003.00	4004.00	4005.00	4006.00
	4007.00	4008.00	4106.00	4113.00	4201.00	4202.00	4203.00	4204.00	4205.00	4206.00	4207.00	4208.00
	4209.00	4210.00	4211.00	4212.00	4302.00	4303.00	4304.00	4305.00	4307.00	4309.00	4313.00	4314.00

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

METROPOLITAN AREA: Chicago-Naperville-Joliet. IL-IN-WI MSA (continued)	le-Joliet. IL-IN	-W! MSA (c	ontinued)									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cook County, IL (continued)	4401.00	4408.00	4409.00	4601.00	4602.00	4603.00	4605.00	4606.00	4607.00	4608.00	4609.00	4610.00
	4701.00	4902.00	4910.00	4912.00	4913.00	4914.00	5002.00	5105.00	5202.00	5301.00	5302.00	5306.00
	5401.00	5602.00	5802.00	5803.00	5807.00	5907.00	6001.00	6002.00	6003.00	6009.00	6014.00	6102.00
	6103.00	6104.00	6105.00	6109.00	6110.00	6111.00	6112.00	6113.00	6114.00	6115.00	6116.00	6117.00
	6118.00	6119.00	6120.00	6121.00	6122.00	6301.00	6305.00	6308.00	6601.00	90999	6607.00	6608.00
	00.6099	6701.00	6702.00	6703.00	6704.00	6705.00	6706.00	6707.00	6708.00	6709.00	6710.00	6711.00
	6712.00	6713.00	6714.00	6715.00	6716.00	6717.00	6718.00	6719.00	6720.00	6801.00	6802.00	6803.00
	6804.00	6805.00	6806.00	6807.00	6808.00	6809.00	6810.00	6811.00	6812.00	6813.00	6814.00	6901.00
	6902.00	6903.00	6904.00	6905.00	00'9069	6907.00	6908.00	6909.00	6911.00	6912.00	6915.00	7101.00
	7102.00	7103.00	7106.00	7107.00	7109.00	7609.00	8087.02	8093.00	8133.00	8141.00	8142.00	8175.00
	8215.00	8236.03	8243.00	8260.00	8268.00	8269.01	8269.02	8273.00	8274.00	8290.00	8291.00	8294.01
	8297.00											
DeKalb County, IL	10.00	11.00	12.00									
Kane County, IL	8509.00	8515.00	8536.00	8537.00								
Lake County, IL	8623.00	8624.01	8624.02	8626.05	8627.00	8628.00	8629.02					
Will County, IL	8813.00	8819.00	8820.00	8821.00	8824.00	8825.00						
Lake County, IN	102.02	102.03	103.01	103.02	105.00	106.00	107.00	108.00	109.00	110.00	111.00	113.00
	114.00	116.00	117.00	119.00	120.00	121.00	122.00	123.00	127.00	204.00	206.00	207.00
	218.00	301.00	302.00	303.00	304.00	310.00						
Kenosha County, WI	10.00	11.00										
	•											
METROPOLITAN AREA: Chico, CA MSA												
COUNTY OR COUNTY EQUIVALENT Butte County	<b>TRACT</b> 5.02	<b>TRACT</b> 6.03	<b>TRACT</b> 6.04	<b>TRACT</b> 10.00	<b>TRACT</b> 11.00	<b>TRACT</b> 12.00	<b>TRACT</b> 25.00	<b>TRACT</b> 28.00	<b>TRACT</b> 30.00	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Cincinnati-Middletown, OH-KY-IN MSA	own, OH-KY- TRACT	IN MSA	TOAGE	F0 <b>4</b> 0F	10,401	10 4 0 1	10,401	FO 40 F	10 401	F 7 4 9 F	TOACT	TOACT
Campbell County, KY	501.00	502.00	-	506.00	512.00	2	2	2	3	3	2	2
Kenton County, KY	603.00	607.00	610.00	613.00	651.00	671.00						
Butler County, OH	3.00	4.00		7.01	7.02	8.00	101.01	101.03	101.04	128.00	129.00	130.00
	131.00	140.00										
Hamilton County, OH	1.00	2.00		3.02	4.00	7.00	8.00	9.00	10.00	11.00	14.00	15.00
	16.00	17.00		21.00	22.00	23.00	25.00	26.00	28.00	29.00	30.00	32.00
	33.00	34.00	35.00	36.00	37.00	38.00	39.00	47.02	63.00	99.00	67.00	68.00
	69.00	74.00		80.00	84.00	85.02	86.01	87.00	88.00	89.00	91.00	92.00
	93.00	94.00		100.02	227.00							
METROPOLITAN AREA: Clarksville TN-KY MSA	MSA						8					
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Christian County, KY	2001.00	2002.00	2003.00		2008.00							
Montgomery County, TN	1001.00	1004.00	1008.00									
METDODOLITAN ADEA: Claveland TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bradley County	103.00	104.00	107.00	108.00								

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

METROPOLITAN AREA: Cleveland-Elyria-Mentor, OH		MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cuyahoga County	1011.01	1012.00	1013.00	1015.00	1017.00	1018.00	1019.00	1024.02	1025.00	1026.00	1027.00	1028.00
	1029.00	1032.00	1033.00	1034.00	1035.00	1037.00	1038.00	1039.00	1041.00	1043.00	1044.00	1045.00
	1046.00	1047.01	1047.02	1048.00	1049.00	1051.00	1052.00	1054.00	1056.01	1056.02	1072.00	1073.00
	1075.00	1077.00	1078.00	1079.00	1082.00	1083.00	1084.00	1085.00	1086.00	1087.00	1088.00	1089.00
	1093.00	1096.00	1097.00	1098.00	1104.00	1105.00	1106.00	1108.00	1109.00	1111.00	1112.00	1113.00
	1114.01	1114.02	1115.00	1116.00	1117.00	1118.00	1119.01	1119.02	1121.00	1122.00	1123.00	1124.00
	1126.00	1127.00	1128.00	1129.00	1131.00	1132.00	1133.00	1134.00	1135.00	1136.00	1137.00	1138.00
	1139.00	1141.00	1142.00	1143.00	1144.00	1145.00	1146.00	1147.00	1148.00	1149.00	1151.00	1152.00
	1153.00	1154.00	1155.00	1161.00	1162.00	1164.00	1165.00	1166.00	1167.00	1168.00	1169.00	1171.02
	1172.01	1172.02	1173.00	1175.00	1178.00	1179.00	1181.00	1182.00	1184.00	1185.00	1186.01	1186.02
	1187.00	1188.00	1189.00	1191.00	1192.01	1192.02	1193.00	1194.02	1195.02	1196.00	1197.02	1198.00
	1199.00	1201.00	1202.00	1204.00	1205.00	1206.00	1207.01	1208.02	1211.00	1212.00	1213.00	1214.01
	1216.00	1233.00	1238.00	1244.00	1275.00	1501.00	1503.00	1504.00	1511.00	1512.00	1513.00	1514.00
	1515.00	1516.00	1517.00	1518.00	1527.01	1618.00	1915.00					
Lorain County	223.00	228.00	229.00	231.00	238.00	239.00	708.00	709.01				
												1
METROPOLITAN AREA: College Station-Bryan, TX MSA	ryan, TX MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brazos County	13.01	13.03	14.00	15.00	16.03	16.04	17.00					
METROPOLITAN AREA: Colorado Springs, CO MSA	, CO MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Paso County	17.00	19.00	22.00	23.00	28.00	29.00	61.00					
									[			i
METROPOLITAN AREA: Columbia, MO MSA	<b>4</b> 0 + 0 + 0 + 0 + 0 + 0 + 0 + 0 + 0 + 0 +	10401	TOACT	TOAGT	TDACT	TDACT	TOACT	TOACT	TOACT	TOACT	TOACT	TDACT
Boone County	1.00	2.00	3.00	4.01	4.02	5.00	8.00	9.00	11.01	13.00		

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	9604.00											
Lexington County	203.00	205.05										
Richland County	1.00	2.00	3.00	5.00	9.00	7.00	9.00	10.00	13.00	14.00	15.00	18.00
	19.00	20.01	20.02	28.00	105.02	106.00	107.01	108.02	109.00			
METROPOLITAN AREA: Columbus, GA-AL MSA	L MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Russell County, AL	302.00	308.00	311.00									
Marion County, GA	9802.00											
Muscogee County, GA	1.00	3.00	5.00	13.00	14.00	15.00	16.00	18.00	22.00	24.00	25.00	27.00
	28.00	29.02	30.00	32.00	34.00	110.00						
METROPOLITAN AREA: Columbus, IN MSA	     40											
COUNTY OR COUNTY EQUIVALENT Bartholomew County	<b>TRACT</b> 101.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Columbus, OH MSA	ISA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	317.00											
Franklin County	7.20	7.30	9.10	9.20	10.00	11.10	11.20	12.00	13.00	14.00	15.00	16.00
	17.00	18.10	22.00	23.00	25.20	26.00	27.10	28.00	29.00	30.00	36.00	37.00
	38.00	40.00	42.00	47.00	48.20	50.00	51.00	53.00	54.10	54.20	55.00	56.10
	60.00	61.00	68.30	74.10	75.11	75.20	75.32	75.34	75.40	78.20	82.30	82.41
	83.50	87.20	87.30	93.31								
Licking County	7501.00	7504.00	7525.00									
Pickaway County	201.00	204.00										

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

METROPOLITAN AREA: Corpus Christi, TX MSA	MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT	TRACT	TRACT	TRACT TRACT	TRACT	TRACT	TRACT
Nueces County	3.00	4.00	2.00	7.00	8.00	9.00	10.00	10.00 11.00	12.00	13.00	15.00	16.01
	16.02	17.00	50.00	56.02	29.00							
San Patricio County	108.00	113.00										
METROPOLITAN AREA: Corvallis, OR MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	8.	0.02	5									
METROPOLITAN AREA: Cumberland, MD-WV MSA COUNTY OR COUNTY EQUIVALENT	V MSA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegany County, MD Mineral County, WV	7.00						i	1				

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

METROPOLITAN AREA: Dallas-Fort Worth-Arlington,	-Arlington, T)	TX MSA										
COUNTY OR COUNTY EQUIVALENT	309.00	319.00	TRACT									
Dallas County	4.01	4.03	4.05	6.01	9.00	12.04	14.00	15.02	15.03	15.04	16.00	20.00
	21.00	22.00	24.00	25.00	27.01	27.02	29.00	32.01	33.00	34.00	35.00	37.00
	38.00	39.01	39.02	40.00	41.00	43.00	46.00	47.00	48.00	49.00	50.00	52.00
	55.00	26.00	57.00	59.05	60.01	60.02	64.00	67.00	69.00	72.01	72.02	78.15
	78.18	78.19	84.00	86.03	86.04	87.01	87.03	87.04	87.05	88.01	88.02	89.00
	90.00	91.03	91.05	92.02	93.01	93.03	93.04	96.10	98.02	98.04	99.00	100.00
	101.01	101.02	102.00	104.00	105.00	106.01	106.02	107.01	107.04	108.01	108.02	109.01
	109.02	111.05	114.01	114.02	115.00	118.00	120.00	122.08	122.10	122.11	123.02	137.13
	146.02	149.01	155.00	159.00	161.00	166.05	169.01	182.04	190.13	192.09	199.00	
Delta County	9502.00											
Denton County	206.01	207.00	208.00	209.00	210.00	211.00	212.00					
Ellis County	604.00											
Hunt County	9605.00	9606.00	9608.00	9609.00								
Johnson County	1308.00	1309.00										
Kaufman County	505.00											
Tarrant County	1002.02	1003.00	1004.00	1005.01	1009.00	1010.00	1011.00	1014.02	1014.03	1016.00	1017.00	1018.00
	1020.00	1025.00	1029.00	1030.00	1031.00	1033.00	1034.00	1035.00	1036.01	1036.02	1037.01	1037.02
	1038.00	1039.00	1040.00	1045.02	1045.03	1045.05	1046.01	1046.02	1046.03	1046.04	1047.00	1048.02
	1052.05	1058.00	1059.00	1061.02	1062.01	1062.02	1063.00	1065.15	1065.16	1217.03	1217.04	1219.02
	1222.00	1223.00	1224.00	1228.00								
NETDODOLITAN ABEA: Daniello II NEA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vermilion County	1.00	4.00	9.00	11.00								
METROPOLITAN ARFA: Danville, VA MSA		j		=	ē	L						l   
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Danville city	3.00	4.00	2.00	9.00	10.00							

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

METROPOLITAN AREA: Davenport-Moline-Rock Island, IA-IL MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT Rock Island County, IL 206.00 223.00 Scott County, IA 107.00	Rock Island, TRACT 206.00 106.00	tA-IL MSA TRACT 223.00 107.00	<b>TRACT</b> 226.00 108.00	<b>TRACT</b> 227.00 109.00	<b>TRACT</b> 235.00 114.00	<b>TRACT</b> 236.00	<b>TRACT</b> 244.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Dayton, OH MSA COUNTY OR COUNTY EQUIVALENT Greene County Montgomery County	TRACT 2001.02 3.00 21.00 43.00	7.00 7.00 22.00 44.00	9.00 23.00 45.00	10.00 34.00 602.00	12.00 35.00 702.01	TRACT 13.00 36.00 702.02	14.00 37.00 703.00	TRACT 15.00 38.00 805.00	17.00 39.00	18.00 40.00	TRACT 19.00 41.00	20.00 42.00
METROPOLITAN AREA: Decatur, AL MSA COUNTY OR COUNTY EQUIVALENT Morgan County	<b>TRACT</b> 1.00	TRACT 4.00	TRACT 6.00	<b>TRACT</b> 7.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Decatur, IL MSA COUNTY OR COUNTY EQUIVALENT Macon County	<b>TRACT</b> 1.00	<b>TRACT</b> 3.00	<b>TRACT</b> 5.00	TRACT TRACT 6.00 7.00		<b>TRACT</b> 8.00	TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Deitona-Daytona Beach-Ormond Beach, FL MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT TRAC Volusia County 815.00 815.00 815.00	teach-Ormon TRACT 812.00	d Beach, FI TRACT 815.00	LMSA TRACT 817.00	TRACT 819.00	<b>TRACT</b> 820.00	<b>TRACT</b> 821.00	TRACT 823.02	<b>TRACT</b> 905.00	<b>TRACT</b> 906.00	<b>TRACT</b> 907.02	TRACT	TRACT

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

METROPOLITAN AREA: Denver-Aurora, CO MSA	O MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	78.00	79.00	83.08	87.03	87.06	88.01	89.01	93.19				
Arapahoe County	59.51	65.01	72.02									
Denver County	2.02	4.02	6.00		8.00	9.04	9.02	10.00	11.01	11.02	14.01	15.00
	16.00	18.00	19.00		23.00	24.02	24.03	26.01	26.02	27.01	31.02	35.00
	36.01	36.02	36.03		44.04	45.01	45.02					
Jefferson County	100.00	104.02	104.05									
METROPOLITAN AREA: Des Moines-West Des Moines, IA MSA	t Des Moines,	IA MSA										
COUNTY OR COUNTY EQUIVALENT Polk County	<b>TRACT</b> 11.00	<b>TRACT</b> 12.00	<b>TRACT</b> 17.00	<b>TRACT</b> 26.00	<b>TRACT</b> 27.00	<b>TRACT</b> 42.00	TRACT 48.00	<b>TRACT</b> 49.00	<b>TRACT</b> 50.00	<b>TRACT</b> 51.00	<b>TRACT</b> 52.00	TRACT

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

METROPOLITAN AREA: Detroit-Warren-Livonia, MI M	vonia, MI MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Macomb County	2313.00	2450.00	2470.00	2471.00	2605.00							
Oakland County	1412.00	1416.00	1417.00	1421.00	1422.00	1423.00	1424.00	1425.00	1427.00	1716.00	1724.00	1725.00
	1981.00											
St. Clair County	6200.00	6230.00	6240.00	6250.00								
Wayne County	5003.00	5004.00	5005.00	5006.00	5017.00	5020.00	5032.00	5033.00	5034.00	5035.00	5036.00	5037.00
	5039.00	5040.00	5041.00	5042.00	5043.00	5044.00	5045.00	5046.00	5047.00	5048.00	5050.00	5051.00
	5052.00	5053.00	5063.00	5064.00	5065.00	5066.00	5070.00	5072.00	5073.00	5074.00	5075.00	5076.00
	5077.00	5078.00	5079.00	5080.00	5102.00	5103.00	5104.00	5105.00	5106.00	5107.00	5108.00	5109.00
	5112.00	5115.00	5116.00	5117.00	5121.00	5122.00	5123.00	5124.00	5126.00	5129.00	5132.00	5134.00
	5135.00	5136.00	5139.00	5140.00	5141.00	5143.00	5145.00	5146.00	5147.00	5148.00	5149.00	5150.00
	5151.00	5152.00	5153.00	5156.00	5157.00	5161.00	5162.00	5163.00	5164.00	5166.00	5168.00	5169.00
	5174.00	5175.00	5176.00	5177.00	5178.00	5180.00	5181.00	5184.00	5185.00	5186.00	5188.00	5201.00
	5202.00	5203.00	5204.00	5205.00	5206.00	5207.00	5211.00	5213.00	5214.00	5215.00	5218.00	5219.00
	5220.00	5221.00	5222.00	5223.00	5224.00	5231.00	5232.00	5233.00	5234.00	5235.00	5236.00	5237.00
	5238.00	5240.00	5241.00	5242.00	5243.00	5245.00	5247.00	5251.00	5252.00	5253.00	5254.00	5255.00
	5256.00	5257.00	5258.00	5260.00	5261.00	5262.00	5263.00	5264.00	5265.00	5301.00	5302.00	5303.00
	5304.00	5307.00	5308.00	5310.00	5311.00	5313.00	5314.00	5315.00	5316.00	5317.00	5318.00	5319.00
	5322.00	5324.00	5325.00	5326.00	5327.00	5330.00	5331.00	5332.00	5333.00	5334.00	5335.00	5336.00
	5337.00	5341.00	5342.00	5343.00	5344.00	5345.00	5346.00	5350.00	5351.00	5352.00	5354.00	5357.00
	5361.00	5363.00	5364.00	5365.00	5366.00	5367.00	5370.00	5371.00	5372.00	5373.00	5377.00	5378.00
	5383.00	5390.00	5391.00	5402.00	5404.00	5410.00	5411.00	5412.00	5427.00	5435.00	5436.00	5437.00
	5438.00	5439.00	5442.00	5451.00	5452.00	5453.00	5454.00	5455.00	5456.00	5460.00	5464.00	5468.00
	5521.00	5522.00	5523.00	5524.00	5526.00	5530.00	5531.00	5532.00	5533.00	5534.00	5536.00	5538.00
	5706.00	5708.00	5710.00	5733.00	5735.00	5736.00	5738.00	5739.00	5740.00	5791.00	5792.00	5793.00
	5795.00	5796.00	5797.00	5798.00	5846.00	5848.00	5860.00					
				į								
METROPOLITAN AREA: Dothan, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Henry County	301.00											
Houston County	406.00	412.00	414.00	415.00								

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

ACT         TRACT         T	TRACT TRACT TR	TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
TRACT TRACT TRACT TRACT TRACT 5.00 8.01 9.00 10.01 10.02 15.02 15.03 17.09 113.00 114.00 116.00 117.00  TRACT TRACT TRACT TRACT TRACT 11.01 11.02 12.00  TRACT TRACT TRACT TRACT TRACT 104.00 114.00 115.00 121.00 125.00	<b>TRACT</b> 17.00	TRACT TRACT TRACT 18.00 19.00 25.00	<b>TRACT</b> 25.00	<b>TRACT</b> 28.00	<b>TRACT</b> 32.00	<b>TRACT</b> 39.00	<b>TRACT</b> 130.00
TRACT TRACT TRACT TRACT TRACT 11.01 11.02 12.00  TRACT TRACT TRACT TRACT 104.00 114.00 115.00 121.00 125.00	10.02	<b>TRACT TRACT</b> 11.00 12.01	12.02	13.01	13.04	14.00	15.01
TRACT TRACT TRACT TRACT TRACT 104.00 114.00 115.00 121.00 125.00	TRACT	TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	<b>TRACT</b> 125.00	TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Elizabethtown, KY MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT TRACT TRACT TRACT TRACT TRACT Hardin County	TRACT	TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Eikhart-Goshen, IN MSA COUNTY OR COUNTY EQUIVALENT Eikhart County	IN MSA TRACT 26.00	<b>TRACT</b> 28.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Elmira, NY MSA COUNTY OR COUNTY EQUIVALENT Chemung County	<b>TRACT</b> 1.00	TRACT 6.00	<b>TRACT</b> 7.00	<b>TRACT</b> 8.00	<b>TRACT</b> 10.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: EI Paso, TX MSA COUNTY OR COUNTY EQUIVALENT EI Paso County	<b>TRACT</b> 2.05 22.01 41.03	TRACT 3.01 22.02 41.05	<b>TRACT</b> 4.04 28.00 104.03	<b>TRACT</b> 8.00 29.00 105.01	<b>TRACT</b> 12.03 30.00 105.02	<b>TRACT</b> 14.00 32.00 105.03	<b>TRACT</b> 16.00 35.02 105.04	<b>TRACT</b> 17.00 36.02	<b>TRACT</b> 18.00 37.02	<b>TRACT</b> 19.00 39.01	<b>TRACT</b> 20.00 39.02	<b>TRACT</b> 21.00 39.03
METROPOLITAN AREA: Erie, PA MSA COUNTY OR COUNTY EQUIVALENT Erie County	TRACT 1.00 18.00	<b>TRACT</b> 3.00 19.00	<b>TRACT</b> 4.00 122.02	TRACT 6.00	TRACT	1RACT 8.00	TRACT 9.00	<b>TRACT</b> 12.00	13.00	<b>TRACT</b> 14.00	15.00	17.00
METROPOLITAN AREA: Eugene-Springfield, OR MSA COUNTY OR COUNTY EQUIVALENT TRACT Lane County 31.03	Id, OR MSA TRACT 31.02	<b>TRACT</b> 37.00	<b>TRACT</b> 38.00	<b>TRACT</b> 39.00	<b>TRACT</b> 42.00	<b>TRACT</b> 48.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Evansville, IN-KY MSA COUNTY OR COUNTY EQUIVALENT Vanderburgh County, IN Henderson County, KY	MSA TRACT 12.00 202.00	<b>TRACT</b> 13.00 203.00	<b>TRACT</b> 14.00 204.00	<b>TRACT</b> 17.00	<b>TRACT</b> 18.00	<b>TRACT</b> 19.00	<b>TRACT</b> 20.00	<b>TRACT</b> 21.00	<b>TRACT</b> 26.00	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Fairbanks, AK MSA COUNTY OR COUNTY EQUIVALENT Fairbanks North Star Borough	1.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Fajardo, PR MSA COUNTY OR COUNTY EQUIVALENT Fajardo Municipio Luquillo Municipio	<b>TRACT</b> 1503.01 1401.02	TRACT 1403.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Fargo, ND-MN MSA COUNTY OR COUNTY EQUIVALENT Clay County, MN Cass County, ND	<b>TRACT</b> 203.00 7.00	1RACT 204.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Farmington, NM MSA COUNTY OR COUNTY EQUIVALENT San Juan County	A TRACT 4.02	TRACT 9428.00	TRACT 9429.00	<b>TRACT</b> 9431.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Fayetteville, NC MSA COUNTY OR COUNTY EQUIVALENT Cumberland County	A TRACT 1.00	1 <b>RACT</b> 2.00	TRACT 4.00	<b>TRACT</b> 10.00	<b>TRACT</b> 12.00	13.00	TRACT 35.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Fayetteville-Springdale-Rogers, AR-MO MSA COUNTY OR COUNTY EQUIVALENT TRACT TO 107.01 108.00	dale-Rogers TRACT 107.01	, AR-MO MS TRACT 108.00	SA TRACT 109.00	<b>TRACT</b> 111.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Flagstaff, AZ MSA COUNTY OR COUNTY EQUIVALENT Coconino County	TRACT	18.00 10.00	TRACT	TRACT 9411.00	TRACT 9445.00	TRACT 9446.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Florence, SC MSA  COUNTY DE COUNTY EQUIVALENT  TRACT	METROPOLITAN AREA: Flint, MI MSA COUNTY OR COUNTY EQUIVALENT Genesee County	TRACT 2.00 18.00 103.04	<b>TRACT</b> 4.00 19.00	<b>TRACT</b> 5.00 20.00	<b>TRACT</b> 6.00 21.00	<b>TRACT</b> 7.00 22.00	TRACT 8.00 23.00	<b>TRACT</b> 9.00 25.00	<b>TRACT</b> 10.00 26.00	<b>TRACT</b> 11.00 28.00	<b>TRACT</b> 14.00 32.00	<b>TRACT</b> 15.00 34.00	<b>TRACT</b> 17.00 38.00
102.00         103.00         106.00         107.00         TRACT	METROPOLITAN AREA: Florence, SC MSA COUNTY OR COUNTY EQUIVALENT Darlington County Florence County	<b>TRACT</b> 106.00 7.00	1RACT 107.00 8.00	114.00 9.00	<b>TRACT</b> 116.00	<b>TRACT</b> 22.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
TRACT         TRACT <th< td=""><td>METROPOLITAN AREA: Florence-Muscle S COUNTY OR COUNTY EQUIVALENT Colbert County Lauderdale County</td><td>hoals, AL MS TRACT 203.00 101.00</td><td></td><td><b>TRACT</b></td><td>TRACT 106.00</td><td><b>TRACT</b></td><td>TRACT</td><td>TRACT</td><td>TRACT</td><td>TRACT</td><td>TRACT</td><td>TRACT</td><td>TRACT</td></th<>	METROPOLITAN AREA: Florence-Muscle S COUNTY OR COUNTY EQUIVALENT Colbert County Lauderdale County	hoals, AL MS TRACT 203.00 101.00		<b>TRACT</b>	TRACT 106.00	<b>TRACT</b>	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
TRACT         TRACT <th< td=""><td>METROPOLITAN AREA: Fond du Lac, WI M COUNTY OR COUNTY EQUIVALENT Fond du Lac County</td><td>1</td><td>TRACT</td><td></td><td>TRACT</td><td>TRACT</td><td>TRACT</td><td>TRACT</td><td>TRACT</td><td>TRACT</td><td>TRACT</td><td>TRACT</td><td>TRACT</td></th<>	METROPOLITAN AREA: Fond du Lac, WI M COUNTY OR COUNTY EQUIVALENT Fond du Lac County	1	TRACT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
ACT TRACT TR	METROPOLITAN AREA: Fort Collins-Lovel≀ COUNTY OR COUNTY EQUIVALENT Larimer County	ind, CO MSA TRACT	TRA	<b>TRACT</b> 5.02	TRACT 6.00	<b>TRACT</b> 13.04	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	METROPOLITAN AREA: Fort Smith, AR-OK COUNTY OR COUNTY EQUIVALENT Sebastian County, AR	ď	<b>TRACT</b> 2.00	<b>TRACT</b> 3.00	TRACT 4.00	<b>TRACT</b> 8.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Fort Walton Beach-Crestview-Destin, FL MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT TROOD Okaloosa County	I-Crestview-L TRACT 226.00	Destin, FL M TRACT	SA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Fort Wayne, IN MSA COUNTY OR COUNTY EQUIVALENT Allen County	# TRACT 6.00 27.00	<b>TRACT</b> 10.00 28.00	<b>TRACT</b> 11.00 29.00	<b>TRACT</b> 12.00 35.00	<b>TRACT</b> 13.00 42.00	<b>TRACT</b> 14.00 113.03	<b>TRACT</b> 15.00	<b>TRACT</b> 16.00	<b>TRACT</b> 17.00	<b>TRACT</b> 18.00	<b>TRACT</b> 20.00	<b>TRACT</b> 23.00
METROPOLITAN AREA: Fresno, CA MSA COUNTY OR COUNTY EQUIVALENT Fresno County	TRACT 1.00 12.02 52.02	<b>TRACT</b> 2.00 13.02 54.03	<b>TRACT</b> 3.00 14.05 65.00	TRACT 4.00 20.00 68.01	<b>TRACT</b> 5.00 24.00 83.01	TRACT 6.00 25.01 83.02	<b>TRACT</b> 7.00 25.02	TRACT 8.00 26.01	TRACT 9.00 27.02	<b>TRACT</b> 10.00 28.00	<b>TRACT</b> 11.00 29.02	<b>TRACT</b> 12.01 47.04
METROPOLITAN AREA: Gadsden, AL MSA COUNTY OR COUNTY EQUIVALENT Etowah County	<b>TRACT</b> 2.00	3.00	TRACT 7.00	TRACT 8.00	10.00	13.00	<b>TRACT</b> 14.00	TRACT 15.00	TRACT 17.00	TRACT	TRACT	TRACT
METROPOLITAN AREA: Gainesville, FL MSA COUNTY OR COUNTY EQUIVALENT Alachua County	A TRACT 2.00	<b>TRACT</b> 6.00	TRACT 8.00	TRACT 9.02	<b>TRACT</b> 15.01	<b>TRACT</b> 15.02	<b>TRACT</b> 15.03	<b>TRACT</b> 15.05	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Gainesville, GA MSA COUNTY OR COUNTY EQUIVALENT Hall County	SA TRACT 8.00	<b>TRACT</b> 11.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Goldsboro, NC MSA COUNTY OR COUNTY EQUIVALENT Wayne County	A TRACT 14.00	<b>TRACT</b> 15.00	<b>TRACT</b> 17.00	<b>TRACT</b> 18.00	TRACT	TRACT						
METROPOLITAN AREA: Grand Forks, ND-MN MSA COUNTY OR COUNTY EQUIVALENT TRAC Polk County, MN 202 Grand Forks County, ND 103	IN MSA TRACT 202.00 103.00	106.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Grand Junction, CO MSA COUNTY OR COUNTY EQUIVALENT TRA Mesa County	D MSA TRACT 2.00	<b>TRACT</b> 5.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Grand Rapids-Wyoming, MI   COUNTY OR COUNTY EQUIVALENT TRACT   13.0   13.0	ming, MI MSA TRACT T 13.00 38.00	A TRACT 14.00 39.00	15.00	<b>TRACT</b> 20.00	<b>TRACT</b> 21.00	<b>TRACT</b> 25.00	<b>TRACT</b> 26.00	<b>TRACT</b> 28.00	<b>TRACT</b> 31.00	<b>TRACT</b> 32.00	<b>TRACT</b> 36.00	<b>TRACT</b> 37.00
METROPOLITAN AREA: Great Falls, MT MSA COUNTY OR COUNTY EQUIVALENT Cascade County	A TRACT 5.00	TRACT 6.00	TR <b>AC1</b> 7.00	1 <b>RA</b> CT 8.00	TRACT	TRACT						
METROPOLITAN AREA: Greeley, CO MSA COUNTY OR COUNTY EQUIVALENT Weld County	<b>TRACT</b>	<b>TRACT</b> 2.00	<b>TRACT</b> 5.00	<b>TRACT</b> 6.00	<b>TRACT</b> 8.00	<b>TRACT</b> 10.02	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Green Bay, WI MSA COUNTY OR COUNTY EQUIVALENT Brown County	TRACT	TRACT 9.00	TRACT	TRACT	<b>TRACT</b> 211.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

COUNTY OR COUNTY EQUIVALENT TRACT T  Guilford County 106.02	106.02	TRACT 108.01	<b>TRACT</b> 110.00	<b>TRACT</b> 111.01	<b>TRAC</b> T 112.00	<b>TRACT</b> 114.00	<b>TRACT</b> 127.07	<b>TRACT</b> 138.00	<b>TRACT</b> 139.00	<b>TRACT</b> 142.00	<b>TRACT</b> 143.00	<b>TRACT</b> 144.08
Randolph County Rockingham County	303.02											
METROPOLITAN AREA: Greenville, NC MSA COUNTY OR COUNTY EQUIVALENT Pitt County	TRACT	<b>TRACT</b> 2.00	<b>TRACT</b> 7.01	TRACT 7.02	<b>TRACT</b> 8.00	<b>TRACT</b> 20.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Greenville, SC MSA COUNTY OR COUNTY EQUIVALENT Greenville County	2.00 23.03	T <b>RACT</b> 4.00 23.04	<b>TRACT</b> 5.00 25.05	TRACT 7.00 34.00	<b>TRACT</b> 8.00 35.00	<b>TRACT</b> 9.00	10.00	13.01	<b>TRACT</b> 21.04	<b>TRACT</b> 21.05	<b>TRACT</b> 21.08	<b>TRACT</b> 22.01
METROPOLITAN AREA: Guayama, PR MSA COUNTY OR COUNTY EQUIVALENT Arroyo Municipio Guayama Municipio Patiilas Municipio	# 7 7 7	TRACI	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Guifport-Biloxi, MS MSA COUNTY OR COUNTY EQUIVALENT TRA	MSA TRACT 3.00	TRACT 4.00	<b>TRACT</b>	<b>TRACT</b> 20.00	<b>TRACT</b> 21.00	<b>TRACT</b> 24.00	<b>TRACT</b> 26.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Hagerstown-Martinsburg, MD COUNTY OR COUNTY EQUIVALENT TRACT Washington County, MD	sburg, MD-V TRACT 4:00	-WV MSA TRACT	TRACT 9.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Hanford-Corcoran, CA MSA COUNTY OR COUNTY EQUIVALENT TRACT Kings County	an, CA MSA TRACT 11.00	13.00	<b>TRACT</b> 14.00	<b>TRACT</b> 16.01	TRACT							
METROPOLITAN AREA: Harrisburg-Carlisle, PA MSA COUNTY OR COUNTY EQUIVALENT TRACT Cumberland County 201.00	isle, PA MSA TRACT 122.00 201.00	<b>TRACT</b> 123.00 203.00	<b>TRACT</b> 131.02 206.00	<b>TRACT</b> 132.00 207.00	<b>TRACT</b> 212.00	<b>TRACT</b> 213.00	<b>TRACT</b> 214.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Harrisonburg, VA MSA COUNTY OR COUNTY EQUIVALENT Harrisonburg city	A MSA TRACT 2.02	3.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Hartford-West Hartford-East Hartford, CT MSA COUNTY OR COUNTY EQUIVALENT TRACT TRAC	lartford-East Ha TRACT 4061.00 5003.00 5021.00	rtford, CT N TRACT 4153.00 5004.00 5024.00	MSA TRACT 4156.00 5005.00 5025.00 5041.00	TRACT 4159.00 5009.00 5026.00 5042.00	TRACT 4161.00 5010.00 5027.00 5043.00	TRACT 4162.00 5011.00 5028.00 5044.00	TRACT 4163.00 5012.00 5029.00 5045.00	TRACT 4166.00 5013.00 5030.00 5046.00	TRACT 4171.00 5014.00 5031.00 5047.00	TRACT 4173.00 5015.00 5033.00 5049.00	TRACT 5001.00 5017.00 5034.00 5104.00	TRACT 5002.00 5018.00 5035.00 5106.00
Middlesex County Tolland County	5415.00 8812.00	5416.00 8813.00	5417.00	5418.00								
METROPOLITAN AREA: Hattlesburg, MS MSA COUNTY OR COUNTY EQUIVALENT Forrest County	MSA TRACT	TRACT 4.00	<b>TRACT</b> 5.00	TRACT 6.00	<b>TRACT</b> 9.00	<b>TRACT</b>	<b>TRACT</b> 105.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Hinesville-Fort Stewart, GA MSA COUNTY OR COUNTY EQUIVALENT TRACT 106:00	Stewart, GA MS. TRACT	A TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Honolulu, HI MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Honolulu County	11.00	18.01	36.02	39.00	42.00	51.00	52.00		54.00	55.00	57.00	
	62.02	63.02	68.03	68.04	75.04	80.01	81.00		90.00	93.00	94.00	
	95.05	97.01	98.01									
METROPOLITAN AREA: Hot Springs, AR MSA	SA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT		TRACT								
Garland County	106.00	107.00	115.00									
METROPOLITAN AREA: Houma-Bayou Cane-Thiboda	ne-Thibodaux	ux, LA MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lafourche Parish	204.00											
Terrebonne Parish	7.00	9.00	13.00	16.00								

16.00

15.00

14.00

11.00

10.00

9.00

8.00

7.00

9.00

506.00

210.00

209.00

TRACT

COUNTY OR COUNTY EQUIVALENT

Lawrence County, OH

Boyd County, KY

Cabell County, WV

Wayne County, WV

308.00

304.00

303.00 504.00 4.00

302.00 503.00 2.00 18.00 208.00

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

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

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

METROPOLITAN AREA: Huntsville, AL MSA COUNTY OR COUNTY EQUIVALENT	Ħ	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Limestone County Madison County	205.00	206.00	207.00 8.00	210.00	12.00	16.00	21.00	22.00	24.00	25.01	25.02	
METROPOLITAN AREA: Idaho Falis, ID MSA COUNTY OR COUNTY EQUIVALENT Bonneville County	TRACT 9707.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Indianapolis-Carmel, IN MSA	H, IN MSA		10 407	- FO # 0 F	10 407	TOACT	10 40 1	P 2 4 0 1	10.00	7 P	10 4 0 1	TDACT
Marion County	3226.00 3510.00	3308.01 3511.00	3412.00 3512.00	3416.00 3515.00	3426.00 3516.00	3501.00 3517.00	3503.00 3521.00	3504.00 3523.00	3505.00 3527.00	3507.00 3528.00	3508.00 3531.00	3509.00 3532.00
	3533.00 3556.00 3603.02	3535.00	3536.00	3539.00	3542.00	3544.00	3545.00	3547.00	3548.00	3549.00	3550.00	3551.00
METROPOLITAN AREA: Iowa City, IA MSA COUNTY OR COUNTY EQUIVALENT Johnson County	TRACT 6.00	<b>TRACT</b> 11.00	16.00	<b>TRACT</b> 21.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Ithaca, NY MSA COUNTY OR COUNTY EQUIVALENT Tompkins County	<b>TRACT</b>	<b>TRACT</b> 2.00	1 <b>RAC1</b> 3.00	TRACT 4.00	<b>TRACT</b> 7.00	TRACT 8.00	<b>TRACT</b> 11.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Jackson, MI MSA COUNTY OR COUNTY EQUIVALENT Jackson County	<b>TRACT</b> 2.00	TRACT 6.00	<b>TRACT</b> 7.00	<b>TRACT</b> 10.00	<b>TRACT</b> 11.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

COUNTY OR COUNTY EQUIVALENT TRACT TRACT Copiah County  Hinds County  Addison County  METROPOLITAN AREA: Jackson, TN MSA  COUNTY OR COUNTY EQUIVALENT  METROPOLITAN AREA: Jacksonville, FL MSA  METROPOLITAN AREA: Jacksonville, FL MSA	#ACT TRACT 9504.00 8.00 9.00 23.00 24.00 108.01 109.02 307.00 #ACT TRACT 7.00 8.00	꾶	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
9501.00 g 7.00 22.00 102.01 305.00 5.00	TRA									
7.00 22.00 102.01 305.00 8.00	TRA									
22.00 102.01 305.00 <b>RACT</b> TF	TRA		11.00	12.00	16.00	17.00	18.00	19.00	20.00	21.00
102.01 305.00 RACT TF	TRA T	0 25.00	26.00	27.00	30.00	31.00	32.00	34.00	35.00	38.00
305.00 RACT TF	TRA	2								
RACT TRA	ASE O									
5.00	AST.		i.	:		į				
5.00		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Jacksonville, FL MSA		00.6 0	10.00	11.00						
COUNTY OR COUNTY EQUIVALENT TRACT TRACT	CT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Duval County 2.00	3.00 4.00	0 5.00	10.00	11.00	12.00	13.00	15.00	16.00	17.00	18.00
19.00	26.00 27.01	1 27.02	28.01	28.02	29.01	29.02	115.00	116.00	163.00	
St. Johns County 203.00 20	204.00 210.02	2								
METROPOLITAN AREA: Jacksonville, NC MSA										
COUNTY OR COUNTY EQUIVALENT TRACT TRACT	CT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Onslow County 19.00 2	20.00				ļ					
METROPOLITAN AREA: Janesville, WI MSA				l						
COUNTY OR COUNTY EQUIVALENT TRACT TRACT	CT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
1.00	15.00									
METROPOLITAN AREA: Jefferson City, MO MSA				;						
COUNTY OR COUNTY EQUIVALENT TRACT TRACT	CT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
<b>Cole County</b> 101.00 10	105.00 106.00	0								

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

METROPOLITAN AREA: Johnson City, TN MSA COUNTY OR COUNTY EQUIVALENT Carter County Washington County	1SA TRACT 703.00 601.00	TRACT 607.00	TRACT TRACT		TRACT	TRACT TRACT TRACT	TRACT		TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Johnstown, PA MSA COUNTY OR COUNTY EQUIVALENT Cambria County	1.00	2.00	TRACT TRACT		TRACT 10.00	TRACT TRACT TRACT TRACT TRACT 10.00 11.00 13.00 14.00	13.00	<b>TRACT</b> 14.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Jonesboro, AR MSA COUNTY OR COUNTY EQUIVALENT Craighead County Poinsett County	A TRACT 6.01 9903.00	<b>TRACT</b> 6.02 9907.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Joplin, MO MSA COUNTY OR COUNTY EQUIVALENT Jasper County	<b>TRACT</b> 110.00	TRACT	TRACT TRACT	TRACT	TRACT	TRACT TRACT TRACT	TRACT		TRACT TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Kalamazoo-Portage, MI MSA COUNTY OR COUNTY EQUIVALENT TRACT Kalamazoo County 1.00 Van Buren County	1.00 1.06.00	2.01	<b>TRACT TRACT</b> 2.02 3.00		<b>TRACT</b> 5.00	TRACT TRACT TRACT 5.00 6.00 9.00	TRACT 9.00	<b>TRACT</b> 15.04	TRACT 15.07	<b>TRACT</b> 29.03	TRACT	TRACT
METROPOLITAN AREA: Kankakee-Bradley, IL MSA COUNTY OR COUNTY EQUIVALENT TRAC Kankakee County 110	IL MSA TRACT 110.00	TRACT 114.00	<b>TRACT</b> 115.00	TRACT 116.00	TRACT 123.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Leavenworth County, KS	701.00											
Wyandotte County, KS	402.00	403.00	404.00	407.00	408.00	409.00	410.00	411.00	412.00	415.00	417.00	418.00
	419.00	420.01	420.02	421.00	422.00	423.00	424.00	426.00	427.00	428.00	439.05	441.04
	443.01	451.00										
Clay County, MO	200.00											
Jackson County, MO	3.00	4.00	5.02	7.00	8.00	9.00	10.00	13.00	14.00	15.00	16.00	17.00
	18.00	19.00	20.00	21.00	22.00	23.00	24.00	26.00	27.00	28.02	29.00	30.00
	32.00	33.00	34.00	35.01	35.02	36.02	37.00	38.00	39.00	40.00	41.00	42.00
	45.00	47.00	48.00	50.00	52.00	53.00	54.00	55.00	56.01	56.02	58.01	59.01
	90.09	61.00	62.00	63.00	64.00	65.00	67.00	68.00	76.00	77.00	78.01	78.02
	79.00	80.00	81.00	87.00	88.00	89.00	95.00	96.00	109.01	109.02	114.05	116.00
	134.05											
METROPOLITAN AREA: Kennewick-Richland-Pasco, WA MSA	hland-Pasco, W/	A MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benton County	112.00											
Franklin County	201.00	202.00	204.00									
METROPOLITAN AREA: Killeen-Temple-Fort Hood, TX MSA	Fort Hood, TX N	ISA								!		
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bell County	207.01	207.02	208.00	209.00	216.02	235.00						
METROPOLITAN AREA: Kingsport-Bristol-Bristol, TN-VA MSA	ol-Bristol, TN-V	4 MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sullivan County, TN	402.00	405.00	406.00									
METROPOLITAN AREA: Kingston, NY MSA	SA AS											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ulster County	9520.00	9535.00										

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

METROPOLITAN AREA: Knoxville, TN MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County Knox County	205.00	207.00	3.00	4.00	5.00	9.00	7.00	8.00	00.6	10.00	11.00	12.00
•	13.00	14.00	15.00	19.00	20.00	21.00	24.00	26.00	28.00	29.00	37.00	
Union County	402.01											
METROPOLITAN AREA: Kokomo, IN MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Howard County	2.00	12.00									,	
METROPOLITAN AREA: La Crosse, WI-MN MSA	ISA											
COUNTY OR COUNTY EQUIVALENT La Crosse County, WI	<b>TRACT</b> 2.00	3.00	<b>TRACT</b> 4.00	<b>TRACT</b> 5.00	<b>TRACT</b> 9.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lafayette, IN MSA												
COUNTY OR COUNTY EQUIVALENT Tippecanoe County	<b>TRACT</b> 4.00	<b>TRACT</b> 6.00	<b>TRACT</b> 53.00	<b>TRACT</b> 54.00	<b>TRACT</b> 55.00	<b>TRACT</b> 103.00	<b>TRACT</b> 105.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lafayette, LA MSA								į				
COUNTY OR COUNTY EQUIVALENT Lafayette Parish	<b>TRACT</b> 1.00	<b>TRACT</b> 2.00	<b>TRACT</b> 3.00	<b>TRACT</b> 4.00	<b>TRACT</b> 7.00	<b>TRACT</b> 8.00	<b>TRACT</b> 9.00	<b>TRACT</b> 11.00	<b>TRACT</b> 13.00	<b>TRACT</b> 21.03	TRACT	TRACT
St. Martin Parish	205.00	209.00				1						
METROPOLITAN AREA: Lake Charles, LA MSA	SA SA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
calcasteu railsii	9	00.7	90.5	8	8	9	7.02	2				

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

METROPOLITAN AREA: Lakeland, FL MSA COUNTY OR COUNTY EQUIVALENT Polk County	<b>TRACT</b> 101.00 137.01	T <b>RACT</b> 102.00 143.01	<b>TRACT</b> 109.00 145.01	TRACT 110.00 145.02	<b>TRACT</b> 111.00	<b>TRACT</b> 112.01	T <b>RACT</b> 112.02	126.01	<b>TRACT</b> 131.03	<b>TRACT</b> 132.00	133.00	<b>TRACT</b> 136.00
METROPOLITAN AREA: Lancaster, PA MSA COUNTY OR COUNTY EQUIVALENT Lancaster County	1.00	TRACT 4.00	<b>TRACT</b> 8.00	TR <b>A</b> CT 9.00	10.00	<b>TRACT</b> 14.00	TRACT 15.00	TRACT 16.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lansing-East Lansing, MI MS COUNTY OR COUNTY EQUIVALENT TRACT Ingham County 38.02	ing, MI MSA TRACT 2.00 38.02	1 <b>RACT</b> 3.00 39.02	<b>TRACT</b> 5.00 41.00	TRACT 6.00 42.00	<b>TRACT</b> 7.00 43.01	<b>TRACT</b> 12.00 43.02	<b>TRACT</b> 13.00 44.02	<b>TRACT</b> 14.00 44.03	TRACT 15.00 44.05	<b>TRACT</b> 19.00	<b>TRACT</b> 20.00	<b>TRACT</b> 21.00
METROPOLITAN AREA: Laredo, TX MSA COUNTY OR COUNTY EQUIVALENT Webb County	1RACT 3.00	TRACT 4.00	<b>TRACT</b> 5.00	TRACT 6.00	<b>TRACT</b> 9.02	<b>TRACT</b> 12.00	<b>TRACT</b> 13.00	TRACT 18.05	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Las Cruces, NM MSA COUNTY OR COUNTY EQUIVALENT Dona Ana County	SA TRACT 9.00	10.00	<b>TRACT</b> 14.00	<b>TRACT</b> 17.02	<b>TRACT</b> 17.04	<b>TRACT</b> 18.03	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Las Vegas-Paradise, NV MSA COUNTY OR COUNTY EQUIVALENT TRACT Ciark County 15.00	e, NV MSA TRACT 3.01 15.00 44.00	1 <b>RACT</b> 3.02 22.01 46.00	TRACT 4.00 22.04 47.03	TRACT 5.03 24.04 47.07	<b>TRACT</b> 5.04 24.05 47.08	<b>TRACT</b> 5.11 24.06 47.09	<b>TRACT</b> 5.14 26.01 47.10	TRACT 6.00 26.03 47.13	<b>TRACT</b> 7.00 27.06	TRACT 8.00 34.25	<b>TRACT</b> 9.00 38.00	<b>TRACT</b> 11.00 43.00

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

METROPOLITAN AREA: Lawrence, KS MSA COUNTY OR COUNTY EQUIVALENT Douglas County	TRACT 3.00	<b>TRACT</b> 4.00	<b>TRACT</b> 5.02	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lawton, OK MSA COUNTY OR COUNTY EQUIVALENT Comanche County	TRACT 8.00	11.00	<b>TRACT</b> 12.00	<b>TRACT</b> 13.00	<b>TRACT</b> 14.00	<b>TRACT</b> 15.00	TRACT 16.00	<b>TRACT</b> 17.00	<b>TRACT</b> 19.02	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lebanon, PA MSA COUNTY OR COUNTY EQUIVALENT Lebanon County	<b>TRACT</b> 3.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lewiston, ID-WA MSA COUNTY OR COUNTY EQUIVALENT Nez Perce County, ID Asotin County, WA	ISA TRACT 9903.00 9804.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lewiston-Auburn, ME MSA COUNTY OR COUNTY EQUIVALENT TRACT Androscoggin County	ME MSA TRACT 101.00	<b>TRACT</b> 201.00	<b>TRACT</b> 203.00	<b>TRACT</b> 204.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lexington-Fayette, KY MSA COUNTY OR COUNTY EQUIVALENT TRACT Clark County 202.0 Fayette County 1.6	KY MSA TRACT 202.00 1.00 18.00	2.00	<b>1RACT</b>	<b>TRACT</b>	TRACT	<b>TRACT</b> 8.01	<b>TRACT</b> 8.02	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	13.00

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

METROPOLITAN AREA: Lima, OH MSA COUNTY OR COUNTY EQUIVALENT Allen County	<b>TRACT</b> 125.00	<b>TRACT</b> 127.00	<b>TRACT</b> 128.00	<b>TRACT</b> 133.00	<b>TRACT</b> 134.00	<b>TRACT</b> 136.00	<b>TRACT</b> 137.00	<b>TRACT</b> 138.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lincoln, NE MSA COUNTY OR COUNTY EQUIVALENT Lancaster County	<b>TRACT</b> 4.00	<b>TRACT</b> 5.00	<b>TRACT</b> 6.00	<b>TRACT</b> 7.00	<b>TRACT</b> 8.00	<b>TRACT</b> 17.00	<b>TRACT</b> 18.00	<b>TRACT</b> 19.00	<b>TRACT</b> 20.00	<b>TRACT</b> 21.00	<b>TRACT</b> 35.00	TRACT
METROPOLITAN AREA: Little Rock-North Little Rock, AR MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACF Faulkner County 304.03 307. Pulaski County	ttle Rock, A TRACT 304.03	IR MSA TRACT 307.00	309.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	18.00	19.00	25.00	26.00	28.00	29.00	30.00	36.06	40.01	<u> </u>	8	
METROPOLITAN AREA: Logan, UT-ID MSA COUNTY OR COUNTY EQUIVALENT Cache County, UT	TRACT 6.00	<b>TRACT</b> 7.02	1RACT 8.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Longview, TX MSA COUNTY OR COUNTY EQUIVALENT Gregg County	<b>TRACT</b> 11.00	<b>TRACT</b> 12.00	<b>TRACT</b> 13.00	TRACT 14.00	<b>TRACT</b> 15.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Longview, WA MSA COUNTY OR COUNTY EQUIVALENT Cowitz County	<b>TRACT</b>	3.00	<b>TRACT</b> 5.02	<b>TRACT</b> 6.01	<b>TRACT</b> 10.00	<b>TRACT</b> 11.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
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2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS (2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Los Angeles-Long Beach-Sa	Beach-Santa	Ana, CA MSA	SA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Los Angeles County	1047.01	1153.02	1174.05	1174.06	1175.10	1175.20	1175.30	1193.40	1200.20	1200.30	1201.01	1201.02
	1224.10	1230.10	1230.20	1232.03	1232.04	1232.05	1232.06	1233.03	1234.10	1234.20	1235.20	1272.20
	1275.20	1282.10	1283.03	1343.05	1345.10	1835.20	1838.10	1838.20	1853.20	1864.01	1902.00	1903.01
	1904.00	1905.10	1905.20	1907.00	1908.00	1909.01	1909.02	1910.00	1911.10	1911.20	1912.01	1912.03
	1912.04	1913.00	1914.10	1914.20	1915.00	1916.10	1916.20	1917.10	1917.20	1918.10	1918.20	1925.20
	1926.10	1926.20	1927.00	1956.00	1957.10	1957.20	1958.02	1971.10	1976.00	1977.00	1990.00	1991.20
	1992.01	1992.02	1994.00	1997.00	1998.00	1999.00	2012.00	2031.00	2032.00	2033.00	2035.00	2036.00
	2037.10	2037.20	2038.00	2039.00	2041.20	2042.00	2043.00	2044.10	2044.20	2046.00	2047.00	2048.10
	2049.10	2051.10	2051.20	2060.10	2060.30	2060.40	2060.50	2062.00	2063.00	2071.00	2073.00	2074.00
	2077.10	2079.00	2080.00	2083.00	2084.00	2085.00	2087.20	2088.00	2089.02	2089.03	2089.04	2091.01
	2091.02	2092.00	2093.00	2094.01	2094.02	2094.03	2095.10	2095.20	2098.10	2098.20	2100.10	2112.00
	2113.10	2113.20	2114.10	2114.20	2118.01	2118.02	2119.10	2119.20	2121.00	2122.02	2122.03	2122.04
	2123.03	2123.04	2123.05	2123.06	2124.10	2124.20	2125.00	2126.10	2126.20	2129.00	2131.00	2132.01
	2132.02	2133.10	2133.20	2134.01	2134.02	2181.10	2181.20	2182.10	2184.00	2186.00	2188.00	2189.00
	2190.20	2193.00	2199.00	2211.10	2211.20	2212.20	2213.01	2213.02	2214.00	2215.00	2216.00	2217.10
	2218.10	2218.20	2219.00	2221.00	2222.00	2225.00	2226.00	2227.00	2240.10	2240.20	2242.00	2243.10
	2243.20	2244 10	2244.20	2246.00	2247.00	2260.00	2264.10	2264.20	2267.00	2270.10	2270.20	2281.00
	2282.10	2282.20	2283.10	2283.20	2284.10	2284.20	2285.00	2286.00	2287.10	2287.20	2288.00	2289.00
	2291.00	2292.00	2293.00	2294.10	2294.20	2311.00	2312.10	2312.20	2313.00	2316.00	2317.10	2317.20
	2318.00	2319.00	2321.10	2321.20	2322.00	2324.00	2325.00	2326.00	2327.00	2328.00	2349.00	2352.02
	2361.00	2362.01	2362.02	2371.00	2372.00	2374.00	2375.00	2376.00	2377.10	2377.20	2383.10	2383.20
	2392.00	2393.10	2393.20	2393.30	2395.00	2396.00	2397.00	2398.00	2400.10	2400.20	2402.00	2403.00
	2404.00	2405.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.10	2411.20	2412.00	2413.00	2414.00
	2420.00	2421.00	2422.00	2423.00	2426.00	2427.00	2430.00	2431.00	2653.01	2653.03	2653.04	2653.05
	2696.00	2755.20	2911.10	2911.20	2932.02	2944.20	2945.20	2947.00	2948.10	2948.20	2948.30	2949.00
	2961.00	2962.10	2962.20	2966.00	2971.10	2971.20	3021.03	3022.01	3024.00	3025.01	4023.02	4025.01
	4025.02	4027.02	4028.01	4028.02	4047.03	4082.02	4088.00	4328.01	4328.02	4332.00	4333.01	4333.02
	4334.01	4334.02	4334.03	4335.01	4335.02	4338.01	4339.01	4616.00	4619.00	4620.00	4817.14	4823.03
	4823.04	4825.02	4825.03	5041.02	5303.01	5304.00	5305.00	5307.00	5309.01	5309.02	5310.00	5311.01
	5312.01	5312.02	5313.01	5313.02	5315.01	5315.02	5316.02	5316.03	5316.04	5317.01	5317.02	5326.05
	5326.06	5327.00	5328.00	5329.00	5330.00	5331.03	5331.04	5331.05	5331.06	5332.01	5334.01	5335.01
	5335.02	5335.03	5336.01	5337.02	5340.01	5341.02	5342.02	5343.01	5344.04	5344.05	5344.06	5349.00
	5350.00	5351.01	5351.02	5352.00	5353.00	5354.00	5355.01	5356.05	5358.04	5400.00	5402.01	5402.02
	5402.03	5404.00	5405.02	5406.00	5407.00	5408.00	5414.00	5415.00	5416.03	5416.04	5416.05	5416.06

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

METROPOLITAN AREA: Los Angeles-Long Beach-Santa Ana. CA MSA (continued)	Beach-Santa	Ana, CA N	ISA (contin	(pen								
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Los Angeles County (continued)	5421.01	5421.02	5425.01	5425.02	5426.01	5426.02	5537.01	5538.01	5541.01	5552.11	5702.03	5702.04
	5703.04	5704.01	5706.01	5706.03	5716.00	5725.00	5728.00	5729.00	5730.01	5730.02	5732.01	5732.02
	5733.00	5746.01	5751.01	5751.02	5751.03	5752.01	5752.02	5753.00	5754.01	5754.02	5755.00	5758.01
	5758.02	5758.03	5759.01	5759.02	5762.00	5763.00	5764.01	5764.02	5764.03	5765.01	5765.02	5765.03
	5769.01	5769.02	6001.00	6002.01	6002.02	6003.01	6006.02	6011.00	6012.11	6012.12	6015.01	6015.02
	6017.00	6018.02	6019.00	6024.03	6025.02	7011.00	9006.02	9007.04	9008.06	9104.02	9104.03	9105.01
	9105.02											
Orange County	12.01	13.04	116.01	116.02	117.14	117.20	218.13	626.14	626.26	626.27	626.46	636.04
	636.05	637.01	744.03	744.05	744.06	744.07	745.01	746.01	746.02	748.01	748.02	748.05
	748.06	749.01	749.02	750.02	750.03	750.04	751.00	752.02	865.02	866.01	869.01	874.03
	874.04	874.05	875.04	878.03	878.06	879.01	891.04	891.05	891.06	992.48	992.49	994.02
	995.02	995.09	995.10	998.02	999.04	1105.00	1106.06					
									ļ			
METROPOLITAN AREA: Louisville-Jefferson County,	on County, KY	KY-IN MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Floyd County, IN	708.01											
Jefferson County, KY	2.00	3.00	4.00	9.00	10.00	11.00	14.00	15.00	17.00	18.00	21.00	23.00
	24.00	27.00	28.00	30.00	35.00	37.00	41.00	43.01	43.02	49.00	20.00	51.00
	53.00	26.00	29.00	62.00	65.00	96.00	128.02					
METROPOLITAN AREA: Lubbock, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crosby County	9503.00											
Lubbock County	2.02	3.01	3.02	6.03	6.05	6.07	9.00	10.00	12.00	13.00	17.03	24.00
METROPOLITAN AREA: Lynchburg. VA MSA	YS			}							:	
TOURTY FOLINA ENT	TDACT	TOACT	TDACT	TDAGT	TDAGT	TDACT	TDACT	TDACT	TPACT	TRACT	TRACT	TPACT
COUNTI ON COONIT EQUIVALENT	1747	2	3	3	2	3	2	2	2	2	2	2
Amherst County	105.02											
Lynchburg city	2.03	4.00	2.00	9.00	7.00	11.00						

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

METROPOLITAN AREA: Madera, CA MSA COUNTY OR COUNTY EQUIVALENT  6.02  8.00  9.00  METROPOLITAN AREA: Madison, WI MSA COUNTY OR COUNTY EQUIVALENT  TRACT  TRAC	METROPOLITAN AREA: Macon, GA MSA COUNTY OR COUNTY EQUIVALENT Bibb County	<b>TRACT</b> 101.00 125.00	T <b>RACT</b> 104.00 126.00	<b>TRACT</b> 105.00 127.00	<b>TRACT</b> 106.00 128.00	<b>TRACT</b> 107.00 129.00	<b>TRACT</b> 111.00	<b>TRACT</b> 112.00	<b>TRACT</b> 113.00	<b>TRACT</b> 114.00	<b>TRACT</b> 115.00	<b>TRACT</b> 122.00	<b>TRACT</b> 123.00
TRACT TRACT TRACT TRACT TRACT TRACT TR 6.00 11.00 12.00 14.01 16.01 16.02 17.01	METROPOLITAN AREA: Madera, CA MSA COUNTY OR COUNTY EQUIVALENT Madera County	<b>TRACT</b> 6.02	TRACT 8.00	<b>TRACT</b> 9.00	TRACT	TRACT	TRACT		TRACT	TRACT	TRACT	TRACT	TRACT
	METROPOLITAN AREA: Madison, WI MSA COUNTY OR COUNTY EQUIVALENT Dane County	TRACT 6.00	<b>TRACT</b>	<b>TRACT</b> 12.00	TRACT 14.01	<b>TRACT</b> 16.01		_	<b>TRACT</b> 32.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Manchester-Nashua, NH MSA COUNTY OR COUNTY EQUIVALENT TRACT	METROPOLITAN AREA: Manchester-Nashua, COUNTY OR COUNTY EQUIVALENT Hillsborough County	, NH MSA TRACT 4.00	<b>TRACT</b> 5.00	TRACT 14.00	TRACT 15.00	<b>TRACT</b> 20.00	<b>TRACT</b> 105.00		TRACT 108.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Mansfield, OH MSA COUNTY OR COUNTY EQUIVALENT TRACT T	METROPOLITAN AREA: Mansfield, OH MSA COUNTY OR COUNTY EQUIVALENT Richland County	<b>TRACT</b>	_	<b>TRACT</b> 3.00	<b>TRACT</b> 6.00	TRACT 7.00			TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Mayagüez, PR MSA COUNTY OR COUNTY EQUIVALENT TRACT Mayaguez Municipio	METROPOLITAN AREA: Mayagüez, PR MSA COUNTY OR COUNTY EQUIVALENT Mayaguez Municipio	<b>TRACT</b> 801.00	TRACT 802.00	TRACT 803.00	TRACT 805.00	<b>TRACT</b> 806.00	TRACT 809.00	TRACT 810.00	<b>TRACT</b> 811.00	<b>TRACT</b> 812.00	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: McAllen-Edinburg-Mission, TX MSA COLINTY OR COLINTY FOLLIVALENT	Mission, TX TRACT	MSA	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hidalgo County	205.01	207.23	211.00	213.03	219.01	222.02	225.01	226.00	231.01	237.00	241.01	241.02
	241.03	241.04	242.01	245.00								
METROPOLITAN AREA: Medford, OR MSA	5	i d		10 4 4	10 4 4	10 4 4	70 402			10 4 0 4	10 4 01	0
COUNTY OR COUNTY EQUIVALENT Jackson County	1.00	2.02	2.03	19.00	KAC C	X D	X Z	¥ ₹	Z Y	<b>X</b>	X D	KA K
METROPOLITAN AREA: Memphis, TN-MS-AR MSA	IR MSA					; :		<u> </u>				
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crittenden County, AR	301.01	301.02	303.02	304.01	304.02	305.01	305.02	306.00	310.00	311.00		
Marshall County, MS	9504.00											
Tunica County, MS	9502.00											
Shelby County, TN	2.00	3.00	4.00	2.00	9.00	7.00	8.00	9.00	10.00	13.00	14.00	15.00
	18.00	19.00	20.00	21.00	22.00	23.00	24.00	28.00	36.00	37.00	38.00	39.00
	40.00	41.00	44.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	53.00	54.00
	55.00	27.00	58.00	29.00	00.09	61.00	62.00	65.00	67.00	68.00	70.00	73.00
	78.10	78.21	79.00	81.10	82.00	84.00	90.00	99.00	101.10	101.20	103.00	104 10
	104.20	105.00	220.22	222.20	223.10	224.21						
Tipton County, TN	407.00											
METROPOLITAN AREA: Merced, CA MSA										ļ		
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Merced County	10.03	10.05	13.01	13.02	14.01	15.02	15.03	16.01	16.02	18.02	19.01	

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

METROPOLITAN AREA: Miami-Fort Lauderdale-Miami Beach, FL MSA	rdale-Miami B	each, FL M	SA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Broward County	103.04	104.03	107.02	303.01	304.01	304.02	305.00	306.00	308.01	408.01	408.02	409.01
	409.02	410.00	411.00	412.00	414.00	415.00	416.00	417.00	425.00	503.03	503.06	503.07
	503.08	507.01	602.07	603.02	603.03	603.04	604.03	705.02	805.00	1004.00	1005.00	1007.00
	1008.01	1008.02	1103.14									
Miami-Dade County	2.06	2.08	2.10	3.06	4.02	4.03	4.04	4.06	4.07	4.08	5.03	7.03
	8.03	9.03	10.02	10.03	10.04	10.06	11.03	12.03	13.01	14.01	14.02	15.01
	15.02	16.01	17.01	17.02	17.03	18.01	18.02	18.03	19.01	19.03	19.04	20.01
	20.03	20.04	22.01	22.02	23.00	24.01	24.02	25.00	26.00	27.01	27.02	28.00
	29.00	30.01	30.03	30.04	31.00	34.00	36.01	36.02	37.01	37.02	39.01	39.05
	42.02	44.01	44.02	48.00	51.00	52.01	52.02	53.01	53.02	54.01	54.02	57.03
	64.01	64.02	66.02	72.00	76.03	83.03	89.04	93.07	93.08	95.01	101.56	102.06
	105.00	106.02	107.02	108.00	109.00	110.01	112.02	113.00	114.02			
Palm Beach County	13.01	13.02	14.03	14.04	17.00	19.02	19.09	21.00	22.00	23.00	24.00	26.00
	29.00	40.13	44.02	49.01	51.00	52.02	59.13	61.00	67.00	68.01	80.01	80.02
	81.01	81.02	82.01	82.02	82.03	83.01	83.02					
METDODO I ITAN ADEA - Michigan City, a Dodg IN MAN	AND NI STOO											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
La Porte County	401.00								:	!		
METROPOLITAN AREA: Midland, TX MSA	i							!			į	
COUNTY OR COUNTY EQUIVALENT Midland County	<b>TRACT</b> 9.00	<b>TRACT</b> 14.00	<b>TRACT</b> 15.00	<b>TRACT</b> 16.00	<b>TRACT</b> 17.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Milwaukee-Waukesha-West Allis, WI MSA	sha-West All	is, WI MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Milwaukee County	2.01	3.02	11.00	12.00	14.00	18.00	19.00	20.00	21.00	23.00	24.00	25.00
	26.00	28.00	29.00	40.00	41.00	45.00	44.00	45.00	46.00	47.00	48.00	62.00
	63.00	64.00	65.00	99.00	67.00	68.00	69.00	70.00	78.00	80.00	81.00	82.00
	83.00	84.00	85.00	86.00	87.00	88.00	89.00	90.00	91.00	92.00	96.00	97.00
	98.00	99.00	100.00	101.00	102.00	103.00	104.00	105.00	106.00	107.00	108.00	110.00
	112.00	113.00	115.00	116.00	117.00	118.00	119.00	120.00	121.00	122.00	123.00	132.00
	134.00	135.00	136.00	137.00	138.00	139.00	140.00	141.00	145.00	146.00	147.00	148.00
	149.00	150.00	151.00	154.00	155.00	156.00	157.00	158.00	159.00	160.00	163.00	164.00
	165.00	166.00	167.00	168.00	169.00	170.00	174.00	175.00	176.00	177.00	178.00	179.00
	187.00	188.00	905.00									
Waukesha County	2027.00											
METROPOLITAN AREA: Minneapolis-St. Paul-Bloomington, MN-WI MSA	aul-Blooming	ton, MN-WI	MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dakota County, MN	601.05											
Hennepin County, MN	22.00	27.00	33.00	35.01	38.00	59.01	59.02	68.00	73.01	73.02	77.00	78.01
	78.02	79.00	82.00	83.00	84.00	85.00	268.19	1002.00	1005.00	1009.00	1013.00	1014.00
	1015.00	1016.00	1018.00	1020.00	1021.00	1023.00	1025.00	1026.00	1028.00	1029.00	1031.00	1034.00
	1037.00	1039.00	1041.00	1044.00	1047.00	1048.00	1049.00	1054.00	1056.00	1057.00	1060.00	1062.00
	1064.00	1069.00	1070.00	1071.00	1072.00	1074.00	1086.00	1088.00	1094.00			
Ramsey County, MN	305.00	310.00	313.00	314.00	315.00	316.00	317.00	319.00	324.00	325.00	326.00	327.00
	328.00	329.00	330.00	331.00	334.00	335.00	336.00	337.00	344.00	359.00	361.00	376.02
	408.02	420.01										
			ļ			:	ļ					
METROPOLITAN AREA: Missoula, MT MSA												
COUNTY OR COUNTY EQUIVALENT Missoula County	<b>TRACT</b> 2.01	3.00	TRACT 5.00	TRACT 7.00	TRACT							
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2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS (2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Mobile, AL MSA												•
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mobile County	2.00	4.01	4.02	5.00	00.9	10.01	10.02	11.00	12.00	13.02	14.00	15.01
	15.02	16.00	23.01	24.00	26.00	27.00	32.05	38.00	39.01	39.02	40.00	41.00
	42.00	43.00	44.00	45.00	46.00	47.00	48.00	49.00	71.02			
			ì									
METROPOLITAN AREA: Modesto, CA MSA	TDACT	TPACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stanislaus County	3.01	8.03	16.01	16.03	16.04	17.00	18.00	21.00	22.00	23.01	23.02	24.00
	31.00	33.00	34.00	38.02	38.03	39.06	39.08					
METROPOLITAN AREA: Monroe, LA MSA		}										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ouachita Parish	3.00	4.02	00.9	7.00	8.00	9.00	11.00	14.00	15.00	16.00	26.00	57.00
METROPOLITAN AREA: Montoe MI MSA							ļ					
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	3		į									
METROPOLITAN AREA: Montgomery, AL MSA	ISA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lowndes County	9810.00	9811.00	9812.00									
Montgomery County	1.00	2.00	3.00	4.00	9.00	7.00	10.00	11.00	12.00	15.00	22.01	22.02
	23.00	24.00	30.00	56.03	61.00							
METROPOLITAN AREA: Morgantown, WV MSA	ASA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monongalia County	101.00	102.00	103.00	106.00	107.00							

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

METROPOLITAN AREA: Morristown, TN MSA COUNTY OR COUNTY EQUIVALENT Hamblen County	<b>SA</b> <b>TRACT</b> 1003.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT	TRACT		TRACT	TRACT	TRACT
METROPOLITAN AREA: Muncie, IN MSA COUNTY OR COUNTY EQUIVALENT Delaware County	<b>TRACT</b> 1.00	<b>TRACT</b> 2.00	3.00	TRACT TRACT 4.00 6.00	1	<b>TRACT</b> 7.00	TRACT TRACT 9.02 10.00	<b>TRACT</b> 10.00	<b>TRACT</b> 19.01	TRACT	TRACT	TRACT
METROPOLITAN AREA: Muskegon-Norton Shores, MI COUNTY OR COUNTY EQUIVALENT TRACT Muskegon County 2.00	Shores, MI N TRACT 2.00	MSA TRACT 3.00	<b>TRACT</b> 5.00	<b>TRACT</b> 6.02	<b>TRACT</b> 11.00	<b>TRACT</b> 12.00	TRACT TRACT TRACT TRACT TRACT TRACT TRACT 5.00 6.02 11.00 12.00 13.00 14.01 14.02	<b>TRACT</b> 14.01	<b>TRACT</b> 14.02		TRACT	TRACT
METROPOLITAN AREA: Myrtle Beach-Conway-North I COUNTY OR COUNTY EQUIVALENT TRACT Horry County 506.00	way-North M: TRACT 506.00	Wyrle Beach, SC MSA TRACT TRACT 7 507.00 704.00	SC MSA TRACT 704.00	TRACT	TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Napa, CA MSA COUNTY OR COUNTY EQUIVALENT Napa County	<b>TRACT</b> 2009.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Naples-Marco Island, FL MSA COUNTY OR COUNTY EQUIVALENT TRACT Collier County 7.00	nd, FL MSA TRACT 7.00	<b>TRACT</b> 112.04	<b>TRACT</b> 112.05	<b>TRACT</b> 113.00	<b>TRACT</b> 114.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
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2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS (2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Nashville-DavidsonMurfreesboro, TN MSA	nMurfreesb TRACT	OFO, TN MS.	A TRACT	TRACT	TPACT	TPACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Davidson County	107.02	114.00	118.00	119.00	123.00	124.00	125.00	126.00	136.00	137.00	138.00	139.00
	140.00	142.00	143.00	144.00	145.00	146.00	148.00	159.00	160.00	161.00	162.00	164.00
	165.00	166.00										
Rutherford County	416.00	419.00										
Sumner County	208.00											
Wilson County	307.00											
METROPOLITAN AREA: New Haven-Milford, CT MSA	I, CT MSA						:		 			
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Haven County	1401.00	1402.00	1403.00	1404.00	1405.00	1406.00	1407.00	1408.00	1413.00	1415.00	1416.00	1417.00
	1420.00	1421.00	1423.00	1424.00	1425.00	1426.02	1701.00	1702.00	1703.00	1710.00	1803.00	3501.00
	3502.00	3503.00	3504.00	3505.00	3508.00	3512.00	3514.00	3517.00	3522.00			
METROPOLITAN AREA: New Orleans-Metairie-Kenner	irie-Kenner, l	r, LA MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson Parish	205.05	206.00	207.00	208.00	209.00	237.00	252.01	257.00	261.00	262.00	268.00	269.00
	273.00	275.02	276.02									
Orleans Parish	2.00	3.00	4.00	6.01	6.02	6.03	6.13	7.01	7.02	8.00	9.01	9.02
	9.03	9.04	11.00	12.00	13.01	13.02	13.03	13.04	14.01	14.02	15.00	16.00
	17.03	17.06	17.14	17.33	17.36	17.42	19.00	20.00	21.00	22.00	27.00	28.00
	29.00	30.00	31.00	33.05	33.06	34.00	35.00	36.00	39.00	40.00	44.01	44.02
	45.00	48.00	49.00	20.00	58.00	29.00	00.09	63.00	64.00	65.00	67.00	08.00
	00.69	70.00	71.00	72.00	75.01	75.02	76.05	80.00	81.01	81.02	83.00	84.00
	85.00	86.00	87.00	88.00	89.00	91.00	92.00	93.01	93.02	94.00	96.00	97.00
	100.00	102.00	103.00	111.00	121.02	130.00	131.00					
St. Bernard Parish	306.03											
St. John the Baptist Parish	708.00											
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2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS (2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: New York-Northern New Jers	rn New Jersey	ey-Long Island, NY-NJ-PA MSA	d, NY-NJ-P	A MSA								
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bergen County, NJ	154.00	181.00										
Essex County, NJ	2.00	3.00	4.00	2.00	9.00	7.00	8.00	9.00	10.00	13.00	14.00	15.00
	16.00	17.00	18.00	19.00	20.00	22.01	22.02	24.00	25.00	26.00	27.00	28.00
	29.00	30.00	31.00	34.00	35.00	37.00	38.00	39.00	40.00	41.00	45.00	43.00
	44.00	45.00	46.00	48.01	48.02	49.00	50.00	51.00	53.00	54.00	57.00	58.00
	62.00	99.00	67.00	68.00	00.69	74.00	75.01	75.02	80.00	81.00	82.00	85.00
	86.00	87.00	88.00	89.00	90.00	91.00	92.00	93.00	94.00	95.00	96.00	97.00
	98.00	99.00	103.00	104.00	105.00	106.00	107.00	108.00	109.00	111.00	112.00	113.00
	116.00	117.00	118.00	124.00	126.00	129.00	131.00	132.00	133.00	178.00	182.00	183.00
	184.00	186.00	187.00	227.00	228.00							
Hudson County, NJ	27.00	30.00	31.00	33.00	44.00	46.00	47.00	51.00	55.00	58.01	159.00	165.00
	169.00	170.00	175.00									
Middlesex County, NJ	27.05	40.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	52.00	53.00	24.00
	55.00	26.00	57.00	28.00	29.00	00.69	82.06					
Monmouth County, NJ	8017.00	8034.00	8056.00	8058.00	8070.03	8070.04	8071.00	8072.00	8073.00	8075.00	8076.00	8099.03
	8100.02											
Morris County, NJ	456.01											
Ocean County, NJ	7133.00	7152.00	7153.01	7153.02	7154.02	7156.00	7159.00	7200.00	7201.01	7201.02	7201.03	7202.02
	7222.00	7312.01	7312.04	7312.05	7312.06							
Passaic County, NJ	1251.00	1752.00	1753.00	1754.00	1755.00	1758.00	1759.00	1802.00	1803.00	1804.00	1805.00	1806.00
	1807.00	1808.00	1809.00	1810.00	1811.00	1812.00	1813.00	1814.00	1815.00	1817.02	1818.00	1820.00
	1821.00	1822.00	1823.00	1827.00	1828.00	1829.00	1830.00	1831.00	1832.00	2239.00		
Somerset County, NJ	512.00											
Union County, NJ	301.00	302.00	303.00	304.00	305.00	306.00	308.01	308.02	310.00	311.00	312.00	313.00
	314.00	316.00	317.00	319.02	345.00	390.00	393.00					
Bronx County, NY	11.00	17.00	20.00	23.00	25.00	27.01	27.02	33.00	35.00	36.00	37.00	38.00
	39.00	41.00	43.00	44.00	46.00	47.00	48.00	49.00	50.00	52.00	53.02	24.00
	56.00	58.00	59.01	62.00	65.00	99	67.00	00.89	00.69	71.00	73.00	75.00
	77.00	79.00	83.00	85.00	86.00	87.00	88.00	89.00	91.00	97.00	99.00	102.00
	105.00	110.00	115.01	115.02	119.00	121.01	121.02	123.00	125.00	127.01	127.02	129.01
	129.02	131.00	133.00	135.00	137.00	139.00	141.00	143.00	144.00	145.00	147.00	149.00
	151.00	153.00	155.00	157.00	161.00	163.00	165.00	167.00	169.00	171.00	173.00	175.00
	177.00	179.00	181.00	183.00	189.00	193.00	195.00	197.00	199.00	201.00	205.00	211.00
	213.01	213.02	215.01	215.02	217.01	217.02	218.00	219.00	220.00	221.00	223.00	225.00

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

METROPOLITAN AREA: New York-Northern New Jars		-l one lefar	d'I N'AN P	Loudistand NV-N LDA MSA (continued)	ofining)							
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bronx County, NY (continued)	227.01	227.02	229.01	229.02	230.00	231.00	233.01	233.02	235.01	235.02	237.01	237.02
	239.00	241.00	243.00	245.00	249.00	251.00	253.00	255.00	257.00	258.00	263.00	265.00
	267.00	269.00	271.01	273.00	277.00	284.00	317.00	324.00	334.00	336.00	338.00	359.00
	361.00	363.00	365.01	365.02	367.00	369.01	369.02	371.00	373.00	374.00	375.01	375.02
	375.03	376.00	377.00	379.00	381.00	383.00	385.00	387.00	389.00	391.00	393.00	396.00
	397.00	399.01	399.02	401.00	403.01	403.02	405.00	407.01	408.00	419.00	420.00	425.00
	429.01	429.02	458.00									
Kings County, NY	2.00	13.00	20.00	23.00	25.00	29.01	29.02	37.00	29.00	71.00	76.00	78.00
	80.00	82.00	84.00	85.00	88.00	90.00	92.00	96.00	98.00	100.00	102.00	104.00
	106.00	108.00	110.00	112.00	114.00	116.00	118.00	122.00	123.00	125.00	127.00	185.01
	185.02	190.00	212.00	216.00	218.00	219.00	220.00	221.00	222.00	223.00	224.00	225.00
	226.00	227.00	228.00	229.00	230.00	232.00	233.00	234.00	235.00	236.00	237.00	238.00
	239.00	240.00	241.00	242.00	243.00	245.00	247.00	251.00	253.00	255.00	259.01	259.02
	261.00	263.00	265.00	267.00	269.00	271.01	271.02	273.00	275.00	276.00	277.00	279.00
	281.00	283.00	285.01	285.02	286.00	287.00	289.00	291.00	292.00	293.00	299.00	303.00
	307.00	309.00	311.00	313.00	315.00	317.01	325.00	326.00	328.00	329.00	330.00	331.00
	340.00	342.00	343.00	347.00	348.02	349.00	351.00	352.00	353.00	357.00	359.00	360.01
	360.02	361.00	362.00	363.00	364.00	365.01	365.02	367.00	369.00	371.00	373.00	375.00
	381.00	382.00	385.00	386.00	387.00	389.00	391.00	392.00	393.00	394.00	395.00	397.00
	399.00	401.00	403.00	405.00	409.00	411.00	413.00	415.00	417.00	419.00	421.00	423.00
	425.00	427.00	429.00	431.00	433.00	435.00	437.00	439.00	441.00	443.00	444.00	445.00
	447.00	453.00	455.00	464.00	465.00	472.00	476.00	478.00	480.00	481.00	482.00	484.00
	486.00	489.00	490.00	491.00	492.00	493.00	505.00	206.00	507.00	508.00	209.00	510.00
	511.00	513.00	516.00	523.00	525.00	527.00	529.00	530.00	531.00	533.00	534.00	535.00
	537.00	539.00	545.00	547.00	549.00	550.00	551.00	572.00	579.00	582.00	610.01	788.00
	792.00	794.00	820.00	828.00	830.00	874.01	876.00	882.00	884.00	890.00	892.00	894.00
	900.00	902.00	904.00	906.00	908.00	910.00	912.00	914.00	916.00	918.00	920.00	944.02
	982.00	1034.00	1058.00	1098.00	1102.00	1106.00	1110.00	1114.00	1118.00	1120.00	1122.00	1124.00
	1126.00	1128.00	1130.00	1132.00	1134.00	1136.00	1138.00	1140.00	1146.00	1148.00	1150.00	1152.00
	1154.00	1156.00	1160.00	1166.00	1168.00	1170.00	1176.01	1184.00	1186.00	1188.00	1190.00	1192.00
	1194.00	1196.00	1200.00	1202.00	1210.00	1214.00	1220.00					
Nassau County, NY	4067.00	4068.00	4070.00	4072.01	4078.02	4111.00						
New York County, NY	2.01	2.02	00.9	8.00	10.02	14.02	16.00	18.00	20.00	22.01	24.00	25.00
	26.01	28.00	29.00	36.01	36.02	41.00	62.00	94.00	113.00	115.00	117.00	119.00
	135.00	143.00	156.02	162.00	164.00	166.00	168.00	170.00	172.01	172.02	174.01	174.02

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

METROPOLITAN AREA: New York-Northern New Jersey-Long Island, NY-NJ-PA MSA (continued)	ern New Jerse	y-Long Islan	d, NY-NJ-P	A MSA (col	ntinued)							
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New York County, NY (continued)	178.00	180.00	182.00	184.00	186.00	188.00	189.00	190.00	192.00	194.00	196.00	197.01
	197.02	198.00	200.00	201.02	202.00	204.00	206.00	207.02	208.00	209.01	209.02	210.00
	211.00	213.01	213.02	216.00	217.01	217.02	218.00	219.00	220.00	221.01	222.00	223.01
	223.02	224.00	225.00	226.00	227.01	227.02	228.00	229.00	230.00	231.01	231.02	232.00
	233.00	234.00	235.01	235.02	237.00	239.00	240.00	241.00	243.01	243.02	245.00	247.00
	249.00	251.00	253.00	261.00	263.00	267.00	269.00	277.00	279.00	283.00	285.00	289.00
	291.00	293.00	309.00	315.00								
Queens County, NY	25.00	27.00	37.00	42.00	43.00	47.00	81.00	87.00	105.00	107.00	157.00	163.00
	182.00	184.01	198.00	205.01	212.00	246.00	248.00	250.00	252.00	260.00	266.00	272.00
	278.00	293.00	337.00	377.00	379.00	381.00	403.00	410.00	442.00	460.00	545.00	547.00
	549.00	553.00	559.00	589.00	766.00	853.00	871.00	942.02	952.00	972.01	992.00	1010.01
	1010.02	1032.01	1227.02	1319.00	1567.00							
Richmond County, NY	29.00	40.00	133.01	185.00	207.00	219.00	319.01					
Rockland County, NY	115.03	121.02	121.03	121.04	122.01							
Suffolk County, NY	1224.06	1225.01	1233.01	1233.02	1455.00	1456.03	1580.07	1584.06	1585.02	1591.03	1698.00	1701.01
	1904.01											
Westchester County, NY	1.01	1.03	2.01	3.00	4.01	4.02	2.00	10.00	11.01	12.00	13.03	29.00
	31.00	93.00	119.01	143.00								
METROPOLITAN AREA: Niles-Benton Harbor, MI MSA	rbor, MI MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berrien County	3.00	4.00	5.00	9.00	21.00	22.00	23.00	205.00				
METROPOLITAN AREA: Norwich-New London, CT	ndon, CT MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New London County	6901.00	6905.00	6967.00									
METROPOLITAN AREA: Ocala. FL MSA	 		į.	ļ						į		
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marion County	17.00	18.00	20.02									

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

METROPOLITAN AREA: Ocean City, NJ MSA COUNTY OR COUNTY EQUIVALENT Cape May County	A TRACT 214.00	<b>TRACT</b> 215.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Odessa, TX MSA COUNTY OR COUNTY EQUIVALENT Ector County	<b>TRACT</b> 3.00	<b>TRACT</b> 7.00	T <b>RACT</b> 12.00	<b>TRACT</b> 14.00	<b>TRACT</b> 15.00	TRACT 18.00	<b>TRACT</b> 19.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Ogden-Clearfield, UT MSA COUNTY OR COUNTY EQUIVALENT TRAC Davis County 1256 Weber County 2002	JT MSA TRACT 1256.00 2002.02	TRACT 2008.00	<b>TRACT</b> 2009.00	<b>TRACT</b> 2011.00	TRACT 2012.00	TRACT 2013.00	<b>TRACT</b> 2018.00	<b>TRACT</b> 2019.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Oklahoma City, OK MSA COUNTY OR COUNTY EQUIVALENT TRA Canadian County Cleveland County 200 Grady County	MSA TRACT 3004.00 2001.00 1.00	TRACT 2005.00 2.00	<b>TRACT</b> 2006.01	<b>TRACT</b> 2007.00	<b>TRACT</b> 2012.01	<b>TRACT</b> 2012.02	<b>TRACT</b> 2012.03	TRACT	TRACT	TRACT	TRACT	TRACT
Logan County Oklahoma County	6002.00 1004.00 1026.00 1039.00 1054.00	1005.00 1028.00 1041.00 1055.00	1007.00 1030.00 1042.00 1056.00	1008.00 1031.01 1043.00 1057.00	1010.00 1032.00 1044.00 1058.00	1011.00 1033.00 1045.00 1063.01 1076.06	1012.00 1034.00 1046.00 1063.02 1079.00	1013.00 1035.00 1047.00 1069.12 1080.10	1014.00 1036.01 1048.00 1069.14 1080.11	1015.00 1036.02 1049.00 1069.15 1082.07	1024.00 1037.00 1052.02 1070.01 1082.08	1025.00 1038.00 1053.00 1070.02 1088.03
METROPOLITAN AREA: Olympia, WA MSA COUNTY OR COUNTY EQUIVALENT Thurston County	<b>TRACT</b> 101.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

Pottawattamie County, IA Douglas County, NE	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Douglas County, NE	309.00											
	3.00	5.00	9.00	7.00	8.00	11.00	12.00	16.00	19.00	20.00	27.00	29.00
	32.00	40.00	50.00	51.00	52.00	53.00	54.00	59.01	59.05	00.09	61.01	
Sarpy County, NE	103.02											
METROPOLITAN AREA: Orlando-Kissimmee, FL MSA	iee, FL MSA		į									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lake County	305.01	306.02										
Orange County	101.00	104.00	105.00	106.00	114.00	115.00	117.01	117.02	119.01	121.00	145.02	146.01
	159.01	165.06	175.01	176.00								
Seminole County	201.01	202.01	204.01	205.00	209.01							
METROPOLITAN AREA: Oshkosh-Neenah, WI MSA	, WI MSA							;				
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Winnebago County	7.00											
METROPOLITAN AREA: Owensboro, KY MSA	1SA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Daviess County	2.00	3.00	4.00									
METROPOLITAN AREA: Oxnard-Thousand Oaks-Ventura, CA MSA	d Oaks-Ventur	a, CA MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ventura County	2.00	5.00	<b>9</b> .00	23.00	24.00	32.01	32.02	34.01	35.00	38.00	43.01	45.01
	45.03	46.00	47.06	50.01	50.05							
METROPOLITAN AREA: Palm Bay-Melbourne-Titusville, FL MSA	rne-Titusville,	FL MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brevard County	607.00	00'809	623.00	626.00	648.00	649.02						

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

COUNTY OR COUNTY EQUIVALENT TRACT TR Bay County 16.00	<b>TRACT</b> 16.00	TRACT 17.00	<b>TRACT</b> 18.00	<b>TRACT</b> 20.00	TRACT TRACT 22.00		TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Parkersburg-Marietta-Vienna, WV-OH MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT Wood County, WV 5.00 6.00	etta-Vienna, V TRACT 5.00	VV-OH MSA TRACT 6.00	TRACT 7.01	TRACT TRACT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Pascagoula, MS MSA COUNTY OR COUNTY EQUIVALENT George County Jackson County	MSA TRACT 9502.00 412.00	TRACT 421.00	TRACT 422.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Pensacola-Ferry Pass-Brent, FL MSA COUNTY OR COUNTY EQUIVALENT TRACT TRAC 1.00 3	Pass-Brent, FI TRACT 1.00 21.00	L MSA TRACT 3.00 22.00	TRACT 4.00 40.00	TRACT 6.00	13.00	TRACT TRACT TRACT 14.01 15.00 16.00	1 <b>F.ACT</b>		TRACT TRACT TRACT 17.00 18.00 19.0	18.00	19.00	TRACT 20.00
METROPOLITAN AREA: Peoria, IL MSA COUNTY OR COUNTY EQUIVALENT Peoria County	<b>TRACT</b> 1.00 19.00	<b>TRACT</b> 2.00	<b>TRACT</b> 3.00	<b>TRACT</b> 5.00	<b>TRACT</b> 6.00	<b>TRACT</b> 7.00	TRACT 8.00	<b>TRACT</b> 9.00	<b>TRACT</b> 12.00	<b>TRACT</b>	<b>TRACT</b>	TRACT 18.00

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

METROPOLITAN AREA: Philadelphia-Camden-Wilmington, PA-NJ-DE-MD MSA	iden-Wilmingt	on, PA-NJ-[	E-MD MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Castle County, DE	6.01	6.02	7.00	8.00	9.00	16.00	17.00	19.00	20.00	21.00	22.00	23.00
	144.03	145.01	145.02									
Cecil County, MD	304.00											
Burlington County, NJ	7020.00	7021.01	7022.04									
Camden County, NJ	6001.00	6002.00	6003.00	6004.00	6005.00	6007.00	6008.00	00.6009	6010.00	6011.01	6011.02	6012.00
	6013.00	6014.00	6015.00	6016.00	6017.00	6018.00	6019.00	6020.00	6025.01	6050.00	6082.04	6102.00
Gloucester County, NJ	5010.02	5014.02	5014.04									
Salem County, NJ	203.00	219.00	220.00									
Chester County, PA	3026.00	3054.00	3055.00	3056.00	3109.00							
Delaware County, PA	4001.00	4004.01	4024.00	4025.00	4029.00	4045.00	4047.00	4048.00	4049.00	4050.00	4051.00	4052.00
	4053.00	4054.00	4056.00	4057.00	4058.00	4063.00	4064.02	4066.00				
Montgomery County, PA	2039.01	2039.02	2088.01	2089.04	2090.00							
Philadelphia County, PA	2.00	2.00	9.00	13.00	14.00	19.00	20.00	21.00	22.00	25.00	27.00	28.00
	29.00	30.00	31.00	32.00	33.00	34.00	35.00	36.00	37.01	37.02	39.01	40.01
	41.01	41.02	44.00	46.00	26.00	62.00	63.00	64.00	65.00	99	67.00	00.69
	70.00	71.00	72.00	73.00	74.00	77.00	80.00	81.00	82.00	83.01	83.02	84.00
	85.00	86.00	87.00	88.00	89.00	90.00	91.00	92.00	93.00	94.00	95.00	96.00
	101.00	102.00	103.00	104.00	105.00	106.00	107.00	108.00	109.00	110.00	111.00	112.00
	114.00	117.00	119.00	126.00	127.00	131.00	132.00	133.00	137.00	138.00	139.00	140.00
	141.00	144.00	145.00	146.00	147.00	148.00	149.00	150.00	151.00	152.00	153.00	155.00
	156.00	157.00	159.00	160.00	161.00	162.00	163.00	164.00	165.00	166.00	167.00	168.00
	169.01	169.02	170.00	171.00	172.00	173.00	174.00	175.00	176.01	176.02	177.00	178.00
	179.00	181.00	182.00	185.00	186.00	188.00	189.00	190.00	192.00	193.00	194.00	195.00
	196.00	197.00	198.00	199.00	200.00	201.00	202.00	203.00	204.00	205.00	206.00	239.00
	240.00	241.00	242.00	243.00	244.00	245.00	246.00	247.00	249.00	250.00	252.00	273.00
	275.00	277.00	278.00	279.00	280.00	282.00	283.00	284.00	286.00	287.00	288.00	289.00
	291.00	293.00	294.00	295.00	297.00	298.00	299.00	300.00	303.00	304.00	321.00	322.00
	327.00	354.00										

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

METROPOLITAN AREA: Phoenix-Mesa-Scottsdale. AZ MSA	sdale. AZ M	SA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Maricopa County	202.02	506.03	608.00	614.00	716.00	822.02	926.00	927.04	927.05	927.11	928.00	929.00
	931.04	1033.04	1033.05	1033.06	1045.01	1046.00	1071.02	1072.01	1086.01	1090.00	1091.00	1092.00
	1096.04	1098.01	1101.00	1102.00	1103.00	1107.01	1112.02	1112.03	1114.01	1115.01	1116.02	1121.00
	1122.01	1122.02	1123.01	1123.02	1125.02	1125.07	1126.01	1126.02	1127.00	1128.00	1129.00	1131.00
	1132.01	1132.02	1132.03	1133.00	1134.00	1135.00	1136.01	1136.02	1137.00	1138.00	1139.00	1140.00
	1141.00	1142.00	1143.01	1143.02	1144.01	1144.02	1145.00	1146.00	1147.01	1147.02	1147.03	1148.00
	1149.00	1150.00	1151.00	1152.00	1153.00	1154.00	1155.00	1156.00	1158.01	1158.02	1159.00	1160.00
	1161.00	1162.03	1166.02	3187.00	3191.01	3191.02	3192.00	3200.02	4213.02	4214.00	4216.02	4220.01
	9407.00	9410.00	9411.00									
Pinal County	4.00	10.00	12.00	15.00	19.00	20.00	9406.00	9410.00	9411.00	9412.00		
METROPOLITAN AREA: Pine Bluff, AR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	5.02	10.00	13.00	14.01	16.00	17.00	19.01					
METROPOLITAN AREA: Pittsburgh, PA MSA								;				
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegheny County	103.00	201.00	203.00	305.00	402.00	404.00	405.00	406.00	409.00	501.00	507.00	509.00
	510.00	511.00	603.00	605.00	804.00	902.00	1016.00	1017.00	1113.00	1114.00	1115.00	1201.00
	1203.00	1204.00	1207.00	1208.00	1301.00	1302.00	1303.00	1304.00	1306.00	1504.00	1515.00	1603.00
	1604.00	1606.00	1607.00	1803.00	1809.00	1921.00	2019.00	2108.00	2204.00	2206.00	2304.00	2503.00
	2507.00	2509.00	2609.00	2614.00	2615.00	2620.00	2805.00	2808.00	3101.00	4644.00	4838.00	4867.00
	4869.00	4929.00	5050.00	5100.00	5128.00	5129.00	5138.00	5140.00	5153.00	5509.00	5512.00	5519.00
	5521.00	5523.00	5604.00	5606.00	5610.00	5611.00	5612.00					
Beaver County	6012.00	6015.00	6028.00	6045.00								
Butler County	9023.00	9024.00	9104.00	9105.00								
Fayette County	2607.00	2608.00	2612.00	2618.00	2619.00	2621.00	2623.00	2630.00				
Washington County	7041.00	7544.00	7546.00	7832.00	7922.00							
Westmoreland County	8001.00	8007.00	8028.00	8054.00								

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

METROPOLITAN AREA: Pittsfield, MA MSA COUNTY OR COUNTY EQUIVALENT Berkshire County	<b>TRACT</b> 9001.00	<b>TRACT</b> 9211.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Pocatello, ID MSA COUNTY OR COUNTY EQUIVALENT Bannock County	TRACT 8.00	1RAC1 9.00	TRACT 16.01	<b>TRACT</b> 16.03	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Ponce, PR MSA COUNTY OR COUNTY EQUIVALENT Juana Diaz Municipio Ponce Municipio	<b>TRACT</b> 7102.00 702.02 7201.00	<b>TRACT</b> 703.00	<b>TRACT</b> 704.00	TRACT TRACT TRACT 708.00 709.00 713.00	<b>TRACT</b>	<b>TRACT</b> 713.00	<b>TRACT</b> 716.02	<b>TRACT</b> 719.00	<b>TRACT</b> 721.01	<b>TRACT</b> 727.04	TRACT	TRACT
METROPOLITAN AREA: Portland-South Portland-Biddeford, ME MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT T TCUmberland County 3.00 5.00	tland-Bidde TRACT 3.00	ford, ME MS TRACT 5.00	SA TRACT 6.00	10.00	<b>TRACT</b> 12.00	TRACT	TRACT TRACT TRACT	TRACT		TRACT	TRACT	TRACT
METROPOLITAN AREA: Portland-Vancouver-Beaverton, OR-WA MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT TRACT TO Multnomah County, OR 52.00 \$1.00 \$2.00 Washington County, OR 332.00 Clark County, WA 410.05 \$416.00	r-Beaverton TRACT 11.01 51.00 332.00 410.05	, OR-WA M: TRACT 21.00 52.00 416.00	SA TRACT 22.01 53.00 417.00	<b>TRACT</b> 22.02 54.00	1RACT 23.01 55.00 424.00	33.01 56.00 427.00	<b>TRACT</b> 34.01 76.00	<b>TRACT</b> 34.02 83.01	TRACT 40.01 96.06	TRACT 42.00 98.01	<b>TRACT</b> 44.00	<b>TRACT</b> 49.00
METROPOLITAN AREA: Port St. Lucie-Fort Pierce, FL MSA COUNTY OR COUNTY EQUIVALENT TRACT TR Martin County 8:00 St. Lucie County 1:00	Pierce, FL M TRACT 8.00 1.00	ISA TRACT 18.00 2.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Poughkeepsie-Newburgh-Middletown, NY MSA COUNTY OR COUNTY FOLIVAL FOI	wburgh-Mido TRACT	iletown, NY TRACT	MSA	TRACT								
Dutchess County	2201.00	2202.00	2203.00	2204.00	2205.00	2206.00	2207.00	6200.00				
Orange County	4.00	5.00	9.00	12.00	14.00	17.00	22.00	150.01	150.02			
METROPOLITAN AREA: Providence-New Bedford-Fall River, RI-MA MSA	Sedford-Fall F	River, RI-MA	MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bristol County, MA	6402.00	6403.00	6409.00	6410.00	6411.00	6412.00	6413.00	6414.00	6420.00	6506.00	6507.00	6508.00
	6509.00	6511.00	6512.00	6513.00	6517.00	6518.00	6519.00	6525.00	6526.00	6527.00		
Newport County, RI	405.00	412.00										
Providence County, RI	2.00	3.00	4.00	5.00	9.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00
	14.00	16.00	17.00	18.00	19.00	20.00	22.00	25.00	26.00	27.00	29.00	31.00
	36.01	36.02	37.00	108.00	109.00	110.00	111.00	151.00	152.00	161.00	166.00	174.00
	176.00	180.00	181.00	183.00								
METROPOLITAN AREA: Provo-Orem, UT MSA	#SA		;					:				
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Utah County	14.02	16.01	16.02	16.03	17.00	18.01	18.02	18.03	19.00	24.00	25.00	
METROPOLITAN AREA: Pueblo, CO MSA									•			
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pueblo County	3.00	6.00	7.00	8.00	10.00	12.00	13.00	14:00	19.00	21.00	23.00	26.00
METROPOLITAN AREA: Racine, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kacine County	90.L	3.00	9.00 0.	9.00	10.01	22.00						

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

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METROPOLITAN AREA: Raleigh-Cary, NC MSA COUNTY OR COUNTY EQUIVALENT	ISA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Franklin County Johnston County	601.00	602.00	407.00	414.00								
Wake County	501.00	504.00	506.00	507.00	508.00	509.00	511.00	520.01	521.02	522.01	522.02	523.01
	524.05											
METROPOLITAN AREA: Rapid City, SD MSA												
COUNTY OR COUNTY EQUIVALENT Pennington County	<b>TRACT</b> 103.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Reading, PA MSA	:											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT		TRACT TRACT		TRACT	TRACT	TRACT	TRACT	TRACT
Berks County	1.00 23.00	25.00	3.00	140.00	5. 1.00	12.00	13.00	90:4 <u>1</u>	90.71	00.91	71.00	77.00
METROPOLITAN AREA: Redding, CA MSA												
COUNTY OR COUNTY EQUIVALENT Shasta County	<b>TRACT</b> 101.00	<b>TRACT</b> 109.00	<b>TRACT</b> 112.00	<b>TRACT</b> 120.00	<b>TRACT</b> 121.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Reno-Sparks, NV MSA	ISA						ŧ					
COUNTY OR COUNTY EQUIVALENT Washoe County	<b>TRACT</b> 1.00	<b>TRACT</b> 9.00	<b>TRACT</b> 18.00	<b>TRACT</b> 19.01	<b>TRACT</b> 22.03	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chesterfield County	1004.06											
Goochland County	4003.00											
Henrico County	2008.05											
Sussex County	8704.00											
Hopewell city	8203.00	8207.00										
Petersburg city	8101.00	8102.00	8105.00	8106.00	8107.00	8108.00						
Richmond city	103.00	108.00	109.00	110.00	111.00	201.00	202.00	203.00	204.00	205.00	206.00	207.00
,	208.00	209.00	210.00	211.00	301.00	302.00	305.00	402.00	403.00	404.00	413.00	414.00
	601.00	602.00	603.00	604.00	607.00	608.00	609.00					
METROPOLITAN AREA: Riverside-San Bernardino-Ontario, CA MSA	rnardino-Onta	irio, CA MS	<b>4</b>	ļ								
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Riverside County	303.00	304.00	305.01	305.02	305.03	313.00	402.03	402.04	410.01	411.00	415.00	416.00
	417.04	422.02	422.09	422.10	422.11	425.04	425.05	425.15	425.19	425.20	427.23	428.00
	429.02	429.04	430.01	430.06	433.08	434.01	434.05	435.07	436.00	440.00	441.01	442.00
	443.00	445.07	445.09	445.10	448.06	449.15	452.07	453.01	454.00	455.01	455.02	456.03
	456.04	456.05	457.03	457.04	457.05	457.06	462.00	9401.00				
San Bernardino County	3.01	14.00	15.00	16.00	22.03	28.00	31.00	34.02	37.00	40.00	41.00	42.01
	42.02	47.00	48.00	49.00	20.00	53.00	54.00	55.00	26.00	57.00	58.00	29.00
	62.02	63.02	64.01	64.02	65.00	68.00	00.69	70.00	72.00	74.07	74.08	75.00
	76.01	80.02	94.00	97.10	97.16	98.00	99.01	100.14	100.20	104.11	106.00	107.00
	117.00	9401.00	9405.00									
METROPOLITAN AREA: Roanoke. VA MSA				ŀ			ļ					
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Roanoke city	7.00	8.00	9.00	10.00	11.00	12.00	13.00					
Salem city	104.00											

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

METROPOLITAN AREA: Rochester, NY MSA  Livingston County  Monroe Co	METROPOLITAN AREA: Rochester, MN MSA COUNTY OR COUNTY EQUIVALENT Olmsted County	SA TRACT 1.00	<b>TRACT</b> 6.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
DUNIY EQUIVALENT TRACT T	METROPOLITAN AREA: Rochester, NY MS	48											
NAREA: Rockford, IL MSA	COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
2.00 7.00 13.00 22.00 23.00 27.00 30.00 30.00 30.00 33	Livingston County	304.00	305.00										
38.03 38.04 39.00 40.00 40.00 46.02 47.01 48.00 55.00 55.00 55.00 55.00 56.00 56.00 66.00 69.00 75.00	Monroe County	2.00	7.00	13.00	15.00	22.00	23.00	24.00	27.00	30.00	32.00	33.00	34.00
53.00   55.00   56.00   57.00   59.00   64.00   65.00   69.00   75.00   75.00   79.00		38.03	38.04	39.00	40.00	41.00	46.02	47.01	48.00	49.00	20.00	51.00	52.00
109 01   131.03   131.00   1		53.00	55.00	26.00	27.00	59.00	64.00	65.00	99.00	69.00	75.00	79.00	80.00
109.01 131.03 517.00 518.00 517.00 518.00 517.00 518.00 517.00 518.00 517.00 518.00 517.00 518.00 517.00 28.00 29.00 31.00 517.00 28.00 29.00 517.00 28.00 517.00 28.00 517.00 29		81.00	84.00	85.00	87.02	92.00	93.01	93.02	94.00	96.01	96.02	96.03	96.04
517.00 518.00  N AREA: Rockford, IL MSA  INDIN'T EQUIVALENT TRACT		109.01	131.03										
HSA	Ontario County	517.00	518.00										
10.00 11.00 12.00 20.00 24.00 25.00 26.00 27.00 28.00 29.00 31.00 31.00    TRACT TRA	METROPOLITAN AREA: Rockford, IL MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
11, NC MSA  TRACT	Winnebago County	10.00	11.00	12.00	20.00	24.00	25.00	26.00	27.00	28.00	29.00	31.00	32.00
TRACT   TRAC	METROPOLITAN AREA: Rocky Mount, NC	MSA											
201.00 202.00 204.00 101.00 102.00 1SA TRACT TRACT TRA	COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
101.00 102.00  ASA TRACT	Edgecombe County	201.00	202.00	204.00									
18A TRACT TR	Nash County	101.00	102.00										
TRACT	METROPOLITAN AREA: Rome, GA MSA							ļ					
6.00 11.00 15.00	COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	Floyd County	6.00	11.00	15.00	16.00								

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Dorado County	301.01											
Sacramento County	5.00	9.00	7.00	10.00	11.00	12.00	18.00	20.00	21.00	22.00	27.00	28.00
	32.01	36.00	37.00	41.00	42.02	42.03	43.00	44.01	44.02	45.00	46.01	46.02
	48.01	49.03	49.05	50.05	51.03	52.01	53.00	55.02	62.01	62.02	63.00	64.00
	65.00	99	67.02	68.00	69.00	70.01	74.04	74.13	83.00	88.00	89.11	90.07
	91.10											
Yolo County	101.01	101.02	102.03	105.01	105.07	105.09	105.10	106.02	106.08	107.01	107.03	
METROPOLITAN AREA: Saginaw-Saginaw Township N	Township No	lorth, MI MSA	4						:			
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Saginaw County	1.00	2.00	4.00	9.00	7.00	8.00	9.00	10.00	11.00	13.00	17.00	18.00
METROPOLITAN AREA: St. Cloud, MN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stearns County	1.00	2.00	3.02									
METROPOLITAN AREA: St. George, UT MSA	ď											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washington County	2713.00											
METROPOLITAN AREA: St. Joseph, MO-KS MSA	MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buchanan County, MO	10.00	12.00										

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

TRACT   TRAC													
003.00 4005.00 4006.00 4007.00 4009.01 4013.00 4021.00 4024.00 604.00 5005.00 5006.00 5009.00 5011.00 5013.00 5014.00	COUNTY OR COUNTY EQUIVALENT	TRACT	CI										
004.00 5005.00 5006.00 5009.00 5011.00 5013.00 5014.00 5021.00 5027.00 5028.00 5029.00 5042.01 5045.00 7161.00 7182.00 7198.00 7198.00 7192.00 1052.00 1052.00 1052.00 1052.00 1052.00 1052.00 1052.00 1075.00	Madison County, IL	4003.00	4005.00	4006.00	4007.00	4009.01	4013.00	4021.00	4024.00				
027.00 5028.00 5029.00 5042.01 5045.00 12130.0 2136.00 2139.00 2141.00 2160.00 2161.00 2136.00 12130.0 2138.00 2141.00 2160.00 2161.00 2169.00 2218.00 0653.00 015.00 1018.00 1052.00 1053.00 1055.00 1061.00 1082.00 067.00 1102.00 1102.00 1104.00 1105.00 1111.00 1112.00 1113.00 120.0 1201.00 1202.00 1203.00 1243.00 1242.00 1242.00 1243.00 1242.00 1243.00 1243.00 1242.00 1243.00 1242.00 1243.00 1242.00 1243.00 1245.00 1255.00 1255.00 1250.00 17.01  ACT TRACT TR	St. Clair County, IL	5004.00	5005.00	5006.00	5009.00	5011.00	5013.00	5014.00	5021.00	5022.00	5024.01	502	5025.00
121.00   2136.00   2139.00   2141.00   2160.00   2161.00   2169.00   2218.00     1018.00   1052.00   1053.00   1054.00   1055.00   1061.00   1062.00     1017.00   1072.00   1074.00   1075.00   1076.00   1082.00   1083.00     1017.00   1102.00   1103.00   1104.00   1105.00   1112.00   1113.00     122.00   1242.00   1243.00   1243.00   1245.00   1255.00   1257.00   1266.00     233.00   1241.00   1242.00   1243.00   1245.00   1255.00   1257.00   1266.00     200   200   200   200   200   200   200   100.00   17.01     200   4.00   5.00   7.00   8.00   9.00   10.00   17.01     200   4.00   7.00   9.00   10.00   13.00   10.00   17.01     3.00   3.00   3.00   3.00   3.00   3.00   3.00     4.01   1.02   1.02   1.02   1.02   1.02     3.02   3.00   3.00   3.00   3.00   3.00   3.00   3.00     3.00   3.00   3.00   3.00   3.00   3.00   3.00   3.00   3.00     3.00   3.0		5027.00	5028.00	5029.00	5042.01	5045.00							
603.00 015.00 1018.00 1052.00 1053.00 1054.00 1055.00 1061.00 1062.00 067.00 1071.00 1072.00 1072.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1075.00 1102.00 1	St. Louis County, MO	2121.00	2136.00	2139.00	2141.00	2160.00	2161.00	2169.00	2218.00				
045.00 1018.00 1052.00 1053.00 1054.00 1055.00 1061.00 1062.00 067.00 1071.00 1072.00 1074.00 1075.00 1076.00 1082.00 1083.00 1010.00 1102.00 1103.00 1104.00 1105.00 1110.00 1112.00 1113.00 152.00 1156.00 1156.00 1156.00 1156.00 1157.00 1164.00 1165.00 1172.00 1181.00 1233.00 1241.00 1202.00 1203.00 1243.00 1246.00 1255.00 1257.00 1266.00 12.00 1243.00 1243.00 1246.00 1255.00 1257.00 1266.00 12.00 1243.00 1243.00 1246.00 1255.00 1257.00 1266.00 12.00 1	Washington County, MO	9603.00											
067.00 1071.00 1072.00 1074.00 1075.00 1076.00 1082.00 1083.00 1010.00 1102.00 1103.00 1104.00 1105.00 1111.00 1112.00 1113.00 1152.00 1156.00 1157.00 1165.00 1112.00 1113.00 1133.00 1201.00 1202.00 1203.00 1214.00 1202.00 1203.00 1214.00 1202.00 1203.00 1204.00 1205.00 1204.00	St. Louis city, MO	1015.00	1018.00	1052.00	1053.00	1054.00	1055.00	1061.00	1062.00	1063.00	1064.00	106	1065.00
192.00 1102.00 1103.00 1104.00 1105.00 1111.00 1112.00 1113.00 1152.00 1155.00 1155.00 1155.00 1155.00 1155.00 1155.00 1155.00 1155.00 1155.00 1155.00 1150.00 1203.00 1203.00 1201.00		1067.00	1071.00	1072.00	1074.00	1075.00	1076.00	1082.00	1083.00	1084.00	1085.00	109	1096.00
152.00 1155.00 1156.00 1157.00 1164.00 1165.00 1172.00 1181.00 193.00 1201.00 1202.00 1203.00 1211.00 1212.00 1213.00 1214.00 1233.00 1241.00 1242.00 1243.00 1246.00 1255.00 1255.00 1266.00 1240.00 1241.00 1242.00 1243.00 1246.00 1255.00 1255.00 1266.00 12.00 1241.00 1242.00 12		1101.00	1102.00	1103.00	1104.00	1105.00	1111.00	1112.00	1113.00	1114.00	1115.00	112	1122.00
193.00 1201.00 1202.00 1203.00 1211.00 1212.00 1213.00 1214.00 1 233.00 1241.00 1242.00 1243.00 1246.00 1255.00 1257.00 1266.00 1 2.00 4.00 5.00 7.00 8.00 9.00 10.00 13.00 106.02 113.02 5.00 6.00 7.00 9.00 10.00 13.00 106.02 113.02 3.00 4CT TRACT		1152.00	1155.00	1156.00	1157.00	1164.00	1165.00	1172.00	1181.00	1184.00	1185.00	118	1186.00
233.00 1241.00 1242.00 1243.00 1246.00 1255.00 1257.00 1266.00 1233.00 1241.00 1242.00 1243.00 1246.00 1255.00 1257.00 1266.00 12.00 4.00 5.00 7.00 8.00 9.00 10.00 17.01 17.0		1193.00	1201.00	1202.00	1203.00	1211.00	1212.00	1213.00	1214.00	1221.00	1224.00	123	1231.00
ACT TRACT		1233.00	1241.00	1242.00	1243.00	1246.00	1255.00	1257.00	1266.00	1267.00			
ACT   TRACT	METROPOLITAN AREA: Salem, OR MSA												
2.00 4.00 5.00 7.00 8.00 10.00 17.01  ACT TRACT TRACTT	COUNTY OR COUNTY EQUIVALENT	TRACT	H										
SOO   SOO   TRACT	Marion County	2.00	4.00	5.00	7.00	8.00	9.00	10.00	17.01				
5.00 6.00 7.00 9.00 10.00 13.00 106.02 113.02 15.00 6.00 7.00 9.00 10.00 13.00 106.02 113.02 13.00 106.02 113.02 13.00 106.02 113.02 13.00 106.02 113.02 13.00 106.02 113.02 13.00 106.02 113.02 13.00 106.02 113.02	METROPOLITAN AREA: Salinas, CA MSA												
5.00 6.00 7.00 9.00 10.00 13.00 106.02 113.02  ACT TRACT TRA	COUNTY OR COUNTY EQUIVALENT	TRACT	H										
ACT TRACT	Monterey County	5.00	6.00	7.00	9.00	10.00	13.00	106.02	113.02	141.01	141.02	!	
3.00 3.00 AGT TRACT	METROPOLITAN AREA: Salisbury, MD M	SA					l						
3.00 3.00 .ACT TRACT TRACT TRACT TRACT TRACT TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT	H										
3.00  ACT TRACT TRACT TRACT TRACT TRACT TRACT	Somerset County	9801.01	9806.00										
ACT TRACT TRACT TRACT TRACT TRACT TRACT	Wicomico County	3.00											
ACT TRACT TRACT TRACT TRACT TRACT TRACT					ļ	ļ	ŀ						- 1
TRACT TRACT TRACT TRACT TRACT TRACT TRACT	METROPOLITAN AREA: Salt Lake City, U	T MSA											
	COUNTY OR COUNTY EQUIVALENT	TRACT	_										
Salt Lake County 1001.00 1003.02 1007.00 1014.00 1020.00 1021.00 1022.00 1023.00 1024.00	Salt Lake County	1001.00	1003.02	1007.00	1014.00	1020.00	1021.00	1022.00	1023.00	1024.00	1025.00	1027.00	8
1115.00		1115.00											

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

METROPOLITAN AREA: San Angelo, TX MSA COUNTY OR COUNTY EQUIVALENT Tom Green County	A TRACT 4.00	T <b>RACT</b> 5.00	<b>TRACT</b> 6.00	TRACT 7.00	TRACT 9.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: San Antonio, TX MSA COUNTY OR COUNTY EQUIVALENT Atascosa County Bexar County	FRACT 9605.00 1101.00 1301.00 1410.00 1520.00 1771.01	1102.00 1302.00 1411.00 1601.00 1701.02 1713.00	1103.00 1303.00 1501.00 1605.00 1714.00 1910.04	1105.00 1304.00 1503.00 1606.00 1703.00	1106.00 1305.00 1504.00 1607.01 1704.01	1107.00 1306.00 1505.01 1607.02 1704.02 1804.00	<b>TRACT</b> 1108.00 1307.00 1505.02 1609.00 1705.00	1109.00 1308.00 1507.00 1610.00 1707.00	1110.00 1309.00 1508.00 1613.01 1708.00 1808.00	TRACT 1202.00 1311.00 1511.00 1613.02 1709.00 1818.06	TRACT 1205.02 1312.00 1514.00 1615.01 1710.00	TRACT 1214.04 1402.00 1519.00 1616.00 1711.00
METROPOLITAN AREA: San Diego-Carlsbad-San Marcos, CA MSA         COUNTY OR COUNTY EQUIVALENT       TRACT       TRACT       TRACT         San Diego County       9.00       16.00       27.07       27.08         35.01       35.01       35.02       48.00         65.00       83.39         115.00       116.01         157.01       157.03	4-San Marco TRACT 9.00 27.07 35.01 47.00 65.00 115.00 157.01	s, CA MSA TRACT 16.00 27.08 35.02 48.00 83.39 116.01 157.03	27.09 27.09 36.01 49.00 83.41 116.02 158.01	22.01 22.01 27.10 36.02 50.00 83.43 117.00	22.02 22.02 28.01 36.03 51.00 86.00 118.01	23.01 23.01 28.04 39.01 52.00 100.05 118.02	23.02 29.04 39.02 53.00 100.09 119.01	24.01 24.01 31.11 40.00 56.00 100.12 120.02	24.02 33.02 41.00 57.00 100.13 125.00	1RACT 25.01 33.03 45.01 58.00 100.15 132.05	TRACT 26.01 34.03 45.02 62.00 101.12 139.07	26.02 34.04 46.00 64.00 114.00 202.07
METROPOLITAN AREA: Sandusky, OH MSA COUNTY OR COUNTY EQUIVALENT Erie County	TRACT 408.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: San Francisco-Oakland-Fremont, CA MSA	akland-Fremoı	nt, CA MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alameda County	4007.00	4008.00	4009.00	4010.00	4011.00	4013.00	4014.00	4015.00	4016.00	4017.00	4018.00	4021.00
	4022.00	4024.00	4025.00	4026.00	4027.00	4028.00	4029.00	4030.00	4031.00	4033.00	4034.00	4054.00
	4057.00	4058.00	4059.00	4060.00	4061.00	4062.01	4062.02	4063.00	4065.00	4066.00	4070.00	4072.00
	4073.00	4074.00	4075.00	4076.00	4084.00	4085.00	4086.00	4087.00	4088.00	4089.00	4090.00	4091.00
	4092.00	4093.00	4094.00	4095.00	4096.00	4097.00	4101.00	4102.00	4103.00	4204.00	4224.00	4225.00
	4226.00	4227.00	4228.00	4229.00	4232.00	4235.00	4236.02	4240.01	4240.02	4340.00	4375.00	4377.00
	0000	0	000	000		0	0		3	0	00	0000
contra costa comity	3600.00	20.2.00	3100.00	3760.00	3770.04	3100.00	3200.00	10.1066	30.1000	20.000	307.700	2000.00
	3090.01	3/30.00	3/30.00	3/00.00	3770:00	3/80:00						
Marin County	1122.00	1290.00										
San Francisco County	107.00	113.00	114.00	115.00	117.00	118.00	120.00	121.00	122.00	123.00	124.00	125.00
	161.00	176.01	178.00	179.02	201.00	208.00	230.02	231.01	231.02	231.03	234.00	332.01
	603.00	605.02	607.00									
San Mateo County	6102.02	6102.03	6106.01	6117.00								
METROPOLITAN AREA: San Germán-Cabo Rojo, PR I	o Rojo, PR MSA	Ķ.										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cabo Rojo Municipio	8301.00											
Lajas Municipio	8501.02	8503.00										
Sabana Grande Municipio	9608.00											
			į						}			
METROPOLITAN AREA: San Jose-Sunnyvale-Santa Clara, CA MSA	/ale-Santa Claı	ra, CA MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Clara County	5008.00	5009.01	5009.02	5010.00	5015.01	5015.02	5016.00	5017.00	5019.00	5020.02	5031.05	5031.10
	5031.12	5031.13	5032.13	5032.14	5036.01	5037.06	5037.09	5046.01	5116.06	5116.07	5126.01	

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

METROPOLITAN AREA: San Juan-Caguas-Guaynabo, PR MSA	s-Guaynabo, P	R MSA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguas Buenas Municipio	2303.00	2304.00	2305.01									
Arecibo Municipio	3004.00	3005.00	3013.00	3019.00	3021.00							
Barceloneta Municipio	5902.00	5903.00	5904.00									
Barranquitas Municipio	9524.00											
Bayamon Municipio	307.00	312.01	320.00									
Caguas Municipio	2009.00	2012.00	2016.00	2019.00	2027.01							
Canovanas Municipio	1001.01	1001.02	1007.00									
Carolina Municipio	505.03	508.41										
Catano Municipio	202.00	203.00	204.02	204.04								
Cayey Municipio	2606.00	2607.00										
Cidra Municipio	2402.01	2402.02										
Comerio Municipio	9517.00	9518.00	9519.00	9520.00	9521.00							
Corozal Municipio	5302.00	5303.00	5306.00									
Florida Municipio	5801.00											
Guaynabo Municipio	401.01											
Gurabo Municipio	2103.00											
Humacao Municipio	1806.00											
Juncos Municipio	5001.00	5004.01										
Las Piedras Municipio	1902.01											
Loiza Municipio	1101.01	1101.02	1102.00	1103.01	1103.02	1104.00	1106.00					
Manati Municipio	5701.00	5703.00	5704.00	5706.00	5707.00							
Morovis Municipio	9552.00	9553.00	9554.01	9554.02	9555.00							
Naguabo Municipio	1702.00	1703.00										
Naranjito Municipio	5202.00	5203.00	5204.00									
Orocovis Municipio	9548.02	9549.01	9549.02									
San Juan Municipio	6.00	7.00	13.00	23.00	28.00	29.00	34.00	35.01	35.02	36.00	37.00	38.00
	44.00	45.00	46.00	47.00	48.00	49.00	50.00	51.03	54.02	56.02	61.01	62.00
	82.01	82.02	87.00	90.00								
San Lorenzo Municipio	2202.00	2206.00	2207.00									
Toa Baja Municipio	1217.00	1218.01	1221.00	1222.00	1224.00							
Vega Alta Municipio	5501.00	5503.00										
Vega Baja Municipio	5601.00	2606.00	2609.00									
Yabucoa Municipio	9507.00	9508.00	9512.00									

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

METDODO: ITAN ADEA: Santa Barhara-Santa Maria	2	109.02	111.01	112.00	114.00	TRACT	2	KAC	I KACI	KAC:	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT Santa Barbara County	nta Maria, CA TRACT 23.04	CA MSA TRACT 4 24.03	<b>TRACT</b> 24.04	<b>TRACT</b> 25.00	<b>TRACT</b> 27.02	<b>TRACT</b> 29.02	<b>TRACT</b> 29.03	<b>TRACT</b> 29.11	<b>TRACT</b> 29.12	TRACT	TRACT	TRACT
METROPOLITAN AREA: Santa Cruz-Watsonville, CA   COUNTY OR COUNTY EQUIVALENT TRACT Santa Cruz County 1007.0	nville, CA MSA TRACT T 1007.00	5A TRACT 1010.00	<b>TRACT</b> 1101.00	<b>TRACT</b> 1103.00	TRACT 1104.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Santa Fe, NM MSA COUNTY OR COUNTY EQUIVALENT Santa Fe County	TRACT 3.00	10.02	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Santa Rosa-Petaluma, CA MSA COUNTY OR COUNTY EQUIVALENT TRACT Sonoma County	ma, CA MSA TRACT 1520.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Sarasota-Bradenton-Venice, FL MSA COUNTY OR COUNTY EQUIVALENT TRACT TRAC Manatee County 1.03 Sarasota County 1.02	n-Venice, FL TRACT 1.03	.MSA TRACT 3.05 2.00	3.06 3.00	TRACT 7.03	<b>TRACT</b>	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Savannah, GA MSA COUNTY OR COUNTY EQUIVALENT Chatham County	4 TRACT 1.00 22.00	<b>TRACT</b> 3.00 23.00	<b>TRACT</b> 6.01 24.00	TRACT 8.00 25.00	<b>TRACT</b> 11.00 28.00	<b>TRACT</b> 12.00 32.00	13.00 44.00	<b>TRACT</b> 15.00 101.01	<b>TRACT</b> 18.00 106.04	<b>TRAC</b> T 19.00	<b>TRACT</b> 20.00	21.00

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

METROPOLITAN AREA: ScrantonWilkes-Barre. PA	-Barre, PA MSA	4										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lackawanna County Luzerne County	1002.00	1003.00 2005.00	2008.00	2009.00	2010.00	2132.00	2142.00	2174.00				
METROPOLITAN AREA: Seattle-Tacoma-Bellevue, WA MSA	3ellevue, WA N	ASA										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
King County	4.01	43.00	52.00	53.01	72.00	73.00	81.00	84.00	85.00	86.00	87.00	90.00
	91.00	92.00	93.00	107.00	112.00	265.00	290.04	305.01				
Pierce County	610.02	613.00	614.00	616.01	616.02	617.00	622.00	628.01	717.03	717.06	718.05	718.06
Snohomish County	402.00	407.00	419.04									
METROPOLITAN AREA: Sebastian-Vero Beach, FL M	each, FL MSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Indian River County	503.02					i						
METROPOLITAN AREA: Sheboygan, WI MSA	SA									!	•	
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sheboygan County	5.00	9.00										
METROPOLITAN AREA: Sherman-Denison, TX MSA	, TX MSA					i i						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grayson County	2.00	16.01										

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

METROPOLITAN AREA: Shreveport-Bossier City, LA	r City, LA MS TPACT	MSA	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bossier Parish	104.00	113.00	2	2	2			2	2		2	2
Caddo Parish	201.00	202.00	204.00	206.00	207.00	208.00	209.00	211.00	213.00	217.00	218.00	219.00
	221.00	223.00	224.00	232.00	233.00	235.00	236.00	237.00	246.01	246.02		
De Soto Parish	9505.00	9506.00										
METROPOLITAN AREA: Sioux City, IA-NE-SD MSA	NSA										į	
COUNTY OR COUNTY EQUIVALENT Woodbury County, IA	<b>TRACT</b> 13.00	<b>TRACT</b> 15.00	<b>TRACT</b> 16.00	<b>TRACT</b> 17.00	TRACT							
METROPOLITAN AREA: Sioux Falls, SD MSA COUNTY OR COUNTY EQUIVALENT Minnehaha County	tract	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: South Bend-Mishawaka, IN-MI MSA COUNTY OR COUNTY EQUIVALENT	waka, IN-MI N TRACT	MSA	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Joseph County, IN	1.00	6.00	10.00	17.00	19.00	20.00	21.00	23.00	27.00	28.00	29.00	
METROPOLITAN AREA: Spartanburg, SC MSA COUNTY OR COUNTY EQUIVALENT	ISA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spartanburg County	203.01	204.00	205.00	208.00	210.01	217.00				ļ		
METROPOLITAN AREA: Spokane, WA MSA	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spokane County	1.00	16.00	24.00	25.00	26.00	30.00	33.00	35.00	36.00	40.00	140.01	

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

METROPOLITAN AREA: Springfield, IL MSA COUNTY OR COUNTY EQUIVALENT Sangamon County	<b>TRACT</b> 8.00	<b>TRACT</b> 9.00	13.00	<b>TRACT</b> 14.00	<b>TRACT</b> 15.00	<b>TRACT</b> 16.00	TRACT 17.00	<b>TRACT</b> 23.00	<b>TRACT</b> 24.00	TRACT	TRACT	TRACT
METROPOLITAN AREA: Springfield, MA MSA COUNTY OR COUNTY EQUIVALENT Hampden County Hampshire County	A TRACT 8006.00 8019.00 8127.02 8203.00	TRACT 8007.00 8020.00 8204.00	TRACT 8008.00 8021.00 8206.00	<b>TRACT</b> 8009.00 8022.00	<b>TRACT</b> 8011.01 8023.00	<b>TRACT</b> 8011.02 8109.01	<b>TRACT</b> 8012.00 8114.00	<b>TRACT</b> 8013.00 8115.00	<b>TRACT</b> 8014.01 8116.00	<b>TRACT</b> 8014.02 8117.00	T <b>RACT</b> 8015.02 8118.00	TRACT 8018.00 8123.00
METROPOLITAN AREA: Springfield, MO MSA COUNTY OR COUNTY EQUIVALENT Greene County	A TRACT 1.00	1RACT 2.00	TRACT 5.00	TRACT	TRACT 33.00	TRACT 55.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Springfield, OH MSA COUNTY OR COUNTY EQUIVALENT Clark County	A TRACT 1.00	T <b>RACT</b> 2.00	3.00	TRACT 7.00	TRACT 9.01	12.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: State College, PA MSA COUNTY OR COUNTY EQUIVALENT Centre County	ISA TRACT 120.00	121.00	122.00	TRACT 125.00	126.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Stockton, CA MSA COUNTY OR COUNTY EQUIVALENT San Joaquin County	1.00 21.00	1RACT 3.00 22.00	TRACT 4.02 23.00	TRACT 5.00 31.13	TRACT 6.00 33.09	<b>TRACT</b> 7.00 34.04	TRACT 8.00 34.06	14.00 34.07	TRACT 16.00 38.03	<b>TRACT</b> 17.00 39.00	<b>TRACT</b> 19.00 44.01	20.00 45.00

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

METROPOLITAN AREA: Sumter, SC MSA COUNTY OR COUNTY EQUIVALENT Sumter County	<b>TRACT</b> 7.00	TRACT 8.98	<b>TRACT</b> 11.00	<b>TRACT</b> 13.00	<b>TRACT</b> 15.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Syracuse, NY MSA COUNTY OR COUNTY EQUIVALENT Onondaga County Oswego County	2.00 30.00 52.00 52.00	TRACT 5.00 32.00 53.00 216.01	TRACT 6.00 34.00 54.00 216.02	<b>TRACT</b> 10.00 35.00 55.00	TRACT 13.00 36.01 56.02	<b>TRACT</b> 14.00 38.00 58.00	TRACT 15.00 39.00 59.00	<b>TRACT</b> 16.00 40.00 61.01	<b>TRACT</b> 21.00 42.00 61.02	<b>TRAC</b> T 22.00 43.00	<b>TRACT</b> 23.00 44.00	<b>TRACT</b> 24.00 51.00
METROPOLITAN AREA: Tallahassee, FL MSA COUNTY OR COUNTY EQUIVALENT Gadsden County Leon County	SA TRACT 207.02 3.03	TRACT	TRACT 5.00	TRACT 6.00	10.01	11.01	<b>TRACT</b>	TRACT	19.00	<b>TRACT</b> 20.01	<b>TRACT</b> 20.02	<b>TRACT</b> 21.02
METROPOLITAN AREA: Tampa-St. Petersburg-Clearwater, FL MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT TRACT Hilsborough County 7.00 7.00 12.00 37.00 108.03 108.05	urg-Clearwa TRACT 7.00 36.00	ter, FL MSA TRACT 12.00 37.00 108.05	TRACT 18.00 38.00 108.06	TRACT 19.00 39.00 108.07	TRACT 21.00 40.00 108.08	29.00 41.00 124.02	30.00 42.00 124.03	31.00 43.00 129.00	<b>TRACT</b> 32.00 44.00	<b>TRACT</b> 33.00 50.00	<b>TRACT</b> 34.00 51.01	35.00 53.00
Pasco County Pinellas County	310.06 205.00 256.02	206.00	207.00	208.00	209.00	210.00	212.00	213.00	214.00	215.00	216.00	218.00
METROPOLITAN AREA: Terre Haute, IN MSA COUNTY OR COUNTY EQUIVALENT Vigo County	A TRACT 1.00	<b>TRACT</b> 2.00	3.00	<b>TRACT</b> 5.00	<b>TRACT</b> 6.00	1RAC1 8.00	19.00	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROFOLLIAN AREA: Texarkana, TA-Texarkana, AK MSA COUNTY OR COUNTY EQUIVALENT TRACT TR	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Miller County, AR	204.00	205.00	206.00									
Bowie County, TX	104.00	105.00	106.00	108.00								
METROPOLITAN AREA: Toledo, OH MSA					:							! :
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lucas County	8.00	9.00	12.02	13.02	13.04	14.00	15.00	16.00	17.00	18.00	19.00	20.00
	21.00	22.00	23.00	24.02	25.00	26.00	27.00	28.00	29.00	30.00	31.00	32.00
	33.00	34.00	35.00	36.00	37.00	38.00	40.00	41.00	42.00	43.01	47.01	48.00
	51.00	53.00	54.00	68.00	73.03							
Wood County	217.01	217.02	218.00									
METROPOLITAN AREA: Topeka, KS MSA COUNTY OR COUNTY EQUIVALENT Shawnee County	TRACT 4.00	<b>TRACT</b> 5.00	<b>TRACT</b> 6.00	11.00	<b>TRACT</b> 31.00	1 <b>RACT</b>	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Trenton-Ewing, NJ MSA COUNTY OR COUNTY EQUIVALENT	MSA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mercer County	1.00	2.00	5.00	8.00	9.00	10.00	11.00	14.01	14.02	15.00	16.00	17.00
METROPOLITAN AREA: Tucson, AZ MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pima County	1.00	3.00	4.00	2.00	9.00	10.00	13.01	13.02	14.00	15.00	21.00	22.00
	23.00	24.00	25.03	26.01	27.01	28.01	28.02	31.01	37.01	37.02	38.01	38.02
	39.02	41,04	41.11	43.20	45.09	51.00	9406 00	9407.00	9408.00			

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

METROPOLITAN AREA: Tulsa, OK MSA	TOAGE	FOAGE		TOAGT	FOAGE	+0 A C+	F 40 F	F 40 F	- - -	F 40 F	10 40	
COOKIT ON COOKIT EMOINALEINI	3	3	244	3	3	5	3	286	L A	I K	LA	RAC
Creek County	210.00											
Okmulgee County	1.00	2.00										
Tulsa County	2.00	3.00	4.00	5.00	9.00	7.00	8.00	9.00	10.00	12.00	13.00	21.00
	22.00	23.00	25.00	27.00	46.00	57.00	62.00	67.01	68.01	76.08	79.00	80.01
	91.01	111.00										
METROPOLITAN AREA: Tuscaloosa, AL MSA	- YS											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	00'009	601.00										
Hale County	403.00	404.00										
Tuscaloosa County	112.00	114.00	117.01	118.00	119.00	126.00						
METROPOLITAN AREA: TVIER, TX MSA				,							:	
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Smith County	1.00	2.01	2.02	3.00	4.00	5.00	7.00					
METROPOLITAN AREA: Utica-Rome, NY MSA	SA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Herkimer County	111.00											
Oneida County	201.00	203.00	207.01	208.02	208.03	209.00	210.00	211.01	211.02	211.03	212.01	213.01
	213.02	215.00	218.00	220.00	223.00	226.00	229.00					
METROPOLITAN AREA: Vaidosta, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brooks County	9905.00											
Echols County	9801.00	9802.00										
Lowndes County	108.00	109.00	110.00	113.01	113.02							

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

METROPOLITAN AREA: Vallejo-Fairfleid, CA MSA COUNTY OR COUNTY EQUIVALENT TRAC Solano County 250	A MSA TRACT 2507.01	T <b>RACT</b> 2508.00	<b>TRACT</b> 2509.00	<b>TRACT</b> 2510.00	<b>TRAC</b> T 2516.00	<b>TRACT</b> 2518.02	<b>TRACT</b> 2525.02	<b>TRACT</b> 2526.06	<b>TRACT</b> 2526.07	TRACT	TRACT	TRACT
METROPOLITAN AREA: Victoria, TX MSA COUNTY OR COUNTY EQUIVALENT Victoria County	<b>TRACT</b> 3.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Vineland-Miliville-Bridgeton, COUNTY OR COUNTY EQUIVALENT TRACT Cumberland County	Bridgeton, N. TRACT 201.00	NJ MSA TRACT 0 203.00	<b>TRACT</b> 205.01	301.00	<b>TRACT</b> 401.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Virginia Beach-Norfolk-Newport News, VA-NC MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT TRACT York County, VA	rfolk-Newpor TRACT 505.00	r News, VA. TRACT	-NC MSA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chesapeake city, VA Hampton city, VA Newport News city, VA Norfolk city, VA	201.00 106.01 301.00 14.00 47.00	202.00 106.02 303.00 25.00 48.00	203.00 113.00 304.00 26.00 50.00	205.01 114.00 305.00 27.00 51.00	205.02 306.00 29.00 52.00	207.00 308.00 34.00 53.00	309.00 35.01 57.01	41.00	42.00	43.00 65.02	44.00	46.00
Portsmouth city, VA Suffolk city, VA Virginia Beach city, VA Williamsburg city, VA	2105.00 651.00 442.00 3702.00	2111.00 653.00 458.10	2114.00	2118.00	2119.00	2120.00	2121.00	2126.00				
METROPOLITAN AREA: Visalia-Porterville, CA MSA COUNTY OR COUNTY EQUIVALENT TRACT Tulare County 3.6	CA MSA TRACT 3.02 42.00	TRACT 5.01 43.00	<b>TRACT</b> 6.00 44.00	11.00	16.01	TRACT 22.02	<b>TRACT</b> 26.01	<b>TRACT</b> 28.00	<b>TRACT</b> 29.01	<b>TRACT</b> 38.02	<b>TRACT</b> 40.00	<b>TRACT</b> 41.01

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

METROPOLITAN AREA: Waco, TX MSA COUNTY OR COUNTY EQUIVALENT MCLennan County	<b>TRACT</b> 1.00	<b>TRACT</b> 2.00	<b>TRACT</b> 3.00	TRACT 4.00	TRACT 7.00	<b>TRACT</b> 10.00	T <b>RACT</b> 12.00	<b>TRACT</b> 14.00	<b>TRACT</b> 15.00	<b>TRACT</b> 19.00	<b>TRACT</b> 33.00	TRACT
METDODO ITAN ADEA: Warrar Dahire CA MEA	A M CA								ļ			
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Houston County	203.00	204.00	207.00							ı		
METROPOLITAN AREA: Washington-Arlington-Alexandria, DC-VA-MD-WV MSA	ngton-Alexand	ria, DC-VA-	MD-WV MS.	4								:
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
District of Columbia	2.01	18.03	18.04	20.01	21.01	21.02	24.00	25.02	27.01	28.01	28.02	29.00
	30.00	31.00	32.00	34.00	35.00	36.00	37.00	46.00	47.00	48.01	48.02	49.01
	49.02	20.00	52.02	57.01	58.00	29.00	60.02	64.00	68.01	68.04	71.00	72.00
	73.02	73.04	73.08	74.01	74.03	74.04	74.06	74.07	74.08	74.09	75.02	75.03
	75.04	76.01	76.03	76.05	77.03	77.07	77.08	77.09	78.03	78.04	78.06	78.07
	78.08	78.09	79.01	79.03	84.02	85.00	86.00	87.02	88.02	88.03	88.04	89.03
	89.04	90.00	91.02	92.01	92.03	92.04	95.01	96.01	96.02	96.03	96.04	97.00
	98.01	98.02	98.03	98.04	98.06	98.07	98.08	98.09	99.03	99.04	99.05	90.66
	99.07											
Charles County, MD	8509.01											
Frederick County, MD	7501.00	7503.00	7509.00									
Montgomery County, MD	7009.04	7020.00										
Prince George's County, MD	8017.04	8021.05	8025.02	8027.00	8032.00	8034.01	8035.08	8035.09	8040.01	8043.00	8048.00	8051.01
	8052.02	8055.00	8056.01	8056.02	8059.01	8067.03	8072.00					
Arlington County, VA	1027.00											
Fairfax County, VA	4215.00	4219.00										
Prince William County, VA	9009.01	9009.03	9011.00									
Fredericksburg city, VA	2.00	4.00	5.00									
	40					ļ						
MEINOPOLITAN AREA: Waterloo-Cedar P	alls, IA MOA			9		!	!				!	!
COUNTY OR COUNTY EQUIVALENT	IRACI	IRACI	IKACI	IRACI	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Black Hawk County	1.00	2.00	9.00	17.01	23.02							

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

METROPOLITAN AREA: Wausau, WI MSA COUNTY OR COUNTY EQUIVALENT Marathon County	<b>TRACT</b> 1.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Weirton-Steubenville, WV-OH MSA COUNTY OR COUNTY EQUIVALENT TRACT TR Jefferson County, OH	rille, WV-OH N TRACT 2.00	ASA TRACT 4.00	T <b>RACT</b> 8.00	<b>TRACT</b> 9.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Wenatchee, WA MSA COUNTY OR COUNTY EQUIVALENT Chelan County	#SA TRACT 9610.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Wheeling, WV-OH MSA COUNTY OR COUNTY EQUIVALENT TF Belmont County, OH Ohio County, WV	IMSA TRACT 115.00	TRACT 116.00 4.00	<b>TRACT</b> 121.00 7.00	TRACT	<b>TRACT</b> 24.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Wichita, KS MSA COUNTY OR COUNTY EQUIVALENT Sedgwick County	1RACT 1.00 65.00	1RAC1 4.00 68.00	TRACT 6.00 78.00	<b>TRACT</b> 7.00	1RACT 8.00	1 <b>RAC1</b> 9.00	11.00	18.00	1RACT 24.00	<b>TRACT</b> 26.00	<b>TRACT</b> 36.00	1RACT 37.00
METROPOLITAN AREA: Wichita Fails, TX MSA COUNTY OR COUNTY EQUIVALENT T Wichita County	MSA TRACT 101.00	<b>TRACT</b> 102.00	104.00	<b>TRACT</b> 111.00	<b>TRACT</b> 112.00	130.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Williamsport, PA MSA COUNTY OR COUNTY EQUIVALENT Lycoming County	MSA TRACT 4.00	<b>TRACT</b> 8.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Wilmington, NC MSA COUNTY OR COUNTY EQUIVALENT New Hanover County	SA TRACT 101.00	<b>TRACT</b> 103.00	<b>TRACT</b> 105.01	<b>TRACT</b> 110.00	<b>TRACT</b> 111.00	<b>TRACT</b> 113.00	<b>TRACT</b> 114.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Winston-Salem, NC MSA COUNTY OR COUNTY EQUIVALENT TRA Forsyth County	C MSA TRACT 1.00 16.02	<b>TRACT</b> 2.00 17.00	<b>TRACT</b> 3.01 19.01	<b>TRACT</b> 3.02	<b>TRACT</b> 4.00	TRACT TRACT TRACT 5.00 6.00 7.00	<b>TRACT</b> 6.00		<b>TRACT</b> 8.01	TRACT TRACT 8.02 9.00	<b>TRACT</b> 9.00	<b>TRACT</b> 15.00
METROPOLITAN AREA: Worcester, MA MSA COUNTY OR COUNTY EQUIVALENT Worcester County	7105.00 7321.00	<b>TRACT</b> 7107.00 7324.00	T <b>RACT</b> 7312.01 7325.00	<b>TRACT</b> 7312.02 7330.00	<b>TRACT</b> 7313.00 7384.00	T <b>RACT</b> 7314.00 7421.00	<b>TRACT</b> 7315.00 7443.00	<b>TRACT</b> 7316.00 7542.00	TRACT 7317.00 7543.00	<b>TRACT</b> 7318.00 7572.00	<b>TRACT</b> 7319.00 7573.00	<b>TRACT</b> 7320.01
METROPOLITAN AREA: Yakima, WA MSA COUNTY OR COUNTY EQUIVALENT Yakima County	<b>TRACT</b>	<b>TRACT</b> 2.00	T <b>RACT</b> 6.00	TRACT TRACT 6.00 15.00	<b>TRACT</b> 20.01	<b>TRACT</b> 25.00	TRACT TRACT 27.02		TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Yauco, PR MSA COUNTY OR COUNTY EQUIVALENT Guánica Municipio Guayanilla Municipio	<b>TRACT</b> 9609.00 7404.00 7501.01	<b>TRACT</b> 9610.00	<b>TRACT</b> 9612.00	<b>TRACT</b> 9613.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: York-Hanover, PA MSA COUNTY OR COUNTY EQUIVALENT TR York County	MSA TRACT 1.00	TRACT 2.00	TRACT 5.00	TRACT TRACT	TRACT 9.00	10.00	TRACT TRACT	1EACT	TRACT 15.00	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Youngstown-Warren-Boardman, OH-PA MSA	n-Boardmar	ı, OH-PA MS	₹.									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mahoning County, OH	8002.00	8004.00	8005.00	8006.00	8007.00	8009.00	8010.00	8016.00	8017.00	8019.00	8020.00	8021.00
	8022.00	8023.00	8024.00	8025.00	8031.00	8032.00	8034.00	8035.00	8037.00	8040.00	8041.00	8043.00
	8044.00	8103.00										
Trumbull County, OH	9201.00	9205.00	9206.00	9208.00	9212.00	9324.00						
Mercer County, PA	301.00	302.00	306.00	307.00	308.00							
METROPOLITAN AREA: Yuba City, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sutter County	501.02	502.02										
Yuba County	401.00	403.00	404.00									
METROPOLITAN AREA: Yuma, AZ MSA	!			!	!	!	!	!	!	 	!	!
COUNTY OR COUNTY EQUIVALENT Yuma County	1 <b>RACT</b> 1.00	1 <b>RAC1</b> 3.02	<b>1KACT</b> 4.01	1KAC1 1KAC1 4.01 106.00	1 <b>RACI</b> 114.01	1RAC1 115.01	1KAC1 116.00	IKACI	IKACI	KACI	IKACI	IKACI

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

NONMETROPOLITAN PART OF STATE: Alabama												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Baldwin County	106.00											
Barbour County	9502.00	9503.00	9504.00	9506.00	9507.00	9509.00						
Bullock County	9521.00	9522.00										
Butler County	9529.00	9531.00	9532.00	9534.00								
Choctaw County	9567.00	9570.00										
Clarke County	9577.00	9578.00	9579.02									
Coffee County	105.00	110.00	113.00									
Conecuh County	9604.00	9605.00	9606.00									
Covington County	9621.00	9627.00	9630.00									
Crenshaw County	9634.00	9639.00										
Dale County	205.00	207.00										
Dallas County	9964.00	9965.00	9966.00	9968.00	00'6966	9970.00	9971.00	9972.00	9973.00			
Escambia County	9704.00	9706.00										
Macon County	9816.00	9817.00	9818.00	9819.00	9820.00	9821.00	9822.00	9823.00				
Marengo County	9829.00	9831.00	9832.00									
Monroe County	9856.00	9858.00	9860.00									
Perry County	9870.00	9871.00	9872.00									
Pickens County	501.00	503.00	504.00									
Pike County	9889.00	9891.00	9893.00									
Sumter County	9911.00	9912.00	9913.00	9915.00	9916.00							
Talladega County	106.00	118.00										
Wilcox County	9947.00	9948.00	9949.00	9950.00	9951.00							
NONMETROPOLITAN PART OF STATE: Alaska												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT TRACT	TRACT	TRACT
Bethel Census Area	1.00	3.00										
Dillingham Census Area	1.00											
Kenai Peninsula Borough	1.00											
Nome Census Area	1.00											
Prince of Wales-Outer Ketchikan Census Area	3.00											
Wade Hampton Census Area	1.00											
Yukon-Koyukuk Census Area	1.00	4.00										

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT	TRACT	TRACT	TRACT TRACT TRACT		TRACT
Apache County	9401.00	9426.00	9427.00	9440.00	9441.00	9442.00	9443.00	9449.00	9451.00			
Cochise County	9.00	8.00	9.00									
Gila County	9402.00	9404.00										
Graham County	9405.00											
Mohave County	9404.00											
Navajo County	9401.00	9403.00	9410.00	9411.00	9423.00	9424.00	9444.00	9445.00	9447.00	9448.00		
Santa Cruz County	9964.02											
NONMETROPOLITAN PART OF STATE: Arkansas				:								
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT						
Arkansas County	9804.00											
Bradley County	9501.00	9503.00	9505.00									
Chicot County	9802.00	9803.00	9804.00									
Columbia County	9502.00	9505.00										
Cross County	9501.00	9505.00										
Desha County	9501.00	9502.00	9503.00	9504.00								
Hempstead County	9805.00											
Johnson County	9520.00											
Lafayette County	9702.00											
Lee County	9703.00	9704.00										
Mississippi County	101.00	103.00	110.00									
Monroe County	9501.00	9503.00										
Nevada County	9902.00											
Ouachita County	9506.00											
Phillips County	9801.00	9803.00	9804.00	9805.00	9806.00							
Polk County	9506.00											
Pope County	9514.00											
St. Francis County	9601.00	9604.00	9606.00									
Sevier County	9803.00											
Union County	9509.00	9510.00										
White County	9708.00											

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

COUNTY OR COUNTY EQUIVALENT	TRACT	IRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Del Norte County	1.01											
Humboldt County	1.00	2.00	5.00	10.00	12.00	101.01						
Lake County	7.00	8.00										
Siskiyou County	1.00	7.02										
Trinity County	4.00											
NONMETROPOLITAN PART OF STATE: Colorado												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamosa County	9817.00											
Conejos County	9746.00	9748.00										
Costilla County	9826.00	9827.00										
Las Animas County	1.00											
Logan County	9962.00											
Montezuma County	9410.00											
Otero County	9880.00											
NONMETROPOLITAN PART OF STATE: Connecticut												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT TRACT TRACT		TRACT	TRACT	TRACT		TRACT	TRACT TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT
Litchfield County	3103.00											
Windham County	8003.00	8006.00										

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT	TRACT	TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT
Columbia County	9903.00											
DeSoto County	9803.00											
Hamilton County	9801.00	9802.00	9803.00									
Hardee County	9702.00	9703.00	9704.00									
Hendry County	2.00	3.00	9401.00									
Highlands County	9603.00	9609.00	9612.00	9617.00								
Madison County	9903.02											
Okeechobee County	9903.00											
Putnam County	9507.00	9508.00	9514.00									
Taylor County	9503.00											
NONMETROPOLITAN PART OF STATE: Georgia			,									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bacon County	9702.00											
Baldwin County	9705.00											
Ben Hill County	9604.00											
Bulloch County	9904.01	9904.02										
Calhoun County	9502.00											
Candler County	9501.00											
Clay County	9601.00											
Colquitt County	9703.00											
Crisp County	9801.00	9802.00										
Decatur County	9703.00	9704.00	9708.00									
Early County	9902.00	9904.00										
Emanuel County	9801.00	9803.00	9804.00	9805.00	9806.00							
Evans County	9702.00	9703.00										
Grady County	9503.00	9504.00										
Greene County	9504.00											
Hancock County	9801.00	9802.00										
Jeff Davis County	9602.00											
Jefferson County	9604.00											
Jenkins County	9601.00											
Johnson County	9802.00											
Laurence County	0503.00	00000										

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

COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT
Macon County	9803.00	9804.00										
Mitchell County	9803.00	9805.00										
Peach County	402.00	403.02	404.00									
Randolph County	9901.00	9902.00										
Screven County	9702.00											
Seminole County	9802.00											
Sumter County	9503.00											
Talbot County	9601.00											
Taylor County	9503.00											
Thomas County	9601.00											
Tift County	9906.00	9907.00										
Toombs County	9701.00	9706.00										
Treutlen County	9601.00	9602.00										
Troup County	9608.00											
Turner County	9702.00											
Ware County	9504.00	9507.00	9508.00									
Warren County	9703.00	9704.00										
Washington County	9503.00	9507.00										
Wheeler County	9801.00											
Wilcox County	9904.00											
NONMETROPOLITAN PART OF STATE: Hawaii												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hawaii County	203.00	204.00	205.00	211.00								
Kalawao County	319.00											
Kauai County	410.00											
Maui County	313.00											

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT TRACT		TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT
	00000				5	5			5			
Bingnam County	9508.00											
Cassia County	9504.00											
Latah County	51.00	54.00										
Lewis County	9503.00											
Madison County	9503.01	9503.02										
NONMETROPOLITAN PART OF STATE: Illinois												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	4.00	7.00	8.00									
Alexander County	9578.00	9579.00										
Coles County	7.00	8.00										
Jackson County	107.00	108.00	109.00	111.00	112.00	113.00	114.00	115.00				
Jefferson County	509.00	510.00										
Knox County	8.00	9.00										
McDonough County	104.00	105.00	106.00									
Pulaski County	9711.00											
Richland County	9780.00											
Saline County	9555.00											
NONMETROPOLITAN PART OF STATE: Indiana	:											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT TRACT		TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT
Grant County	2.00											
Henry County	9763.00											
Knox County	9550.00	9553.00	9554.00									
Wayne County	2.00											
NONMETROPOLITAN PART OF STATE: lowa												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT TRACT TRACT TRACT TRACT	TRACT
Wapello County	9605.00											
	1											

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

NONMETROPOLITAN PART OF STATE: Kansas												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT	TRACT	TRACT	TRACT
Crawford County	9575.00											
Ellis County	9729.00											
Lyon County	4.00											
Reno County	9.00											
Riley County	3.01	3.02	4.00	5.00	8.01							
Seward County	9660.00											

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

NONMETROPOLITAN PART OF STATE: Kentucky												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT							
Adair County	9703.00											
Bell County	9601.00	9602.00	9604.00	9606.00	9608.00	00.6096	9610.00					
Breathitt County	9801.00	9803.00	9804.00	9805.00	9806.00	9807.00						
Calloway County	103.00											
Casey County	9505.00											
Clay County	9501.00	9502.00	9503.00	9504.00	9505.00	9506.00						
Clinton County	9702.00											
Elliott County	9801.00											
Floyd County	9804.00	9805.00	9808.00	9809.00	9810.00							
Harlan County	9701.00	9702.00	9703.00	9705.00	9706.00	9709.00	9710.00	9711.00 9712.00	9712.00			
Jackson County	9601.00	9602.00	9603.00									
Johnson County	9601.00											
Knott County	9601.00	9602.00	9603.00	9604.00	9605.00							
Knox County	9901.00	9902.00	9904.00	9905.00	9000	9907.00						
Lawrence County	9902.00	9903.00	9904.00	9905.00								
Lee County	9501.00	9503.00										
Leslie County	9801.00	9802.00	9803.00									
Letcher County	9501.00	9502.00	9503.00	9505.00								
Lewis County	9902.00											
McCracken County	301.00	302.00	303.00	304.00	305.00							
McCreary County	9601.00	9602.00	9603.00	9604.00								
Madison County	104.00	105.00										
Magoffin County	9701.00	9702.00	9704.00									
Martin County	9501.00	9502.00	9503.00									
Morgan County	9501.00											
Muhlenberg County	9601.00											
Owsley County	9901.00	9902.00										
Perry County	9701.00	9705.00	9707.00	9709.00								
Pike County	9903.00	9909.00	9917.00									
Pulaski County	9910.00											
Wayne County	9802.00	9803.00	9806.00									
Whitley County	9804.00	9806.00	9807.00	9808.00								
Wolfe County	9902.00	9903.00										

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

		TOAGT	TRACT		100	-	TDACT	TRACT	TOACT	TOACT	TOAGT
TRACT		5			Z Z	<u> </u>	5	5	3	5	5
9607.00	00.6096										
505.00											
304.00	306.00	309.00									
9802.00											
9902.00											
9901.00	9903.00										
9504.00	9505.00	9506.00									
9503.00	9506.00										
308.00	309.00	310.00									
9704.00											
9806.00											
9603.00	9604.00	9608.00	00.6096								
9603.00	9604.00										
9504.00	9508.00										
9904.00	00.9066	9907.00									
9603.00											
9705.00											
9803.00	9805.00										
9609.00	9613.00	9614.00	9615.00	9616.00							
407.00	411.00	416.00									
9533.00	9543.00	9544.00									
9803.00											
9508.00											
9503.00	9508.00	9509.00									
317.00	319.00										
9604.00											
		!	!		;	1				;	
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
241.02											
											306.00 309.00 309.00 309.00 309.00 309.00 309.00 309.00 309.00 311.00 309.00 311.00 31

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

NONMETROPOLITAN PART OF STATE: Maryland COUNTY OR COUNTY EQUIVALENT Dorchester County	<b>TRACT</b> 9705.00	TRACT	TRACT	TRACT TRACT TRACT TRACT TRACT TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: Michigan COUNTY OR COUNTY EQUIVALENT Chippewa County Clare County Houghton County Isabella County Marquette County Marquette County St. Joseph County St. Joseph County	178ACT 9703.00 9812.00 9903.00 9505.00 5.00 9507.00 402.00	TRACT 9908.00 9511.00 6.00 9606.00	TRACT 9512.00 8.00 9611.00	TRACT TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT		TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: Minnesota COUNTY OR COUNTY EQUIVALENT Beltrami County Blue Earth County Cass County Winona County	TRACT 9508.00 9707.00 9612.00	<b>TRACT</b> 9711.01	TRACT	TRACT TRACT TRACT TRACT TRACT TRACT TRACT 9711.01	TRACT	TRACT	TRACT		TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: Mississippi COUNTY OR COUNTY EQUIVALENT Adams County Attala County Bolivar County Claiborne County Clarke County Coahoma County Govington County Holmes County	3.00 606.00 9501.00 9503.00 9503.00 9502.00 9502.00	4.00 9502.00 9502.00	8.00 9503.00 9503.00	TRACT         TRACT         TRACT         TRACT           4.00         8.00         9503.00         9504.00         9507.00           9502.00         9507.00         9504.00         9505.00		TRACT						

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT TRACT TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRAC
Humphreys County	9502.00	9503.00										
Issaquena County	9501.00											
Jefferson County	9501.00	9502.00										
Jones County	9506.00	9507.00										
Lafayette County	9503.00											
Lauderdale County	1.00	2.00	4.00	5.00	9.00	7.00						
Leake County	402.00											
Leflore County	9502.00	9503.00	9507.00	9508.00	9509.00							
Lincoln County	9505.00											
Lowndes County	00.9	2.00	8.00	11.00								
Marion County	9503.00											
Monroe County	9508.00											
Neshoba County	105.00											
Noxubee County	9502.00	9503.00										
Oktibbeha County	9503.00	9504.00										
Panola County	9502.00											
Pike County	9503.00											
Quitman County	9501.00	9503.00										
Sharkey County	9501.00	9502.00										
Sunflower County	9504.02	9505.00										
Tallahatchie County	9502.00	9503.00	9504.00									
Waithall County	9502.00											
Warren County	9503.00											
Washington County	3.00	4.00	9.00	10.00	11.00	12.00	13.00	21.00				
Wayne County	9502.00											
Wilkinson County	9501.00	9502.00										
Vazoo County	060300	00.50										

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

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

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

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

NONMETROPOLITAN PART OF STATE: Nebraska												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buffalo County	9696.00											
Burt County	9401.00											
Keya Paha County	9754.00											
Knox County	9671.00											
Scotts Bluff County	9537.00											
Thurston County	9402.00											

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

NONMETROPOLITAN PART OF STATE: Nevada COUNTY OR COUNTY EQUIVALENT Elko County Mineral County	<b>TRACT</b> 9403.00 9402.00	TRACT	TRACT	TRACT 09403.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: New Mexico COUNTY OR COUNTY EQUIVALENT Chaves County Cibola County	TRACT 4.00 9458.00	TRACT TRACT TRACT 4.00 5.00 6.00 9458.00 9450.00 9460.00		TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT TRACT	TRACT		TRACT	TRACT
Curry County Grant County Hidalgo County Lea County Luna County McKiniey County	1.00 9844.00 9882.00 1.00 2.00 9402.00	2.02 4.00 2.00 3.00 4.00 5.00 9403.00 9404.00	4.00 3.00 5.00 9404.00	5.00 4.00 6.00 9434.00	9435.00	9436.00	9437.00	9435.00 9436.00 9437.00 9438.00 9439.00 9453.00 9457.00 9460.00	9439.00	9453.00	9457.00	9460.00
Otero County Quay County Rio Arriba County Roosevelt County Socorro County	8.00 9586.02 6.00 2.00 9461.00	9433.00										į

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

Unity         TRACT         T           unity         9402.00           419.00         303.00	305.00	354.00 1016.00	359.02	<b>TRACT</b> 9400.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TOACT
anty 9402.00 419.00 anty 303.00	•	354.00 1016.00		9400.00							5
419.00 anty 303.00	•	354.00 1016.00		9400.00							
303.00	•	354.00 1016.00		9400.00							
	•	1016.00									
•											
Columbia County 9912.00											
00.9066	9908.00	9909.00									
Fulton County 9907.00											
	621.00										
Montgomery County 709.00											
00.6066	9910.00 \$	9911.00									
	9909.00	9911.00									
<b>Sullivan County</b> 9509.00 9518.0	9518.00 §	9519.00									

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

NONMETROPOLITAN PART OF STATE: North Carolina												
COUNTY OR COUNTY EQUIVALENT	TRACT T	TRACT	TRACT	TRACT	TRACT	TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beaufort County 990	9903.00	9904.00	9908.00									
Bertie County 960	9602.00	9603.00	9604.00									
Bladen County 950	9504.00 8	9506.00										
Cleveland County 950	9509.00											
Columbus County 990	9907.00	00.6066	9912.00									
Craven County 960	9608.00	00.6096										
Davidson County 61	614.00											
Duplin County 990	9903.00											
Graham County 980	9803.00											
	9704.00											
Halifax County 990	9901.00	900.00	9908.00	00'6066	9911.00							
Harnett County 70	701.00	702.00										
Iredell County 60	602.00	604.00										
Jackson County 950	9506.00											
Lee County 30	302.00	303.00										
Lenoir County 10	102.00	103.00	104.00	105.00	107.00							
Martin County 970	9706.00											
Northampton County 980	9803.00											
Pasquotank County 960	9601.00	9603.00										
Perquimans County 980	9802.00											
Richmond County 970	9705.00	9706.00	9707.00	9710.00								
	9601.00	9603.00	9605.00	9608.00	9611.00							
Rowan County 50	501.00	504.00	508.00									
Scotland County 10	102.00	103.00										
Surry County 990	9904.00											
	9601.00											
Vance County 960	9605.00	9606.00	9607.00									
Warren County 950	9504.00											
Washington County 950	9502.00											
Watauga County 980	9804.00	9805.00	9806.00									
Wilson County	1.00	2.00	7.00	8.01	8.02							

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benson County	9401.00	9402.00										
Dunn County	9401.00											
McKenzie County	9401.00											
McLean County	9403.00											
Mercer County	9403.00											
Mountrail County	9402.00											
Richland County	9403.00											
Rolette County	9517.00	9518.00										
Sioux County	9401.00	9402.00	9403.00									
NONMETROPOLITAN PART OF STATE: Ohio												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ashtabula County	7.01	7.03										
Athens County	9726.00	9727.00	9728.00	9729.00	9730.00 9731.01	9731.01	9731.02	9731.03				
Columbiana County	9521.00	9523.00										
Gallia County	9537.00											
Guernsey County	9776.00											
Melgs County	9644.00											
Muskingum County	9814.00	9821.00										
Pike County	9527.00											
Scioto County	9932.00	9934.00	9934.00 9935.00 9936.00	9936.00								
Wayne County	15.00											

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

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

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

COUNTY OR COUNTY FOUNDALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clatsop County	9503.00											
Jefferson County	9604.00											
Klamath County	9716.00	9717.00	9717.00 9718.00									
Malheur County	9704.00											
Union County	9707.00											
NONMETROPOLITAN PART OF STATE: Pennsylvania	ylvania	ı										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	315.01											
Clarion County	9906.00											
Clinton County	9706.00	9707.00										
Columbia County	511.00	512.00										
Crawford County	1116.00											
Franklin County	110.00											
Huntingdon County	9509.00											
Indiana County	9602.00	9610.00	9610.00 9611.01 9611.02	9611.02								
Jefferson County	9507.00											
Lawrence County	3.00	4.00	0.00	9.00								
Mc Kean County	4202.00											
Mifflin County	9608.00											
Northumberland County	9616.00	9617.00										
Schuylkill County	9.00											
Somerset County	211.00											
Venanco County	2003 00											

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

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

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

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

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

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

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

NONMETROPOLITAN PART OF STATE: Texas												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	9505.00	9507.00										
Angelina County	5.00	00.9										
Bee County	9504.00	9505.00	9506.00									
Brewster County	9504.00											
Brooks County	9502.00											
Brown County	9506.00	9507.00	9508.00									
Camp County	9502.00											
Cherokee County	9504.00	9505.00	9507.00									
Cochran County	9501.00											
Cooke County	9904.00	9905.00										
Culberson County	9502.00											
Deaf Smith County	9505.00											
DeWitt County	9702.00											
Dimmit County	9501.00	9502.00	9503.00									
Duval County	9501.00	9503.00	9504.00									
Edwards County	9501.00											
Falls County	9903.00	9904.00										
Floyd County	9506.00											
Frio County	9502.00	9503.00										
Gonzales County	9903.00											
Gray County	9506.00	9507.00	9508.00									
Hale County	9501.00	9502.00										
Hall County	9504.00											
Harrison County	204.01	204.02										
Haskell County	9503.00											
Henderson County	9510.00	9512.00										
Hill County	9609.00	9610.00										
Hockley County	9504.00											
Houston County	9503.00	9504.00										
Howard County	9503.00	9504.00	9505.00									
Hudspeth County	9501.00											
Hutchinson County	9507.00											
Jasper County	9503.00	9506.00										
Jim Hogg County	9504.00											
Jim Wells County	9502.00	9505.00	9506.00	9507.00								

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

COUNTY OR COUNTY EQUIVALENT TRAC	TRACT	TRACT	TRACT	TRACT								
Karnes County	9703.00											
Kleberg County	202.00	203.00										
Knox County	9502.00											
Lamar County	5.00	9.00	8.00									
La Salle County	9501.00	9502.00										
Limestone County	9701.00	9704.00										
Marion County	9503.00	9504.00										
Matagorda County	7301.00	7304.00										
Maverick County	9501.00	9502.01	9502.02	9502.03	9503.00	9504.00	9505.00	9506.01	9506.02			
Menard County	9502.00											
Nacogdoches County	9506.00	9507.00	9508.00	9509.00	9510.00							
Navarro County	9708.00											
Newton County	9503.00											
Nolan County	9503.00	9504.00										
Palo Pinto County	9808.00	9809.00										
Pecos County	9503.00											
Presidio County	9502.00											
Reeves County	9501.00	9502.00	9503.00	9505.00								
Runnels County	9502.00											
Starr County	9501.01	9501.02	9501.03	9502.01	9502.02	9504.00	9505.00	9506.00	9507.01	9507.02		
Terrell County	9501.00											
Terry County	9504.00											
Titus County	9506.00											
Uvalde County	9505.00											
Val Verde County	9502.02	9503.00	9504.00	9506.01	9506.02	9507.00						
Walker County	7906.00	7907.00	7908.00									
Washington County	1701.00											
Wharton County	7403.00	7407.00										
Wilbarger County	9505.00											
Willacy County	9503.00	9504.00	9505.00	9507.00								
Zapata County	9502.00	9503.00										
Zavala County	9501.00	9502.00	9503.01	9503.02								

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

NONMETROPOLITAN PART OF STATE: Utah												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT TRACT	TRAC
Duchesne County	9401.00											
San Juan County	9420.00	9421.00										
Sanpete County	9724.00											
Uintah County	9401.00	9402.00										
NONMETROPOLITAN PART OF STATE: Vermont												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT		TRACT
Rutland County	9631.00											
NONMETROPOLITAN PART OF STATE: Virginia												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRAC
Accomack County	9904.00											
Buchanan County	9901.00	9902.00	9902.00 9905.00 9907.00	9907.00								
Buckingham County	9901.00											
Lee County	9901.00	9903.00	9905.00	9906.00								
Tazewell County	9905.00											
Wise County	9912.00	9915.00										
Franklin city	902.00											
Martineville city	000	4 00										

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

NONMETROPOLITAN PART OF STATE: Washington	_										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT TRACT	TRACT						
Adams County	9504.00										
Clallam County	9801.00										
Grant County	9808.00										
Grays Harbor County	1.00	10.00									
Jefferson County	9501.00										
Kittitas County	9754.01	9755.00	9756.00								
Lewis County	9709.00										
Mason County	9614.00										
Okanogan County	9702.00	9708.00									
Stevens County	9510.00										
Walla Walla County	9204.00	9205.00									
Whitman County	1.00	2.00	9.00								

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9656.00											
Calhoun County	9626.00											
Fayette County	204.00	205.00										
Gilmer County	9678.00											
Greenbrier County	9502.00											
Harrison County	301.00	303.00	316.00	317.00								
Lewis County	9674.00											
Logan County	9562.00	9566.00										
McDowell County	9536.00	9537.00	9538.00	9539.00	9540.00	9541.00	9542.00	9543.00	9544.00			
Marion County	201.00	202.00	205.00									
Mercer County	9513.00	9516.00	9519.00	9520.00								
Mingo County	9571.00	9572.00	9573.00	9574.00	9575.00	9576.00	9577.00					
Nicholas County	9803.00	9805.00										
Raleigh County	102.00											
Roane County	9630.00	9631.00										
Summers County	9505.00	9507.00										
Upshur County	9668.00											
Webster County	9701.00	9702.00	9703.00									
Wyoming County	9529.02	9530.00	9531.00									
NONMETROPOLITAN PART OF STATE: Wisconsin												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT TRACT TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dunn County	9708.00											
Menominee County	9701.00											
Portage County	9604.00											
Vernon County	9602.00											
Walworth County	2.00											
NONMETROPOLITAN PART OF STATE: Wyoming												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	9630.00	9634.00	9635.00									
Fremont County	9401.00											

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT		TRACT TRACT	TRACT	TRACT	TRACT
Eastern District	9501.00	9504.00										
Manu'a District	9517.00	9518.00										
Swains Island	9520.00											
Western District	9510.00	9515.00										
NONMETROPOLITAN PART OF: Guam												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guam	9508.00 9548.00	9513.00 9554.00	9515.00	9518.00	9522.00	9524.00	9526.00	9528.00	9530.00	9533.00	9534.00	9544.00
NONMETROPOLITAN PART OF: Northern Mariana	a Islands											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT		TRACT	TRACT	TRACT	TRACT	TRACT
Northern Islands Municipality	9501.00											
Saípan Municipality	9507.00	9509.00	9510.00	9511.00	9512.00	9513.02						
NONMETROPOLITAN PART OF: Puerto Rico												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT		TRACT	TRACT	TRACT	TRACT
Adjuntas Municipio	9564.00	9565.00	9568.00									
Coamo Município	9543.00											
Las Marias Municipio	9598.00	9599.00										
Maricao Municipio	9601.00											
Utuado Municipio	9569.00	9574.00	9575.00									
Vieques Municipio	9501.00	9503.00										
NONMETROPOLITAN PART OF: Virgin Islands												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT	TRACT	TRACT
St Croiv	9707 00	9703.00	0708.00	00 6026	9711 00	9713.00						