

**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

[Docket No. FR-4401-N-05]

**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 Secretary, HUD.**ACTION:** Notice.

**SUMMARY:** This document designates "Difficult Development Areas" and "Qualified Census Tracts" for purposes of the Low-Income Housing Tax Credit ("LIHTC") under section 42 of the Internal Revenue Code of 1986 ("the Code"). The United States Department of Housing and Urban Development ("HUD") makes new Difficult Development Area designations annually and makes Qualified Census Tract Designations at this time due to changes in section 42 of the Code enacted in the Community Renewal Tax Relief Act of 2000 ("CRTA").

**FOR FURTHER INFORMATION CONTACT:** For questions on how areas are designated and on geographic definitions: Steven Ehrlich, Economist, Division of Economic Development and Public Finance, Office of Policy Development and Research, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410, telephone (202) 708-0426, e-mail Steven\_R\_Ehrlich@hud.gov. For specific legal questions pertaining to section 42 and this notice: Harold J. Gross, Senior Tax Attorney, Office of the General Counsel, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410, telephone (202) 708-3260, e-mail JERRY\_GROSS@hud.gov. For questions about the "HUBZones" program: Michael P. McHale, Assistant Administrator for Procurement Policy, Office of Government Contracting, Suite 8800, Small Business Administration, 409 Third Street, SW., Washington, DC 20416, telephone (202) 205-6731, fax (202) 205-7324, e-mail michael.mchale@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 Difficult Development Areas and Qualified Census Tracts are available electronically on the Internet (World Wide Web) at <http://www.huduser.org/datasets/qct.html>.

**SUPPLEMENTARY INFORMATION:****This Document**

The designations of Difficult Development Areas in this Notice are based on FY 2001 Fair Market Rents ("FMRs"), FY 2001 income limits and 2000 Census population counts as explained below. The designations of Qualified Census Tracts in this notice are based on 1990 Census data.

**2000 Census**

Data from the 2000 Census on total population of metropolitan areas and nonmetropolitan counties are used in the designation of Difficult Development Areas. Data from the 2000 Census necessary to make Qualified Census Tract designations have not been released in their entirety by the Census Bureau. It is anticipated that all of the 2000 Census data necessary to make Qualified Census Tract designations will be released in time to publish new designations in September 2002 for effect in 2003.

**Background**

The U.S. Treasury Department and the Internal Revenue Service thereof are authorized to interpret and enforce the provisions of the Internal Revenue Code of 1986 (the "Code"), including the Low-Income Housing Tax Credit ("LIHTC") found at section 42 of the Code (26 U.S.C. 42) as amended. The Secretary of HUD is required to designate Difficult Development Areas and Qualified Census Tracts by section 42(d)(5)(C) of the Code.

In order to assist in understanding HUD's mandated designation of Difficult Development Areas and Qualified Census Tracts for use in administering section 42 of the Code, a summary of section 42 is provided. The following summary does not purport to bind the Treasury or the IRS in any way, nor does it purport to bind HUD, as HUD has no authority to interpret or administer the Code, except in those instances where it has a specific delegation.

**Summary of Low Income Housing Tax Credit**

The LIHTC is a tax incentive intended to increase the availability of low-income housing. Section 42 provides an income tax credit to owners of newly constructed or substantially rehabilitated low-income rental housing projects. The dollar amount of the LIHTC available for allocation by each state (the "credit ceiling") is limited by population. Each state is allocated credit based on a statutory formula indicated at section 42(h)(3). States may carry

forward unused or returned credit derived from the credit ceiling for one year; if not used by then, credit goes into a national pool to be allocated 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 upon 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 credit available from the credit ceiling.

The credit allocated to a building is based on the cost of units placed in service as low-income units under certain 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 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 units must be rent restricted and occupied by tenants with incomes no higher than 60 percent of AMGI. The term "rent-restricted" means that gross rent, including an allowance for utilities, cannot exceed 30 percent of the tenant's imputed income limitation (i.e., 50 percent or 60 percent of AMGI). The rent and occupancy thresholds remain in effect for at least 15 years, and building owners are required to enter into agreements to maintain the low income character of the building for at least an additional 15 years.

The LIHTC reduces income tax liability dollar for dollar. It is taken annually for a term of ten 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 projects 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 credit up to a deduction equivalent of \$25,000. This equals \$9,900 at the 39.6 percent maximum marginal tax rate. Individuals cannot use the credit against the alternative minimum tax. Corporations, other than S or personal service corporations, can use the credit against ordinary income tax. They

cannot use the credit against the alternative minimum tax. These corporations can also deduct the losses from the project.

The qualified basis represents the product of the “applicable fraction” of the building and the “eligible basis” of the building. 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 capital account incurred prior to the end of the first taxable year in which the qualified low income building is placed in service or, at the election of the taxpayer, the end of the succeeding taxable year. In the case of buildings located in designated Qualified Census Tracts or designated Difficult Development Areas, eligible basis can be increased up to 130 percent of what it would otherwise be. This means that the available credit also can be increased by up to 30 percent. For example, if the 70 percent credit is available, it effectively could be increased up to 91 percent.

Section 42 of the Code defines a Difficult Development Area 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 Difficult Development Areas in MSAs/PMSAs may not contain more than 20 percent of the aggregate population of all MSAs/PMSAs, and all designated areas not in metropolitan areas may not contain more than 20 percent of the aggregate population of all non-metropolitan counties.

Under section 42(d)(5)(C) of the Code, a Qualified Census Tract is any census tract (or equivalent geographic area defined by the Bureau of the Census) in which at least 50 percent of households have an income less than 60 percent of the AMGI or, as amended by the Community Renewal Tax Relief Act of 2000, where the poverty rate is at least 25 percent. There is a limit on the number of Qualified Census Tracts in any Metropolitan Statistical Area (“MSA”) or Primary Metropolitan Statistical Area (“PMSA”) that may be designated to receive an increase in eligible basis: all of the designated census tracts within a given MSA/PMSA may not together contain more than 20 percent of the total population of the MSA/PMSA. For purposes of HUD designations of Qualified Census

Tracts, all non-metropolitan areas in a state are treated as if they constituted a single metropolitan area.

### Explanation of HUD Designation Methodology

#### A. Qualified Census Tracts

In developing this list of LIHTC Qualified Census Tracts, HUD used 1990 Census data and the MSA/PMSA definitions established by the Office of Management and Budget (“OMB”) in OMB Bulletin No. 99-04 on June 30, 1999. Beginning with the 1990 census, tract-level data are available for the entire country. Generally, in metropolitan areas these geographic divisions are called census tracts while in most non-metropolitan areas the equivalent nomenclature is Block Numbering Area (“BNA”). BNAs are treated as census tracts for the purposes of this Notice.

The LIHTC Qualified Census Tracts were determined as follows:

1. 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 to be “eligible.” HUD has defined 60 percent of AMGI as 120 percent of HUD’s Very Low Income Limits (VLILs) 1990 Census benchmarks, which are based on 50 percent of area median family income. The 1990 income benchmarks are used because they match the 1990 Census tract-level income data.

2. For each census tract, the percentage of households below the 60 percent income standard (the “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.

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

4. Qualified Census Tracts are those 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, one of two procedures is followed.

a. If more than 20 percent of the population resides in census tracts

eligible by the income criterion, eligible census tracts are ordered from the highest percentage of eligible households to the lowest. Starting with the highest percentage, census tracts are included until the 20 percent limit is exceeded. If a census tract is excluded because it raises the percentage above 20 percent, then subsequent census tracts are considered to determine if one or more census tract(s) with smaller population(s) could be included without exceeding the 20 percent limit. No census tracts eligible solely by their poverty rates are designated in these areas.

b. If less than 20 percent of the population resides in census tracts eligible by the income criterion, census tracts eligible solely by their poverty rates are ordered from the highest poverty rate to the lowest. Starting with the highest poverty rate, census tracts are included until the 20 percent limit is exceeded. If a census tract is excluded because it raises the percentage above 20 percent, then subsequent census tracts are considered to determine if one or more census tract(s) with smaller population(s) could be included without exceeding the 20 percent limit.

#### B. Difficult Development Areas

In developing the list of Difficult Development Areas, HUD compared incomes with housing costs. HUD used 2000 Census population data and the MSA/PMSA definitions as published by the Office of Management and Budget in OMB Bulletin No. 99-04 on June 30, 1999, with the exceptions described in section D., below. The basis for these comparisons was the fiscal year (“FY”) 2001 HUD income limits for Very Low Income households and Fair Market Rents (“FMRs”) used for the section 8 Housing Assistance Payments program. The procedure used in making the Difficult Development Area calculations follows:

1. For each MSA/PMSA and each non-metropolitan county, a ratio was calculated. This calculation used the FY 2001 two-bedroom FMR and the FY 2001 four-person VLIL.

a. The numerator of the ratio was the area’s FY 2001 FMR. In general the FMR is based on the 40th percentile rent paid by recent movers for a two-bedroom apartment. In metropolitan areas granted a FMR based on the 50th percentile rent for purposes of improving the administration of HUD’s Housing Choice Voucher program (see 66 FR 162) the 40th percentile rent is used for nationwide consistency of comparisons.

b. The denominator of the ratio was the monthly LIHTC income-based rent

limit calculated as 1/12 of 30 percent of 120 percent of the area's VLIL (where 120 percent of 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 MSAs/PMSAs and for non-metropolitan counties.

3. The Difficult Development Areas are those with the highest ratios cumulative to 20 percent of the 2000 population of all metropolitan areas and of all non-metropolitan counties.

#### *C. Application of Population Caps to Difficult Development Area Determinations*

In identifying Difficult Development Areas and Qualified Census Tracts, HUD applied various caps, or limitations, as noted above. The cumulative population of metropolitan Difficult Development Areas cannot exceed 20 percent of the cumulative population of all metropolitan areas and the cumulative population of nonmetropolitan Difficult Development Areas cannot exceed 20 percent of the cumulative population of all nonmetropolitan counties.

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 Difficult Development Areas there may be a minimal overrun of the cap. HUD believes the designation of these additional areas is consistent with the intent of the legislation. Some latitude is justifiable because it is impossible to determine whether the 20 percent cap has been exceeded, as long as the apparent excess is small, due to measurement error. Despite the care and effort involved in a decennial census, it is recognized by the Census Bureau, and all users of the data, 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/PMSAs and Other Geographic Matters*

As stated in OMB Bulletin 99-04 defining metropolitan areas:

OMB establishes and maintains the definitions of the [Metropolitan Areas] solely for statistical purposes \* \* \* OMB does not take into account or attempt to anticipate any nonstatistical uses that may be made of the definitions \* \* \* We recognize that some legislation specifies the use of metropolitan areas for programmatic purposes, including allocating Federal funds.

HUD makes exceptions to OMB definitions in calculating FMRs by deleting counties from metropolitan areas whose OMB definitions are determined by HUD to be larger than their housing market areas.

The following counties are assigned their own FMRs and VLILs and evaluated as if they were separate metropolitan areas for purposes of designating Difficult Development Areas.

Metropolitan Area and Counties Deleted  
Chicago, IL: DeKalb, Grundy, and Kendall Counties.  
Cincinnati-Hamilton, OH-KY-IN: Brown County, Ohio; Gallatin, Grant, and Pendleton Counties, Kentucky; and Ohio County, Indiana.

Dallas, TX: Henderson County.  
Flagstaff, AZ-UT: Kane County, Utah.  
New Orleans, LA: St. James Parish.  
Washington, DC-MD-VA-WV: Clarke, Culpeper, King George, and Warren Counties, Virginia; and Berkeley and Jefferson Counties, West Virginia.

Affected MSAs/PMSAs are assigned the indicator "(part)" in the list of Metropolitan Difficult Development Areas. Any of the excluded counties designated as difficult development areas separately from their metropolitan areas are designated by the county name.

In the New England states (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont) OMB defines MSAs/PMSAs according to county subdivisions or Minor Civil Divisions ("MCDs") rather than county boundaries. Thus, when a New England county is designated as a Nonmetropolitan Difficult Development Area, only that part of the county (the

group of MCDs) not included in any MSA/PMSA is the Nonmetropolitan Difficult Development Area. Affected counties are assigned the indicator "(part)" in the list of Nonmetropolitan Difficult Development Areas. Also in the New England States, census tracts may be cut by MSA/PMSA boundaries. Only those LIHTC projects located in the part of the tract in the listed MSA/PMSA or nonmetropolitan area may be allowed the increase in basis. Affected tracts are marked with an asterisk (\*) in the list of Qualified Census Tracts

For the convenience of readers of this notice, the geographic definitions of designated Metropolitan Difficult Development Areas and the MCDs included in Nonmetropolitan Difficult Development Areas in the New England states are included in the list of Difficult Development Areas.

Certain nonmetropolitan county equivalent areas in Alaska for which FMRs and VLILs are calculated and thus form the basis of Difficult Development Area designations are no longer recognized as geographic entities by the Census Bureau. Therefore, no 2000 Census population counts are produced for these areas. HUD estimates the 2000 population of these areas as follows:

1. The 2000 Population of Denali Borough (1,893) was allocated entirely to the Yukon-Koyukuk Census Area. The part of Denali Borough created from the Southeast Fairbanks Census Area was deemed uninhabited after examination of Census Block data for the area of Denali Borough formerly in the Southeast Fairbanks Census Area.

2. The population of Yakutat City and Borough (808) was allocated to the former Skagway-Yakutat-Angoon Census Area (680) and the Valdez-Cordova Census Area (128). The populations of Yakutat City and Borough Census Blocks located east of 141° longitude were allocated to the Skagway-Yakutat-Angoon Census Area. The populations of Yakutat City and Borough Census Blocks located west of 141° longitude were allocated to the Valdez-Cordova Census Area.

#### **Future Designations**

Difficult Development Areas are designated annually as updated income and FMR data become available. Qualified Census Tracts will be redesignated next year when data from the 2000 Census become available.

#### **Effective Date**

The list of Difficult Development Areas and the list of Qualified Census Tracts is effective for allocations of credit made after December 31, 2001. In the case of a building described in

section 42(h)(4)(B) of the Code, the list is effective if the bonds are issued and the building is placed in service after December 31, 2001.

#### Interpretive Examples for 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 Difficult Development Area status with respect to projects described in section 42(h)(4)(B) of the Code. The examples are equally applicable to Qualified Census Tract designations.

##### Case A

Project "A" is located in a newly-designated 2002 Difficult Development Area. Bonds are issued for Project "A" on November 1, 2001, and Project "A" is placed in service March 1, 2002. Project "A" IS NOT eligible for the increase in basis otherwise accorded a project in this location because the bonds were issued BEFORE January 1, 2002.

##### Case B

Project "B" is located in a newly-designated 2002 Difficult Development Area. Project "B" is placed in service November 15, 2001. The bonds which will support the permanent financing of Project "B" are issued January 15, 2002. Project "B" IS NOT eligible for the increase in basis otherwise accorded a project in this location because the project was placed in service BEFORE January 1, 2002.

#### Case C

Project "C" is located in an area which is a Difficult Development Area in 2001, but IS NOT a Difficult Development Area in 2002. Bonds are issued for Project "C" on October 30, 2001, but Project "C" is not placed in service until March 30, 2002. Project "C" is eligible for the increase in basis available to projects located in 2001 Difficult Development Areas 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 October 30, 2001, a time when project "C" was located in a Difficult Development Area.

#### Other Matters

##### Environmental Impact

In accordance with 40 CFR 1508.4 of the CEQ regulations and 24 CFR 50.19(c)(6) of the HUD regulations, the policies and procedures contained in this notice provide for the establishment of fiscal requirements or procedures which do not constitute a development decision that affects 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 FONSI is required.

##### Regulatory Flexibility Act

In accordance with 5 U.S.C. section 605(b) (the Regulatory Flexibility Act), the undersigned hereby certifies that this notice does not have a significant

economic impact on a substantial number of small entities. The notice involves the designation of "Difficult Development Areas" and "Qualified Census Tracts" as required by section 42 of the Code, as amended, for use by political subdivisions of the States in allocating the Low-Income Housing Tax Credit. This notice places no new requirements on the States, their political subdivisions, or the applicants for the credit. This notice also details the technical methodology used in making such designations.

#### *Executive Order 13132, Federalism*

Executive Order 13132 (entitled "Federalism") prohibits, to the extent practicable and permitted by law, an agency from promulgating policies that have federalism implications and either impose substantial direct compliance costs on State and local governments and are not required by statute, or preempt State law, unless the relevant requirements of section 6 of the Executive Order are met. As a result, the notice is not subject to review under the order. The notice merely designates "DifficultDevelopment 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. The notice also details the technical methodology used in making such designations.

Dated: August 30, 2001.

**Mal Martinez,**  
*Secretary.*

**BILLING CODE 4210-62-P**

2002 Internal Revenue Code Section 42(d)(5)(C) Metropolitan Difficult Development Areas

STATE	METROPOLITAN AREA and Components		METROPOLITAN AREA and Components		METROPOLITAN AREA and Components		METROPOLITAN AREA and Components	
AZ	YUMA, AZ	Yuma County	LOS ANGELES-LONG BEACH, CA	Los Angeles County	MERCED, CA	Merced County	OAKLAND, CA	Alameda County
CA	CHICO-PARADISE, CA	Butte County	SAN DIEGO, CA	San Diego County	SAN FRANCISCO, CA	San Francisco County	SAN JOSE, CA	Santa Clara County
	SALINAS, CA	Monterey County	SANTA BARBARA-SANTA MARIA-LOMPOC, CA	Santa Barbara County	SANTA CRUZ-WATSONVILLE, CA	Santa Cruz County	SANTA ROSA, CA	Sonoma County
	SAN LUIS OBISPO-ATASCADERO-PASO ROBLES, CA	San Luis Obispo County	VALLEJO-FARFIELD-NAPA, CA	Solano County				
CO	GREELEY, CO	Napa County	MIAMI, FL	Dade County	PUNTA GORDA, FL	Charlotte County		
ME	PORTRLAND, ME	Buxton town	Cumberland town	Gorham town	Old Orchard Beach town	Scarborough town	Standish town	Windham town
		Cape Elizabeth town	Falmouth town	Gray town	Long Island town	South Portland city	Westbrook city	Yarmouth town
		Casco town	Freeport town	Hollis town	North Yarmouth town	Raymond town		
MA	BARNSTABLE-YARMOUTH, MA	Barnstable city	Barnstable town	Berkley town	Hudson town	Waltham city	Needham town	Plymouth town
		Brewster town	Mashpee town	Dighton town	Lexington town	Watertown city	Norfolk town	Rockland town
		Chatham town	Orleans town	Mansfield town	Lincoln town	Wayland town	Nonwood town	Scituate town
		Dennis town	Sandwich town	Norton town	Littleton town	Weston town	Plainville town	Wareham town
		Eastham town	Yarmouth town	Taunton city	Malden city	Wilmington town	Quincy city	Boston city
				Amesbury town	Marlborough city	Winchester town	Randolph town	Chelsea city
				Beverly city	Maynard town	Woburn city	Sharon town	Revere city
				Danvers town	Medford city	Bellingham town	Stoughton town	Winthrop town
				Essex town	Acton town	Brantlee town	Walpole town	Berlin town
				Gloucester city	Arlington town	Brookline town	Westwood town	Blackstone town
				Hamilton town	Ashland town	Canton town	Weymouth town	Bolton town
				Ipswich town	Ayer town	Newton city	Wrentham town	Harvard town
				Lynn city	Belmont town	North Reading town	Dedham town	Hopedale town
				Lynnfield town	Boxborough town	Reading town	Dover town	Lancaster town
				Manchester-by-the-Sea	Burlington town	Sherborn town	Duxbury town	Mendon town
				Marblehead town	Cambridge city	Shirley town	Foxboro town	Milford town
				Middleton town	Carlisle town	Somerville city	Franklin city	Millville town
				Nahant town	Concord town	Stoneham town	Holbrook town	Southborough town
				Newbury town	Everett city	Show town	Medfield town	Upton town
				Newburyport city	Framingham town	Sudbury town	Medway town	Seabrook town, NH
				Peabody city	Holliston town	Townsend town	Millis town	South Hampton town, NH
				Rockport town	Hopkinton town	Wakefield town	Milton town	Pembroke town

## 2002 Internal Revenue Code Section 42(d)(5)(C) Metropolitan Difficult Development Areas

STATE	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components
NJ	ATLANTIC-CAPE MAY, NJ Atlantic County Cape May County	JERSEY CITY, NJ Hudson County		MONMOUTH-OCEAN, NJ Monmouth County	VINELAND-MILLVILLE-BRIDGETON, NJ Cumberland County
NY	DUTCHES COUNTY, NY Duchess County	NASSAU-SUFFOLK, NY Nassau County Suffolk County		NEW YORK, NY Bronx County Kings County	Queens County Putnam County Richmond County
OR	EUGENE-SPRINGFIELD, OR Lane County	MEDFORD-ASHLAND, OR Jackson County			Rockland County Westchester County
PA	STATE COLLEGE, PA Centre County				
PR	AGUADILLA, PR Aguada Municipio Moca Municipio	AGUADILLA Municipio Caguas Municipio Cayey Municipio Cidra Municipio	Gurabo Municipio San Lorenzo Mun.	MAYAGUEZ, PR Anasco Municipio Cabo Rojo Mun. Hormigueros Mun.	SAN JUAN-BAYAMON, PR Aguas Buenas Mu. Barceloneta Mun. Bayamon Mun. Canovanas Mun. Carolina Municipio San Juan Mun. Toa Alta Municipio Toa Baja Mun. Trujillo Alto Mun. Vega Alta Mun. Vega Baja Mun. Yabucoa Municipio Catano Municipio Ceiba Municipio Naguabo Municipio Naranjito Municipio Comerio Municipio Rio Grande Municipio
TX	EL PASO, TX El Paso County				
VT	BURLINGTON, VT Burlington city Charlotte town Colchester town	Essex town Fairfax town Georgia town	Grand Isle town Hinesburg town Jericho town	Milton town Richmond town Shelburne town	St. Albans city South Hero town St. Albans town South Burlington city South Hero town St. George town Swanton town Williston town Whooski city

**2002 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas**

STATE	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT
AK	ALEUTIANS EAST BOROUGH	BETHEL CENSUS AREA	DILLINGHAM CENSUS AREA	FAIRBANKS-NORTH STAR BOROUGH
	HAINES BOROUGH	JUNEAU BOROUGH	KENAI PENINSULA BOROUGH	KETCHIKAN GATEWAY BOROUGH
	KODIAK ISLAND BOROUGH	LAKE AND PENINSULA BOROUGH	MATANUSKA-SUSITNA BOROUGH	NOME CENSUS AREA
	NORTH SLOPE BOROUGH	NORTHWEST ARCTIC BOROUGH	PRINCE OF WALES-OUTER KETCHIKAN CENSUS AREA	STIKI BOROUGH
	VALDEZ-CORDOVA CENSUS AREA	WADE HAMPTON CENSUS AREA	WRANGELL-PETERSBURG CENSUS AREA	YUKON-KOYUKUK CENSUS AREA
AZ	APACHE COUNTY	COCHISE COUNTY	GILA COUNTY	GRAHAM COUNTY
	LA PAZ COUNTY	NAVAJO COUNTY	SANTA CRUZ COUNTY	YAVAPAI COUNTY
AR	BAXTER COUNTY	DREW COUNTY		
	ALPINE COUNTY	AMADOR COUNTY	CALAVERAS COUNTY	COLUSA COUNTY
CA	DEL NORTE COUNTY	GLENN COUNTY	HUMBOLDT COUNTY	IMPERIAL COUNTY
	INYO COUNTY	KINGS COUNTY	LAKE COUNTY	LASSEN COUNTY
	MARIPOSA COUNTY	MENDOCINO COUNTY	MODOC COUNTY	MONO COUNTY
	NEVADA COUNTY	PLUMAS COUNTY	SAN BENITO COUNTY	SIERRA COUNTY
	SISKIYOU COUNTY	TEHAMA COUNTY	TRINITY COUNTY	TUOLUMNE COUNTY
	ARCHULETA COUNTY	GARFIELD COUNTY	GRAND COUNTY	LA PLATA COUNTY
	PITKIN COUNTY	SAN MIGUEL COUNTY		
CT	LITCHFIELD COUNTY (part)		MIDDLESEX COUNTY (part)	NEW LONDON COUNTY (part)
	Canaan town	Norfolk town	Sharon town	Essex town
	Colebrook town	Litchfield town	Torrington town	Lyme town
	Cornwall town	Morris town	Warren town	Westbrook town
DE	SUSSEX COUNTY			
FL	CALHOUN COUNTY	CITRUS COUNTY	DESOTO COUNTY	DIXIE COUNTY
	FRANKLIN COUNTY	GILCHRIST COUNTY	GLADES COUNTY	GULF COUNTY
	HAMILTON COUNTY	HARDEE COUNTY	HENDRY COUNTY	HIGHLANDS COUNTY
	HOLMES COUNTY	INDIAN RIVER COUNTY	JACKSON COUNTY	JEFFERSON COUNTY
	LAFAYETTE COUNTY	LEVY COUNTY	MADISON COUNTY	MONROE COUNTY
	OKEECHOBEE COUNTY	PUTNAM COUNTY	SUMTER COUNTY	SUWANNEE COUNTY
	TAYLOR COUNTY	WASHINGTON COUNTY		
	HAWAII COUNTY	KAUAI COUNTY	MAUI COUNTY	
	BONNER COUNTY	KOOTENAI COUNTY		
	HARLAN COUNTY	KNOX COUNTY	LAUREL COUNTY	
LA	NATCHITOCHES PARISH	WEST FELICIANA PARISH		

## 2002 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

STATE	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT			
ME	ANDROSCOGGIN COUNTY (part) Durham town Leeds town Livermore town	ARROOSTOOK COUNTY Livermore Falls town Minot town	CUMBERLAND COUNTY (part) Baldwin town Brunswick town Harpwell town	Naples town New Gloucester town Pownal town Seabrook town	Harrison town	FRANKLIN COUNTY			
HANCOCK COUNTY		KENNEBEC COUNTY		KNOX COUNTY		LINCOLN COUNTY			
OXFORD COUNTY		PISCATAQUIS COUNTY		SAGADAHOC COUNTY		SOMERSET COUNTY			
PENOBSQUIT COUNTY (part)	Drew plantation Alton town Argyle unorg. Bradford town Bradley town Burlington town Carmel town Carroll plantation Charleston town Chester town Clifton town Corinna town Corinth town Dexter town Dixmont town Washington County	East Central Penobscot unorg. East Millinocket town Edinburg town Enfield town Etna town Exeter town Garland town Howland town Hudson town Kingman unorg.	Lagrange town Lakeville town Le town Levant town Lincoln town Lowell town Mattawamkeag town Maxfield town Medway town Millinocket town Mount Chase town Newburgh town North Penobscot unorg.	Newport town Passadumkeag town Patten town Plymouth town Prentiss plantation Sebois plantation Springfield town Stacyville town Slaton town Twombly unorg. Webster plantation Whitney unorg. Winn town Woodville town	Belfast city Belmont town Brooks town Burnham town Frankfort town Freedom town Islesboro town Jackson town Knox town Liberty town Lincolnville town Monroe town Montville town	Morill town Northport town Palermo town Prospect town Seament town Searsport town Stockton Springs town Swanville town Thornridge town Troy town Unity town Waldo town	YORK COUNTY (part) Acton town Alfred town Arundel town Biddeford city Cornish town Dayton town Kennebunk town Kennebunkport town Lebanon town Limerick town Waterboro town Wells town	LYNN HAMPTON Newfield town North Berwick town Ogunquit town Parsonsfield town Saco city Sanford town Shapleigh town Whalehead town Whately town	FRANKLIN COUNTY
MA	BARNSTABLE COUNTY (part) Bourne town Falmouth town Provincetown town	DUKES COUNTY			FRANKLIN COUNTY (part) Ashfield town Bernardston town	Leavenworth town Monroe town Montague town New Salem town Northfield town Orange town	Rowe town SheLBURNE town Shutesbury town Warwick town Wendell town Whately town		
					Buckland town Charlemont town Colrain town Conway town Deerfield town	Gill town Greenfield town Hawley town Heath town Leverett town	Athol town Hardwick town Hubbardston town Petersham town Warren town	WORCESTER COUNTY (part) Athol town Hardwick town Hubbardston town Petersham town Warren town	
HAMPDEN COUNTY (part)	Granville town Blandford town Brimfield town Chester town	HAMPSHIRE COUNTY (part) Chesterfield town Cummington town Goshen town Middlefield town			NANTUCKET COUNTY				
MS	ISSAQENA COUNTY	LAFAYETTE COUNTY							

## 2002 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

STATE	COUNTY OR COUNTY EQUIVALENT			
MT	BEAVERHEAD COUNTY	BIG HORN COUNTY	BLAINE COUNTY	BROADWATER COUNTY
	CARBON COUNTY	CARTER COUNTY	CHOUTEAU COUNTY	CUSTER COUNTY
	DANIELS COUNTY	DEER LODGE COUN	FERGUS COUNTY	GALLATIN COUNTY
	GARFIELD COUNTY	GLACIER COUNTY	GOLDEN VALLEY CC	GRANITE COUNTY
	JUDITH BASIN COUN	LAKE COUNTY	LINCOLN COUNTY	MADISON COUNTY
	MC CONIE COUNTY	MEAGHER COUNTY	MINERAL COUNTY	MUSSEL SHELL COUN
	PARK COUNTY	PETROLEUM COUN	PHILLIPS COUNTY	PONDERA COUNTY
	POWDER RIVER CO	POWELL COUNTY	PRAIRIE COUNTY	RAVALLI COUNTY
	RICHLAND COUNTY	ROOSEVELT COUNT	SANDERS COUNTY	SHERIDAN COUNTY
	TETON COUNTY	TREASURE COUNTY	VALLEY COUNTY	WHEATLAND COUN
NV	DOUGLAS COUNTY			
NH	BELKNAP COUNTY	CARROLL COUNTY	CHESTERSHIRE COUNTY	GRAFTON COUNTY
	HILLSBOROUGH COUNTY (part)	MERRIMACK COUNTY (part)		ROCKINGHAM COUNTY (part)
	Antim town	Andover town	Hopkinton town	Deerfield town
	Bennington town	Boscawen town	Loudon town	Nottingham town
	Deering town	Dunbarton town	Newbury town	
	Francesstown town	Bow town	Sutton town	
	Greenfield town	Bradford town	New London town	
	Hancock town	Canterbury town	Warner town	
	Hillsborough town	Chichester town	Webster town	
		Hill town	Wilmot town	
		Concord city		
	STRAFFORD COUNTY (part)	Strafford town		
	Middleton town			
	New Durham town			
NM	CATRON COUNTY	CIBOLA COUNTY	DEBACIA COUNTY	GRANT COUNTY
	GUADALUPE COUNTY	HARDING COUNTY	LINCOLN COUNTY	LUNA COUNTY
	MCKINLEY COUNTY	MORA COUNTY	QUAY COUNTY	RIO ARriba COUNTY
	ROOSEVELT COUNTY	SAN JUAN COUNTY	SAN MIGUEL COUNTY	SIERRA COUNTY
	TAOS COUNTY	UNION COUNTY		
NY	CLINTON COUNTY	COLUMBIA COUNTY	CORTLAND COUNTY	ESSEX COUNTY
	GREENE COUNTY	HAMILTON COUNTY	JEFFERSON COUNTY	SULLIVAN COUNTY
	SCHUYLER COUNTY	TOPPKINS COUNTY	ULSTER COUNTY	
NC	WATAUGA COUNTY			
OR	BAKER COUNTY	CLATSOP COUNTY	COOS COUNTY	CROOK COUNTY
	CURRY COUNTY	DE SCHUTES COUNTY	DOUGLAS COUNTY	GRANT COUNTY
	HARNEY COUNTY	HOOD RIVER COUNTY	JEFFERSON COUNTY	JOSEPHINE COUNTY
	KLAMATH COUNTY	LAKE COUNTY	LINCOLN COUNTY	LINN COUNTY
	MALHEUR COUNTY	MORROW COUNTY	SHERMAN COUNTY	TILLAMOOK COUNTY
	UMATILLA COUNTY	UNION COUNTY	WALLOWA COUNTY	WASCO COUNTY
	WHEELER COUNTY			
PA	MONROE COUNTY	NORTHUMBERLAND COUNTY	UNION COUNTY	WAYNE COUNTY
RI	NEWPORT COUNTY (part)	WASHINGTON COUNTY (part)	New Shoreham town	

**2002 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas**

STATE	COUNTY OR COUNTY EQUIVALENT			
SD	BUTTE COUNTY	LAWRENCE COUNTY	MEADE COUNTY	
TX	ARANSAS COUNTY	BURNET COUNTY	LLANO COUNTY	RAINS COUNTY
	REAGAN COUNTY	VAL VERDE COUNTY		
UT	DAGGETT COUNTY	IRON COUNTY		WASHINGTON COUNTY
VT	ADDISON COUNTY	BENNINGTON COUNTY	CALEDONIA COUNTY	ESSEX COUNTY
	CHITTENDEN COUNTY (part)	FRANKLIN COUNTY (part)		GRAND ISLE COUNTY (part)
	Bolton town	Bakersfield town	Highgate town	Alburg town
	Buels gore	Berkshire town	Montgomery town	North Hero town
	Huntington town	Enosburg town	Richford town	
		Fairfield town	Sheldon town	
		Fletcher town		
		Franklin town		
	LAMOILLE COUNTY	ORANGE COUNTY	RUTLAND COUNTY	WASHINGTON COUNTY
	WINDHAM COUNTY	WINDSOR COUNTY		
VA	CAROLINE COUNTY	WESTMORELAND COUNTY		
WA	ADAMS COUNTY	ASOTIN COUNTY	CHELAN COUNTY	CLALLAM COUNTY
	COLUMBIA COUNTY	COWLITZ COUNTY	FERRY COUNTY	GARFIELD COUNTY
	GRANT COUNTY	GRAYS HARBOR COUNTY	JEFFERSON COUNTY	KITTITAS COUNTY
	KLICKITAT COUNTY	LEWIS COUNTY	LINCOLN COUNTY	MASON COUNTY
	OKANOGAN COUNTY	PACIFIC COUNTY	PEND OREILLE COUNTY	SAN JUAN COUNTY
	SKAGIT COUNTY	SKAMANIA COUNTY	STEVENS COUNTY	WAHKIAKUM COUNTY
WV	RALEIGH COUNTY	UPSHUR COUNTY		
PI	PACIFIC ISLANDS			
PR	ALL NONMETRO PUERTO RICO			
VI	ST. CROIX	ST. JOHN/ST. THOMAS		

**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Abilene, TX MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Taylor County	102.00	103.00	104.00	108.00	110.00	111.00	117.00	118.00	122.00
METROPOLITAN AREA: Aguadilla, PR MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Aguadilla Municipio	4001.00	4008.00	4009.00	4010.00	4011.00	4013.00	4206.98		
METROPOLITAN AREA: Akron, OH PMSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Portage County	6012.00	6015.00	5013.01	5013.02	5014.00	5015.00	5017.00	5018.00	5019.00
Summit County	5011.00	5012.00	5034.00	5035.00	5038.00	5041.00	5042.00	5043.00	5044.00
METROPOLITAN AREA: Albany, GA MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Dougherty County	2.00	8.00	12.00	13.00	14.01	14.02	15.00	106.01	
METROPOLITAN AREA: Albany-Schenectady-Troy, NY MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Albany County	2.00	5.01	6.00	7.00	8.00	11.00	15.00	21.00	25.00
Montgomery County	701.00	702.00	706.00	709.00					
Rensselaer County	404.00	406.00	407.00	414.02					
Schenectady County	203.00	209.00	210.01	210.02					
METROPOLITAN AREA: Albuquerque, NM MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Bernalillo County	6.02	9.01	12.00	13.00	14.00	15.00	16.00	17.00	20.00
Sandoval County	25.00	28.00	29.00	34.00	37.97	39.00	40.01	44.01	45.01
Valencia County	101.00	102.00	103.00						

NOTE: \* indicates that only the part of the tract within the metropolitan area is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Alexandria, LA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		105.00	111.00	112.00	117.00	119.00	120.00	127.00	128.00	129.00		
METROPOLITAN AREA: Allentown-Bethlehem-Easton, PA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		204.00	4.00	5.00	8.00	9.00	10.00	11.00	13.00			
Carbon County												
Lehigh County												
Northampton County												
METROPOLITAN AREA: Altoona, PA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		101.02	1005.00	1007.00	1010.00	1016.00	1017.00	1019.00				
Blair County												
METROPOLITAN AREA: Amarillo, TX MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		103.00	106.00	109.00	111.00	112.00	113.00	114.00	119.00	120.00	121.00	122.00
Potter County												
METROPOLITAN AREA: Anchorage, AK MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		3.00	4.00	6.00	9.01	11.00						
Anchorage Borough												
METROPOLITAN AREA: Ann Arbor, MI PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		613.00	616.00	4002.00	4003.00	4005.00	4007.00	4008.00	4022.00	4026.00	4105.00	4106.00
Lenawee County												
Washtenaw County												
METROPOLITAN AREA: Anniston, AL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		3.00	4.00	5.00	6.00	7.00	8.00					
Calhoun County												

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Appleton-Oshkosh-Neenah, WI MSA		TRACT	TRACT	TRACT	TRACT	TRACT							
COUNTY OR COUNTY EQUIVALENT		101.00	6.00	7.00									
Outagamie County													
Winnebago County													
METROPOLITAN AREA: Arecibo, PR PMSA		TRACT	TRACT	TRACT	TRACT	TRACT							
COUNTY OR COUNTY EQUIVALENT		3001.00	3004.00	3005.00	3013.00	3018.00	3019.00	3021.00	3023.00				
Arecibo Municipio													
Carmy Municipio													
METROPOLITAN AREA: Asheville, NC MSA		TRACT	TRACT	TRACT	TRACT	TRACT							
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.00	7.00	9.00							
Buncombe County													
Madison County													
METROPOLITAN AREA: Athens, GA MSA		TRACT	TRACT	TRACT	TRACT	TRACT							
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.00	4.00	5.00	6.00	9.00	16.98				
Clarke County													
METROPOLITAN AREA: Atlanta, GA MSA		TRACT	TRACT	TRACT	TRACT	TRACT							
COUNTY OR COUNTY EQUIVALENT		9905.00	9912.98	403.01	307.00	1706.00	205.00	206.00	207.00	208.00	209.00	212.04	221.00
Carroll County													
Cherokee County													
Clayton County													
Cobb County													
Coweta County													
DeKalb County													
Fulton County													
Newton County													
Spalding County													
Walton County													

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Atlantic-Cape May, NJ PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		8.00	11.00	14.00	15.00	17.00	18.00	19.00	23.00	24.00	25.00
Atlantic County		214.00	215.00								
Cape May County											

  

METROPOLITAN AREA: Auburn-Opelika, AL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		401.00	403.00	406.00	408.00	415.00	416.00				
Lee County											

  

METROPOLITAN AREA: Augusta-Aiken, GA-SC MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		9502.00	2.00	3.00	4.00	6.00	7.00	8.00	9.00	14.00	15.00
McDuffie County											
Richmond County											
Aiken County		204.00	214.00	218.00							

  

METROPOLITAN AREA: Austin-San Marcos, TX MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		9507.00	9602.00	9604.00	9607.00	103.01	103.02	105.00	6.03	7.00	8.02
Bastrop County			101.00	102.00		4.02	5.00	6.01	16.06	18.05	18.06
Caldwell County						10.00	11.00	13.05	13.07	23.05	23.07
Hays County						21.10	21.11	22.02	23.04	214.02	23.10
Travis County											
Williamson County		210.00	211.00								

  

METROPOLITAN AREA: Bakersfield, CA MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		4.00	6.00	11.03	12.00	13.00	14.00	15.00	16.00	20.00	21.00
Kern County		25.00	39.00	40.00	42.00	46.00	48.00	63.00	64.00		

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Baltimore, MD PMSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		7028.00	7411.00	4034.01	4084.00	4210.00	4507.00	4508.01	4508.02	4906.04	4906.04	703.00	704.00
Anne Arundel County		4016.01	4016.02	402.00	501.00	603.00	604.00	605.00	701.00	702.00	703.00	704.00	802.00
Baltimore County		301.00	302.00	402.00	805.00	806.00	807.00	808.00	904.00	908.00	909.00	1001.00	1004.00
Baltimore city		803.01	804.00	1202.00	1203.00	1204.00	1205.00	1206.00	1207.00	1301.00	1302.00	1303.00	1304.00
1402.00		1403.00	1501.00	1502.00	1504.00	1505.00	1506.00	1508.02	1512.00	1513.00	1601.00	1602.00	1604.00
1603.00		1604.00	1606.00	1607.00	1701.00	1702.00	1703.00	1801.00	1802.00	1803.00	1901.00	1902.00	2716.00
1903.00		2001.00	2002.00	2003.00	2004.00	2005.00	2101.01	2102.01	2301.00	2502.03	2502.04	2502.07	2503.01
2503.02		2503.03	2505.00	2506.00	2603.03	2604.01	2604.98	2604.98	2606.04	2606.99	2606.99	2711.00	2717.00
2718.01		2718.02	2804.04										
METROPOLITAN AREA: Bangor, ME MSA													
COUNTY OR COUNTY EQUIVALENT													
Penobscot County		1.00	9.00	10.00	63.00	80.02*							
METROPOLITAN AREA: Barnstable-Yarmouth, MA MSA													
COUNTY OR COUNTY EQUIVALENT													
Barnstable County		123.00	124.00										
METROPOLITAN AREA: Baton Rouge, LA MSA													
COUNTY OR COUNTY EQUIVALENT													
Ascension Parish		303.99	308.00	309.00									
East Baton Rouge Parish		1.00	2.00	3.00	5.00	6.01	7.01	8.00	9.00	10.00	11.03	11.04	12.00
13.00		14.00	15.00	16.00	21.00	22.00	24.00	25.00	27.00	28.00	30.01	30.02	31.01
31.02		33.00	40.07										202.00
West Baton Rouge Parish													
METROPOLITAN AREA: Beaumont-Port Arthur, TX MSA													
COUNTY OR COUNTY EQUIVALENT													
Jefferson County		1.03	7.00	8.00	9.00	10.00	14.00	15.00	17.00	18.00	19.00	20.00	21.00
22.00		23.00	24.00	26.00	51.00	52.00	53.00	54.00	56.00	57.00	58.00	59.00	60.00
61.00		62.00	64.00	66.00	112.99								Orange County

NOTE: \* indicates that only the part of the tract within the metropolitan area is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Bellingham, WA MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		5.00	6.00	10.00							
Whatcom County											
METROPOLITAN AREA: Benton Harbor, MI MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.00	4.00	5.00	6.00	21.00	22.00	23.00	205.00
Berrien County											
METROPOLITAN AREA: Bergen-Passaic, NJ PMSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		31.97	280.98	422.00							
Bergen County		1251.97	1251.98	1752.00	1753.00	1754.00	1755.00	1758.00	1759.00	1804.00	1805.00
Passaic County		1808.00	1809.00	1811.00	1813.00	1814.00	1815.00	1816.01	1816.02	1817.01	1817.02
		1821.00	1822.00	1823.00	1827.00	1828.00	1829.00	1830.00			
METROPOLITAN AREA: Billings, MT MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.00							
Yellowstone County											
METROPOLITAN AREA: Biloxi-Gulfport-Pascagoula, MS MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		303.00	304.00	2.00							
Hancock County		1.00	3.00	4.00	5.00	7.00	18.00	20.00	21.00	23.00	24.00
Harrison County											
Jackson County		411.00	415.00	416.00	417.00	418.00	422.00	423.00			
METROPOLITAN AREA: Binghamton, NY MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		2.00	3.00	5.00	6.00	10.00	11.00	12.00	13.00	14.00	135.00
Broome County											

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Birmingham, AL MSA		TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT		3.00	5.00	7.00	8.00	12.00	14.00	15.00	16.00	23.03	23.04	24.00	27.00
Jefferson County		29.00	30.02	32.00	33.00	34.00	38.03	39.00	40.00	42.00	45.00	51.01	55.00
		57.01	101.00	103.01	103.02	104.01	106.02	130.02	131.00	133.00	138.01		
METROPOLITAN AREA: Bloomington, IN MSA		TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT		1.00	2.02	6.00	6.00	16.00							
Monroe County													
METROPOLITAN AREA: Bloomington-Normal, IL MSA		TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT		1.01	2.00	4.00	5.01	13.02	15.00	16.00					
McLean County													
METROPOLITAN AREA: Boise City, ID MSA		TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT		1.00	11.00	202.00	208.00	213.00	214.00	220.00	222.00				
Ada County													
Canyon County													
METROPOLITAN AREA: Boston, MA-NH PMSA		TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT		6198.00	2060.00	2061.00	2062.00	2068.00	2069.00	2070.00	2072.00	2108.00	2215.00		
Bristol County													
Essex County													
Middlesex County													
Norfolk County													
Plymouth County													
Suffolk County													
4.01		6.02	7.01	7.02	101.01	101.02	102.00	103.00	104.01	104.02	302.00	402.00	
501.00		502.00	503.00	504.00	506.00	507.00	607.00	608.00	610.00	613.00	701.00		
702.00		704.00	711.00	712.00	801.00	802.00	803.00	804.00	805.00	806.00	807.00	808.00	
809.00		810.00	812.00	813.00	814.00	815.00	816.00	817.00	818.00	821.00	902.00	903.00	
904.00		905.00	906.00	907.00	909.00	913.00	915.00	916.00	918.00	924.00	1001.00	1002.00	
1011.01		1101.01	1102.00	1203.00	1205.00	1501.00	1602.00	1604.00	1605.00	1707.00			

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Boulder-Longmont, CO PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		122.02	122.03	122.04	122.05	123.00	124.01	126.02	126.04	134.01	
Boulder County											
METROPOLITAN AREA: Brazoria, TX PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		604.20	616.00	628.00							
Brazoria County											
METROPOLITAN AREA: Bremerton, WA PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		808.98	810.00	813.00							
Kitsap County											
METROPOLITAN AREA: Bridgeport, CT PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		703.00	705.00	707.00	708.00	709.00	712.00	713.00	714.00	715.00	716.00
Fairfield County											
METROPOLITAN AREA: Brockton, MA PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		5103.00	5104.00	5109.00	5110.00	5112.00	5114.00				
Plymouth County											
METROPOLITAN AREA: Brownsville-Harlingen-San Benito, TX MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		109.00	111.00	126.03	127.00	131.05	133.02	134.01	138.01	138.02	139.01
Cameron County											
METROPOLITAN AREA: Bryan-College Station, TX MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		5.00	9.00	14.00	15.00	17.00					
Brazos County											

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Buffalo-Niagara Falls, NY MSA		TRACT	TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT		3.00	4.00	5.00	12.00	13.01	13.02	14.02	15.00	16.00	18.00	20.00	21.00	
Erie County		25.01	25.02	26.00	27.01	27.02	28.00	29.00	31.00	32.01	32.02	33.02	34.00	
		35.00	36.00	40.01	40.02	44.02	47.00	55.00	56.00	59.00	60.00	61.00	62.02	
		64.00	66.01	68.00	69.00	70.00	71.01	71.02	72.01	83.00	119.01	121.00	122.00	
Niagara County		127.00	148.04	162.00	203.00	211.00	212.00	213.00	237.00					
METROPOLITAN AREA: Burlington, VT MSA		TRACT	TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT		3.00	4.00	5.00	6.00	10.00								
Chittenden County		107.00												
Franklin County														
METROPOLITAN AREA: Caguas, PR PMSA		TRACT	TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT		2009.00	2012.00	2017.00	2019.00	2029.00								
Caguas Municipio		2606.00	2607.00	2609.00										
Cayey Municipio		2402.00												
Cidra Municipio		2103.00												
Gurabo Municipio		2202.00	2205.00	2206.00	2207.00									
San Lorenzo Municipio														
METROPOLITAN AREA: Canton-Massillon, OH MSA		TRACT	TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT		7001.00	7015.00	7017.00	7018.00	7021.00	7023.00	7101.00	7104.00	7105.00	7138.00	7144.00		
Stark County														
METROPOLITAN AREA: Casper, WY MSA		TRACT	TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	13.02										
Natrona County														
METROPOLITAN AREA: Cedar Rapids, IA MSA		TRACT	TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT		19.00	20.00	22.00	27.00									
Linn County														

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Champaign-Urbana, IL MSA		TRACT	TRACT	TRACT	TRACT						
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.00	4.00	14.00	51.00	52.00	59.00	60.00	
Champaign County											
METROPOLITAN AREA: Charleston-North Charleston, SC MSA		TRACT	TRACT	TRACT	TRACT						
COUNTY OR COUNTY EQUIVALENT		201.98	202.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00
Berkeley County											
Charleston County											
Dorchester County											
24.98		33.00	37.00	39.00	40.00	41.00	43.00	44.00	45.00	46.99	50.00
102.00		109.97									
METROPOLITAN AREA: Charleston, WV MSA		TRACT	TRACT	TRACT	TRACT						
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	7.00	9.00	12.00	104.00	121.00			
Kanawha County											
METROPOLITAN AREA: Charlotte-Gastonia-Rock Hill, NC-SC MSA		TRACT	TRACT	TRACT	TRACT						
COUNTY OR COUNTY EQUIVALENT		418.00	421.00	319.00	320.00	330.00					
Cabarrus County											
Gaston County											
Mecklenburg County											
41.00		45.00	47.00	48.00	50.00	51.00	52.00				
501.00		504.00	508.00								
13.02		601.01	604.01	604.02	605.01	606.00	616.01	617.02			
METROPOLITAN AREA: Charlottesville, VA MSA		TRACT	TRACT	TRACT	TRACT						
COUNTY OR COUNTY EQUIVALENT		115.98									
Albemarle County											
Charlottesville city											
2.01		2.98	4.97	6.00							
METROPOLITAN AREA: Chattanooga, TN-GA MSA		TRACT	TRACT	TRACT	TRACT						
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	20.00	21.00	23.00	25.00	26.00	27.00	31.00	
Hamilton County											
19.00											
1.00											
20.00											
21.00											
23.00											
25.00											
26.00											
27.00											
31.00											

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Cheyenne, WY MSA COUNTY OR COUNTY EQUIVALENT Laramie County	TRACT 1.00	TRACT 2.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT								
<b>METROPOLITAN AREA: Chicago, IL PMSA COUNTY OR COUNTY EQUIVALENT Cook County</b>																			
101.00	303.00	311.00	312.00	315.00	316.00	317.00	320.00	321.00	514.00	605.00									
607.00	708.00	804.00	805.00	808.00	809.00	818.00	819.00	1304.00	1401.00	1402.00									
1406.00	2005.00	2108.00	2109.00	2205.00	2207.00	2208.00	2209.00	2210.00	2211.00	2212.00	2213.00								
2214.00	2215.00	2217.00	2223.00	2224.00	2225.00	2226.00	2227.00	2228.00	2229.00	2301.00	2302.00								
2303.00	2304.00	2306.00	2307.00	2309.00	2310.00	2311.00	2312.00	2315.00	2316.00	2317.00									
2318.00	2401.00	2405.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.00	2412.00	2413.00	2414.00								
2415.00	2416.00	2417.00	2418.00	2420.00	2421.00	2422.00	2423.00	2425.00	2426.00	2427.00	2429.00								
2431.00	2432.00	2433.00	2434.00	2436.00	2501.00	2506.00	2509.00	2510.00	2511.00	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	2715.00	2716.00	2717.00	2718.00								
2719.00	2801.00	2802.00	2803.00	2804.00	2805.00	2806.00	2807.00	2808.00	2809.00	2810.00	2811.00								
2812.00	2813.00	2814.00	2815.00	2816.00	2817.00	2818.00	2826.00	2827.00	2828.00	2831.00	2832.00								
2833.00	2836.00	2837.00	2838.00	2839.00	2840.00	2841.00	2842.00	2843.00	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	3005.00	3006.00	3007.00	3008.00	3009.00	3010.00	3011.00	3012.00	3013.00	3014.00								
3015.00	3016.00	3017.00	3018.00	3101.00	3102.00	3105.00	3106.00	3107.00	3108.00	3109.00	3110.00								
3111.00	3112.00	3113.00	3114.00	3204.00	3301.00	3302.00	3303.00	3304.00	3305.00	3402.00	3404.00								
3405.00	3406.00	3502.00	3504.00	3506.00	3507.00	3511.00	3512.00	3513.00	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	3811.00	3812.00	3813.00	3814.00	3815.00	3816.00								
3817.00	3818.00	3819.00	3820.00	3901.00	3902.00	3903.00	3904.00	4001.00	4002.00	4003.00	4004.00								
4005.00	4006.00	4007.00	4008.00	4102.00	4106.00	4201.00	4203.00	4204.00	4205.00	4206.00									
4207.00	4208.00	4209.00	4210.00	4211.00	4212.00	4301.00	4302.00	4303.00	4304.00	4305.00	4306.00								
4308.00	4310.00	4313.00	4401.00	4501.00	4601.00	4602.00	4603.00	4606.00	4607.00	4608.00	4609.00								
4610.00	4901.00	4902.00	4910.00	4913.00	4914.00	5002.00	5105.00	5201.00	5202.00	5301.00	5302.00								
5401.00	5602.00	5901.00	6003.00	6007.00	6008.00	6009.00	6013.00	6101.00	6102.00	6103.00	6104.00								
6106.00	6108.00	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	6306.00	6601.00	6602.00	6603.00	6606.00	6609.00	6701.00	6702.00								
6703.00	6704.00	6705.00	6706.00	6707.00	6708.00	6709.00	6710.00	6711.00	6712.00	6713.00	6715.00								
6716.00	6717.00	6801.00	6802.00	6803.00	6804.00	6805.00	6806.00	6807.00	6808.00	6809.00	6810.00								

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Chicago, IL PMSA (continued)									
COUNTY OR COUNTY EQUIVALENT		TRACT							
Cook County (continued)		6812.00	6813.00	6814.00	6901.00	6902.00	6903.00	6904.00	6907.00
		6911.00	6912.00	6915.00	7101.00	7102.00	7103.00	7107.00	7609.00
		8133.00	8175.00	8215.00	8236.03	8243.00	8260.00	8269.01	8273.00
		8294.01	8297.00						8274.00
DeKalb County		10.00	11.00	12.00					
Kane County		8512.00	8515.00	8529.04	8536.00	8537.00	8546.98		
Lake County		8623.00	8628.00						
Will County		8812.00	8813.00	8819.00	8820.00	8825.00			
METROPOLITAN AREA: Chico-Paradise, CA MSA									
COUNTY OR COUNTY EQUIVALENT		TRACT							
Butte County	6.02	10.00	11.00	12.00	13.00	28.00	30.00		
METROPOLITAN AREA: Cincinnati, OH-KY-IN PMSA									
COUNTY OR COUNTY EQUIVALENT		TRACT							
Campbell County	501.00	502.00	504.00	505.00	506.00	512.00			
Kenton County	603.00	604.00	605.00	606.00	607.00	609.00	620.00	651.00	
Pendleton County	9903.00								
Brown County	9517.00	2.00	3.01	3.02	4.00	7.00	8.00	9.00	10.00
Hamilton County		17.00	19.00	21.00	22.00	23.00	25.00	26.00	27.00
		33.00	34.00	35.00	36.00	37.00	38.00	39.00	42.00
		62.02	66.00	67.00	68.00	69.00	74.00	77.00	78.00
		87.00	88.00	89.00	91.00	92.00	93.00	94.00	95.00
Warren County		304.00							
METROPOLITAN AREA: Clarksville-Hopkinsville, TN-KY MSA									
COUNTY OR COUNTY EQUIVALENT		TRACT							
Christian County	2001.00	2003.00	2004.00	2008.00					
Montgomery County	1001.00	1004.00	1008.00	1009.00					

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA: MSA/PMSA DEFINITIONS JUNE 30, 1989)**

NOTE: \* indicates that only the part of the tract within the metropolitan area is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Columbus, GA-AL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		301.00	302.00	308.00	311.00	312.00	314.00	315.00	316.00	317.00	318.00	319.00	320.00	321.00
Russell County		1.00	3.00	5.00	6.00	13.00	14.00	15.00	16.00	23.00	24.00	25.00	26.00	27.00
Muscogee County		28.00	29.02	30.00	32.00	34.00								
METROPOLITAN AREA: Columbus, OH MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		317.00	319.00	319.00	319.00	319.00	319.00	319.00	319.00	319.00	319.00	319.00	319.00	319.00
Fairfield County		7.30	9.20	10.00	11.10	11.20	12.00	13.00	14.00	15.00	16.00	17.00	18.10	18.10
Franklin County		18.20	22.00	23.00	25.20	26.00	27.10	28.00	29.00	30.00	34.00	36.00	37.00	37.00
Licking County		38.00	39.00	40.00	41.00	42.00	43.00	44.00	47.00	50.00	51.00	53.00	54.10	54.10
54.20		55.00	56.10	56.20	56.20	56.20	61.00	74.10	75.11	75.20	75.34	75.40	75.40	78.20
83.50		87.30		7504.00	7507.00	7525.00	7533.00							
METROPOLITAN AREA: Corpus Christi, TX MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		3.00	4.00	5.00	8.00	9.00	10.00	11.00	12.00	13.00	15.00	16.01	16.01	16.01
Nueces County		56.02		102.00	105.00	108.00	113.00							
San Patricio County														
METROPOLITAN AREA: Corvallis, OR MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		7.00	8.00											
Benton County														
METROPOLITAN AREA: Cumberland, MD-WV MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		5.00	7.00	9.00	10.00									
Allegany County		107.00												
Mineral County														

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Dallas, TX PMSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT	
COUNTY OR COUNTY EQUIVALENT		309.00	4.03	4.04	4.05	5.00	8.00	9.00	10.02	11.01	12.01	13.02	14.00		
Collin County		4.01	4.03	4.04	4.05	16.00	19.00	20.00	22.02	24.00	25.00	27.01	27.02		
Dallas County		15.02	15.03	15.04	16.00	31.02	32.01	33.00	34.00	35.00	36.00	37.00	38.00	39.01	39.02
		28.00	29.00	31.02	43.00	46.00	47.00	48.00	49.00	50.00	51.00	54.00	55.00		
		40.00	41.00	42.00	60.02	67.00	68.00	69.00	72.01	86.01	86.02	87.01	87.03	87.04	
		56.00	57.00	60.02	89.00	91.01	93.03	93.04	100.00	101.01	101.02	102.00	103.00	104.00	
		87.05	88.02	89.00	106.00	108.02	111.05	114.01	114.02	115.00	116.01	116.02	122.03	140.02	159.00
Denton County		105.00	106.00	108.02	182.01	188.02	190.13	192.09							
Ellis County		166.05	182.01	188.02	206.01	207.00	209.00	210.00	211.00	212.00	213.01				
Henderson County		604.00	605.00	612.00	9505.00	9510.00	9512.00	9515.98							
Hunt County		9601.00	9605.00	9606.00	9606.00	9608.00	9609.00								
Kaufman County		505.00	510.00												
METROPOLITAN AREA: Danbury, CT PMSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT	
COUNTY OR COUNTY EQUIVALENT		2101.00	2306.00												
Fairfield County															
METROPOLITAN AREA: Danville, VA MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT	
COUNTY OR COUNTY EQUIVALENT		4.00	5.00	6.00	10.00	10.00	11.00	16.98							
Danville city															
METROPOLITAN AREA: Davenport-Moline-Rock Island, IA-IL MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT	
COUNTY OR COUNTY EQUIVALENT		308.00	210.00	223.00	224.00	226.00	227.00	234.00	235.00	236.00	237.00	244.00			
Henry County		206.00	106.00	107.00	108.00	109.00	114.00	115.00							
Rock Island County															
Scott County															

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Dayton-Springfield, OH MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.00	4.00	7.00	9.01	9.02	11.01	12.00	17.00	21.00	TRACT
Clark County		2001.02	2007.00	2403.02	2406.00								
Greene County		2.00	3.00	7.00	10.00	12.00	13.00	14.00	15.00	17.00	18.00	19.00	20.00
Montgomery County		21.00	22.00	23.00	34.00	35.00	36.00	37.00	39.00	40.00	41.00	42.00	43.00
		47.00	602.00	603.00	702.01	702.02	703.00	805.00					
METROPOLITAN AREA: Daytona Beach, FL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		814.00	815.00	819.00	820.00	821.00	905.00	906.00					
Volusia County													
METROPOLITAN AREA: Decatur, AL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		9792.00											
Lawrence County		1.00	5.00	6.00									
Morgan County													
METROPOLITAN AREA: Decatur, IL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.00	5.98	6.00	7.00	8.00	9.00				
Macon County													
METROPOLITAN AREA: Denver, CO PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		78.00	79.00	87.03	89.52	93.18	96.06						
Adams County		49.50	55.51	55.52	57.00	58.89	65.01	73.00					
Arapahoe County		2.02	4.02	5.02	6.00	7.01	7.02	8.00					
Denver County		15.00	16.00	17.01	17.02	18.00	19.00	20.00	21.00				
		26.01	26.02	27.01	27.03	28.02	31.01	31.02	35.00				
Jefferson County		41.05	45.01	45.02	54.02	83.13	119.92						
		104.05	115.50										
METROPOLITAN AREA: Des Moines, IA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		11.00	12.00	17.00	26.00	27.00	48.00	49.00	50.00	51.00	52.00		
Polk County													

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Detroit, MI PMSA		TRACT																
COUNTY OR COUNTY EQUIVALENT		2313.00	2400.00	2450.00	2471.00	2638.00												
Macomb County		8318.00	8321.00															
Monroe County		1412.00	1416.00	1417.00	1418.00	1421.00	1422.00	1423.00	1424.00	1425.00	1427.00	1428.00	1429.00	1430.00	1431.00	1432.00	1433.00	1434.00
Oakland County																		
St. Clair County		6200.00	6210.00	6230.00	6240.00	6250.00	5020.00	5033.00	5034.00	5035.00	5036.00	5037.00	5038.00	5039.00	5040.00			
Wayne County		5004.00	5005.00	5006.00	5013.00	5044.00	5045.00	5046.00	5047.00	5048.00	5050.00	5052.00	5053.00	5062.00				
		5041.00	5042.00	5043.00	5044.00	5063.00	5064.00	5065.00	5066.00	5070.00	5071.00	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	5110.00					
		5112.00	5113.00	5114.00	5115.00	5116.00	5117.00	5121.00	5122.00	5123.00	5124.00	5126.00	5129.00					
		5132.00	5133.00	5134.00	5135.00	5136.00	5139.00	5140.00	5141.00	5142.00	5143.00	5145.00	5146.00					
		5147.00	5148.00	5149.00	5150.00	5151.00	5152.00	5153.00	5155.00	5156.00	5161.00	5162.00	5163.00					
		5164.00	5166.00	5167.00	5168.00	5169.00	5173.00	5174.00	5175.00	5176.00	5177.00	5178.00	5180.00					
		5181.00	5183.00	5184.00	5185.00	5186.00	5187.00	5188.00	5201.00	5202.00	5203.00	5204.00	5205.00					
		5206.00	5207.00	5209.00	5211.00	5212.00	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	5248.00	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	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	5355.00	5361.00	5363.00					
		5364.00	5365.00	5366.00	5367.00	5368.00	5370.00	5371.00	5372.00	5373.00	5375.00	5377.00	5378.00					
		5390.00	5402.00	5411.00	5412.00	5423.00	5435.00	5436.00	5437.00	5438.00	5439.00	5442.00	5451.00					
		5452.00	5453.00	5454.00	5465.00	5466.00	5467.00	5469.00	5521.00	5522.00	5523.00	5524.00	5525.00					
		5526.00	5530.00	5531.00	5532.00	5533.00	5534.00	5535.00	5536.00	5537.00	5685.00	5688.00	5704.00					
		5706.00	5707.00	5708.00	5710.00	5735.00	5736.00	5791.00	5792.00	5793.00	5795.00	5796.00	5798.00					
		5848.00	5860.00															

METROPOLITAN AREA: Dothan, AL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		206.00	207.00	412.00	413.00	414.00	415.00										
Dale County																	
Houston County																	

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Dover, DE MSA COUNTY OR COUNTY EQUIVALENT Kent County	TRACT 406.00	TRACT 413.00	TRACT 2.00	TRACT 1.00	TRACT 2.00	TRACT 13.00	TRACT 14.00	TRACT 16.00	TRACT 17.00	TRACT 18.00	TRACT 19.00	TRACT 25.00	TRACT 27.00	TRACT 28.00	TRACT 32.00	TRACT 130.00
METROPOLITAN AREA: Dubuque, IA MSA COUNTY OR COUNTY EQUIVALENT Dubuque County																
METROPOLITAN AREA: Duluth-Superior, MN-WI MSA COUNTY OR COUNTY EQUIVALENT St. Louis County	12.00					12.00		13.00	14.00	16.00	17.00	18.00	19.00	25.00	27.00	28.00
Douglas County	137.01					137.01										
METROPOLITAN AREA: Dutchess County, NY PMSA COUNTY OR COUNTY EQUIVALENT Dutchess County	2201.00	2202.00	2203.00	2204.00	2205.00	2206.00	2207.00	2208.00	2209.00	2210.00	2211.00	2212.00	2213.00	2214.00	2215.00	2216.00
METROPOLITAN AREA: Eau Claire, WI MSA COUNTY OR COUNTY EQUIVALENT Eau Claire County	1.00	6.00	10.00	11.00	12.00											
METROPOLITAN AREA: El Paso, TX MSA COUNTY OR COUNTY EQUIVALENT El Paso County	4.02	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00	28.00	29.00	
METROPOLITAN AREA: Elkhart-Goshen, IN MSA COUNTY OR COUNTY EQUIVALENT Elkhart County	30.00	32.00	36.00	39.01	39.03	103.10	104.01	104.02	104.03	105.00						

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Elmira, NY MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chemung County		1.00	2.00	6.00	7.00	8.00	10.00					
METROPOLITAN AREA: Enid, OK MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Garfield County		1.00	7.00									
METROPOLITAN AREA: Erie, PA MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Erie County		1.00	3.00	4.00	6.00	8.00	9.00	12.00	13.00	14.00	15.00	18.00
19.00		122.02										
METROPOLITAN AREA: Eugene-Springfield, OR MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lane County		37.00	38.00	39.00	40.00	42.00	48.00					
METROPOLITAN AREA: Evansville-Henderson, IN-KY MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vanderburgh County		11.00	12.00	13.00	14.00	16.00	17.00	19.00	20.00	25.00	26.00	27.00
Henderson County		201.00	202.00	203.00	204.00							
METROPOLITAN AREA: Fargo-Moorhead, ND-MN MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clay County		203.00	204.00	5.00	6.00	7.00						
Cass County		3.00										
METROPOLITAN AREA: Fayetteville, NC MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County		1.00	2.00	3.00	4.00	10.00	12.00	13.00	24.00	35.00		

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Fayetteville-Springdale-Rogers, AR MSA COUNTY OR COUNTY EQUIVALENT Washington County	TRACT 106.00	TRACT 107.01	TRACT 108.00	TRACT 109.00										
METROPOLITAN AREA: Fitchburg-Leominster, MA PMSA COUNTY OR COUNTY EQUIVALENT Worcester County	TRACT 7105.00	TRACT 7107.00												
METROPOLITAN AREA: Flagstaff, AZ-UT MSA COUNTY OR COUNTY EQUIVALENT Coconino County	TRACT 10.00	TRACT 18.00	TRACT 22.00	TRACT 24.00	TRACT 25.00									
METROPOLITAN AREA: Flint, MI PMSA COUNTY OR COUNTY EQUIVALENT Genesee County	TRACT 1.00	TRACT 2.00	TRACT 4.00	TRACT 6.00	TRACT 8.00	TRACT 9.00	TRACT 10.00	TRACT 11.00	TRACT 14.00	TRACT 15.00	TRACT 17.00	TRACT 18.00	TRACT 18.00	TRACT 18.00
METROPOLITAN AREA: Florence, AL MSA COUNTY OR COUNTY EQUIVALENT Colbert County Lauderdale County	TRACT 203.00	TRACT 101.00	TRACT 102.00	TRACT 103.00	TRACT 105.00	TRACT 106.00	TRACT 107.00							
METROPOLITAN AREA: Florence, SC MSA COUNTY OR COUNTY EQUIVALENT Florence County	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 22.01										
METROPOLITAN AREA: Fort Collins-Loveland, CO MSA COUNTY OR COUNTY EQUIVALENT Larimer County	TRACT 1.00	TRACT 2.00	TRACT 4.00	TRACT 5.02	TRACT 6.00	TRACT 13.03	TRACT 17.04	TRACT 20.03						

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Fort Lauderdale, FL PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		304.00	305.00	306.00	308.01	410.00	411.00	412.00	413.00	414.00	415.00
Broward County		425.00	427.00	428.00	805.00	921.00	1004.00	1005.00	1102.00	1201.00	416.00
METROPOLITAN AREA: Fort Myers-Cape Coral, FL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.02	5.01	5.02	6.00				
Lee County											
METROPOLITAN AREA: Fort Pierce-Port St. Lucie, FL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		18.00	18.00								
Martin County		1.00	1.99	2.00	3.00	4.00	9.02				
St. Lucie County											
METROPOLITAN AREA: Fort Smith, AR-OK MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		3.00	4.00	9.01	9.02						
Sebastian County		302.01	302.02	303.00							
Sequoyah County											
METROPOLITAN AREA: Fort Walton Beach, FL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		226.00									
Okaloosa County											
METROPOLITAN AREA: Fort Wayne, IN MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		307.00	307.00								
Adams County		10.00	12.00	13.00	14.00	16.00	17.00	18.00	19.00	20.00	21.00
Allen County		42.00									

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Fort Worth-Arlington, TX PMSA		TRACT	TRACT	TRACT	TRACT	TRACT												
COUNTY OR COUNTY EQUIVALENT		1308.00	1309.00	1003.00	1004.00	1005.01	1005.02	1008.00	1009.00	1010.00	1011.00	1012.02	1014.03					
Johnson County		1002.01	1002.02	1017.00	1018.00	1020.00	1025.00	1029.00	1030.00	1031.00	1032.00	1033.00	1034.00	1035.00				
Tarrant County		1036.01	1037.01	1037.02	1038.00	1039.00	1040.00	1041.00	1045.01	1045.02	1045.03	1046.01	1046.02					
		1046.03	1046.04	1050.06	1053.00	1061.02	1062.02	1063.00	1066.00	1130.02	1134.07	1218.00	1222.00					
		1223.00																
METROPOLITAN AREA: Fresno, CA MSA		TRACT	TRACT	TRACT	TRACT	TRACT												
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.00	4.00	5.00	6.00	9.00	10.00	11.00	13.00	14.05	23.00					
Fresno County		24.00	25.00	27.00	28.00	34.00	42.01	44.04	54.03	65.00	68.01	71.00	78.00					
Madera County		6.02	8.00	9.00														
METROPOLITAN AREA: Gadsden, AL MSA		TRACT	TRACT	TRACT	TRACT	TRACT												
COUNTY OR COUNTY EQUIVALENT		1.00	3.00	7.00	8.00	14.00	15.00	101.00										
Etowah County																		
METROPOLITAN AREA: Gainesville, FL MSA		TRACT	TRACT	TRACT	TRACT	TRACT												
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	6.00	7.00	8.00	9.00	9.00	19.02									
Alachua County																		
METROPOLITAN AREA: Galveston-Texas City, TX PMSA		TRACT	TRACT	TRACT	TRACT	TRACT												
COUNTY OR COUNTY EQUIVALENT		1222.00	1225.00	1226.00	1230.00	1232.00	1233.00	1234.00	1235.00	1236.00	1237.00	1238.00	1240.00					
Galveston County		1241.00	1246.00	1248.00	1249.00	1254.00												

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

		TRACT													
METROPOLITAN AREA: Gary, IN PMSA		TRACT													
COUNTY OR COUNTY EQUIVALENT		102.98	104.00	107.00	108.00	109.00	110.00	111.00	112.00	113.00	114.00	117.00	118.00	118.00	118.00
Lake County		119.00	120.00	122.00	123.00	124.00	125.00	126.00	127.00	128.00	129.00	130.00	133.00	133.00	133.00
Porter County		134.00	206.00	208.00	217.00	301.00	302.00	303.00	304.00	310.00	412.00	413.01			
METROPOLITAN AREA: Glens Falls, NY MSA		TRACT													
COUNTY OR COUNTY EQUIVALENT		705.00													
Warren County															
METROPOLITAN AREA: Goldsboro, NC MSA		TRACT													
COUNTY OR COUNTY EQUIVALENT		7.00	14.00	15.00	16.00	17.00	18.00								
Wayne County															
METROPOLITAN AREA: Grand Forks, ND-MN MSA		TRACT													
COUNTY OR COUNTY EQUIVALENT		103.00	104.00	105.00	106.00										
Grand Forks County															
METROPOLITAN AREA: Grand Junction, CO MSA		TRACT													
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.00	7.00	9.00	18.00								
Mesa County															
METROPOLITAN AREA: Grand Rapids-Muskegon-Holland, MI MSA		TRACT													
COUNTY OR COUNTY EQUIVALENT		310.00	14.00	15.00	19.00	20.00	21.00	25.00	26.00	28.00	30.00	31.00	32.00		
Allegan County		13.00	36.00	38.00	39.00										
Kent County		1.00	2.00	3.00	5.00	6.01	6.02	7.00	11.00	12.00	13.00	14.01	14.02		
Muskegon County															
Ottawa County			223.00												

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Great Falls, MT MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		4.00	5.00	6.00	7.00								
Cascade County													
METROPOLITAN AREA: Greeley, CO PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	5.00	6.00	7.01	8.00						
Weld County													
METROPOLITAN AREA: Green Bay, WI MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	9.00	10.00	12.00							
Brown County													
METROPOLITAN AREA: Greensboro-Winston-Salem-High Point, NC MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		201.01											
Alamance County		614.00	2.00	3.01	3.02	4.00	5.01	5.02	6.00	7.00	8.01	8.02	16.02
Davidson County		1.00											
Forsyth County		19.01											
Guilford County		101.00	107.02	108.01	111.01	112.00	114.00	138.00	139.00	143.00	144.08	146.00	
Randolph County		303.02											
METROPOLITAN AREA: Greenville, NC MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1.00	7.00	8.00	19.00								
Pitt County													
METROPOLITAN AREA: Greenville-Spartanburg-Anderson, SC MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1.00	4.00	6.00	7.00								
Anderson County		9705.00	5.00	6.00	7.00	8.00	9.00	10.00	12.02	13.01	15.02	21.05	21.08
Cherokee County		2.00	23.03	23.04	25.04	25.05	36.02						
Greenville County													
Pickens County		112.01											
Spartanburg County		201.00	202.00	203.01	204.00	205.00	208.00	209.00	210.01				

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAP/MSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Hagerstown, MD PMSA COUNTY OR COUNTY EQUIVALENT Washington County	TRACT 4.00	TRACT 7.00	TRACT 7.00	TRACT 7.00	TRACT 7.00	TRACT 7.00	TRACT 7.00	TRACT 7.00												
METROPOLITAN AREA: Hamilton-Middletown, OH PMSA COUNTY OR COUNTY EQUIVALENT Butler County	TRACT 3.00	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT 7.01	TRACT 7.02	TRACT 8.00	TRACT 101.01	TRACT 101.03	TRACT 101.04	TRACT 128.00	TRACT 129.00								
METROPOLITAN AREA: Harrisburg-Lebanon-Carlisle, PA MSA COUNTY OR COUNTY EQUIVALENT Cumberland County	TRACT 122.00	TRACT 132.00	TRACT 140.00																	
Dauphin County	201.00	203.00	205.00	206.00	207.00	211.00	212.00	213.00	214.00											
Lebanon County	3.00																			
METROPOLITAN AREA: Hartford, CT MSA COUNTY OR COUNTY EQUIVALENT Hartford County	TRACT 4159.00	TRACT 4161.00	TRACT 4162.00	TRACT 4166.00	TRACT 4171.00	TRACT 5001.00	TRACT 5002.00	TRACT 5003.00	TRACT 5004.00	TRACT 5005.00	TRACT 5008.00	TRACT 5009.00								
	5010.00	5011.00	5012.00	5013.00	5014.00	5015.00	5016.00	5017.00	5018.00	5019.00	5027.00	5028.00								
	5029.00	5030.00	5031.00	5032.00	5033.00	5034.00	5035.00	5038.00	5041.00	5043.00	5046.00	5049.00								
Middlesex County	5416.00	5418.00	8001.00	8003.00																
Windham County																				
METROPOLITAN AREA: Hattiesburg, MS MSA COUNTY OR COUNTY EQUIVALENT Forrest County	TRACT 1.00	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT 9.00															
METROPOLITAN AREA: Hickory-Morganton-Lenoir, NC MSA COUNTY OR COUNTY EQUIVALENT Caldwell County	TRACT 301.00	TRACT 108.00																		
Catawba County																				

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Honolulu, HI MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		11.00	18.01	25.00	36.98	39.00	51.00	52.00	53.00	54.00	55.00	56.00
Honolulu County		58.00	62.02	63.02	68.03	68.04	70.00	75.04	81.00	83.01	85.00	87.98
		95.01	95.05	96.04	97.01	108.00						
METROPOLITAN AREA: Houma, LA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		201.00	204.00	205.00	209.00							
Terrebonne Parish		7.00	11.00	13.00	14.00							
METROPOLITAN AREA: Houston, TX PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		707.11	709.01	712.00	202.10	203.01	203.02	203.03	204.00	205.01	205.03	205.98
Fort Bend County		121.00	201.01	201.02	207.02	207.03	207.04	208.01	208.02	208.03	209.00	210.01
Harris County		206.98	207.01	215.03	216.01	216.02	217.01	217.02	218.01	218.02	218.03	219.00
		214.01	220.01	221.00	222.01	222.02	223.02	224.01	225.03	225.04	226.01	226.02
233.99		241.02	264.00	272.00	275.00	300.22	300.23	300.24	301.01	301.02	302.00	303.00
		304.02	305.01	305.02	306.00	307.01	307.02	308.10	308.20	309.01	309.02	309.03
310.00		311.00	312.00	313.01	314.01	315.00	316.01	317.03	317.04	318.01	318.02	318.03
		318.04	319.01	319.02	320.01	320.02	321.01	321.02	321.03	322.01	322.02	328.01
328.03		329.02	329.03	330.02	335.03	339.02	339.03	343.01	343.02	348.01	350.01	350.03
		356.01	362.00	400.26	414.02	416.01	419.01	419.04	419.05	424.01	430.02	435.02
442.01		442.03	442.04	443.01	443.03	444.03	450.00	502.00	503.01	503.02	504.00	505.02
508.00		509.01	509.02	510.00	512.00	513.00	514.01	514.02	515.02	516.01	516.02	518.02
519.02		520.01	520.02	520.03	521.01	521.02	523.01	523.02	523.03	524.00	525.02	525.03
525.04		531.01	531.03	533.01	533.02							
Liberty County		1001.00	1002.01	1005.00	1007.00							
Montgomery County		906.23	907.01									
Waller County		803.10	805.98									

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Huntington-Ashland, WV-KY-OH MSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		302.00	308.00	9602.00	9604.00									
Boyd County														
Carter County														
Greenup County														
Lawrence County		503.00	506.00	507.00	500.00	6.00	7.00	9.00	10.00	15.00	16.00	18.00		
Cabell County			2.00	4.00	5.00									
Wayne County			208.00	209.00	210.00									
METROPOLITAN AREA: Huntsville, AL MSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		210.00	1.00	2.01	8.00	11.00	12.00	16.00	21.00					
Limestone County														
Madison County														
METROPOLITAN AREA: Indianapolis, IN MSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		1.00	3.00	4.00	5.00	7.00	8.00	9.00	10.00	116.00				
Madison County		3226.00	3412.00	3415.00	3416.00	3426.00	3501.00	3503.00	3504.00	3507.00	3509.00	3510.00		
Marion County		3511.00	3512.00	3515.00	3516.00	3517.00	3521.00	3523.00	3526.00	3527.00	3528.00	3531.00	3532.00	
3533.00		3535.00	3536.00	3541.00	3542.00	3544.00	3545.00	3547.00	3549.00	3550.00	3556.00	3559.00		
3562.00		3564.00	3569.00	3571.00	3572.00	3573.00	3574.00	3581.00	3601.02					
METROPOLITAN AREA: Iowa City, IA MSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		4.00	10.00	11.00	16.00	106.00								
Johnson County														
METROPOLITAN AREA: Jackson, MI MSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		2.00	6.00	7.00	10.00	11.00	12.00	59.00						
Jackson County														
METROPOLITAN AREA: Jackson, MS MSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		6.00	8.00	9.00	10.00	11.00	12.00	17.00	18.00	19.00	20.00	21.00	25.00	
Hinds County		26.00	27.00	31.00	32.00	39.00	102.01	103.02	106.00	108.01				
Madison County		305.00	307.00	309.00	310.00									

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Jackson, TN MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		5.00	8.00	9.00	10.00	11.00	12.00					
Madison County												
Clay County	TRACT	316.98	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Duval County	TRACT	2.00	3.00	4.00	5.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00
	TRACT	17.00	18.00	19.00	26.00	27.00	28.00	29.00	101.99	113.00	115.00	116.00
St. Johns County		204.00										
METROPOLITAN AREA: Jacksonville, FL MSA												
COUNTY OR COUNTY EQUIVALENT												
Onslow County	TRACT	20.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Metropolitan Area: Jacksonville, NC MSA	TRACT	305.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
County or County Equivalent	TRACT	303.00	TRACT	359.02								
Chautauqua County												
METROPOLITAN AREA: Jamestown, NY MSA												
COUNTY OR COUNTY EQUIVALENT												
Rock County	TRACT	1.00	3.00	15.00	16.00	16.00	18.00					
METROPOLITAN AREA: Janesville-Beloit, WI MSA												
COUNTY OR COUNTY EQUIVALENT												
Hudson County	TRACT	12.02	13.00	15.00	16.01	17.00	18.00	27.00	30.00	31.00	33.00	34.00
	TRACT	41.02	43.00	46.00	50.00	51.00	109.00	145.00	154.00	158.00	190.00	163.00
METROPOLITAN AREA: Jersey City, NJ PMSA												
COUNTY OR COUNTY EQUIVALENT												
Hudson County	TRACT											

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Johnson City-Kingsport-Bristol, TN-VA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Carter County	704.00 715.00 717.00
Hawkins County	502.00
Sullivan County	401.00 402.00 405.00 406.00 431.00
Washington County	601.00 603.00 607.00 609.00 610.00 612.00
Scott County	303.98
Washington County	103.00
Bristol city	202.00 203.00
METROPOLITAN AREA: Johnstown, PA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Cambria County	1.00 2.00 3.00 4.00 8.00 9.00 10.00 13.00 14.00
METROPOLITAN AREA: Jonesboro, AR MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Craighead County	6.00
METROPOLITAN AREA: Joplin, MO MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Jasper County	101.00 108.00 110.00
METROPOLITAN AREA: Kalamazoo-Battle Creek, MI MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Calhoun County	2.00 3.00 4.00 6.00 21.00 33.00 36.00
Kalamazoo County	1.00 2.01 2.02 3.00 4.02 5.00 6.00
Van Buren County	15.04 15.07 106.00 107.00
METROPOLITAN AREA: Kankakee, IL PMSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Kankakee County	110.00 114.00 115.00 116.00 123.00

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Kansas City, MO-KS MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		701.00	403.00	404.00	407.00	408.00	409.01	409.02	410.00	411.01	412.01	412.02	415.00					
Leavenworth County		402.00	418.00	420.01	420.02	421.00	423.00	424.00	425.01	425.02	426.00	427.00	428.00					
Wyandotte County		417.00	430.00	439.01	445.00	446.02	451.00											
Clay County		200.00	2.00	3.00	4.00	10.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00				
Jackson County		21.00	35.01	36.01	36.02	36.02	37.00	38.00	39.00	40.00	41.00	42.00	43.00	45.00				
		47.00	63.00	64.00	65.00	67.00	68.00	53.00	54.00	55.00	57.00	58.01	60.00	61.00				
		96.00	109.01	109.02	116.00	130.01									88.00			
METROPOLITAN AREA: Kenosha, WI PMSA																		
COUNTY OR COUNTY EQUIVALENT																		
Kenosha County		9.00	10.00	11.00	16.00													
METROPOLITAN AREA: Killeen-Temple, TX MSA																		
COUNTY OR COUNTY EQUIVALENT																		
Bell County		207.01	207.02	208.00	209.00	210.00	216.01	216.02	226.00	227.00	228.01	228.02	229.00					
METROPOLITAN AREA: Knoxville, TN MSA																		
COUNTY OR COUNTY EQUIVALENT																		
Anderson County		207.00																
Blount County		105.00																
Knox County		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00						
Union County		13.00	14.00	17.00	20.00	24.00	26.00	28.00	29.00	43.00								
402.01	403.00																	
METROPOLITAN AREA: Kokomo, IN MSA																		
COUNTY OR COUNTY EQUIVALENT																		
Howard County		1.00	2.00	4.00	9.00	12.00												

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAs/PMSAs DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: La Crosse, WI-MN MSA COUNTY OR COUNTY EQUIVALENT La Crosse County	TRACT 3.00	TRACT 4.00	TRACT 5.00	TRACT 9.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lafayette, LA MSA COUNTY OR COUNTY EQUIVALENT Acadia Parish Lafayette Parish St. Landry Parish	TRACT 9607.00	TRACT 9610.00	TRACT 2.00	TRACT 4.00	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 11.00	TRACT 13.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lafayette, IN MSA COUNTY OR COUNTY EQUIVALENT Tippecanoe County	TRACT 4.00	TRACT 6.00	TRACT 54.00	TRACT 55.00	TRACT 103.00	TRACT 104.00	TRACT 105.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lake Charles, LA MSA COUNTY OR COUNTY EQUIVALENT Calcasieu Parish	TRACT 1.00	TRACT 2.00	TRACT 3.00	TRACT 4.00	TRACT 12.02	TRACT 14.00	TRACT 15.00	TRACT 16.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lakeland-Winter Haven, FL MSA COUNTY OR COUNTY EQUIVALENT Polk County	TRACT 101.00	TRACT 102.00	TRACT 112.01	TRACT 112.02	TRACT 126.00	TRACT 136.00	TRACT 137.01	TRACT 152.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lancaster, PA MSA COUNTY OR COUNTY EQUIVALENT Lancaster County	TRACT 1.00	TRACT 4.00	TRACT 8.00	TRACT 9.00	TRACT 14.00	TRACT 15.00	TRACT 16.00	TRACT 136.02	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lansing-East Lansing, MI MSA COUNTY OR COUNTY EQUIVALENT Ingham County	TRACT 2.00	TRACT 3.00	TRACT 5.00	TRACT 6.00	TRACT 7.00	TRACT 8.00	TRACT 12.00	TRACT 13.00	TRACT 14.00	TRACT 15.00	TRACT 19.00	TRACT	TRACT	TRACT
	TRACT 21.00	TRACT 36.02	TRACT 41.00	TRACT 43.01	TRACT 43.02	TRACT 44.01	TRACT 44.02	TRACT 65.00						

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Laredo, TX MSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Webb County		1.04	3.00	4.00	8.00	12.00	13.00	18.01				
METROPOLITAN AREA: Las Cruces, NM MSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Dona Ana County		4.01	10.00	14.00	17.00							
METROPOLITAN AREA: Las Vegas, NV-AZ MSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Mohave County		9501.00	9502.00	9503.00	9504.00	9513.00	9523.00					
Clark County		3.01	3.02	4.00	5.04	7.00	8.00	9.00	11.00	22.01	35.00	36.02
39.98		46.00										38.00
METROPOLITAN AREA: Lawrence, KS MSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Douglas County		3.00	4.00									
METROPOLITAN AREA: Lawrence, MA-NH PMSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Essex County		2501.00	2503.00	2504.00	2505.00	2506.00	2507.00	2509.00	2510.00	2511.00	2512.00	2513.00
2516.00		2524.00	2601.00	2602.00								2514.00
METROPOLITAN AREA: Lawton, OK MSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Comanche County		8.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.02	
METROPOLITAN AREA: Lewiston-Auburn, ME MSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Androscoggin County		101.00	201.00	204.00								

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAs/PMAs DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Lexington, KY MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		301.00														
Bourbon County		202.00														
Clark County		1.00	2.00	3.00	4.00	8.00	9.00	10.00	11.00	14.00	18.00	19.00				
Fayette County		34.04														
Jessamine County		603.00														
Madison County		102.00	103.00	104.00	105.00											
METROPOLITAN AREA: Lima, OH MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		117.00	125.00	127.00	128.00	134.00	135.00	136.00	138.00							
Allen County																
METROPOLITAN AREA: Lincoln, NE MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		4.00	5.00	7.00	8.00	17.00	18.00	19.00	20.00							
Lancaster County																
METROPOLITAN AREA: Little Rock-North Little Rock, AR MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		307.00	309.00													
Faulkner County		206.00														
Lonoke County		1.00	2.00	3.00	4.00	5.00	6.00	7.00	9.00	10.00						
Pulaski County		17.00	25.00	26.00	28.00	29.00	30.00	31.00	36.06	40.01						
METROPOLITAN AREA: Longview-Marshall, TX MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1.00	11.00	12.00	13.00	14.00	15.00	107.00	111.98	112.98						
Gregg County		204.01	204.02													
Harrison County		9502.00														
Upshur County																

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Los Angeles-Long Beach, CA PMSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Los Angeles County	1047.01 1200.00	1232.01	1232.02	1838.00	1911.00	1912.01	1912.02	1902.00	1903.01
	1909.02 1910.00	1957.00	1975.00	1976.00	1977.00	1990.00	1991.00	1915.00	1916.00
	1926.00	2031.00	2032.00	2033.00	2034.00	2036.00	2037.00	2038.00	2039.00
	1998.00 2044.00	2045.00	2046.00	2047.00	2049.00	2051.00	2060.00	2062.00	2063.00
	2043.00 2080.00	2083.00	2084.00	2085.00	2087.00	2088.00	2089.01	2089.02	2091.01
	2077.00 2094.01	2094.02	2094.03	2095.00	2098.00	2100.00	2112.00	2113.00	2119.00
	2122.02 2123.01	2123.02	2124.00	2125.00	2126.00	2129.00	2132.01	2132.02	2133.00
	2186.00 2217.00	2218.00	2219.00	2220.00	2221.00	2222.00	2225.00	2226.00	2227.00
	2216.00 2244.00	2246.00	2247.00	2260.00	2264.00	2267.00	2270.00	2281.00	2282.00
	2285.00 2316.00	2287.00	2288.00	2289.00	2291.00	2292.00	2293.00	2294.00	2311.00
	2317.00 2345.00	2318.00	2319.00	2321.00	2322.00	2323.00	2324.00	2325.00	2326.00
	2328.00 2393.00	2349.00	2361.00	2362.01	2362.02	2371.00	2372.00	2375.00	2376.00
	2395.00 2408.00	2396.00	2397.00	2398.00	2400.00	2402.00	2403.00	2404.00	2405.00
	2407.00 2431.00	2409.00	2410.00	2411.00	2414.00	2420.00	2421.00	2422.00	2423.00
	2431.00 4027.02	2653.02	2947.00	2948.00	2949.00	2951.99	2962.00	2971.00	3022.00
	4028.00 5307.00	4088.00	4334.00	4335.00	4619.00	4620.00	4622.00	4622.00	4817.02
	5305.00 5317.02	5308.00	5309.00	5311.00	5312.01	5312.02	5313.01	5313.02	5315.01
	5319.01 5333.00	5319.02	5324.00	5326.02	5327.00	5328.00	5329.00	5330.00	5331.01
	5335.00 5344.02	5336.00	5337.00	5338.01	5338.02	5339.00	5340.00	5341.00	5342.00
	5349.00 5402.00	5350.00	5351.01	5351.02	5352.00	5353.00	5354.00	5355.00	5357.00
	5404.00 5427.00	5405.00	5406.00	5414.00	5415.00	5416.01	5416.02	5421.01	5421.02
	5429.00 5754.00	5552.11	5716.00	5725.00	5728.00	5732.01	5733.00	5735.00	5752.00
	5755.00 6003.01	5756.99	5758.00	5759.00	5760.00	5762.00	5763.00	5764.00	6001.00
	6015.00 6017.00	6017.00	6019.00	6019.00	6019.00	6019.00	6019.00	6002.01	6002.02

  

METROPOLITAN AREA: Louisville, KY-IN MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	502.00	705.00	708.01	709.02					
Floyd County	702.00								
Scott County	9668.00								
Jefferson County	1.00	2.00	5.00	6.00	7.00	9.00	10.00	14.00	15.00
	21.00	22.00	23.00	24.00	27.00	28.00	30.00	34.00	35.00
	49.00	50.00	51.00	52.00	53.00	55.00	56.00	59.00	62.00
	110.02	113.02	127.01						

NOTE: \* indicates that only the part of the tract within the metropolitan area is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Lowell, MA-NH PMSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		3101.00	3104.00	3107.00	3108.00	3110.00	3111.00	3112.00	3118.00	3119.00	3120.00	3121.00	3124.00	
Middlesex County		3153.00												
METROPOLITAN AREA: Lubbock, TX MSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		2.02	3.01	3.02	6.03	6.04	6.05	6.06	7.00	8.00	9.00	10.00	11.00	
Lubbock County		12.00	13.00	24.00										
METROPOLITAN AREA: Lynchburg, VA MSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		2.03	4.00	5.98	6.00	7.00	11.00	12.00	13.00	14.98	23.95			
Lynchburg city														
METROPOLITAN AREA: Macon, GA MSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		101.00	103.00	104.00	105.00	106.00	107.00	108.00	111.00	112.00	113.00	114.00	115.00	
Bibb County		125.00	127.00	128.00	129.00	130.00								
Houston County		201.03	204.00	205.00										
Peach County		402.00	403.02	404.00										
METROPOLITAN AREA: Madison, WI MSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		11.00	12.98	14.01	15.01	16.01	16.02	17.00	25.98	32.00				
Dane County														
METROPOLITAN AREA: Manchester, NH PMSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		5.00	14.00	17.00	20.00									
Hillsborough County														
METROPOLITAN AREA: Mansfield, OH MSA		TRACT	TRACT											
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.00	6.00	7.00	8.00							
Richland County														

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Mayaguez, PR MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		8101.00												
Arasco Municipio		8305.00												
Cabo Rojo Municipio		801.00	803.00	804.00	804.99	805.00	806.00	807.00	809.00	810.00	811.00	812.01	812.02	
Mayaguez Municipio		812.03												
Sabana Grande Municipio		9605.00												
San German Municipio		8406.98												
METROPOLITAN AREA: McAllen-Edinburg-Mission, TX MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		206.00	211.00	213.01	213.02	213.03	215.00	216.00	221.02	226.00	231.01	237.00		
Hidalgo County		242.01	244.00	245.00										
METROPOLITAN AREA: Medford-Ashland, OR MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	19.00	20.00									
Jackson County														
METROPOLITAN AREA: Melbourne-Titusville-Palm Bay, FL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		607.00	608.00	626.00	648.00	649.02								
Brevard County														
METROPOLITAN AREA: Memphis, TN-AR-MS MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		304.00	305.00	306.10	306.98	307.00	309.00	310.00	311.00					
Crittenden County		601.00	603.00											
Fayette County		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	13.00	14.00	
Shelby County		18.00	19.00	20.00	21.00	22.00	23.00	24.00	28.00	36.00	37.00	38.00	39.00	
40.00		41.00	44.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	53.00	54.00		
55.00		57.00	58.00	59.00	60.00	61.00	62.00	65.00	67.00	68.00	73.00	78.10		
Tipton County		81.10	84.00	90.00	103.00	105.00	222.20	223.10	227.98					
407.00														

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Merced, CA MSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Merced County		13.00	15.00	16.00	18.00	19.98	301.00					
<hr/>												
METROPOLITAN AREA: Miami, FL PMSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Dade County		4.03	5.03	7.03	7.04	8.02	9.03	10.01	10.03	10.04	13.01	14.01
		15.01	15.02	16.01	17.01	17.02	17.03	18.01	18.02	18.03	19.01	19.04
		20.01	20.03	20.04	22.01	22.02	24.01	24.02	25.00	26.00	27.02	28.00
		30.01	30.02	31.00	34.00	36.01	36.02	37.01	37.02	39.01	42.00	43.00
		45.00	48.00	49.01	51.00	52.01	52.02	53.01	53.02	54.01	54.02	63.01
		64.02	64.03	66.01	66.02	72.00	75.02	89.04	105.00	106.02	113.00	64.01
<hr/>												
METROPOLITAN AREA: Middlesex-Somerset-Hunterdon, NJ PMSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Middlesex County		39.00	45.00	46.00	47.00	48.00	49.00	51.00	52.00	53.00	54.00	55.00
<hr/>												
METROPOLITAN AREA: Milwaukee-Waukesha, WI PMSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Milwaukee County		12.00	18.00	19.00	21.00	24.00	28.00	40.00	42.00	44.00	45.00	46.00
		48.00	60.00	62.00	63.00	64.00	65.00	66.00	67.00	68.00	69.00	70.00
		78.00	80.00	81.00	82.00	83.00	84.00	85.00	86.00	87.00	88.00	89.00
		91.00	96.00	97.00	98.00	99.00	100.00	101.00	102.00	103.00	104.00	106.00
		107.00	108.00	110.00	111.00	112.00	113.00	114.00	115.00	116.00	117.00	118.00
		120.00	121.00	122.00	123.00	132.00	134.00	135.00	136.00	137.00	138.00	139.00
		141.00	142.00	146.00	147.00	148.00	149.00	150.00	151.00	152.00	154.00	156.00
		157.00	158.00	159.00	163.00	164.00	165.00	166.00	167.00	168.00	169.00	174.00
		177.00	178.98									175.00

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Minneapolis-St. Paul, MN-WI MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT									
10.00	15.00	16.00	18.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00	28.00	
29.00	31.00	33.00	34.00	35.00	37.00	38.00	39.00	41.00	42.00	43.00	44.00	
47.00	48.00	49.00	53.00	54.00	56.00	57.00	58.00	59.00	60.00	61.00	62.00	
63.00	64.00	68.00	69.00	70.00	71.00	72.00	73.00	74.00	77.00	78.00	79.00	
82.00	83.00	84.00	85.00	94.00	100.00	250.00						
305.00	309.00	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	338.00	339.00	340.00	
344.00	359.00	360.00	361.00	368.00	369.00	371.00	374.04					

METROPOLITAN AREA: Missoula, MT MSA COUNTY OR COUNTY EQUIVALENT		TRACT										
		2.01	3.00	7.00								

METROPOLITAN AREA: Mobile, AL MSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Baldwin County	106.00	1.00	2.00	3.00	4.01	4.02	5.00	6.00	7.02	8.00	10.01	11.00
Mobile County	12.03	12.04	13.01	13.02	14.00	15.01	15.02	16.00	23.02	26.00	27.00	34.01
	36.05	38.01	39.01	39.02	40.00	41.00	42.00	43.00	44.00	45.00	46.00	47.00
	48.00	49.00	50.00	73.00								

METROPOLITAN AREA: Modesto, CA MSA COUNTY OR COUNTY EQUIVALENT		TRACT										
Stanislaus County	7.00	8.03	16.01	16.02	17.00	18.00	20.05	21.00	22.00	26.02		

METROPOLITAN AREA: Monmouth-Ocean, NJ PMSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT									
Monmouth County	8047.97	8049.00	8056.00	8058.01	8058.02	8070.02	8070.03	8070.04	8073.97	8076.00	8098.00	
Ocean County	8099.03	7153.00	7154.00	7200.00	7201.00	7222.00	7312.00					

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAP/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Monroe, LA MSA COUNTY OR COUNTY EQUIVALENT		TRACT 3.00	TRACT 6.00	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 11.00	TRACT 12.00	TRACT 13.00	TRACT 14.00	TRACT 57.00	TRACT 106.01
	Ouachita Parish											
METROPOLITAN AREA: Montgomery, AL MSA COUNTY OR COUNTY EQUIVALENT		TRACT 210.00	TRACT 1.00	TRACT 51.01	TRACT 211.00	TRACT 2.00	TRACT 57.00	TRACT 3.85	TRACT 58.00	TRACT 7.00	TRACT 10.00	TRACT 11.00
Autauga County												
Montgomery County												
METROPOLITAN AREA: Muncie, IN MSA COUNTY OR COUNTY EQUIVALENT		TRACT 1.00	TRACT 2.00	TRACT 3.00	TRACT 4.00	TRACT 6.00	TRACT 7.00	TRACT 9.02	TRACT 12.00	TRACT 13.00	TRACT 15.00	TRACT 24.00
Delaware County												
METROPOLITAN AREA: Myrtle Beach, SC MSA COUNTY OR COUNTY EQUIVALENT		TRACT 101.00	TRACT 201.00	TRACT 202.00	TRACT 301.00	TRACT 506.00	TRACT 703.00	TRACT 704.00	TRACT 704.00	TRACT 704.00	TRACT 704.00	TRACT 704.00
	Harry County											
METROPOLITAN AREA: Naples, FL MSA COUNTY OR COUNTY EQUIVALENT		TRACT 7.00	TRACT 112.03	TRACT 113.00	TRACT 114.00							
	Collier County											
METROPOLITAN AREA: Nashua, NH PMSA COUNTY OR COUNTY EQUIVALENT		TRACT 105.00	TRACT 107.00	TRACT 108.00								
	Hillsborough County											
METROPOLITAN AREA: Nashville, TN MSA COUNTY OR COUNTY EQUIVALENT		TRACT 104.02	TRACT 137.00	TRACT 161.00	TRACT 416.00	TRACT 114.00	TRACT 138.00	TRACT 162.00	TRACT 163.00	TRACT 164.00	TRACT 165.00	TRACT 166.00
	Davidson County											
Rutherford County												
Sumner County												
Wilson County												

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Nassau-Suffolk, NY PMSA		TRACT													
COUNTY OR COUNTY EQUIVALENT		4070.00	4111.00	4144.00	4144.00	4144.00	4144.00	4144.00	4144.00	4144.00	4144.00	4144.00	4144.00	4144.00	4144.00
Nassau County		1224.06	1225.01	1233.02	1455.00	1463.00	1473.00	1580.07	1584.06	1587.05	1591.03	1697.02	1701.01		
Suffolk County															
METROPOLITAN AREA: New Bedford, MA PMSA		TRACT													
COUNTY OR COUNTY EQUIVALENT		6507.00	6508.00	6509.00	6511.00	6512.00	6513.00	6517.00	6518.00	6519.00	6526.00	6527.00			
Bristol County															
METROPOLITAN AREA: New Haven-Meriden, CT PMSA		TRACT													
COUNTY OR COUNTY EQUIVALENT		1402.00	1403.00	1405.00	1406.00	1407.00	1408.00	1413.00	1415.00	1416.00	1417.00	1421.00			
New Haven County		1424.00	1426.02	1701.01	1701.02	1702.01	1702.02	1710.00							
METROPOLITAN AREA: New London-Norwich, CT-RI MSA		TRACT													
COUNTY OR COUNTY EQUIVALENT		6901.00	6905.00	6906.00	6906.99	6906.99	6906.99	6968.00	6969.00						
New London County															
METROPOLITAN AREA: New Orleans, LA MSA		TRACT													
COUNTY OR COUNTY EQUIVALENT		207.00	208.00	209.00	237.00	246.00	257.98	259.00	262.00	265.00	268.00	269.00			
Jefferson Parish		1.00	2.00	3.00	4.00	6.01	6.03	6.11	6.13	8.00	9.01	9.02			
Orleans Parish		9.04	11.00	12.00	13.01	13.02	13.03	14.01	14.02	15.00	16.00	17.03			
17.29		17.33	17.98	18.00	19.00	20.00	22.00	27.00	28.00	29.00	30.00	31.00			
33.05		33.06	34.00	35.00	36.00	39.00	40.00	44.01	44.02	45.00	48.00	49.00			
50.00		58.00	59.00	60.00	63.00	67.00	68.00	69.00	70.00	71.00	72.00	75.01			
75.02		76.05	77.00	80.00	81.01	81.02	84.00	85.00	86.00	87.00	89.00	91.00			
92.00		93.01	93.02	94.00	100.00	102.00	111.00	131.00							
Plaquemines Parish		501.00	508.00												
St. Bernard Parish		301.01													
St. Charles Parish		621.99	626.00												
St. James Parish		404.00	405.00	406.00											
St. John the Baptist Parish		709.00													
St. Tammany Parish		405.01	409.00												

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: New York, NY PMSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT											
Bronx County		11.00	15.00	17.00	20.00	23.00	25.00	27.01	31.00	33.00	35.00	35.00	37.00			
		39.00	41.00	43.00	44.00	47.00	48.00	49.00	50.00	52.00	56.00	59.01	62.00			
		65.00	67.00	69.00	71.00	73.00	75.00	77.00	79.00	81.00	83.00	85.00	86.00			
		87.00	88.00	89.00	90.00	105.00	110.00	115.01	115.02	119.00	121.01	121.02	123.00			
		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	155.00	157.00	161.00	165.00	167.00	169.00	173.00	175.00	177.00			
		179.00	187.00	189.00	193.00	195.00	197.00	199.00	201.00	205.00	206.02	211.00	213.01			
		213.02	215.01	215.02	217.01	219.00	221.00	223.00	227.01	229.01	229.02	233.01	233.02			
		235.01	235.02	237.01	237.02	239.00	241.00	243.00	245.00	251.00	253.00	255.00	257.00			
		263.00	265.00	271.01	317.00	324.00	334.00	359.00	361.00	363.00	365.01	365.02	367.00			
		369.01	369.02	371.00	373.00	375.01	375.02	375.03	377.00	379.00	381.00	383.00	385.00			
		389.00	391.00	393.00	397.00	399.01	403.01	435.00	458.00							
Kings County		2.00	11.00	18.00	20.00	23.00	25.00	27.00	29.01	29.02	55.00	59.00	71.00			
		85.00	112.00	120.00	125.00	127.00	185.01	185.02	214.00	217.00	221.00	222.00	225.00			
		226.00	228.00	231.00	233.00	234.00	235.00	237.00	238.00	239.00	241.00	243.00	251.00			
		255.00	257.00	259.01	259.02	261.00	263.00	281.00	283.00	285.01	285.02	287.00	289.00			
		293.00	299.00	303.00	307.00	309.00	326.00	328.00	330.00	342.00	347.00	348.01	348.02			
		351.00	352.00	353.00	357.00	359.00	360.01	360.02	363.00	365.01	365.02	367.00	369.00			
		371.00	373.00	375.00	379.00	381.00	382.00	387.00	389.00	391.00	393.00	395.00	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	441.00	453.00	465.00	489.00	493.00	505.00	507.00	509.00	511.00			
		513.00	523.00	525.00	527.00	529.00	531.00	533.00	535.00	537.00	539.00	545.00	547.00			
		549.00	551.00	572.00	610.01	884.00	892.00	900.00	906.00	908.00	910.00	912.00	916.00			
		918.00	944.02	982.00	1034.00	1058.00	1106.00	1110.00	1130.00	1134.00	1138.00	1140.00	1146.00			
		1148.00	1150.00	1152.00	1154.00	1156.00	1158.00	1160.00	1164.00	1166.00	1168.00	1170.00	1172.01			
		1192.00	1194.00	1210.00	1214.00											
New York County		2.01	2.02	6.00	8.00	10.02	14.02	16.00	18.00	20.00	24.00	25.00	26.01			
		36.01	41.00	62.00	117.00	119.00	156.02	162.00	164.00	166.00	168.00	172.01	172.02			
		178.00	180.00	184.00	186.00	188.00	190.00	192.00	194.00	196.00	198.00	201.02				
		202.00	204.00	206.00	207.02	208.00	209.01	213.01	213.02	216.00	217.01	217.02				
		218.00	219.97	220.00	222.00	223.97	223.98	224.00	227.02	228.00	229.00	230.00				
		231.02	232.00	234.00	235.02	239.00	243.01	243.02	245.00	249.00	251.00	261.00	267.00			
		269.00	277.00	291.00	293.00											
Queens County		25.00	35.00	43.00	44.02	55.00	87.00	246.00	252.00	262.00	266.00	299.00	331.00			
Richmond County		442.00	871.00	942.02	952.00	972.00	1010.00									
Rockland County		29.00	40.00	133.01	139.01											
		115.03														

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Newark, NJ PMSA (continued)		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT																		
Essex County		2.00	3.00	5.00	7.00	9.00	10.00	11.00	13.00	14.00	15.00	16.00	17.00					
Westchester County		1.01	1.03	2.01	3.00	4.01	4.02	5.00	10.00	11.01	12.00	13.02	13.03					
		22.03	27.00	28.00	29.00	31.00	32.00	35.00	36.00	58.00	61.00	62.00	63.00					
		78.00	80.00	93.00	119.01	133.01	143.00											
METROPOLITAN AREA: Newark, NJ PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT																		
Essex County		2.00	3.00	5.00	7.00	9.00	10.00	11.00	13.00	14.00	15.00	16.00	17.00					
Westchester County		18.00	19.00	26.00	27.00	28.00	29.00	30.00	31.00	32.00	34.00	35.00	37.00					
		38.00	39.00	40.00	41.00	44.00	46.00	48.01	48.02	49.00	53.00	54.00	55.00					
		56.00	57.00	58.00	59.00	60.00	62.00	63.00	66.00	67.00	68.00	69.00	74.00					
		75.01	75.02	80.00	81.00	82.00	83.00	84.00	85.00	86.00	87.00	88.00	89.00					
		91.00	92.00	93.00	95.00	96.00	97.00	99.00	106.00	107.00	109.00	110.00	111.00					
		112.00	113.00	116.00	131.00	132.00	171.00	182.00	184.00	186.00	187.00							
Union County		302.00	303.00	304.00	306.00	308.01	310.00	311.00	312.00	313.00	314.00	317.00	319.02					
Warren County		390.00	393.00															
		309.00																
METROPOLITAN AREA: Newburgh, NY-PA PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT																		
Orange County		4.00	5.00	6.00	17.00	22.00	102.99	150.00										
Pike County		9502.00																
METROPOLITAN AREA: Norfolk-Virginia Beach-Newport News, VA-NC MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT																		
York County		505.00	201.00	202.00	203.00	205.01	209.03											
Chesapeake city		105.00	106.02	109.00	117.00													
Hampton city		302.00	303.98	304.00	305.00	306.00	308.00	309.00	310.00									
Newport News city		13.00	14.00	16.00	25.00	26.00	27.00	29.00	34.00	35.01								
Norfolk city		43.00	44.00	46.00	47.00	48.00	50.00	51.00	52.00	53.00	65.02	67.00						
Portsmouth city		2105.00	2107.00	2110.00	2111.00	2113.00	2114.00	2118.00	2119.00	2120.00	2121.00	2126.00						
Suffolk city		651.00	654.00	655.00														
Virginia Beach city		450.85																
Williamsburg city		3703.00	3705.98															

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAP/MSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Oakland, CA PMSA		TRACT		TRACT		TRACT												
COUNTY OR COUNTY EQUIVALENT		4006.00	4007.00	4008.00	4009.00	4010.00	4011.00	4013.00	4014.00	4015.00	4016.00	4017.00						
Alameda County		4018.00	4019.00	4021.00	4022.00	4023.00	4024.00	4025.00	4026.00	4027.00	4028.00	4029.00	4030.00					
4031.00	4033.00	4034.00	4053.00	4054.00	4055.00	4057.00	4058.00	4059.00	4060.00	4061.00	4062.00							
4063.00	4071.00	4072.00	4073.00	4074.00	4075.00	4084.00	4085.00	4086.00	4087.00	4088.00	4089.00							
4090.00	4091.00	4092.00	4093.00	4094.00	4095.00	4096.00	4097.00	4103.00	4204.00	4220.00	4224.00							
4225.00	4226.00	4227.00	4228.00	4229.00	4232.00	4233.00	4236.00	4240.00	4274.00	4275.00	4276.00							
4339.00	4377.00																	
Contra Costa County		3100.00	3160.00	3280.00	3650.02	3680.00	3750.00	3760.00	3770.00	3790.00	3800.00	3810.00						
METROPOLITAN AREA: Ocala, FL MSA		TRACT		TRACT		TRACT												
COUNTY OR COUNTY EQUIVALENT		2.00	15.00	17.00	18.00													
Marion County																		
METROPOLITAN AREA: Odessa-Midland, TX MSA		TRACT		TRACT		TRACT												
COUNTY OR COUNTY EQUIVALENT																		
Ector County		11.00	12.00	14.00	15.00	18.00	19.00	20.00	22.00									
Midland County		14.00	15.00	16.00	17.00													
METROPOLITAN AREA: Oklahoma City, OK MSA		TRACT		TRACT		TRACT												
COUNTY OR COUNTY EQUIVALENT																		
Canadian County		3004.00	2002.00	2006.01	2012.01	2012.02	2012.03											
Cleveland County		6001.00	6002.00	6006.00														
Logan County		1004.00	1005.00	1007.00	1010.00	1011.00	1012.00	1013.00	1014.00	1015.00	1019.00	1024.00	1025.00					
Oklahoma County		1026.00	1027.00	1028.00	1030.00	1031.01	1032.00	1033.00	1034.00	1035.00	1036.02	1037.00	1038.00					
		1039.00	1040.00	1041.00	1043.00	1044.00	1046.00	1047.00	1048.00	1049.00	1052.02	1054.00	1055.00					
		1056.00	1057.00	1058.00	1059.95	1069.12	1069.13	1070.01	1070.02	1071.01	1071.04	1072.16	1076.06					
Pottawatomie County		1079.00	1082.07	1082.08	1088.03	5001.00	5002.00	5003.02										

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Omaha, NE-IA MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		307.00	309.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	16.00	19.00
Pottawattamie County		3.00	4.00	29.00	32.00	38.00	39.00	40.00	41.00	51.00	52.00	53.00	54.00
Douglas County		21.00	29.00	59.02	60.00	63.01							
Sarpy County		103.02											
METROPOLITAN AREA: Orange County, CA PMSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		218.13	524.04	525.15	626.14	626.26	626.27	636.02	740.03	744.03	744.05	744.06	745.01
Orange County		745.02	746.01	746.02	747.01	747.02	748.01	748.02	748.05	749.01	749.02	749.03	750.01
		750.02	751.00	762.04	865.02	873.00	874.02	874.03	878.03	891.04	891.05	892.01	994.02
		995.09	995.10	998.02									
METROPOLITAN AREA: Orlando, FL MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		305.01	306.02	104.00	105.00	106.00	115.00	117.01	117.02	118.00	119.01	131.00	146.01
Lake County		101.00		155.02	159.01	176.00							
Orange County				201.01	201.02	205.00	211.00						
Seminole County													
METROPOLITAN AREA: Owensboro, KY MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		2.00	3.00	4.00	5.00								
Daviess County													
METROPOLITAN AREA: Panama City, FL MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		10.00	16.00	17.00	18.00	20.00	22.00						
Bay County													
METROPOLITAN AREA: Parkersburg-Marietta, WV-OH MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		205.00	206.00	6.00	7.01								
Washington County													
Wood County													

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAP/MSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Pensacola, FL MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Escambia County	1.00	2.00	3.00	4.00	6.00	7.00	14.01	15.00	16.00
Santa Rosa County	20.00	21.00	22.00	40.00					
METROPOLITAN AREA: Peoria-Pekin, IL MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Peoria County	1.00	2.00	3.00	5.00	6.00	7.00	8.00	9.00	11.00
Tazewell County	15.00	17.00	18.00	19.00					
METROPOLITAN AREA: Philadelphia, PA-NJ PMSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Burlington County	7021.03	7026.04							
Camden County	6001.00	6002.00	6003.00	6004.00	6005.00	6006.00	6007.00	6008.00	6009.00
Gloucester County	6015.00	6016.00	6017.00	6018.00	6019.00	6027.01	6082.04	6101.00	
Salem County	5010.02	5014.04							
Bucks County	203.00	219.00	220.00	221.00					
Chester County	3026.00	3056.00	3058.00	3059.00	3102.00	3104.98			
Delaware County	4029.00	4047.00	4048.00	4049.02	4052.00	4054.00	4055.00	4056.00	4057.00
Montgomery County	4060.00	4064.02	4097.02						
Philadelphia County	2037.00	2039.02	2088.01						
Philadelphia County	2.00	5.00	6.00	9.00	13.00	14.00	18.00	19.00	20.00
Philadelphia County	24.00	25.00	28.00	30.00	31.00	32.00	33.00	34.00	36.00
Philadelphia County	52.00	56.00	58.00	63.00	66.00	69.00	70.00	71.00	72.00
Philadelphia County	83.00	84.00	85.00	86.00	87.00	88.00	89.00	90.00	91.00
Philadelphia County	95.00	96.00	102.00	103.00	104.00	105.00	106.00	107.00	108.00
Philadelphia County	112.00	123.00	126.00	127.00	131.00	132.00	133.00	137.00	138.00
Philadelphia County	144.00	145.00	146.00	147.00	148.00	149.00	151.00	152.00	153.00
Philadelphia County	157.00	159.00	161.00	162.00	163.00	164.00	165.00	166.00	167.00
Philadelphia County	171.00	172.00	173.00	174.00	175.00	176.00	177.00	178.00	179.00
Philadelphia County	195.00	196.00	197.00	198.00	199.00	200.00	201.00	202.00	203.00
Philadelphia County	239.00	240.00	241.00	244.00	245.00	246.00	247.00	249.00	250.00
Philadelphia County	280.00	281.00	282.00	283.00	284.00	286.00	287.00	288.00	289.00
Philadelphia County	296.00	297.00	304.00	327.00	346.00	364.00			

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Phoenix-Mesa, AZ MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT	
COUNTY OR COUNTY EQUIVALENT		202.00	507.00	608.00	609.00	610.05	610.08	612.00	614.00	716.00	925.00	926.00	928.00	TRACT	TRACT	TRACT	TRACT
Maricopa County		929.00	1046.00	1072.00	1092.00	1102.00	1116.00	1126.00	1127.00	1128.00	1129.00	1130.00	1131.00				
		1132.00	1133.00	1135.00	1136.00	1137.00	1138.00	1139.00	1140.00	1141.00	1142.00	1143.00	1144.00				
		1145.00	1146.00	1147.00	1148.00	1149.00	1150.00	1151.00	1152.00	1153.00	1154.00	1155.00	1156.00				
		1159.00	1160.00	1161.00	1163.00	1164.00	1166.02	3187.00	3188.00	3191.00	3192.00	3200.02	4201.02				
Pinal County		4215.01	4220.01	4226.05	5229.02	5231.02	5231.04	6232.00									
		1.00	4.00	10.00	12.00	15.00	17.00	18.00	19.00	20.00							
METROPOLITAN AREA: Pine Bluff, AR MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT	
COUNTY OR COUNTY EQUIVALENT		5.02	6.00	9.02	10.00	10.00	11.00	12.00	12.00	13.00							
Jefferson County																	
METROPOLITAN AREA: Pittsburgh, PA MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT	
COUNTY OR COUNTY EQUIVALENT		101.00	103.00	302.00	305.00	314.00	402.00	403.00	404.00	405.00	406.00	409.00	411.00				
Allegheny County		501.00	502.00	507.00	509.00	510.00	511.00	603.00	604.00	606.00	810.97	810.98	818.00				
		1016.00	1017.00	1114.00	1115.00	1201.00	1203.00	1204.00	1207.00	1208.00	1301.00	1303.00	1304.00				
		1305.00	1306.00	1504.00	1604.00	1606.00	1609.00	1704.00	1803.00	1805.00	1809.00	1921.00	2017.00				
		2019.00	2107.00	2204.00	2205.00	2206.00	2304.00	2305.00	2306.00	2503.00	2507.00	2509.00	2603.00				
		2609.98	2614.00	2620.00	2808.00	2902.97	3101.98	3102.95	4644.00	4657.97	4824.00	4838.00	4867.00				
		4869.00	4923.00	4928.00	5050.00	5100.00	5128.00	5129.00	5140.00	5509.00	5512.00	5519.00	5521.00				
Beaver County		5523.00	5606.00	5612.00													
Butler County		6003.00	6012.00	6013.00	6015.00	6028.00	6040.00	6041.98	6042.00	6045.00	6052.00	6054.00					
Fayette County		9023.00	9024.00	9025.00	9104.00												
Washington County		2608.00	2612.00	2614.00	2615.00	2617.00	2619.00	2621.00	2623.00	2626.00	2632.00						
Westmoreland County		7041.00	7543.00	7544.00	7546.00	7751.00	7753.00	7831.00	7921.00	7922.00							
		8001.00	8007.01	8007.02	8016.00	8028.00	8041.00	8053.00	8054.00								
METROPOLITAN AREA: Pittsfield, MA MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT	
COUNTY OR COUNTY EQUIVALENT		9001.00	9012.00														
Berkshire County																	

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Pocatello, ID MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT										
Bannock County	1.00	8.00	9.00	16.01								
METROPOLITAN AREA: Ponce, PR MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT										
Guayanilla Municipio	7404.99	719.02	7102.00	7109.01								
Juana Diaz Municipio	7302.00											
Penuelas Municipio	702.02	703.00	704.00	706.01	707.00	708.00	709.00	710.00	713.00	716.02	721.01	721.99
Ponce Municipio	723.00	726.00	728.00									
Villalba Municipio	7201.00	7203.00										
METROPOLITAN AREA: Portland, ME MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT										
Cumberland County	4.00	5.00	6.00	9.00	10.00	12.00	14.00					
METROPOLITAN AREA: Portland-Vancouver, OR-WA PMSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT										
Multnomah County	11.01	21.00	22.01	22.02	23.01	23.02	33.01	33.02	34.01	34.02	36.01	40.01
	42.00	44.99	48.00	49.00	50.00	51.00	52.00	53.00	54.00	55.00	56.00	74.00
Washington County	83.01											
Clark County	332.00											
	410.05	416.00	417.00	418.00	423.00	424.00	425.00	427.00				
METROPOLITAN AREA: Portsmouth-Rochester, NH-ME PMSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT										
Strafford County	802.00											
METROPOLITAN AREA: Providence-Fall River-Warwick, RI-MA MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT										
Bristol County	6314.00	6402.00	6403.00	6408.00	6409.00	6410.00	6411.00	6412.00	6413.00	6414.00	6442.99	
Providence County	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00
	14.00	19.00	20.00	26.00	27.00	30.00	36.00	37.00	108.00	109.00	110.00	111.00
	149.00	151.00	152.00	172.00	174.00	180.00	183.00					

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSAPMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Provo-Orem, UT MSA COUNTY OR COUNTY EQUIVALENT Utah County	TRACT 14.00	TRACT 16.00	TRACT 17.00	TRACT 18.00	TRACT 19.00	TRACT 23.00	TRACT 25.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Pueblo, CO MSA COUNTY OR COUNTY EQUIVALENT Pueblo County	TRACT 2.00	TRACT 6.00	TRACT 7.00	TRACT 8.00	TRACT 12.00	TRACT 13.00	TRACT 14.00	TRACT 20.00	TRACT 21.00	TRACT 26.00	TRACT 29.01	TRACT	TRACT	TRACT
METROPOLITAN AREA: Racine, WI PMSA COUNTY OR COUNTY EQUIVALENT Racine County	TRACT 1.00	TRACT 2.00	TRACT 3.00	TRACT 4.00	TRACT 5.00	TRACT 10.01	TRACT 22.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Raleigh-Durham-Chapel Hill, NC MSA COUNTY OR COUNTY EQUIVALENT Durham County	TRACT 3.01	TRACT 4.02	TRACT 5.00	TRACT 8.01	TRACT 8.02	TRACT 9.00	TRACT 10.01	TRACT 10.02	TRACT 11.00	TRACT 12.01	TRACT 12.02	TRACT	TRACT	TRACT
Franklin County	13.04	14.00	15.01	15.02										13.01
Johnston County	602.00													
Orange County	403.00	406.00	414.00											
Wake County	107.03	107.04	113.00	116.00	117.00	508.00	509.00	510.00	511.00	520.01	522.01	524.03	542.98	
501.00	504.00	506.00	507.00											
METROPOLITAN AREA: Rapid City, SD MSA COUNTY OR COUNTY EQUIVALENT Pennington County	TRACT 101.00	TRACT 102.00	TRACT 103.00	TRACT	TRACT	TRACT	TRACT							
METROPOLITAN AREA: Reading, PA MSA COUNTY OR COUNTY EQUIVALENT Berks County	TRACT 1.00	TRACT 2.00	TRACT 12.00	TRACT 13.00	TRACT 17.00	TRACT 19.00	TRACT 21.00	TRACT 22.00	TRACT 24.00	TRACT 25.00	TRACT 26.00	TRACT	TRACT	TRACT

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSAP/MSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Redding, CA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		101.00	105.00									
Shasta County												
METROPOLITAN AREA: Reno, NV MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1.00	9.00	18.00	33.01							
Washeoe County												
METROPOLITAN AREA: Richland-Kennewick-Pasco, WA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		112.00										
Benton County												
Franklin County												
METROPOLITAN AREA: Richmond-Petersburg, VA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1004.06										
Chesterfield County												
Henrico County												
Hopewell city												
Petersburg city												
Richmond city												
101.98	109.00	110.00	201.00	202.00	203.00	204.00	206.00	207.00	208.00	209.00	210.00	
211.00	301.00	302.00	401.00	402.00	403.00	404.00	412.00	413.00	415.00	601.00	602.00	
603.00	604.00	607.98	608.98									
METROPOLITAN AREA: Riverside-San Bernardino, CA PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		303.00	304.00	305.00	416.00	422.02	422.03	425.01	428.00	434.01	434.02	436.00
Riverside County												
San Bernardino County												
442.00	454.00	455.00	456.01	456.02	457.01	458.00	459.00	462.00				
57.00	58.00	59.00	60.00	64.00	64.00	65.00	68.00	69.00	54.00	55.00	56.00	
91.04	94.00	98.00	104.05	104.09	105.00	106.00	117.00		74.05	75.00	80.02	
METROPOLITAN AREA: Roanoke, VA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00			
Roanoke city												

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Rochester, MN MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		1.00	5.00	8.00								
Genesee County		9510.00	9515.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Livingston County		305.00		7.00	10.00	13.00	14.00	15.00	16.00	17.00	23.00	27.00
Monte County		2.00		38.02	38.04	39.00	40.00	41.00	43.00	46.02	47.01	48.00
Ontario County		51.00		52.00	53.00	55.00	56.00	57.00	59.00	64.00	65.00	66.00
Wayne County		79.00		80.00	87.02	90.00	91.00	92.00	93.01	94.01	94.02	95.00
METROPOLITAN AREA: Rockford, IL MSA		96.02	96.04	131.03	153.01							
COUNTY OR COUNTY EQUIVALENT		517.00	518.00									
Winnebago County		213.00										
METROPOLITAN AREA: Rocky Mount, NC MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		10.00	11.00	12.00	21.00	24.00	25.00	26.00	27.00	28.00	29.00	
Edgecombe County		201.00	202.00	204.00	207.00	209.00						
Nash County		101.00	109.00									
METROPOLITAN AREA: Sacramento, CA PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		301.01										
El Dorado County		5.00	6.00	7.00	10.00	11.00	12.00	14.00	18.00	20.00	21.00	22.00
Sacramento County		28.00	32.01	32.02	37.00	42.02	42.03	43.00	44.01	44.02	45.00	46.01
		47.00	49.03	50.02	51.03	52.01	53.00	62.02	64.00	65.00	66.00	67.02
		69.00	70.01	96.05								68.00

NOTE: \* indicates that only the part of the tract within the metropolitan area is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Saginaw-Bay City-Midland, MI MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		2802.00	2803.00	2804.00	2807.00	2811.00							
Bay County		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	13.00
Saginaw County		17.00	109.00	110.00									
METROPOLITAN AREA: St. Cloud, MN MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	3.02	103.00								
Stearns County													
METROPOLITAN AREA: St. Joseph, MO MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		10.00	11.00	12.00	13.00	14.00	19.00	20.00					
Buchanan County													
METROPOLITAN AREA: St. Louis, MO-IL MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		4005.00	4006.00	4007.00	4021.00	4024.00	4025.00	4026.00	4031.01				
Madison County		5004.00	5005.00	5006.00	5009.00	5010.00	5011.00	5012.00	5013.00	5014.00	5021.00	5022.00	5024.01
St. Clair County		5024.04	5025.00	5027.00	5028.00	5029.00	5030.00	5041.00	5042.01	5044.00			
St. Louis County		2128.00	2139.00	2140.00	2141.00	2160.00	2161.00	2169.00	2217.98				
St. Louis city		1015.00	1052.00	1053.00	1054.00	1055.00	1061.00	1062.00	1063.00	1064.00	1065.00	1066.00	1067.00
St. Louis County		1071.00	1072.00	1074.00	1075.00	1076.00	1077.00	1084.00	1085.00	1096.00	1097.00	1101.00	1102.00
St. Louis city		1103.00	1104.00	1105.00	1111.00	1112.00	1113.00	1114.00	1115.00	1122.00	1123.00	1155.00	1156.00
St. Louis County		1164.00	1172.00	1173.00	1181.00	1184.00	1185.00	1186.00	1192.00	1193.00	1201.00	1202.00	1203.00
St. Louis city		1211.00	1212.00	1213.00	1214.00	1221.00	1224.00	1231.00	1232.00	1233.00	1241.00	1242.00	1243.00
St. Louis County		1246.00	1257.00	1266.00	1267.00								
METROPOLITAN AREA: Salem, OR PMSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		1.00	7.00	9.00	10.00	19.00							
Marion County													
Polk County		203.01											

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAP/MSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Salinas, CA MSA		TRACT										
COUNTY OR COUNTY EQUIVALENT		5.00	7.00	10.00	13.00	106.02	108.98	137.00				
Monterey County												
METROPOLITAN AREA: Salt Lake City-Ogden, UT MSA		TRACT										
COUNTY OR COUNTY EQUIVALENT		1266.00	1263.00	1007.00	1014.00	1015.00	1017.00	1019.00	1020.00	1021.00	1023.00	1024.00
Davis County												
Salt Lake County												
Weber County		2008.00	2009.00	2011.00	2012.00	2018.00	2019.00					
METROPOLITAN AREA: San Angelo, TX MSA		TRACT										
COUNTY OR COUNTY EQUIVALENT		4.00	5.00	6.00	7.00	9.00						
Tom Green County												
METROPOLITAN AREA: San Antonio, TX MSA		TRACT										
COUNTY OR COUNTY EQUIVALENT		1101.00	1102.00	1103.00	1105.00	1106.00	1107.00	1108.00	1109.00	1110.00	1301.00	1302.00
Bexar County												
Guadalupe County												
2102.00		2103.00										
METROPOLITAN AREA: San Diego, CA MSA		TRACT										
COUNTY OR COUNTY EQUIVALENT		22.00	23.00	24.00	25.01	26.00	27.01	27.04	27.06	28.01	29.01	33.00
San Diego County												
35.00		36.00	39.00	40.00	41.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00
51.99		52.00	53.00	54.00	55.00	56.00	57.00	58.00	58.99	62.00	65.00	66.00
83.05		86.00	100.07	100.08	100.09	114.00	115.00	116.00	117.00	118.00	120.00	122.00
123.02		125.00	132.01	144.00	157.01	158.00	182.00	184.00	186.03	202.98	206.01	

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: San Francisco, CA PMSA COUNTY OR COUNTY EQUIVALENT	TRACT											
Marin County	1290.00	107.00	111.00	113.00	114.00	115.00	117.00	118.00	120.00	121.00	122.00	123.00
San Francisco County	124.00	125.00	155.00	161.00	162.98	163.00	176.98	177.00	178.00	179.02	180.00	201.98
San Mateo County	208.00	209.00	229.00	231.00	232.00	233.00	234.00	234.00	234.00	234.00	234.00	234.00
	6102.00	6117.00	6120.00									
<hr/>												
METROPOLITAN AREA: San Jose, CA PMSA COUNTY OR COUNTY EQUIVALENT	TRACT											
Santa Clara County	5003.00	5008.00	5009.00	5010.00	5013.00	5014.00	5015.00	5016.00	5017.00	5031.01	5036.02	5037.02
	5037.03	5052.01	5116.02	5126.01								
<hr/>												
METROPOLITAN AREA: San Juan-Bayamon, PR PMSA COUNTY OR COUNTY EQUIVALENT	TRACT											
Aguas Buenas Municipio	2303.00	2304.98										
Barceloneta Municipio	5902.00	5903.00										
Bayamon Municipio	307.00	321.00										
Canovanas Municipio	1001.98	1004.00										
Catano Municipio	201.00	202.00										
Comerio Municipio	9517.00	9518.00										
Corozal Municipio	5301.00	5303.00										
Dorado Municipio	5407.00											
Florida Municipio	5802.00											
Guaynabo Municipio	401.01	401.02										
Juncos Municipio	5004.00											
Loiza Municipio	1101.00	1102.00										
Manati Municipio	5701.00	5703.00										
Morovis Municipio	9553.00	9554.00										
Naguabo Municipio	1703.00											
Naranjito Municipio	5201.00	5202.00										
San Juan Municipio	2.00	6.00										
	36.00	37.00										
	48.00	49.00										
Toa Alta Municipio	5107.98											
Toa Baja Municipio	1217.00	1218.01										
Vega Alta Municipio	5501.00	5503.00										

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSAP/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: San Juan-Bayamon, PR PMSA (continued)		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Vega Baja Municipio	5606.00	5609.00																
	Yabucoa Municipio	9507.00	9508.00	9513.00															
METROPOLITAN AREA: San Luis Obispo-Atascadero-Paso Robles, CA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	San Luis Obispo County	109.00	111.00	112.00															
METROPOLITAN AREA: Santa Barbara-Santa Maria-Lompoc, CA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Santa Barbara County	9.00	12.04	23.04	24.02	24.03	24.04	25.00	25.02	27.06	27.06	29.02	29.03						
		29.12																	
METROPOLITAN AREA: Santa Cruz-Watsonville, CA PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Santa Cruz County	1007.00	1008.00	1010.00	1103.00	1104.98	1201.00												
METROPOLITAN AREA: Santa Fe, NM MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Santa Fe County	3.00	10.02	101.01															
METROPOLITAN AREA: Santa Rosa, CA PMSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Sonoma County	1514.00	1519.00	1520.00															
METROPOLITAN AREA: Sarasota-Bradenton, FL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Manatee County	1.02	1.03	7.01	15.02														
	Sarasota County	2.00	3.00																

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAPMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Savannah, GA MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT						
Chatham County	1.00	6.01	10.00	11.00	12.00	13.00	15.00	17.00	18.00
	22.00	23.00	24.00	25.00	27.00	28.00	32.00	44.00	45.00
METROPOLITAN AREA: Scranton--Wilkes-Barre--Hazleton, PA MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT						
Columbia County	511.00								
Lackawanna County	1002.00	1003.00	1007.00	1014.00	1015.00	1029.00			
Luzerne County	2001.00	2009.00	2010.00	2125.00	2132.00	2135.00	2174.00		
METROPOLITAN AREA: Seattle-Bellevue-Everett, WA PMSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT						
Island County	9702.00	9709.00							
King County	43.00	44.00	47.00	52.00	53.01	53.02	54.99	71.00	72.00
	79.00	80.00	81.00	82.00	84.00	85.00	86.00	87.00	90.00
Snohomish County	107.00	109.00	110.00	112.00	259.00	263.00	265.00		
402.00	404.00	407.00							
METROPOLITAN AREA: Sharon, PA MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT						
Mercer County	302.00	306.00	307.00	308.00	321.00				
METROPOLITAN AREA: Sheboygan, WI MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT						
Sheboygan County	5.00	6.00							
METROPOLITAN AREA: Sherman-Denison, TX MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT						
Grayson County	2.00	5.02	14.00	16.01	16.02				

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Shreveport-Bossier City, LA MSA COUNTY OR COUNTY EQUIVALENT									
Bossier Parish	TRACT								
202.00	104.00	206.00	207.00	208.00	209.00	211.00	213.00	217.00	218.00
Caddo Parish	225.00	232.00	233.00	235.00	236.00	237.00	246.00		
Webster Parish	317.00	319.00							
METROPOLITAN AREA: Sioux City, IA-NE MSA COUNTY OR COUNTY EQUIVALENT									
Woodbury County	TRACT								
12.00	13.00	15.00	16.00						
METROPOLITAN AREA: Sioux Falls, SD MSA COUNTY OR COUNTY EQUIVALENT									
Minnehaha County	TRACT								
7.00									
METROPOLITAN AREA: South Bend, IN MSA COUNTY OR COUNTY EQUIVALENT									
St. Joseph County	TRACT								
6.00	10.00	18.00	19.00	20.00	21.00	23.00	27.00	29.00	30.00
METROPOLITAN AREA: Spokane, WA MSA COUNTY OR COUNTY EQUIVALENT									
Spokane County	TRACT								
1.00	2.00	16.00	20.00	22.00	23.00	24.00	25.00	27.00	28.00
32.00	33.00	34.00	35.00	36.00	140.01	140.02			
METROPOLITAN AREA: Springfield, IL MSA COUNTY OR COUNTY EQUIVALENT									
Sangamon County	TRACT								
8.00	9.00	14.00	15.00	16.00	17.00	23.00	24.00		
METROPOLITAN AREA: Springfield, MO MSA COUNTY OR COUNTY EQUIVALENT									
Greene County	TRACT								
1.00	2.00	4.00	5.00	6.00	7.00	9.00	16.00	18.02	19.00
32.02	33.00								

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Springfield, MA MSA COUNTY OR COUNTY EQUIVALENT		TRACT									
Hampden County		8006.00	8007.00	8008.00	8009.00	8011.02	8012.00	8013.00	8014.01	8015.02	8018.00
Hampshire County		8022.00	8114.00	8115.00	8116.00	8117.00	8118.00	8203.00	8204.00	8205.00	8220.00
METROPOLITAN AREA: Stamford-Norwalk, CT PMSA COUNTY OR COUNTY EQUIVALENT		TRACT									
Fairfield County		201.00	214.00	441.00	445.00						
METROPOLITAN AREA: State College, PA MSA COUNTY OR COUNTY EQUIVALENT		TRACT									
Centre County		120.00	121.00	124.00	125.00	126.00					
METROPOLITAN AREA: Steubenville-Weirton, OH-WV MSA COUNTY OR COUNTY EQUIVALENT		TRACT									
Jefferson County		1.00	2.00	3.00	7.00	8.00	9.00	111.00			
Brooke County		302.00									
METROPOLITAN AREA: Stockton-Lodi, CA MSA COUNTY OR COUNTY EQUIVALENT		TRACT									
San Joaquin County		1.00	2.00	3.00	5.00	6.00	7.00	8.00	16.00	17.00	21.00
		25.00	27.01	31.13	33.04	34.05	34.06	34.07	38.00	39.00	45.00
METROPOLITAN AREA: Sumter, SC MSA COUNTY OR COUNTY EQUIVALENT		TRACT									
Sumter County		1.00	8.97	8.98	13.00	15.00	16.00				

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Syracuse, NY MSA COUNTY OR COUNTY EQUIVALENT		TRACT											
Cayuga County		419.00	13.00	22.00	23.00	30.00	31.00	32.00	33.00	34.00	35.00	38.00	39.00
Onondaga County		40.00	41.00	42.00	43.00	44.00	45.00	52.00	53.00	54.00	56.02	59.00	61.02
Oswego County		216.01	216.02										
METROPOLITAN AREA: Tacoma, WA PMSA COUNTY OR COUNTY EQUIVALENT		TRACT											
Pierce County		602.99	613.00	614.00	615.00	616.01	616.02	617.00	621.00	622.00	626.00	627.00	718.02
720.00													
METROPOLITAN AREA: Tallahassee, FL MSA COUNTY OR COUNTY EQUIVALENT		TRACT											
Gadsden County		207.00	1.00	4.00	5.00	6.00	10.01	11.01	12.00	13.00	14.00	20.01	20.02
Leon County													
METROPOLITAN AREA: Tampa-St. Petersburg-Clearwater, FL MSA COUNTY OR COUNTY EQUIVALENT		TRACT											
Hillsborough County		7.00	10.00	12.00	18.00	19.00	20.00	26.00	30.00	31.00	32.00	33.00	34.00
35.00		36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	44.00	45.00	50.00	51.00
Pasco County		53.99	108.03	108.05	108.06	108.07	109.00	129.00	139.02				
Pinellas County		324.00	325.00	326.00	327.00								
205.00		206.00	207.00	208.00	209.95	210.95	212.00	213.00	214.00	215.00	216.95	218.95	
259.02		262.00											
METROPOLITAN AREA: Terre Haute, IN MSA COUNTY OR COUNTY EQUIVALENT		TRACT											
Vigo County		1.00	3.00	5.00	6.00	8.00	12.00	19.00					

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Texarkana, TX-Texarkana, AR MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Miller County		203.00	204.00	205.00	206.98							
Bowie County		102.00	103.00	104.00	105.00	106.00						
METROPOLITAN AREA: Toledo, OH MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lucas County		8.00	12.02	13.02	13.04	14.00	15.00	17.00	18.00	19.00	20.00	21.00
		23.00	24.02	25.00	26.00	27.00	28.00	29.00	30.00	32.00	33.00	34.00
		36.00	37.00	38.00	40.00	41.00	42.00	43.01	48.00	51.00	54.00	55.00
Wood County		73.03	75.00	99.99								
		217.01	217.02	218.00								
METROPOLITAN AREA: Topeka, KS MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Shawnee County		1.00	2.00	3.00	4.00	5.00	6.00	11.00	29.00	31.00		
METROPOLITAN AREA: Trenton, NJ PMSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mercer County		1.00	8.00	9.00	10.00	11.00	14.00	15.00	16.00	17.00	19.00	20.00
METROPOLITAN AREA: Tucson, AZ MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pima County		1.00	2.00	3.00	4.00	5.00	8.00	9.00	10.00	12.00	13.01	13.02
		15.00	21.00	22.00	23.00	24.00	26.01	28.00	37.01	37.02	38.00	41.04
		43.08	44.07	48.00	49.00							
METROPOLITAN AREA: Tulsa, OK MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Creek County		208.00	210.00									
Osage County		104.00										
Tulsa County		2.00	3.00	5.00	6.00	7.00	9.00	10.00	12.00	13.00	14.00	21.00
		25.00	26.00	30.00	34.00	46.00	57.00	62.00	67.01	68.01	73.11	76.08
		79.00	80.01	80.02	88.00	91.01						

NOTE: \* indicates that only the part of the tract within the metropolitan area is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Tuscaloosa, AL MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tuscaloosa County		104.04	111.00	112.00	114.00	117.01	118.00	119.00			
METROPOLITAN AREA: Tyler, TX MSA COUNTY OR COUNTY EQUIVALENT	Smith County	TRACT 2.01	TRACT 2.02	TRACT 3.00	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT 7.00	TRACT 18.98		
METROPOLITAN AREA: Utica-Rome, NY MSA COUNTY OR COUNTY EQUIVALENT	Herkimer County Oneida County	TRACT 104.00	TRACT 111.00	TRACT 203.00	TRACT 204.00	TRACT 212.01	TRACT 213.01	TRACT 215.00	TRACT 218.00	TRACT 219.00	
METROPOLITAN AREA: Vallejo-Fairfield-Napa, CA PMSA COUNTY OR COUNTY EQUIVALENT	Napa County Solano County	TRACT 2001.00	TRACT 2509.00	TRACT 2518.02	TRACT 2523.98						
METROPOLITAN AREA: Ventura, CA PMSA COUNTY OR COUNTY EQUIVALENT	Ventura County	TRACT 1.00	TRACT 2.00	TRACT 6.00	TRACT 23.00	TRACT 24.00	TRACT 28.02	TRACT 32.00	TRACT 34.02	TRACT 35.00	TRACT 38.00
METROPOLITAN AREA: Victoria, TX MSA COUNTY OR COUNTY EQUIVALENT	Victoria County	TRACT 46.00	TRACT 49.00	TRACT 50.02							TRACT 43.01
METROPOLITAN AREA: Vineland-Millville-Bridgeton, NJ PMSA COUNTY OR COUNTY EQUIVALENT	Cumberland County	TRACT 1.00	TRACT 2.01	TRACT 3.01	TRACT 3.02	TRACT 6.01					TRACT 45.01

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Visalia-Tulare-Porterville, CA MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT						
Tulare County	2.00	3.02	6.00	11.00	16.00	29.01	32.00	40.00	41.00	43.00	44.00
<hr/>											
METROPOLITAN AREA: Waco, TX MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT						
McLennan County	1.00	2.00	3.00	4.00	7.00	10.00	12.00	14.00	15.00	19.00	33.00
<hr/>											
METROPOLITAN AREA: Washington, DC-MD-VA-WV PMSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT						
District of Columbia	21.01	22.02	25.02	28.01	28.02	29.00	30.00	31.00	32.00	34.00	35.00
57.01	58.00	59.00	60.20	62.02	64.10	71.00	72.00	73.02	73.04	73.08	74.01
74.04	74.06	74.07	74.08	74.09	74.30	75.02	75.03	75.04	76.01	77.03	77.08
77.09	78.03	78.04	78.07	78.08	78.09	78.60	79.01	79.03	84.02	85.10	86.00
87.01	87.02	88.02	88.03	88.04	89.03	89.04	90.01	91.02	92.03	92.10	92.40
93.02	96.02	97.00	98.03	98.04	98.05	98.08	98.08	98.10	98.20	99.03	99.04
99.05	99.06	99.07									
Charles County	8502.01										
Frederick County	7501.00	7503.00	7509.00								
Montgomery County	7009.04	7019.00	7025.00								
Prince George's County	8011.01	8029.03	8034.01	8035.09	8056.00	8071.02	8072.00				
Arlington County	1033.00										
Culpeper County	9903.00	9904.00									
Fairfax County	4215.00	4219.85									
Prince William County	9009.03										
Warren County	204.00	205.00									
Fredericksburg city	2.00	4.98									
Berkley County	9713.00	9715.00	9716.00	9717.00	9720.00						
Jefferson County	9724.00										
<hr/>											
METROPOLITAN AREA: Waterbury, CT PMSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT						
New Haven County	3501.00	3502.00	3503.00	3504.00	3505.00	3506.00	3522.00				

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Waterloo-Cedar Falls, IA MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		2.00	3.00	7.00	8.00	9.00	17.01	18.00			
Black Hawk County											
METROPOLITAN AREA: Wausau, WI MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		1.00									
Marathon County											
METROPOLITAN AREA: West Palm Beach-Boca Raton, FL MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		13.00	14.03	14.04	15.00	19.02	21.00	22.00	23.00	24.00	25.00
Palm Beach County		52.02	59.13	61.00	67.00	68.02	75.02	77.12	77.13	80.01	80.02
		83.01	83.02								
METROPOLITAN AREA: Wheeling, WV-OH MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		116.00	117.00	120.00	121.00						
Belmont County											
Marshall County											
Ohio County		1.00	4.00	6.00	7.00	8.00	24.00				
METROPOLITAN AREA: Wichita, KS MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		1.00	4.00	6.00	7.00	8.00	9.00	18.00	24.00	26.00	27.00
Sedgwick County		42.00	43.00	65.00	68.00	78.00					
METROPOLITAN AREA: Wichita Falls, TX MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT		101.00	102.00	103.00	104.00	105.00	108.00	110.00	111.00	112.00	113.00
Wichita County		137.00									
METROPOLITAN AREA: Williamsport, PA MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT											
Lycoming County		4.00	7.00	8.00							

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Wilmington, NC MSA COUNTY OR COUNTY EQUIVALENT	TRACT 1.00	TRACT 6.02	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 16.00	TRACT 17.00	TRACT 19.00	TRACT 20.00	TRACT 21.00	TRACT 22.00	TRACT 144.03
New Castle County	145.01											
METROPOLITAN AREA: Wilmington, NC MSA COUNTY OR COUNTY EQUIVALENT	TRACT 202.99	TRACT 101.00	TRACT 103.00	TRACT 105.01	TRACT 108.00	TRACT 110.00	TRACT 111.00	TRACT 112.00	TRACT 113.00	TRACT 114.00		
Brunswick County												
New Hanover County												
METROPOLITAN AREA: Worcester, MA-CT PMSA COUNTY OR COUNTY EQUIVALENT	TRACT 7312.01	TRACT 7312.02	TRACT 7313.00	TRACT 7314.00	TRACT 7315.00	TRACT 7317.00	TRACT 7318.00	TRACT 7319.00	TRACT 7320.01	TRACT 7325.00	TRACT 7384.00	TRACT 7421.00
Worcester County	7572.00											
METROPOLITAN AREA: Yakima, WA MSA COUNTY OR COUNTY EQUIVALENT	TRACT 1.00	TRACT 2.00	TRACT 6.00	TRACT 15.00	TRACT 24.00	TRACT 25.00	TRACT 27.00					
Yakima County												
METROPOLITAN AREA: Yolo, CA PMSA COUNTY OR COUNTY EQUIVALENT	TRACT 101.01	TRACT 102.03	TRACT 105.01	TRACT 106.02	TRACT 107.03	TRACT 116.98						
Yolo County												
METROPOLITAN AREA: York, PA MSA COUNTY OR COUNTY EQUIVALENT	TRACT 1.00	TRACT 2.00	TRACT 5.00	TRACT 7.00	TRACT 10.00	TRACT 15.00	TRACT 16.00					
York County												
METROPOLITAN AREA: Youngstown-Warren, OH MSA COUNTY OR COUNTY EQUIVALENT	TRACT 9518.00	TRACT 9521.00	TRACT 9522.00	TRACT 9523.00	TRACT 9525.98	TRACT 8005.00	TRACT 8006.00	TRACT 8007.00	TRACT 8009.00	TRACT 8010.00	TRACT 8017.00	TRACT 8019.00
Columbiana County	8001.00	8002.00	8003.00	8004.00	8005.00	8031.00	8032.00	8034.00	8035.00	8037.00	8040.00	8041.00
Mahoning County	8021.00	8022.00	8023.00	8024.00								
Trumbull County	8044.00	8103.00	8104.00									
	9201.00	9202.00	9205.00	9206.00	9207.00							

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**2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

METROPOLITAN AREA: Yuba City, CA MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT						
Sutter County		507.00										
Yuba County		403.00	404.00	405.00								
METROPOLITAN AREA: Yuma, AZ MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT						
Yuma County		1.00	105.00	106.00	110.00	114.00	115.00	116.00				

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Alabama COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT									
Barbour County	9502.00	9504.00										
Bibb County	9516.00											
Bullock County	9521.00	9522.00										
Butler County	9527.00	9529.00	9530.00	9531.00	9533.00	9534.00						
Chambers County	9537.00	9541.00										
Choctaw County	9567.00	9570.00										
Clarke County	9578.00	9580.00										
Coffee County	109.00											
Conecuh County	9602.00	9604.00	9606.00									
Covington County	9621.00	9627.00										
Crenshaw County	9636.00											
Dallas County	9964.00	9965.00	9966.00	9968.00	9969.00	9970.00	9971.00	9972.00	9973.00	9974.00		
Escambia County	9702.00	9706.00										
Fayette County	9723.00											
Greene County	9743.00	9744.00	9745.00	9746.00								
Hale County	9744.00	9746.00	9747.00	9748.00	9749.00							
Lowndes County	9810.00	9811.00	9812.00									
Macon County	9814.00	9815.00	9816.00	9817.00	9818.00	9820.00	9821.00	9822.00	9823.00			
Marengo County	9828.00	9829.00	9830.00	9831.00								
Marshall County	311.00											
Monroe County	9856.00	9857.00	9858.00									
Perry County	9868.00	9869.00	9870.00	9871.00	9872.00							
Pickens County	9879.00	9881.00										
Pike County	9887.00	9889.00										
Sumter County	9911.00	9912.00	9913.00	9914.00	9915.00							
Talladega County	106.00	107.00	118.00									
Wilcox County	9947.00	9948.00	9949.00	9950.00	9951.00							

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Arkansas COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arkansas County	9804.00	9807.00									
Ashley County	9601.98	9604.00									
Bradley County	9503.00	9505.00									
Chicot County	9802.00	9803.00	9804.00								
Columbia County	9505.00										
Cross County	9501.00	9505.00									
Desta County	9501.98	9503.00	9504.00								
Drew County	9902.00	9904.00									
Franklin County	9501.00										
Garland County	106.00	107.00	108.00	115.00							
Greene County	9805.00	9807.00									
Hempstead County	9802.00										
Jackson County	9701.00	9702.00	9703.00								
Lafayette County	9701.00	9702.00	9703.00	9704.00							
Lee County											
Lincoln County	9602.00										
Madison County	9604.00										
Mississippi County	101.00	103.00	109.00	110.00							
Monroe County	9501.00	9502.00	9503.00								
Newton County	9802.00	9802.00	9803.00	9804.00	9805.00	9806.00					
Phillips County	9801.00	9903.00	9907.00								
Poinsett County	9901.00	9702.00	9703.00								
St. Francis County	9601.00	9604.00	9606.00								
Searcy County	9701.00										
Sharp County	9701.00										
Union County	9501.00	9509.00	9510.00								
Van Buren County	9601.00	9706.00									
White County		9901.00	9902.00								
Woodruff County											

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: California	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT												
Humboldt County	1.00	5.00	10.00	101.00	113.00	119.00	120.00	121.00	122.00	124.00	125.00	
Imperial County	101.00	104.00	114.00	115.00	116.00							
Kings County	9.00	11.00	13.00	16.00	17.00							
Mendocino County	101.00	118.00										
Nevada County	10.00	11.00										
Siskiyou County	2.00											
Trinity County	3.98											
<hr/>												
NONMETROPOLITAN PART OF STATE: Colorado	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT												
Alamosa County	9816.00	9817.00										
Baca County	9849.00											
Conejos County	9746.00	9747.00	9748.00	9749.00								
Costilla County	9826.00	9827.00										
Delta County	9648.00											
Elbert County	9911.00											
Fremont County	9784.00											
Huerfano County	9808.00											
La Plata County	9711.00											
Las Animas County	9832.00	9833.00	9834.00									
Lincoln County	9916.00											
Montezuma County	9695.00											
Otero County	9877.00	9880.00	9881.00									
Prowers County	9857.00	9859.00										
Rio Grande County	9767.00	9768.00										
Saguache County	9776.00	9777.00										
<hr/>												
NONMETROPOLITAN PART OF STATE: Connecticut	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT												
Litchfield County	3103.00											

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAPMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Florida	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT														
Bradford County	1.00	9903.00												
Columbia County	9902.00	9903.00												
DeSoto County	9803.00													
Dixie County	9801.00	9802.00	9803.98											
Franklin County	9701.00	9702.00	9703.00											
Hamilton County	9801.00	9803.00												
Hardee County	9704.00													
Hendry County	9602.00													
Highlands County	9609.00	9617.00												
Holmes County	9603.00	9604.00												
Indian River County	503.01	503.02												
Jackson County	9802.00	9803.00	9806.00	9808.00										
Jefferson County	9801.98													
Lafayette County	9602.98													
Levy County	9702.00	9706.00												
Madison County	9902.00	9903.00												
Monroe County	9701.00													
Okeechobee County	9902.00	9903.00												
Putnam County	9507.00	9508.00												
Sumter County	9907.00													
Suwannee County	9701.00													
Taylor County	9503.00													
Walton County	9502.00													
NONMETROPOLITAN PART OF STATE: Georgia	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT														
Appling County	9502.00													
Atkinson County	9603.00													
Bacon County	9702.00													
Ben Hill County	9604.00													
Brooks County	9901.00	9902.00	9904.00	9905.00	9906.00									
Bullock County	9904.00	9905.00	9908.00											
Burke County	9502.00	9503.00	9504.00	9506.00	9507.00	9508.00								
Calhoun County	9501.00	9503.00	9504.00											
Candler County	9502.00	9503.00												
Clay County	9601.00	9602.00												
Clinch County	9702.00													

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS, JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Indiana	
COUNTY OR COUNTY EQUIVALENT	TRACT
Grant County	2.00
Henry County	9761.00
Knox County	9553.00
La Porte County	402.00
Wayne County	1.00
	9.00
	9763.00
	9765.00
	9554.00
	2.00
	3.00
	10.00

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAP/MSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Iowa		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		9502.00	9908.00	5.00	7.00	10.00	11.00	13.01				
Buchanan County												
Lee County												
Story County												
Wapello County		9602.00	9605.00	7.00	8.00							
Webster County												

  

NONMETROPOLITAN PART OF STATE: Kansas		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		9559.00	9585.00	9571.00	9575.00							
Bourbon County												
Cherokee County												
Crawford County												
Ellis County				9729.00								
Geary County					1.00	2.00						
Lyon County					1.00							
Montgomery County												
Reno County												
Riley County												
Saline County												
Seward County												
		9660.00										

NONMETROPOLITAN PART OF STATE: Kentucky		TRACT	TRACT	TRACT	TRACT	TRACT						
COUNTY OR COUNTY EQUIVALENT		9705.00	9601.00	9602.00	9604.00	9605.00	9609.00	9610.00				
Adair County												
Bell County												
Boyle County												
Breathitt County												
Casey County												
Clay County												
Clinton County												
Elliott County												
Estill County												
Floyd County												
Franklin County												
Fulton County												
Hardin County												
Harlan County												
		9702.00	9703.00	9705.00	9706.00	9709.00	9710.00	9711.00				

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Kentucky (continued)						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	9601.00	9602.00				
Johnson County	9602.00					
Knott County	9601.00	9602.00	9603.00	9604.00	9605.00	
Knox County	9901.00	9902.00	9905.00	9906.00	9907.00	9908.00
Laurel County	9701.00	9709.00				
Lawrence County	9902.00	9903.00	9904.00			
Lee County	9501.00	9502.00	9503.00			
Leslie County	9801.00	9802.00				
Leitcher County	9503.00	9506.00				
Lewis County	9902.00					
Lincoln County	9804.00					
McCracken County	301.00	302.00	303.00	304.00	305.00	306.00
McCreary County	9601.00	9602.00	9603.00	9604.00		
Magoffin County	9701.00	9702.00	9703.00	9704.00		
Marion County	9701.00	9708.00				
Martin County	9501.00	9502.00	9503.00			
Menifee County	9601.00					
Morgan County	9501.00	9503.00	9505.00			
Muhlenberg County	9601.00					
Owsley County	9901.00	9902.00	9903.00			
Perry County	9701.00	9702.00	9703.00	9705.00	9707.00	
Pike County	9903.00	9905.00	9917.00			
Pulaski County	9911.00					
Rockcastle County	9502.00	9504.00				
Rowan County	9503.00	9504.00				
Warren County	101.00	102.00	103.00	104.00	105.00	
Wayne County	9801.00	9803.00	9804.00	9805.00	9806.00	
Whitley County	9804.00	9805.00	9807.00	9808.00		
Wolfe County	9901.00	9902.00	9903.00			

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Maine COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aroostook County	9508.00	9901.00								
Franklin County		255.00								
Penobscot County			9852.00							
Somerset County				9855.00						

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSAPMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Maryland		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT						
COUNTY OR COUNTY EQUIVALENT		9705.00											
Dorchester County		9806.00											
Somerset County		3.00	102.00										
Wicomico County		9909.00											
<hr/>													
NONMETROPOLITAN PART OF STATE: Massachusetts		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT						
COUNTY OR COUNTY EQUIVALENT		9211.00	9213.00										
Berkshire County		413.00											
<hr/>													
NONMETROPOLITAN PART OF STATE: Michigan		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT						
COUNTY OR COUNTY EQUIVALENT		7.00	9.00										
Cass County		9703.00											
Chippewa County		9801.00	9802.00	9803.00	9805.00	9809.00	9810.00	9812.00					
Clare County		9710.00											
Delta County		9902.00	9908.00										
Gladwin County		9903.00	9908.00										
Houghton County		9904.00	9905.00										
Iosco County		9505.00	9509.00	9511.00	9512.00								
Isabella County		9601.00											
Keweenaw County		9604.00	9605.00	9606.00	9607.00								
Lake County		9906.00											
Manistee County		3.00	5.00	6.00	6.99								
Marquette County		9605.00	9606.00	9607.00	9611.00								
Mecosta County		9801.00											
Montcalm County		9702.00	9707.00										
Newaygo County		9501.00	9507.00	9508.00									
Ogemaw County		9704.00											
Oscoda County		9502.99											
Presque Isle County		9702.00											
Roscommon County		402.00	404.00										
St. Joseph County		306.00	312.00										

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Minnesota COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aitkin County	9902.00	9903.00									
Becker County	9510.00										
Beltrami County	9506.00	9507.00	9508.00								
Blue Earth County		9707.00	9711.00	9712.00							
Cass County		9610.00	9611.00	9612.00							
Cleanwater County		9602.00									
Crow Wing County		9501.00									
Hubbard County		9706.00									
Itasca County		9811.00									
Kandiyohi County		9810.00									
Koochiching County		9906.00									
Mahnomen County		9603.00									
Mille Lacs County		9702.00									
Pennington County		9904.00									
Stevens County		9802.00									
Todd County		9902.00									
Wadena County		9801.00	9802.98								
Winona County		9705.00									

NONMETROPOLITAN PART OF STATE: Mississippi COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	3.00	4.00									
Attala County	9503.00										
Bolivar County	9501.00	9502.00	9503.00	9504.00	9507.00						
Claiborne County	9502.00	9503.00									
Clay County	9503.00										
Coahoma County	9501.00	9503.00	9506.00	9507.00							
Copiah County	9501.00										
Holmes County	9501.00	9502.00	9503.00	9504.00	9505.00						
Humphreys County	9502.00	9503.00									
Issaquena County	9501.00										
Jefferson County	9501.00	9502.00									
Jones County	9507.00										
Kemper County	9501.00										
Lafayette County	9503.00										
Lauderdale County	1.00	2.00	4.00	6.00	7.00						
Leflore County	9501.00	9502.00	9503.00	9508.00	9509.00						

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Montana		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beaverhead County	9894.00	9641.00	9642.00																
Big Horn County		9723.00	9725.00																
Blaine County				9635.00															
Carbon County				9602.00	9603.00														
Carter County				9531.00	9532.00														
Dawson County				10.00															
Flathead County				9861.00	9863.00	9864.00	9866.00												
Gallatin County				9761.00	9762.00	9763.00													
Glacier County				9681.00															
Golden Valley County				9735.00	9737.00														
Hill County				9954.00															
Lake County				9788.00	9789.00	9796.00													
Lewis and Clark County				9882.00															
Madison County				9838.00															
Meagher County				9635.00	9637.00														
Musselshell County				9691.00															
Petroleum County				9771.00															
Pondera County				9933.00															
Ravalli County				9511.00															
Roosevelt County				9627.00	9628.00														
Rosebud County				9986.00															
Sanders County				9503.00															
Sheridan County				1.00															
Silver Bow County				9550.00															
Valley County																			

NONMETROPOLITAN PART OF STATE: Nebraska		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9661.00																		
Buffalo County	9696.00																		
Cherry County	9559.00																		
Dawes County	9507.00																		
Keya Paha County	9754.00																		
Lincoln County	9601.00																		
McPherson County	9579.00																		
Scotts Bluff County	9537.00																		
Thurston County	9781.00	9782.00																	

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Nevada	TRACT	TRACT	TRACT								
COUNTY OR COUNTY EQUIVALENT	9501.00	9505.00	9506.00	9515.00							
Elko County	9601.00	9603.00									
Humboldt County											
Lyon County	9606.00										
NONMETROPOLITAN PART OF STATE: New Hampshire	TRACT	TRACT	TRACT								
COUNTY OR COUNTY EQUIVALENT	9610.00										
Grafton County											
NONMETROPOLITAN PART OF STATE: New Mexico	TRACT	TRACT	TRACT								
COUNTY OR COUNTY EQUIVALENT	1.00	6.00									
Chaves County	9745.00	9746.00	9747.00								
Cibola County	1.00	4.00									
Curry County											
Eddy County	5.00										
Guadalupe County	9617.00	9618.00	9619.00								
Hidalgo County	9882.00										
Lea County	1.00	2.00	3.00	4.00							
Lincoln County	9804.00										
Luna County	9862.00	9868.00									
McKinley County	9721.00	9722.00	9723.00	9724.00	9725.00	9726.00	9727.00	9728.00	9729.00		
Mora County	9552.00										
Otero County	1.00	8.00									
Rio Arriba County	9535.00	9538.00	9636.00								
Roosevelt County	9591.00										
San Juan County	8.00	9.00	10.01	10.02							
San Miguel County	9571.00	9577.00									
Socorro County	9782.00	9784.00									
Taos County	9524.00	9529.00									

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: New York		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		9619.00	9620.00	9622.00									
Cattaraugus County		1011.00	1012.00	1013.00									
Clinton County													
Columbia County		9912.00											
Franklin County		9913.00											
Fulton County		9908.00											
Jefferson County		620.00	621.00										
Otsego County		9910.00	9911.00										
St. Lawrence County		9909.00	9911.00	9912.00	9922.00								
Steuben County		9621.00											
Tompkins County		1.00	2.00	3.00	4.00	7.00	8.00	10.00	11.00	12.00			
NONMETROPOLITAN PART OF STATE: North Carolina		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		9804.00											
Anson County		9703.00											
Ashe County		9903.00											
Beaufort County		9601.00	9602.00	9603.00									
Bertie County		9502.00	9506.00										
Bladen County		9902.00	9906.00	9907.00	9909.00	9911.00	9912.00						
Columbus County		9608.00	9609.00										
Craven County		9903.00											
Duplin County		9801.00											
Graham County		9901.00	9907.00	9908.00	9909.00	9910.00	9911.00						
Halifax County		9501.00	9502.00	9504.00									
Hertford County		9704.00											
Hoke County		9501.00	9507.00										
Jackson County		9802.00											
Jones County		302.00	303.00										
Lee County		102.00	103.00	104.00	105.00	107.00	111.00						
Lenoir County		9702.00	9704.00	9706.00									
Martin County													
Northampton County		9601.00	9603.00										
Pasquotank County		9706.00											
Richmond County		9603.00	9608.00	9612.00	9617.00	9619.00	9620.00						
Robeson County		9706.00	9709.00										
Sampson County		102.00	103.00										
Scotland County													
Swain County		9601.98	9603.00										

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAPMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: North Carolina (continued)						
TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tyrell County	9601.00					
Vance County	9605.00	9606.00	9607.00			
Warren County	9502.00	9503.00	9504.00			
Watauga County	9804.00	9805.00	9806.00			
Wilson County	1.00	2.00	3.00	7.00	8.01	
NONMETROPOLITAN PART OF STATE: North Dakota						
TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benson County	9567.00					
Billing's County	9631.00					
Dunn County	9620.00					
Emmons County	9662.00	9664.00				
Grant County	9657.00					
Kidder County	9666.00					
McKenzie County	9626.00					
McLean County	9606.00					
Mountail County	9553.00					
Ramsey County	9574.00					
Rollete County	9517.00	9518.00				
Sioux County	9660.00					
Towner County	9513.00					
Ward County	101.00					
Wells County	9599.00					
Williams County	9540.00					

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Ohio						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9901.00	9902.00	9904.00	9905.00	9906.00	9907.00
Athens County	9726.00	9727.00	9728.00	9730.00	9731.00	9735.00
Coshcotton County	9914.00					
Erie County	408.00	410.00				
Gallia County	9536.00	9537.00	9538.00			
Guernsey County	9773.00	9776.00				
Harrison County	9758.00					
Highland County	9548.00					
Jackson County	9572.00	9573.00	9576.00	9577.00	9578.00	
Marion County	1.00	9.00				
Meigs County	9643.00	9644.00	9646.98			
Muskingum County	9814.00	9820.00	9821.00			
Perry County	9660.00					
Pike County	9522.00	9523.00	9526.00	9527.00		
Ross County	9564.00	9565.00				
Scioto County	9921.00	9923.00	9924.00	9926.00	9931.00	
Vinton County	9940.00					
Wayne County	9530.00					
	17.00					

NONMETROPOLITAN PART OF STATE: Oklahoma						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9768.00	9769.00	9770.00			
Atoka County	9876.00	9877.00	9879.00			
Beckham County	9663.00	9665.00				
Blaine County	9587.00	9590.00				
Bryan County	9956.00	9962.00	9964.00	9965.00		
Caddo County	9618.00	9621.00				
Carter County	9928.00	9931.00				
Cherokee County	9776.00	9778.00	9779.00	9780.00		
Choctaw County	9969.00	9972.00	9973.00			
Coal County	9882.00					
Cotton County	9712.00	9713.00				
Custer County	9605.00	9606.00				
Garvin County	9911.00	1.00	2.00			
Grady County						
Harmon County	9676.00					

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Oklahoma (continued)		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Haskell County		9791.00	9794.00										
Hughes County		9846.00	9848.00										
Jackson County		9686.00	9687.00										
Jefferson County		9717.00											
Johnston County		9902.00											
Kiowa County		9637.00	9638.00	9640.00									
Latimer County		9873.00											
Le Flore County		407.00											
McCurtain County		9982.00	9983.00	9986.00	9987.00	9989.00							
McIntosh County		9799.00	9802.00										
Muskogee County		2.00	4.00	5.00	6.00	7.00							
Oklfuskee County		9808.00	9809.00	9810.00									
Oklmulgee County		1.00	2.00	3.00									
Ottawa County		9745.00											
Payne County		102.00	103.00	104.00	105.00	107.00							
Pittsburg County		9862.00											
Pontotoc County		9891.00	9892.00										
Pushmataha County		9976.00	9977.00	9978.00									
Seminole County		9835.00	9836.00	9839.00									
Stephens County		5.00	6.00	7.00									
Tillman County		9704.00	9706.00										
Washington County		2.00	9.00										

NONMETROPOLITAN PART OF STATE: Oregon		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clatsop County		9503.00	9508.00										
Curry County		9501.00											
Jefferson County		9604.00											
Josephine County		3601.00	3609.00	3615.98	3616.00								
Klamath County		9716.00	9717.00	9718.00	9719.00								
Malheur County		9704.00											
Union County		9707.00											

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
**(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Pennsylvania		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
ARMSTRONG COUNTY EQUIVALENT	9811.00															
Armstrong County	9906.00															
CLARION COUNTY	9706.00															
Clinton County	1116.00															
CRAWFORD COUNTY	110.00															
Franklin County	9704.00															
Greene County	9603.00	9610.00	9611.00													
Indiana County	4.00	5.00	6.00													
Lawrence County	4202.00															
Mc Kean County	9616.00	9617.00														
Northumberland County	6.00															
Schuylkill County	2003.00	2007.00														

NONMETROPOLITAN PART OF STATE: Rhode Island		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	405.00															
Newport County	412.00 *															
NONMETROPOLITAN PART OF STATE: South Carolina		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	9701.00	9702.00	9703.00	9704.00	9705.98											
Allendale County	9601.00	9602.00														
Bamberg County	1.00	11.00														
Beaufort County	9503.00															
Calhoun County	210.00															
Chester County	9506.00															
Chesterfield County	9602.00	9603.00	9605.00	9608.00												
Clarendon County	9703.00	9705.00														
Colleton County	107.00	114.00														
Darlington County	9701.00	9704.00	9706.00													
Dillon County	9804.00	9806.00														
Georgetown County	9705.00															
Greenwood County	9804.00	9805.00														
Hampton County	107.00															
Lancaster County	9801.00	9803.00	9805.00	9806.00												
Lee County	9501.00	9503.00	9504.00	9506.00	9507.00											
Marion County	9602.00															
Marlboro County																

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: South Carolina (continued)						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Orangeburg County	102.00	103.00	104.00	111.00	112.00	113.00
Union County	302.00					
Williamsburg County	9704.00	9705.00	9707.00	9708.00	9709.00	

  

NONMETROPOLITAN PART OF STATE: South Dakota						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bennett County	9931.00					
Brown County	9515.00					
Buffalo County	9746.00					
Charles Mix County	9702.00	9703.00				
Clay County	9656.00					
Corson County	9861.00					
Day County	9526.00					
Dewey County	9881.00					
Edmunds County	9821.00					
Hutchinson County	9688.00					
Jackson County	9912.00					
Mellette County	9921.00					
Roberts County	9503.00					
Shannon County	9936.00	9937.00				
Spink County	9561.00					
Todd County	9926.00	9927.00				
Ziebach County	9871.00					

  

NONMETROPOLITAN PART OF STATE: Tennessee						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bradley County	103.00	104.00	107.00	108.00		
Campbell County	9501.00	9502.00	9503.00	9506.00	9510.00	
Claiborne County	9701.00	9705.00	9707.00	9709.00		
Cocke County	9802.00	9804.00	9805.00	9806.00		
Coffee County	9709.00					
Cumberland County	9704.00					
Dyer County	9644.00	9647.00				
Fentress County	9651.00	9652.00	9653.00			
Gibson County	9659.00					
Grainger County	5001.00					

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAP/MSA DEFINITIONS JUNE 30, 1999)**

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS, JUNE 30, 1999)

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Texas (continued)		TRACT	TRACT	TRACT	TRACT	TRACT								
COUNTY OR COUNTY EQUIVALENT		9503.00	9503.00	9506.00	9505.00	9505.00	9503.00	9504.00	9506.00	9507.00				
Swisher County														
Terry County														
Titus County														
Trinity County														
Uvalde County														
Val Verde County														
Walker County														
Ward County														
Wharton County														
Willbarger County														
Willacy County														
Zapata County														
Zavala County														

NONMETROPOLITAN PART OF STATE: Utah		TRACT												
COUNTY OR COUNTY EQUIVALENT		6.00	7.00	8.00	16.00									
Cache County														
Carbon County														
Juab County														
San Juan County														
Sanpete County														
Uintah County														
Wasatch County														

NONMETROPOLITAN PART OF STATE: Vermont		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		9622.97												
Addison County														

NONMETROPOLITAN PART OF STATE: Virginia		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		9903.00	9908.00											
Accomack County														
Brunswick County														
Buchanan County														
Dickenson County														
Lee County														

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSAP/MSA DEFINITIONS JUNE 30, 1999)**

NOTE: \* indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: West Virginia COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT							
Barbour County	9658.00	9586.00	9588.00									
Boone County	9585.00											
Calhoun County	9626.00	9627.00										
Clay County	9579.00	9580.00	9581.00									
Fayette County	205.00	206.00	211.00									
Gilmer County	9677.00	9678.00										
Harrison County	303.00	308.00	316.00									
Lewis County	9676.00											
Lincoln County	9555.00	9556.00	9557.00	9558.00								
Logan County	9563.00	9565.00	9567.00									
McDowell County	9536.00	9537.00	9538.00	9539.00	9540.00	9541.00	9542.00	9543.00				
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	9575.00							
Monongalia County		101.00	102.00	103.00								
Nicholas County		9803.00										
Pendleton County		9704.00										
Raleigh County		101.00	102.00									
Randolph County		9662.00										
Ritchie County		9624.00										
Summers County		9505.00										
Webster County		9701.00	9702.00	9703.00								
Wyoming County		9530.00										

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Wisconsin COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ashland County	9501.00										
Bayfield County	9601.00										
Dunn County	9708.00										
Fond du Lac County	406.00										
Forest County	9504.00										
Grant County	9609.00										
Menominee County	9701.00										
Portage County	9603.00	9604.00	9610.00								
Sawyer County	9805.00	9807.00									
Vernon County	9602.00										
Vilas County	9509.00										
Walworth County	5.00										

NONMETROPOLITAN PART OF STATE: Wyoming COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	9629.00	9630.00	9633.00	9634.00							
Converse County	9561.00	9562.00									
Fremont County	9826.00	9832.00									
Hot Springs County	9876.00										
Platte County	9592.00										
Sweetwater County	9715.00										

NONMETROPOLITAN PART OF STATE: American Samoa COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Eastern District	9501.00	9502.00									
Manu'a District	9517.00	9518.00									
Swains Island	9520.00										
Western District	9511.00										

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Guam COUNTY OR COUNTY EQUIVALENT Guam	TRACT 9512.00	TRACT 9513.00	TRACT 9555.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: Northern Mariana Islands COUNTY OR COUNTY EQUIVALENT	TRACT 9501.00	TRACT 9504.99	TRACT 9508.00	TRACT 9511.00	TRACT 9514.00	TRACT 9515.00						
Northern Islands Municipality												
Saipan Municipality												
Tinian Municipality												
NONMETROPOLITAN PART OF STATE: Puerto Rico COUNTY OR COUNTY EQUIVALENT	TRACT 9563.00	TRACT 9564.00	TRACT 9565.00	TRACT 9566.00	TRACT 9568.00							
Adjuntas Municipio												
Barranquitas Municipio												
Guánica Municipio												
Guayanilla Municipio												
Lares Municipio												
Las Marias Municipio												
Maricao Municipio												
Orocovis Municipio												
Patillas Municipio												
Salinas Municipio												
San Sebastian Municipio												
Santa Isabel Municipio												
Utuado Municipio												
Vieques Municipio												
NONMETROPOLITAN PART OF STATE: Virgin Islands COUNTY OR COUNTY EQUIVALENT	TRACT 9703.00	TRACT 9709.00	TRACT 9711.00	TRACT 9713.00	TRACT 9714.00	TRACT 9715.99						
St. Croix												

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