

**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

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

**Statutorily Mandated Designation of Difficult Development Areas and Qualified Census Tracts for Section 42 of the Internal Revenue Code of 1986****AGENCY:** Office of the Assistant Secretary for Policy Development and Research, HUD.**ACTION:** Notice.

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

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

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

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

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

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

**2000 Census**

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

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

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

**Background**

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

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

The LIHTC is a tax incentive intended to increase the availability of 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 (credit ceiling) is limited by population. Each state is allowed a credit ceiling based on a statutory formula indicated at Section 42(h)(3). States may carry forward unallocated credits derived from the credit ceiling for one year; however, to the extent these unallocated credits are not used by then, the credits go into a national

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

The credits allocated to a building are based on the cost of units placed in service as low-income units under particular minimum occupancy and maximum rent criteria. In general, a building must meet one of two thresholds to be eligible for the LIHTC: Either 20 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 50 percent of the Area Median Gross Income (AMGI) or 40 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 60 percent of AMGI. The term "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 10 years and is intended to yield a present value of either: (1) 70 percent of the "qualified basis" for new construction or substantial rehabilitation expenditures that are not federally subsidized (i.e., financed with tax-exempt bonds or below-market federal loans), or (2) 30 percent of the qualified basis for the cost of acquiring certain existing buildings or projects that are federally subsidized. The actual credit rates are adjusted monthly for projects placed in service after 1987 under procedures specified in Section 42. Individuals can use the credits up to a deduction equivalent of \$25,000 (the actual maximum amount of credit that an individual can claim depends on the individual's marginal tax rate). Individuals cannot use the credits against the alternative minimum tax. Corporations, other than S or personal service corporations, can use the credits against ordinary income tax. They cannot use the credits against the alternative minimum tax. These

corporations can also deduct losses from the project.

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

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

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

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

## Explanation of HUD Designation Methodology

### A. Difficult Development Areas

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

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

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

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

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

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

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

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

#### *B. Qualified Census Tracts*

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

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

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

1. To be eligible to be designated a QCT, a census tract must have 50 percent of its households with incomes below 60 percent of the AMGI or have a poverty rate of 25 percent or more. In metropolitan areas, HUD calculates 60 percent of AMGI by multiplying by a factor of 0.6 the HMFA median family income for 1999, as estimated by HUD from 2000 Census data. Outside of metropolitan areas, HUD calculates 60 percent of AMGI by multiplying by a factor of 0.6 the state-specific, non-metropolitan balance median family income for 1999, as estimated by HUD. (For a complete listing of HMFA median family incomes for 1999, see [http://www.huduser.org/datasets/il/il06/medians\\_2006.pdf](http://www.huduser.org/datasets/il/il06/medians_2006.pdf). For a complete listing of state non-metropolitan balance median family incomes for 1999, see [http://www.huduser.org/datasets/il/il06/MedianNotice\\_2006.pdf](http://www.huduser.org/datasets/il/il06/MedianNotice_2006.pdf).)

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

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

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

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

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

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

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

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

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

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

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

#### C. Application of Population Caps to DDA Determinations

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

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

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

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

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

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

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

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

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

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

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

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

The Census Bureau provides no tabulations of 2000 Census data for Broomfield County, Colorado, an area that was created from parts of four Colorado counties when the City of Broomfield became a county in November 2001. Broomfield County is made up of former parts of Adams, Boulder, Jefferson, and Weld counties. The boundaries of Broomfield County are similar, but not identical to, the boundaries of Broomfield city at the time of the 2000 Census. In OMB metropolitan area definitions and, therefore, for purposes of this notice, Broomfield County is included as part of the Denver-Aurora, CO MSA. Census tracts in Broomfield County include the

parts of the Adams, Boulder, Jefferson, and Weld County census tracts that were within the boundaries of Broomfield city according to the 2000 Census, plus parts of three Adams County tracts (85.15, 85.16, and 85.28), and one Jefferson County tract (98.25) that were not within any municipality during the 2000 Census but which, according to Census Bureau maps, are within the boundaries of Broomfield County. Data for Adams, Boulder, Jefferson, and Weld counties and their census tracts were adjusted to exclude the data assigned to Broomfield County and its census tracts.

#### Future Designations

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

#### Effective Date

For DDAs designated by reason of being in areas determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma (the GO Zone Designation), the designation is effective: (1) For housing credit dollar amounts allocated and buildings placed in service during the period beginning on January 1, 2006, and ending on December 31, 2008; or (2) for purposes of Section 42(h)(4)(B) of the Internal Revenue Code, for buildings placed in service during the period beginning on January 1, 2006, and ending on December 31, 2008, but only with respect to bonds issued after December 31, 2005.

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

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

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

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

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

#### Interpretive Examples of Effective Date

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

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

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

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

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

(Case D) Project D is located in an area that is a regular DDA in 2007, but is NOT a regular DDA in 2008. An application for tax-exempt bond financing for Project D is filed with the

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

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

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

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

### **Findings and Certifications**

#### *Environmental Impact*

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

### *Federalism Impact*

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

Dated: September 12, 2006.

**Darlene F. Williams,**

*Assistant Secretary for Policy Development and Research.*

**BILLING CODE 4120-67-P**

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

OMB Metropolitan Area Definitions, December 5, 2005 [MSA] and derived FY2006 HUD Metro FMR Area Definitions [HMFA])		Metropolitan Area Components	
State	Metropolitan Area	Mobile County	Hale County
Alabama	Mobile, AL MSA [GO Zone] Tuscaloosa, AL MSA [GO Zone]	Greene County Coconino County Yavapai County	Tuscaloosa County
Arizona	Flagstaff, AZ MSA Prescott, AZ MSA Yuma, AZ MSA	Contra Costa County	
California	Los Angeles-Long Beach, CA HMFA Napa, CA MSA Oakland-Fremont, CA HMFA Orange County, CA HMFA Oxnard-Thousand Oaks-Ventura, CA MSA Sacramento-Arden-Arcade-Roseville, CA HMFA Salinas, CA MSA San Diego-Carlsbad-San Marcos, CA MSA San Luis Obispo-Paso Robles, CA MSA Santa Barbara-Santa Maria, CA MSA Santa Cruz-Watsonville, CA MSA Santa Rosa-Petaluma, CA MSA Stockton, CA MSA Yolo, CA HMFA	Napa County Alameda County Orange County Ventura County El Dorado County Monterey County San Diego County San Luis Obispo County Santa Barbara County Santa Cruz County Sonoma County San Joaquin County Yolo County	Contra Costa County Sacramento County
Florida	Cape Coral-Fort Myers, FL MSA [GO Zone] Deltona-Daytona Beach-Ormond Beach, FL MSA Fort Lauderdale, FL HMFA [GO Zone] Miami-Miami Beach-Kendall, FL HMFA [GO Zone] Naples-Marco Island, FL MSA [GO Zone] Palm Bay-Melbourne-Titusville, FL MSA [GO Zone] Port St. Lucie-Fort Pierce, FL MSA [GO Zone] Sebastian-Vero Beach, FL MSA [GO Zone] Tampa-St. Petersburg-Clearwater, FL MSA West Palm Beach-Boca Raton, FL HMFA [GO Zone] Honolulu, HI MSA Baton Rouge, LA HMFA [GO Zone]	Lee County Volusia County Broward County Miami-Dade County Collier County Brevard County Martin County Indian River County Hernando County Palm Beach County Honolulu County Ascension Parish Pointe Coupee Parish Lafourche Parish Iberville Parish Lafayette Parish Lake Charles, LA MSA [GO Zone] New Orleans-Metairie-Kenner, LA MSA [GO Zone]	St. Lucie County Hillsborough County Pasco County Pinellas County
Hawaii			
Louisiana	Houma-Bayou Cane-Thibodaux, LA MSA [GO Zone] Iberia Parish, LA HMFA [GO Zone] Lafayette, LA MSA [GO Zone] Lake Charles, LA MSA [GO Zone] New Orleans-Metairie-Kenner, LA MSA [GO Zone]	St. Helena Parish Terrebonne Parish Iberville Parish Lafayette Parish Calcasieu Parish Jefferson Parish St. Charles Parish	Livingston Parish West Baton Rouge Parish West Feliciana Parish St. Martin Parish Cameron Parish Orleans Parish St. Bernard Parish

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

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

State	Metropolitan Area	Metropolitan Area Components	
Massachusetts	Boston-Cambridge-Quincy, MA-NH HMFA	Arlington town	Ashby town
		Ashland town	Bellingham town
		Belmont town	Boxborough town
		Braintree town	Cambridge city
		Canton town	Chelsea city
		Cohasset town	Dedham town
		Dover town	Everett city
		Foxborough town	Gloucester city
		Hamilton town	Holbrook town
		Holliston town	Hull town
		Ipswich town	Lincoln town
		Littleton town	Malden city
		Manchester-by-the-Sea town	Marshfield town
		Maynard town	Medway town
		Melrose city	Milton town
		Nahant town	Newbury town
		Newburyport city	North Reading town
		Norwell town	Pembroke town
		Plainville town	Peabody city
		Reading town	Quincy city
		Rowley town	Rockland town
		Scituate town	Salisbury town
		Somerville city	Sherborn town
		Sudbury town	Stoughton town
		Wakefield town	Swampscott town
		Watertown city	Waipole town
		Weston town	Wayland town
		Winchester town	Westwood town
		Abington town	Winthrop town
		East Bridgewater town	Avon town
		Marion town	Halifax town
		Rochester town	Mattapoisett town
		Gulfport-Biloxi, MS MSA [GO Zone]	West Bridgewater town
		Hattiesburg, MS MSA [GO Zone]	Whitman town
		Jackson, MS HMFA [GO Zone]	Hancock County
		Pascagoula, MS MSA [GO Zone]	Forrest County
		Simpson County, MS HMFA [GO Zone]	Copiah County
			George County
			Simpson County
Mississippi			
			Stone County
			Perry County
			Hinds County
			Madison County
			Jackson County
			Rankin County

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

State	Metropolitan Area	Metropolitan Area Components	
New Hampshire	Boston-Cambridge-Quincy, MA-NH HMFA	Seabrook town	South Hampton town
New Jersey	Atlantic City, NJ MSA	Atlantic County	
	Jersey City, NJ HMFA	Hudson County	
	Vineland-Millville-Bridgeton, NJ MSA	Cumberland County	
New York	Nassau-Suffolk, NY HMFA	Nassau County	Suffolk County
	New York, NY HMFA	Bronx County	Kings County
	Beaumont-Port Arthur, TX MSA [GO Zone]	Queens County	Richmond County
Texas	Brazoria County, TX HMFA [GO Zone]	Hardin County	Jefferson County
	Houston-Baytown-Sugar Land, TX HMFA (part) [GO Zone]	Brazoria County	Orange County
	McAllen-Edinburg-Mission, TX MSA	Chambers County	Fort Bend County
	Mount Vernon-Anacortes, WA MSA	Liberty County	Galveston County
	Puerto Rico	Hidalgo County	Montgomery County
	Aguadilla-Isabela-San Sebastián, PR MSA	Skagit County	San Jacinto County
	Barranquitas-Aibonito-Quebradillas, PR HMFA	Aguada Municipio	Añasco Municipio
	Caguas, PR HMFA	Lares Municipio	Mooca Municipio
	Fajardo, PR MSA	Aibonito Municipio	Barranquitas Municipio
	Guayama, PR MSA	Orocovis Municipio	Quebradillas Municipio
	Mayagüez, PR MSA	Caguas Municipio	Cayey Municipio
	Ponce, PR MSA	San Lorenzo Municipio	Aguadilla Municipio
	San Germán-Cabo Rojo, PR MSA	Ceiba Municipio	Mooca Municipio
	San Juan-Guaynabo, PR HMFA	Arroyo Municipio	Guayama Municipio
		Hormigueros Municipio	Mayagüez Municipio
		Juana Diaz Municipio	Fajardo Municipio
		Cabo Rojo Municipio	Luquillo Municipio
		Aguas Buenas Municipio	Patillas Municipio
		Carolina Municipio	Villalba Municipio
		Dorado Municipio	Lajas Municipio
		Juncos Municipio	Barceloneta Municipio
		Morovis Municipio	Cataño Municipio
		San Juan Municipio	Florida Municipio
		Vega Alta Municipio	Las Piedras Municipio
			Naranjito Municipio
			Loiza Municipio
			Toa Baja Municipio
			Yabucoa Municipio
			Vega Baja Municipio

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

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

State	Nonmetropolitan Counties or County Equivalents			
<b>Alabama</b>	Baldwin County [GO Zone] Pickens County [GO Zone]	Choctaw County [GO Zone] Sumter County [GO Zone]	Clarke County [GO Zone] Washington County [GO Zone]	Marengo County [GO Zone]
<b>Alaska</b>	Aleutians East Borough Haines Borough Lake and Peninsula Borough Prince of Wales-Outer Ketchikan Census Area Valdez-Cordova Census Area Yukon-Koyukuk Census Area	Bethel Census Area Juneau City and Borough Nome Census Area Sitka City and Borough Area Wade Hampton Census Area	Bristol Bay Borough Ketchikan Gateway Borough North Slope Borough Skagway-Hoonah-Angoon Census Area Wrangell-Petersburg Census Area	Dillingham Census Area Kodiak Island Borough Northwest Arctic Borough Southeast Fairbanks Census Area
<b>Arizona</b>	Apache County Greenlee County	Cochise County La Paz County	Gila County Navajo County	Graham County Santa Cruz County
<b>Arkansas</b>	Baxter County Clay County Desha County Izard County Lawrence County Marion County Nevada County Polk County Seearcy County	Bradley County Cleburne County Drew County Jackson County Lee County Mississippi County Newton County Randolph County Sevier County	Carroll County Cross County Fulton County Johnson County Little River County Monroe County Phillips County St. Francis County	Chicot County Dallas County Hempstead County Lafayette County Logan County Montgomery County Pike County Scott County
<b>California</b>	Amador County Lake County Modoc County Sierra County Tuolumne County	Colusa County Lassen County Mono County Siskiyou County	Del Norte County Mariposa County Nevada County Tehama County	Humboldt County Mendocino County Plumas County Trinity County
<b>Colorado</b>	Archuleta County Eagle County Jackson County Montrose County Routt County Susssex County	Chaffee County Garfield County La Plata County Ouray County San Juan County	Custer County Gunnison County Lake County Pitkin County San Miguel County	Dolores County Hinsdale County Mineral County Rio Blanco County Summit County
<b>Delaware</b>				
<b>Florida</b>	Citrus County Glades County [GO Zone] Monroe County [GO Zone]	Columbia County Hardee County Okeechobee County [GO Zone]	DeSoto County Hendry County [GO Zone] Walton County	Flagler County Highlands County
<b>Georgia</b>	Gilmer County	Talbot County	Towns County	White County
<b>Hawaii</b>	Hawaii County	Kalawao County	Kauai County	Maui County

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

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

State	Nonmetropolitan Counties or County Equivalents		
Idaho	Benewah County	Blaine County	Bonner County Boundary County Gooding County Idaho County
	Camas County	Cassia County	Twin Falls County
	Jerome County	Lincoln County	Fulton County Owen County
Kentucky	Butler County	Carlisle County	Lincoln County Powell County
	Montgomery County	Nicholas County	
	Simpson County		
	Acadia Parish [GO Zone]	Allen Parish [GO Zone]	Assumption Parish [GO Zone]
	Blenville Parish	Claiborne Parish	Evangeline Parish [GO Zone]
	Jefferson Davis Parish [GO Zone]	Nauchitoches Parish	Red River Parish
Louisiana	St. James Parish [GO Zone]	St. Landry Parish [GO Zone]	St. Mary Parish [GO Zone]
	Vermilion Parish [GO Zone]	Vernon Parish [GO Zone]	Washington Parish [GO Zone]
	Franklin County	Hancock County	Knox County
	Piscataquis County	Waldo County	
	St. Mary's County	Nantucket County	
	Dukes County	Grand Traverse County	Osceola County
Maryland	Baltimore County	Alcorn County	Amite County [GO Zone]
	Baltimore County	Bolivar County	Calhoun County
Massachusetts	Berkshire County	Choctaw County [GO Zone]	Claiborne County [GO Zone]
	Berkshire County	Coahoma County	Covington County [GO Zone]
Michigan	Adams County [GO Zone]	Grenada County	Holmes County [GO Zone]
	Benton County	Jasper County [GO Zone]	Jefferson County [GO Zone]
Mississippi	Chickasaw County	Kemper County [GO Zone]	Lafayette County
	Clay County	Lawrence County [GO Zone]	Leake County [GO Zone]
Missouri	Greene County [GO Zone]	Lowndes County [GO Zone]	Marion County [GO Zone]
	Issaquena County	Newton County [GO Zone]	Noxubee County [GO Zone]
Montana	Jones County [GO Zone]	Pearl River County [GO Zone]	Pike County [GO Zone]
	Lawrence County [GO Zone]	Scott County [GO Zone]	Sharkey County
Montana	Lowndes County [GO Zone]	Tallahatchie County	Walthall County [GO Zone]
	Newton County [GO Zone]	Wayne County [GO Zone]	Wilkinson County [GO Zone]
Missouri	Pearl River County [GO Zone]	Yazoo County [GO Zone]	Winston County [GO Zone]
	Scott County [GO Zone]		
Montana	Tallahatchie County		
	Wayne County [GO Zone]		
Missouri	Yazoo County [GO Zone]		
	Stone County	Taney County	
Montana	Beaverhead County	Broadwater County	Deer Lodge County
	Gallatin County	Granite County	Lake County
	Madison County	Meagher County	Mineral County
	Powell County	Ravalli County	Sanders County

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

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

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

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

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

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

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

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

METROPOLITAN AREA: Abilene, TX MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		101.00	102.00	103.00	104.00	108.00	110.00	117.00	119.00	121.00			
Taylor County													
METROPOLITAN AREA: Aguadilla-Isabela-San Sebastián, PR MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		4304.02	4305.02										
Aguada Municipio		4006.00	4008.00	4009.00	4010.00	4011.00							
Aguadilla Municipio		4106.00											
Isabela Municipio		9578.00	9579.00	9581.00	9582.00	9583.00	9584.00						
Lares Municipio		9593.00	9892.00										
San Sebastián Municipio													
METROPOLITAN AREA: Akron, OH MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		6015.01	6015.02	6015.03									
Portage County		5011.00	5012.00	5013.01	5013.02	5017.00	5018.00	5019.00	5021.01	5024.00	5025.00	5032.00	5034.00
Summit County		5038.00	5041.00	5042.00	5044.00	5046.00	5051.00	5053.00	5056.00	5063.04	5065.00	5066.00	5067.00
METROPOLITAN AREA: Albany, GA MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		2.00	3.00	8.00	12.00	13.00	14.01	14.02	15.00	103.01	103.02	106.01	
Dougherty County		9803.00											
METROPOLITAN AREA: Albany-Schenectady-Troy, NY MSA		TRACT											
COUNTY OR COUNTY EQUIVALENT		1.00	2.00	4.04	5.01	6.00	7.00	8.00	11.00	15.00	21.00	23.00	25.00
Albany County		26.00	128.00	129.00	132.00								
Rensselaer County		404.00	405.00	406.00	407.00	408.00	410.00	515.00					
Schenectady County		201.02	202.00	203.00	208.00	209.00	210.01	210.02	211.02	214.00	217.00		

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

<b>METROPOLITAN AREA: Albuquerque, NM MSA</b>	
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>
Bernalillo County	6.03 6.04 9.01 9.03 12.00 13.00 14.00 15.00 16.00 17.00 18.00 20.00
	21.00 25.00 26.00 29.00 37.33 43.00 45.01 45.02 47.14 48.00 9403.00 9459.00
Sandoval County	101.02 102.00 103.02 9402.00 9409.00 9433.00
Valencia County	9401.00 9703.01

<b>METROPOLITAN AREA: Alexandria, LA MSA</b>	
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>
Grant Parish	203.00 110.00 111.00 117.00 119.00 120.00 127.00 129.00
Rapides Parish	105.00

<b>METROPOLITAN AREA: Allentown-Bethlehem-Easton, PA-NJ MSA</b>	
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>
Warren County, NJ	309.00 4.00 5.00 7.00 8.00 9.00 10.00 11.00 12.00 13.00 16.00 18.00
Lehigh County, PA	
Northampton County, PA	105.00 110.00 112.00 113.00 144.00

<b>METROPOLITAN AREA: Altoona, PA MSA</b>	
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>
Blair County	1007.00 1008.00 1016.00 1019.00

<b>METROPOLITAN AREA: Amarillo, TX MSA</b>	
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>
Potter County	103.00 106.00 111.00 120.00 122.00 128.00 130.00 139.00 146.00 148.00 153.00

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

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

METROPOLITAN AREA: Athens-Clarke County, GA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clarke County	1.00	4.00	6.00	9.00	20.00	21.00	302.00	1504.00	1505.00				
<b>METROPOLITAN AREA: Atlanta-Sandy Springs-Marietta, GA MSA</b>													
Carroll County	9901.01	9905.02	403.01	403.03									
Clayton County	401.00	403.01	310.02										
Cobb County	307.00	308.00	207.00	212.04	221.00	235.01	236.01	237.00	238.02				
DeKalb County	205.00	206.00	8.00	10.00	17.00	18.00	19.00	21.00	22.00	23.00			
Fulton County	27.00	28.00	29.00	31.00	33.00	35.00	36.00	37.00	38.00	39.00			
	42.00	43.00	44.00	46.00	48.00	55.01	55.02	56.00	57.00	58.00			
	62.00	63.00	64.00	66.01	66.02	67.00	68.02	69.00	70.02	71.00			
	74.00	75.00	76.01	77.02	78.07	78.08	80.00	81.02	82.02	83.01			
	85.00	86.01	86.02	87.01	87.02	88.00	106.01	106.03	109.00	110.00			
Heard County	9701.00												
Newton County	1007.00												
Spalding County	1603.00	1604.00	1608.00	1609.00									
<b>METROPOLITAN AREA: Atlantic City, NJ MSA</b>													
Atlantic County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT			
	11.00	14.00	15.00	24.00	25.00	104.02							
<b>METROPOLITAN AREA: Auburn-Opelika, AL MSA</b>													
Lee County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT			
	403.00	406.01	406.02	407.00	408.00	416.00							

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

METROPOLITAN AREA: Augusta-Richmond County, GA-SC MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Burke County, GA	9504.00	9504.00	9507.00	9508.00								
McDuffle County, GA	9502.00											
Richmond County, GA	2.00	3.00	4.00	6.00	7.00	8.00	9.00	10.00	14.00	15.00	103.00	104.00
Aiken County, SC	105.04	106.00	204.00	214.00								

  

METROPOLITAN AREA: Austin-Round Rock, TX MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Caldwell County	9602.00	9607.00	103.01	103.02	105.00	107.00						
Hays County	102.00		3.02	4.01	4.02	5.00	6.01	6.03	6.04	7.00	8.02	8.03
Travis County	2.03	9.02	10.00	18.04	18.05	18.06	18.11	18.12	21.05	21.07	21.09	21.10
	9.01	21.12	22.02	23.04	23.07	23.08	23.10	23.11	23.12	23.14	23.15	23.16
Williamson County	24.13	210.00	214.02									

  

METROPOLITAN AREA: Bakersfield, CA MSA		TRACT										
COUNTY OR COUNTY EQUIVALENT		TRACT										
Kern County	4.00	6.00	11.03	12.01	12.02	13.00	14.00	15.00	16.00	19.02	20.00	21.00
	22.00	23.01	23.02	25.00	44.02	47.00	48.00	49.01	53.00	59.00	63.02	64.02

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

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

<b>METROPOLITAN AREA: Baton Rouge, LA MSA</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
<b>COUNTY OR COUNTY EQUIVALENT</b>		309.00	1.00	2.00	3.00	5.00	6.01	6.02	7.01	8.00	9.00	10.00
<b>Ascension Parish</b>		12.00	13.00	15.00	21.00	22.00	24.00	25.00	28.00	30.00	31.01	31.02
<b>East Baton Rouge Parish</b>		34.00	36.04	40.07	40.11							
<b>East Feliciana Parish</b>		9513.00										
<b>Iberia Parish</b>		9525.02										
<b>Pointe Coupee Parish</b>		9519.00	9520.00									
<b>St. Helena Parish</b>		9511.00										
<b>West Feliciana Parish</b>		9517.01										
 <b>METROPOLITAN AREA: Battle Creek, MI MSA</b>												
<b>COUNTY OR COUNTY EQUIVALENT</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
<b>Calhoun County</b>		4.00	5.00	36.00								
 <b>METROPOLITAN AREA: Bay City, MI MSA</b>												
<b>COUNTY OR COUNTY EQUIVALENT</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
<b>Bay County</b>		2802.00	2807.00	2811.00								
 <b>METROPOLITAN AREA: Beaumont-Port Arthur, TX MSA</b>												
<b>COUNTY OR COUNTY EQUIVALENT</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
<b>Jefferson County</b>		1.03	6.00	7.00	9.00	10.00	12.00	16.00	19.00	20.00	22.00	23.00
<b>Orange County</b>		25.00	26.00	51.00	53.00	54.00	59.00	61.00	62.00	63.00	64.00	66.00
 <b>METROPOLITAN AREA: Bellingham, WA MSA</b>												
<b>COUNTY OR COUNTY EQUIVALENT</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
<b>Whatcom County</b>		5.00	6.00	10.00	12.00							

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

METROPOLITAN AREA: Billings, MT MSA  
COUNTY OR COUNTY EQUIVALENT  
Yellowstone County

**METROPOLITAN AREA: Binghamton, NY MSA**  
**COUNTY OR COUNTY EQUIVALENT**

**METROPOLITAN AREA: Bismarck, ND MSA**  
**COUNTY OR COUNTY EQUIVALENT**  
Burleigh County

METROPOLITAN AREA: Blacksburg-Christiansburg-Radford, VA MSA		
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT
Montgomery County	202.00	204.00
Radford city	101.00	100.00

**METROPOLITAN AREA: Bloomington, IN MSA**  
**COUNTY OR COUNTY EQUIVALENT**  
 Monroe County

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

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

METROPOLITAN AREA: Bowling Green, KY MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Warren County	101.00 102.00 103.00 104.00 105.00

METROPOLITAN AREA: Bremerton-Silverdale, WA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Kitsap County	805.00 808.00 810.00

METROPOLITAN AREA: Bridgeport-Stamford-Norwalk, CT MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Fairfield County	201.00 214.00 215.00 218.02 222.00 223.00 434.00 437.00 438.00 440.00 441.00 445.00
	702.00 703.00 704.00 705.00 706.00 709.00 710.00 711.00 712.00 713.00 714.00 716.00
	717.00 719.00 732.00 735.00 736.00 737.00 738.00 739.00 740.00 743.00 744.00 2101.00
	2102.00 2107.00

METROPOLITAN AREA: Brownsville-Harlingen, TX MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Cameron County	109.00 119.03 123.03 124.03 126.09 126.10 131.06 132.03 132.06 132.07 133.07 134.01
	134.02 137.00 138.01 138.02 139.01 139.02 139.03 140.01 140.02

METROPOLITAN AREA: Brunswick, GA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Glynn County	7.00 8.00 9.00

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

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

METROPOLITAN AREA: Cedar Rapids, IA MSA		TRACT																
COUNTY OR COUNTY EQUIVALENT	TRACT																	
Linn County	19.00	27.00																
METROPOLITAN AREA: Champaign-Urbana, IL MSA		TRACT																
COUNTY OR COUNTY EQUIVALENT	TRACT																	
Champaign County	1.00	2.00	3.00	4.00	5.00	51.00	52.00	53.00	54.00	55.00	56.00	57.00	58.00	59.00	60.00	61.00	62.00	63.00
METROPOLITAN AREA: Charleston, WV MSA		TRACT																
COUNTY OR COUNTY EQUIVALENT	TRACT																	
Boone County	9586.00	9587.00	9588.00	9589.00	9590.00	9591.00	9592.00	9593.00	9594.00	9595.00	9596.00	9597.00	9598.00	9599.00	9600.00	9601.00	9602.00	9603.00
Clay County	1.00	7.00	9.00	12.00	129.00	138.00	147.00	156.00	165.00	174.00	183.00	192.00	201.00	210.00	219.00	228.00	237.00	246.00
Kanawha County	9556.00	9557.00	9558.00	9559.00	9560.00	9561.00	9562.00	9563.00	9564.00	9565.00	9566.00	9567.00	9568.00	9569.00	9570.00	9571.00	9572.00	9573.00
Lincoln County	45.00	46.00	47.00	48.00	49.00	49.00	50.00	51.00	52.00	53.00	54.00	55.00	56.00	57.00	58.00	59.00	60.00	61.00
METROPOLITAN AREA: Charleston-North Charleston, SC MSA		TRACT																
COUNTY OR COUNTY EQUIVALENT	TRACT																	
Berkeley County	201.00	202.00	203.00	204.00	205.00	206.00	207.00	208.00	209.00	210.00	211.00	212.00	213.00	214.00	215.00	216.00	217.00	218.00
Charleston County	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00
	27.01	31.04	31.13	33.00	34.00	37.00	38.00	40.00	41.00	42.00	43.00	44.00	45.00	46.00	47.00	48.00	49.00	50.00
METROPOLITAN AREA: Charlotte-Gastonia-Concord, NC-SC MSA		TRACT																
COUNTY OR COUNTY EQUIVALENT	TRACT																	
Anson County, NC	9804.00	318.00	319.00	320.00	330.00	331.00	332.00	333.00	334.00	335.00	336.00	337.00	338.00	339.00	340.00	341.00	342.00	343.00
Gaston County, NC	315.00	3.00	4.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00
Mecklenburg County, NC	1.00	39.02	41.00	42.00	43.02	45.00	46.00	47.00	48.00	49.00	50.00	51.00	52.00	53.04	56.04	59.04	60.04	61.04
York County, SC	604.01	604.02	605.01	606.01	607.01	608.01	609.01	610.01	611.01	612.01	613.01	614.01	615.01	616.01	617.01	618.01	619.01	620.01

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

METROPOLITAN AREA: Charlottesville, VA MSA		TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT											
Albemarle County	109.02	109.03	2.01	2.02	4.01	6.00							
Charlottesville city													
METROPOLITAN AREA: Chattanooga, TN GA MSA		TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT											
Hamilton County, TN	2.00	3.00	4.00	8.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	19.00	
	20.00	25.00	26.00	31.00	115.00								
METROPOLITAN AREA: Chicago-Naperville-Joliet, IL-IN-WI MSA		TRACT	TRACT										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT											
Cook County, IL	101.00	105.00	108.00	306.00	312.00	313.00	315.00	316.00	514.00	607.00	707.00	804.00	
	805.00	808.00	819.00	1401.00	1402.00	1407.00	2005.00	2006.00	2102.00	2105.00	2106.00	2207.00	
	2209.00	2210.00	2211.00	2213.00	2214.00	2215.00	2223.00	2224.00	2226.00	2227.00	2228.00	2229.00	
	2301.00	2302.00	2303.00	2304.00	2305.00	2306.00	2307.00	2308.00	2309.00	2310.00	2311.00	2312.00	
	2313.00	2315.00	2316.00	2317.00	2318.00	2401.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.00	
	2420.00	2425.00	2426.00	2427.00	2501.00	2510.00	2511.00	2513.00	2514.00	2515.00	2516.00	2517.00	
	2518.00	2519.00	2520.00	2521.00	2522.00	2523.00	2601.00	2602.00	2603.00	2604.00	2605.00	2606.00	
	2607.00	2608.00	2609.00	2610.00	2701.00	2702.00	2703.00	2704.00	2705.00	2706.00	2707.00	2708.00	
	2709.00	2710.00	2711.00	2712.00	2713.00	2714.00	2716.00	2717.00	2718.00	2719.00	2804.00	2805.00	
	2806.00	2807.00	2808.00	2809.00	2810.00	2811.00	2813.00	2814.00	2815.00	2816.00	2817.00	2818.00	
	2822.00	2824.00	2826.00	2827.00	2830.00	2831.00	2832.00	2835.00	2836.00	2838.00	2839.00	2840.00	
	2841.00	2842.00	2902.00	2903.00	2904.00	2905.00	2906.00	2907.00	2908.00	2909.00	2910.00	2911.00	
	2912.00	2913.00	2914.00	2915.00	2916.00	2917.00	2918.00	2919.00	2920.00	2921.00	2922.00	2923.00	
	2924.00	2925.00	2926.00	3001.00	3002.00	3003.00	3004.00	3006.00	3007.00	3008.00	3009.00	3010.00	
	3011.00	3012.00	3013.00	3014.00	3015.00	3016.00	3017.00	3104.00	3105.00	3106.00	3107.00	3108.00	
	3109.00	3110.00	3111.00	3112.00	3113.00	3114.00	3206.00	3302.00	3303.00	3304.00	3401.00	3402.00	
	3404.00	3405.00	3406.00	3502.00	3504.00	3506.00	3507.00	3511.00	3512.00	3514.00	3515.00	3601.00	
	3602.00	3603.00	3604.00	3605.00	3701.00	3702.00	3703.00	3704.00	3801.00	3802.00	3803.00	3804.00	
	3805.00	3806.00	3807.00	3808.00	3809.00	3810.00	3812.00	3813.00	3814.00	3815.00	3816.00	3817.00	
	3818.00	3819.00	3820.00	3892.00	3903.00	3904.00	4001.00	4002.00	4003.00	4004.00	4005.00	4006.00	
	4007.00	4008.00	4106.00	4113.00	4201.00	4202.00	4203.00	4204.00	4205.00	4206.00	4207.00	4208.00	
	4209.00	4210.00	4211.00	4212.00	4302.00	4303.00	4304.00	4305.00	4307.00	4309.00	4313.00	4314.00	

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

METROPOLITAN AREA: Chicago-Naperville-Joliet, IL-IN-WI MSA (continued)									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Cook County, IL (continued)									
4401.00	4408.00	4409.00	4601.00	4602.00	4603.00	4605.00	4606.00	4607.00	4608.00
4701.00	4902.00	4910.00	4912.00	4913.00	4914.00	5002.00	5105.00	5202.00	5301.00
5401.00	5602.00	5802.00	5803.00	5807.00	5907.00	6001.00	6002.00	6003.00	6009.00
6103.00	6104.00	6105.00	6109.00	6110.00	6111.00	6112.00	6113.00	6114.00	6115.00
6118.00	6119.00	6120.00	6121.00	6122.00	6301.00	6305.00	6308.00	6601.00	6606.00
6609.00	6701.00	6702.00	6703.00	6704.00	6705.00	6706.00	6707.00	6708.00	6709.00
6712.00	6713.00	6714.00	6715.00	6716.00	6717.00	6718.00	6719.00	6720.00	6801.00
6804.00	6805.00	6806.00	6807.00	6808.00	6809.00	6810.00	6811.00	6812.00	6813.00
6902.00	6903.00	6904.00	6905.00	6906.00	6907.00	6908.00	6909.00	6911.00	6912.00
7102.00	7103.00	7106.00	7107.00	7109.00	7609.00	8087.02	8093.00	8133.00	8141.00
8215.00	8236.03	8243.00	8260.00	8268.00	8269.01	8269.02	8273.00	8274.00	8290.00
8297.00									
DeKalb County, IL									
Kane County, IL									
Lake County, IL									
Will County, IL									
Lake County, IN									
102.02	102.03	103.01	103.02	105.00	106.00	107.00	108.00	109.00	110.00
114.00	116.00	117.00	119.00	120.00	121.00	122.00	123.00	127.00	204.00
218.00	301.00	302.00	303.00	304.00	310.00				206.00
10.00	11.00	12.00							207.00
Kenosha County, WI									
METROPOLITAN AREA: Chico, CA MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Butte County	5.02	6.03	6.04	10.00	11.00	12.00	25.00	28.00	30.00

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

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 (2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Cleveland-Elyria-Mentor, OH MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cuyahoga County	1011.01 1012.00	1013.00	1015.00	1017.00	1018.00	1019.00	1024.02	1026.00	1027.00
	1029.00 1032.00	1033.00	1034.00	1035.00	1037.00	1038.00	1041.00	1043.00	1044.00
	1046.00 1047.01	1047.02	1048.00	1049.00	1051.00	1052.00	1054.00	1056.02	1072.00
	1075.00 1077.00	1078.00	1079.00	1082.00	1083.00	1084.00	1085.00	1086.00	1087.00
	1093.00 1096.00	1097.00	1098.00	1104.00	1105.00	1106.00	1108.00	1109.00	1111.00
	1114.01 1114.02	1115.00	1116.00	1117.00	1118.00	1119.01	1119.02	1121.00	1122.00
	1126.00 1127.00	1128.00	1129.00	1131.00	1132.00	1133.00	1134.00	1135.00	1136.00
	1139.00 1141.00	1142.00	1143.00	1144.00	1145.00	1146.00	1147.00	1148.00	1149.00
	1153.00 1154.00	1155.00	1161.00	1162.00	1164.00	1165.00	1166.00	1167.00	1168.00
	1172.01 1172.02	1173.00	1175.00	1178.00	1179.00	1181.00	1182.00	1184.00	1185.00
	1187.00 1188.00	1189.00	1191.00	1192.01	1192.02	1193.00	1194.02	1195.02	1196.00
	1199.00 1201.00	1202.00	1204.00	1205.00	1206.00	1207.01	1208.02	1211.00	1212.00
	1216.00 1233.00	1238.00	1244.00	1275.00	1501.00	1503.00	1504.00	1511.00	1512.00
	1515.00 223.00	1516.00 228.00	1517.00 229.00	1518.00 231.00	1527.01 238.00	1618.00 239.00	1915.00 239.00	708.00	709.01
Lorain County									

  

METROPOLITAN AREA: College Station-Bryan, TX MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brazos County	13.01 13.03	14.00	15.00	16.03	16.04	17.00			

  

METROPOLITAN AREA: Colorado Springs, CO MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Paso County	17.00 19.00	22.00	23.00	28.00	29.00	61.00			

  

METROPOLITAN AREA: Columbia, MO MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boone County	1.00 2.00	3.00	4.01	4.02	5.00	8.00	9.00	11.01	13.00

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

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

METROPOLITAN AREA: Corpus Christi, TX MSA		METROPOLITAN AREA: Corvallis, OR MSA		METROPOLITAN AREA: Cumberland, MD-WV MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT
Nueces County	3.00	4.00	5.00	7.00	8.00
	16.02	17.00	50.00	56.02	59.00
San Patricio County	108.00	113.00			
COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT
Benton County	7.00	8.02	11.01	11.02	
COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT
Allegany County, MD	7.00	18.00			
Mineral County, WV	107.00				

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

METROPOLITAN AREA: Dallas-Fort Worth-Arlington, TX MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT	TRACT										
Collin County	309.00	319.00	4.01	4.03	4.05	6.01	9.00	12.04	14.00	15.02	15.03
Dallas County	21.00	22.00	24.00	25.00	27.01	27.02	29.00	32.01	33.00	34.00	35.00
	38.00	39.01	39.02	40.00	41.00	43.00	46.00	47.00	48.00	49.00	50.00
	55.00	56.00	57.00	59.02	60.01	60.02	64.00	67.00	69.00	72.01	72.02
	78.18	78.19	84.00	86.03	86.04	87.01	87.03	87.04	87.05	88.01	88.02
	90.00	91.03	91.05	92.02	93.01	93.03	93.04	96.10	98.02	98.04	99.00
	101.01	101.02	102.00	104.00	105.00	106.01	106.02	107.01	107.04	108.01	108.02
	109.02	111.05	114.01	114.02	115.00	118.00	120.00	122.08	122.10	122.11	123.02
	146.02	149.01	155.00	159.00	161.00	166.05	169.01	182.04	190.13	192.09	199.00
Delta County											
Denton County	206.01	207.00	208.00	209.00	210.00	211.00	212.00				
Ellis County	604.00										
Hunt County	9605.00	9606.00	9608.00	9609.00							
Johnson County	1308.00	1309.00									
Kaufman County	505.00										
Tarrant County	1002.02	1003.00	1004.00	1005.01	1009.00	1010.00	1011.00	1014.02	1014.03	1016.00	1017.00
	1020.00	1025.00	1029.00	1030.00	1031.00	1033.00	1034.00	1035.00	1036.01	1036.02	1037.01
	1038.00	1039.00	1040.00	1045.02	1045.03	1045.05	1046.01	1046.02	1046.03	1046.04	1047.00
	1052.05	1058.00	1059.00	1061.02	1062.01	1062.02	1063.00	1065.15	1065.16	1217.03	1217.04
	1222.00	1223.00	1224.00	1228.00							

METROPOLITAN AREA: Danville, IL MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT	TRACT										
Vermilion County	1.00	4.00	6.00	11.00							
Danville city	3.00	4.00	5.00	6.00	10.00						

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

<b>METROPOLITAN AREA: Davenport-Moline-Rock Island, IA-IL MSA</b>						
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>
Rock Island County, IL	206.00	223.00	226.00	227.00	235.00	236.00
Scott County, IA	106.00	107.00	108.00	109.00	114.00	244.00

<b>METROPOLITAN AREA: Dayton, OH MSA</b>						
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>
Greene County	2001.02	7.00	9.00	10.00	12.00	13.00
Montgomery County	3.00	22.00	23.00	34.00	35.00	36.00
	21.00	44.00	45.00	602.00	702.01	702.02
	43.00					703.00
						805.00

<b>METROPOLITAN AREA: Decatur, AL MSA</b>						
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>
Morgan County	1.00	4.00	6.00	7.00		

<b>METROPOLITAN AREA: Decatur, IL MSA</b>						
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>
Macon County	1.00	3.00	5.00	6.00	7.00	8.00
						9.00

<b>METROPOLITAN AREA: Deltona-Daytona Beach-Ormond Beach, FL MSA</b>						
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>	<b>TRACT</b>
Volusia County	812.00	815.00	817.00	819.00	820.00	821.00
						823.02
						905.00
						906.00
						907.02

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

METROPOLITAN AREA: Denver-Aurora, CO MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Adams County	78.00
Arapahoe County	65.01
Denver County	2.02
Jefferson County	100.00
	79.00
	72.02
	6.00
	18.00
	36.01
	104.02
	83.08
	73.00
	7.02
	20.00
	36.02
	104.05
	87.03
	23.00
	41.01
	44.04
	45.01
	88.01
	24.02
	45.02
	93.19
	24.03
	26.01
	11.01
	26.02
	27.01
	11.02
	31.02
	14.01
	35.00

METROPOLITAN AREA: Des Moines-West Des Moines, IA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Polk County	11.00
	12.00
	17.00
	26.00
	27.00
	42.00
	48.00
	49.00
	50.00
	51.00
	52.00

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

METROPOLITAN AREA: Detroit-Warren-Livonia, MI MSA		COUNTY OR COUNTY EQUIVALENT										TRACT									
TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Macomb County	2313.00	2450.00	2470.00	2471.00	2605.00	1421.00	1422.00	1423.00	1424.00	1425.00	1427.00	1716.00	1724.00	1725.00	1725.00	1725.00	1725.00	1725.00	1725.00	1725.00	1725.00
Oakland County	1412.00	1416.00	1417.00	1421.00	1422.00	1423.00	1424.00	1425.00	1427.00	1716.00	1724.00	1725.00	1725.00	1725.00	1725.00	1725.00	1725.00	1725.00	1725.00	1725.00	1725.00
St. Clair County	6230.00	6240.00	6250.00	5006.00	5017.00	5020.00	5032.00	5033.00	5046.00	5047.00	5048.00	5036.00	5037.00	5051.00	5051.00	5051.00	5051.00	5051.00	5051.00	5051.00	5051.00
Wayne County	5003.00	5004.00	5041.00	5042.00	5043.00	5044.00	5045.00	5066.00	5070.00	5072.00	5073.00	5074.00	5075.00	5076.00	5076.00	5076.00	5076.00	5076.00	5076.00	5076.00	5076.00
5039.00	5040.00	5053.00	5063.00	5064.00	5079.00	5102.00	5103.00	5104.00	5105.00	5106.00	5107.00	5108.00	5109.00	5109.00	5109.00	5109.00	5109.00	5109.00	5109.00	5109.00	5109.00
5052.00	5077.00	5078.00	5115.00	5116.00	5117.00	5121.00	5122.00	5123.00	5124.00	5126.00	5129.00	5132.00	5134.00	5134.00	5134.00	5134.00	5134.00	5134.00	5134.00	5134.00	5134.00
5135.00	5136.00	5139.00	5140.00	5141.00	5143.00	5145.00	5146.00	5147.00	5148.00	5149.00	5150.00	5151.00	5152.00	5153.00	5154.00	5155.00	5156.00	5157.00	5158.00	5159.00	5159.00
5151.00	5152.00	5153.00	5156.00	5157.00	5161.00	5162.00	5163.00	5164.00	5166.00	5168.00	5169.00	5170.00	5171.00	5172.00	5173.00	5174.00	5175.00	5176.00	5177.00	5178.00	5179.00
5174.00	5202.00	5203.00	5204.00	5205.00	5206.00	5207.00	5211.00	5213.00	5214.00	5215.00	5218.00	5219.00	5219.00	5219.00	5219.00	5219.00	5219.00	5219.00	5219.00	5219.00	5219.00
5220.00	5221.00	5223.00	5224.00	5231.00	5232.00	5233.00	5234.00	5235.00	5236.00	5237.00	5237.00	5237.00	5237.00	5237.00	5237.00	5237.00	5237.00	5237.00	5237.00	5237.00	5237.00
5238.00	5240.00	5241.00	5242.00	5243.00	5245.00	5247.00	5251.00	5252.00	5253.00	5254.00	5255.00	5255.00	5255.00	5255.00	5255.00	5255.00	5255.00	5255.00	5255.00	5255.00	5255.00
5256.00	5257.00	5258.00	5260.00	5261.00	5262.00	5263.00	5264.00	5265.00	5301.00	5302.00	5303.00	5303.00	5303.00	5303.00	5303.00	5303.00	5303.00	5303.00	5303.00	5303.00	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	5319.00	5320.00	5320.00	5320.00	5320.00	5320.00	5320.00	5320.00	5320.00	5320.00
5322.00	5324.00	5325.00	5326.00	5327.00	5330.00	5331.00	5332.00	5333.00	5334.00	5335.00	5336.00	5336.00	5336.00	5336.00	5336.00	5336.00	5336.00	5336.00	5336.00	5336.00	5336.00
5337.00	5341.00	5342.00	5343.00	5344.00	5345.00	5346.00	5347.00	5348.00	5349.00	5350.00	5351.00	5352.00	5352.00	5352.00	5352.00	5352.00	5352.00	5352.00	5352.00	5352.00	5352.00
5361.00	5363.00	5364.00	5365.00	5366.00	5367.00	5370.00	5371.00	5372.00	5373.00	5374.00	5375.00	5376.00	5376.00	5376.00	5376.00	5376.00	5376.00	5376.00	5376.00	5376.00	5376.00
5383.00	5390.00	5391.00	5402.00	5404.00	5410.00	5411.00	5412.00	5427.00	5435.00	5436.00	5437.00	5437.00	5437.00	5437.00	5437.00	5437.00	5437.00	5437.00	5437.00	5437.00	5437.00
5438.00	5439.00	5442.00	5451.00	5452.00	5453.00	5454.00	5455.00	5456.00	5460.00	5464.00	5468.00	5468.00	5468.00	5468.00	5468.00	5468.00	5468.00	5468.00	5468.00	5468.00	5468.00
5521.00	5522.00	5523.00	5524.00	5526.00	5530.00	5531.00	5532.00	5533.00	5534.00	5535.00	5536.00	5536.00	5536.00	5536.00	5536.00	5536.00	5536.00	5536.00	5536.00	5536.00	5536.00
5706.00	5708.00	5710.00	5733.00	5735.00	5736.00	5738.00	5739.00	5740.00	5791.00	5792.00	5793.00	5794.00	5795.00	5796.00	5797.00	5798.00	5799.00	5800.00	5801.00	5802.00	5803.00

METROPOLITAN AREA: Dothan, AL MSA  
COUNTY OR COUNTY EQUIVALENT  
Henry County  
Houston County

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

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



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

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

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

METROPOLITAN AREA: Goldsboro, NC MSA  
COUNTY OR COUNTY EQUIVALENT Wayne County  
TRACT 14.00 15.00 17.00 18.00  
TRACT TRACT

**METROPOLITAN AREA: Grand Rapids-Wyoming, MI MSA**  
**COUNTY OR COUNTY EQUIVALENT**  
**Kent County**

**METROPOLITAN AREA: Great Falls, MT MSA**  
**COUNTY OR COUNTY EQUIVALENT** TRACT TRACT

METROPOLITAN AREA: Greeley, CO MSA  
COUNTY OR COUNTY EQUIVALENT Weld County  
TRACT 1.00 2.00 5.00 6.00 8.00 10.00  
TRACT

**METROPOLITAN AREA: Green Bay, WI MSA**  
**COUNTY OR COUNTY EQUIVALENT**  
Brown County

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

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

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

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

<b>METROPOLITAN AREA: Houston-Sugar Land-Baytown, TX MSA</b>		TRACT	TRACT												
Brazoria County	6643.00	6750.00	7240.00	7243.00	7244.00	7245.00	7246.00	7247.00	7248.00	7249.00	7250.00	7251.00	7252.00	7254.00	
Fort Bend County	6749.00	7222.00	7224.00	7240.00	7243.00	7244.00	7245.00	7246.00	7247.00	7248.00	7249.00	7250.00	7251.00	7252.00	
Galveston County	1000.00	2102.00	2103.00	2104.00	2105.00	2107.00	2108.00	2109.00	2110.00	2111.00	2112.00	2113.00	2114.00	2115.00	
Harris County	2114.00	2115.00	2116.00	2117.00	2118.00	2119.00	2120.00	2121.00	2201.00	2202.00	2203.00	2204.00	2205.00	2206.00	
2207.00	2221.00	2225.00	2226.00	2227.00	2230.00	2301.00	2302.00	2303.00	2304.00	2305.00	2306.00	2307.00	2308.00	2310.00	
2311.00	2312.00	2313.00	2315.00	2317.00	2319.00	2327.00	2331.00	2336.00	2337.00	2401.00	2402.00	2406.00	2545.00	3101.00	
3108.00	3109.00	3110.00	3111.00	3112.00	3114.00	3115.00	3116.00	3117.00	3118.00	3119.00	3120.00	3122.00	3123.00	3124.00	
3125.00	3127.00	3128.00	3129.00	3130.00	3133.00	3134.00	3135.00	3136.00	3137.00	3138.00	3202.00	3215.00	3223.00	3225.00	
3239.00	3311.00	3312.00	3313.00	3314.00	3316.00	3317.00	3318.00	3319.00	3320.00	3321.00	3322.00	3323.00	3328.00	4201.00	
4222.00	4231.00	4327.00	4328.00	4330.00	4331.00	4335.00	4526.00	4531.00	4532.00	4533.00	4534.00	4535.00	5101.00	5102.00	
5105.00	5106.00	5109.00	5206.00	5211.00	5212.00	5214.00	5216.00	5301.00	5303.00	5304.00	5305.00	5306.00	5307.00	5319.00	
5320.00	5322.00	5320.00	5333.00	5334.00	5501.00	6804.00	6934.00	6935.00	6936.00	6937.00	6938.00	6939.00	6940.00	6941.00	
Liberty County	7002.00	7006.00	7007.00	7008.00	7009.00	7010.00	7011.00	7012.00	7013.00	7014.00	7015.00	7016.00	7017.00	7018.00	
Montgomery County	7019.00	7020.00	7021.00	7022.00	7023.00	7024.00	7025.00	7026.00	7027.00	7028.00	7029.00	7030.00	7031.00	7032.00	
Waller County	7033.00	7034.00	7035.00	7036.00	7037.00	7038.00	7039.00	7040.00	7041.00	7042.00	7043.00	7044.00	7045.00	7046.00	

<b>METROPOLITAN AREA: Huntington-Ashland, WV-KY-OH MSA</b>		TRACT	TRACT												
Boyd County, KY	302.00	303.00	304.00	308.00	309.00	310.00	311.00	312.00	313.00	314.00	315.00	316.00	317.00	318.00	
Lawrence County, OH	503.00	504.00	506.00	508.00	509.00	510.00	511.00	512.00	513.00	514.00	515.00	516.00	517.00	518.00	
Cabell County, WV	2.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	
Wayne County, WV	18.00	208.00	209.00	210.00	211.00	212.00	213.00	214.00	215.00	216.00	217.00	218.00	219.00	220.00	

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

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

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

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

METROPOLITAN AREA: Kennewick-Richland-Pasco, WA MSA		METROPOLITAN AREA: Killeen-Temple-Fort Hood, TX MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT
Benton County	112.00	207.01	207.02
Franklin County	201.00	202.00	208.00
			209.00
			216.02
			235.00

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

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

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

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

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

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

METROPOLITAN AREA: Los Angeles-Long Beach-Santa Ana, CAMSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Los Angeles County	1047.01	1153.02	1174.05	1174.06	1175.10	1175.20	1175.30	1193.40	1200.20
	1224.10	1230.10	1230.20	1232.03	1232.04	1232.05	1232.06	1233.03	1234.20
	1275.20	1282.10	1283.03	1343.05	1345.10	1835.20	1838.10	1853.20	1864.01
	1904.00	1905.10	1905.20	1907.00	1908.00	1909.01	1909.02	1910.00	1911.10
	1912.04	1913.00	1914.10	1914.20	1915.00	1916.10	1916.20	1917.10	1917.20
	1926.10	1926.20	1927.00	1956.00	1957.10	1957.20	1958.02	1971.10	1976.00
	1992.01	1992.02	1994.00	1997.00	1998.00	1999.00	2012.00	2031.00	2032.00
	2037.10	2037.20	2038.00	2039.00	2041.20	2042.00	2043.00	2044.10	2044.20
	2049.10	2051.10	2051.20	2060.10	2060.30	2060.40	2060.50	2062.00	2063.00
	2077.10	2079.00	2080.00	2083.00	2084.00	2085.00	2087.20	2088.00	2089.02
	2091.02	2092.00	2093.00	2094.01	2094.02	2094.03	2095.10	2095.20	2098.10
	2113.10	2113.20	2114.10	2114.20	2118.01	2118.02	2119.10	2119.20	2121.00
	2123.03	2123.04	2123.05	2123.06	2124.10	2124.20	2125.00	2126.10	2126.20
	2132.02	2133.10	2133.20	2134.01	2134.02	2181.10	2181.20	2182.10	2184.00
	2190.20	2193.00	2199.00	2211.10	2211.20	2212.20	2213.01	2213.02	2214.00
	2218.10	2218.20	2219.00	2221.00	2222.00	2225.00	2226.00	2227.00	2240.10
	2243.20	2244.10	2244.20	2246.00	2247.00	2260.00	2264.10	2264.20	2267.00
	2282.10	2282.20	2283.10	2283.20	2284.10	2284.20	2285.00	2286.00	2287.10
	2291.00	2292.00	2293.00	2294.10	2294.20	2311.00	2312.10	2312.20	2313.00
	2318.00	2319.00	2321.10	2321.20	2322.00	2324.00	2325.00	2326.00	2327.00
	2361.00	2362.01	2362.02	2371.00	2372.00	2374.00	2375.00	2376.00	2377.10
	2392.00	2393.10	2393.20	2393.30	2395.00	2396.00	2397.00	2398.00	2400.10
	2404.00	2405.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.10	2411.20
	2420.00	2421.00	2422.00	2423.00	2426.00	2427.00	2430.00	2431.00	2653.01
	2696.00	2755.20	2911.10	2911.20	2932.02	2944.20	2945.20	2947.00	2948.10
	2961.00	2962.10	2962.20	2966.00	2971.10	2971.20	3021.03	3022.01	3024.00
	4025.02	4027.02	4028.01	4028.02	4047.03	4082.02	4088.00	4328.01	4332.00
	4334.01	4334.02	4334.03	4335.01	4335.02	4338.01	4339.01	4616.00	4620.00
	4623.04	4825.02	4825.03	5041.02	5303.01	5304.00	5305.00	5307.00	5309.02
	5312.01	5312.02	5313.01	5313.02	5315.01	5315.02	5316.02	5316.03	5317.01
	5326.06	5327.00	5328.00	5329.00	5330.00	5331.03	5331.04	5331.05	5332.01
	5335.02	5335.03	5336.01	5337.02	5340.01	5341.02	5342.02	5343.01	5344.04
	5350.00	5351.01	5351.02	5352.00	5353.00	5354.00	5355.01	5356.05	5358.04
	5402.03	5404.00	5405.02	5406.00	5407.00	5408.00	5414.00	5416.03	5416.04

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

<b>METROPOLITAN AREA: Los Angeles-Long Beach-Santa Ana, CA MSA (continued)</b>									
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>								
Los Angeles County (continued)	5421.01 5421.02	5425.01 5425.02	5426.01 5426.02	5526.02 5527.01	5538.01 5541.01	5552.11 5554.01	5702.03 5729.00	5730.02 5730.01	5732.02 5732.01
	5703.04	5706.01 5706.03	5716.00 5725.00	5728.00 5729.00	5730.01 5730.01	5732.01 5732.01			
	5733.00	5746.01 5751.01	5751.03 5752.01	5752.02 5753.00	5754.01 5754.02	5755.00 5755.00			
	5758.02	5758.03 5759.01	5759.02 5762.00	5763.00 5764.01	5764.02 5764.03	5765.01 5765.02			
	5769.01	5769.02 6001.00	6002.01 6002.02	6003.01 6006.02	6011.00 6012.11	6012.12 6015.01			
	6017.00	6018.02 6019.00	6024.03 6025.02	7011.00 9006.02	9007.04 9008.06	9104.02 9104.03			
	9105.02								
Orange County	12.01 13.04	116.01 116.02	117.14 117.20	218.13 218.17	626.14 626.26	626.27 626.27			
	636.05	637.01 744.03	744.05 744.06	744.07 745.01	746.01 746.02	748.02 748.02			
	748.06	749.01 749.02	750.02 750.03	750.04 751.00	752.02 752.02	866.01 866.01			
	874.04	874.05 875.04	878.03 878.06	879.01 891.04	891.05 891.06	992.48 992.48			
	995.02	995.09 995.10	998.02 999.04	999.04 1105.00	1106.06 1106.06				
<b>METROPOLITAN AREA: Louisville-Jefferson County, KY-IN MSA</b>									
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>								
Floyd County, IN	708.01								
Jefferson County, KY	2.00 3.00	4.00 28.00	6.00 30.00	10.00 35.00	11.00 37.00	14.00 41.00	15.00 43.01	17.00 43.02	18.00 49.00
	24.00 56.00	59.00 62.00	65.00 66.00						
	53.00								
<b>METROPOLITAN AREA: Lubbock, TX MSA</b>									
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>								
Crosby County	9503.00								
Lubbock County	2.02 3.01	3.02 6.03	6.05 6.07	9.00 9.00	10.00 10.00	12.00 12.00	13.00 13.00	17.03 17.03	24.00 24.00
<b>METROPOLITAN AREA: Lynchburg, VA MSA</b>									
<b>COUNTY OR COUNTY EQUIVALENT</b>	<b>TRACT</b>								
Amherst County	105.02								
Lynchburg city	2.03 4.00	5.00 6.00	7.00 7.00						

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

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

METROPOLITAN AREA: McAllen-Edinburg-Mission, TX MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		205.01	207.23	211.00	213.03	219.01	222.02	225.01	226.00	231.01	237.00	241.01
Hidalgo County		241.03	241.04	242.01	245.00							241.02
METROPOLITAN AREA: Medford, OR MSA												
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County		1.00	2.02	2.03	19.00							
METROPOLITAN AREA: Memphis, TN-MS-AR MSA												
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crittenden County, AR		301.01	301.02	303.02	304.01	304.02	305.01	305.02	306.00	310.00	311.00	
Marshall County, MS		9504.00										
Tunica County, MS		9502.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	13.00
Shelby County, TN		18.00	19.00	20.00	21.00	22.00	23.00	24.00	28.00	36.00	37.00	38.00
		40.00	41.00	44.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	53.00
		55.00	57.00	58.00	59.00	60.00	61.00	62.00	65.00	67.00	68.00	70.00
		78.10	78.21	79.00	81.10	82.00	84.00	90.00	99.00	101.10	101.20	103.00
		104.20	105.00	220.22	222.20	223.10	224.21					104.10
		407.00										
METROPOLITAN AREA: Merced, CA MSA												
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Merced County		10.03	10.05	13.01	13.02	14.01	15.02	15.03	16.01	16.02	18.02	19.01

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

METROPOLITAN AREA: Miami-Fort Lauderdale-Miami Beach, FL MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Broward County	103.04	104.03	107.02	303.01	304.01	304.02	305.00	306.00	308.01
	409.02	410.00	411.00	412.00	414.00	415.00	416.00	417.00	408.02
	503.08	507.01	602.07	603.02	603.03	603.04	604.03	705.02	503.03
	1008.01	1008.02	1103.14					805.00	503.06
Miami-Dade County	2.06	2.08	2.10	3.06	4.02	4.03	4.04	4.06	4.08
	8.03	9.03	10.02	10.03	10.04	10.06	11.03	12.03	13.01
	15.02	16.01	17.01	17.02	17.03	18.01	18.02	18.03	19.01
	20.03	20.04	22.01	22.02	23.00	24.01	24.02	25.00	26.00
	29.00	30.01	30.03	30.04	31.00	34.00	36.01	36.02	37.01
	42.02	44.01	44.02	48.00	51.00	52.01	52.02	53.01	53.02
	64.01	64.02	66.02	72.00	76.03	83.03	89.04	93.07	93.08
	105.00	106.02	107.02	108.00	109.00	110.01	112.02	113.00	114.02
Palm Beach County	13.01	13.02	14.03	14.04	17.00	19.02	19.09	21.00	22.00
	29.00	40.13	44.02	49.01	51.00	52.02	59.13	61.00	67.00
	81.01	81.02	82.01	82.02	82.03	83.01	83.02		
METROPOLITAN AREA: Michigan City-La Porte, IN MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
La Porte County	401.00								
METROPOLITAN AREA: Midland, TX MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Midland County	9.00	14.00	15.00	16.00	17.00				

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

METROPOLITAN AREA: Missoula, MT MSA  
COUNTY OR COUNTY EQUIVALENT  
Missoula County

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

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

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

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

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

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

<b>METROPOLITAN AREA: New York-Northern New Jersey-Long Island, NY-NJ-PA MSA (continued)</b>									
COUNTY OR COUNTY EQUIVALENT	TRACT								
New York County, NY (continued)	178.00	180.00	182.00	184.00	186.00	188.00	189.00	190.00	192.00
197.02	198.00	200.00	201.02	202.00	204.00	206.00	207.02	208.00	209.01
211.00	213.01	213.02	216.00	217.01	217.02	218.00	219.00	220.00	221.01
223.02	224.00	225.00	226.00	227.01	227.02	228.00	229.00	230.00	231.01
233.00	234.00	235.01	235.02	237.00	239.00	240.00	241.00	243.01	243.02
249.00	251.00	253.00	261.00	263.00	267.00	269.00	277.00	279.00	283.00
291.00	293.00	309.00	315.00	43.00	47.00	81.00	87.00	105.00	107.00
Queens County, NY	25.00	27.00	37.00	42.00	212.00	246.00	248.00	250.00	252.00
182.00	184.01	198.00	205.01	337.00	377.00	379.00	381.00	403.00	410.00
278.00	293.00	553.00	559.00	589.00	766.00	853.00	871.00	942.02	952.00
549.00	1010.02	1032.01	1227.02	1319.00	1567.00	207.00	219.00	319.01	972.01
Richmond County, NY	29.00	40.00	133.01	185.00	122.01	1455.00	1456.03	1580.07	1584.06
Rockland County, NY	115.03	121.02	121.03	1233.01	1233.02	1585.02	1591.03	1698.00	1701.01
Suffolk County, NY	1224.06	1225.01	1904.01	31.00	93.00	119.01	143.00	11.01	12.00
Westchester County, NY	1.01	1.03	2.01	3.00	4.01	4.02	5.00	10.00	11.01
<b>METROPOLITAN AREA: Niles-Benton Harbor, MI MSA</b>									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Berrien County	3.00	4.00	5.00	6.00	21.00	22.00	23.00	205.00	
<b>METROPOLITAN AREA: Norwich-New London, CT MSA</b>									
COUNTY OR COUNTY EQUIVALENT	TRACT								
New London County	6901.00	6905.00	6967.00						
<b>METROPOLITAN AREA: Ocala, FL MSA</b>									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Marion County	17.00	18.00	20.02						

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

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

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

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

METROPOLITAN AREA: Philadelphia-Camden-Wilmington, PA-NJ-DE-MD MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Castle County, DE	6.01 6.02	7.00	8.00	9.00	16.00	17.00	19.00	20.00	21.00
Cecil County, MD	144.03 145.01	145.02							
Burlington County, NJ	7020.00 7021.01	7022.04							
Camden County, NJ	6001.00 6002.00	6003.00	6004.00	6005.00	6007.00	6008.00	6009.00	6010.00	6011.01
	6013.00 6014.00	6015.00	6016.00	6017.00	6018.00	6019.00	6020.00	6025.01	6050.00
Gloucester County, NJ	5010.02 5014.02	5014.04							
Salem County, NJ	203.00 219.00	220.00							
Chester County, PA	3026.00 3054.00	3055.00	3056.00	3109.00	4029.00	4045.00	4047.00	4048.00	4049.00
Delaware County, PA	4001.00 4004.01	4024.00	4025.00	4029.00	4056.00	4057.00	4063.00	4064.02	4066.00
Montgomery County, PA	4053.00 2039.01	4054.00 2088.01	2089.04	2090.00					
Philadelphia County, PA	2.00 5.00	9.00	13.00	14.00	19.00	20.00	21.00	22.00	25.00
	29.00 30.00	31.00	32.00	33.00	34.00	35.00	36.00	37.00	37.02
	41.01 41.02	44.00	46.00	56.00	62.00	63.00	64.00	65.00	66.00
	70.00 71.00	72.00	73.00	74.00	77.00	80.00	81.00	82.00	83.01
	85.00 86.00	87.00	88.00	89.00	90.00	91.00	92.00	93.00	94.00
	101.00 102.00	103.00	104.00	105.00	106.00	107.00	108.00	109.00	110.00
	114.00 117.00	119.00	126.00	127.00	131.00	132.00	133.00	137.00	138.00
	141.00 144.00	145.00	146.00	147.00	148.00	149.00	150.00	151.00	152.00
	156.00 157.00	159.00	160.00	161.00	162.00	163.00	164.00	165.00	166.00
	169.01 169.02	170.00	171.00	172.00	173.00	174.00	175.00	176.01	176.02
	179.00 181.00	182.00	185.00	186.00	188.00	189.00	190.00	192.00	193.00
	196.00 197.00	198.00	199.00	200.00	201.00	202.00	203.00	204.00	205.00
	240.00 241.00	242.00	243.00	244.00	245.00	246.00	247.00	249.00	250.00
	275.00 278.00	278.00	279.00	280.00	282.00	283.00	284.00	286.00	287.00
	291.00 293.00	294.00	295.00	297.00	298.00	299.00	300.00	303.00	304.00
	327.00	354.00							

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

METROPOLITAN AREA: Phoenix-Mesa-Scottsdale, AZ MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Maricopa County	202.02	506.03	608.00	614.00	716.00	822.02	926.00	927.04	927.05
	931.04	1033.04	1033.05	1033.06	1045.01	1046.00	1071.02	1072.01	1086.01
	1096.04	1098.01	1101.00	1102.00	1103.00	1107.01	1112.02	1112.03	1114.01
	1122.01	1122.02	1123.01	1123.02	1125.02	1125.07	1126.01	1126.02	1127.00
	1132.01	1132.02	1132.03	1133.00	1134.00	1135.00	1136.01	1136.02	1137.00
	1141.00	1142.00	1143.01	1143.02	1144.01	1144.02	1145.00	1146.00	1147.01
	1149.00	1150.00	1151.00	1152.00	1153.00	1154.00	1155.00	1156.00	1158.01
	1161.00	1162.03	1166.02	3187.00	3191.01	3191.02	3192.00	3200.02	4213.02
	9407.00	9410.00	9411.00	4.00	10.00	12.00	15.00	19.00	20.00
Pinal County									

  

METROPOLITAN AREA: Pine Bluff, AR MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Jefferson County	5.02	10.00	13.00	14.01	16.00	17.00	19.01		

  

METROPOLITAN AREA: Pittsburgh, PA MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Allegheny County	103.00	201.00	203.00	305.00	402.00	404.00	405.00	406.00	409.00
	510.00	511.00	603.00	605.00	804.00	902.00	1016.00	1017.00	1113.00
	1203.00	1204.00	1207.00	1208.00	1301.00	1302.00	1303.00	1304.00	1306.00
	1604.00	1606.00	1607.00	1803.00	1809.00	1921.00	2019.00	2108.00	2204.00
	2507.00	2509.00	2609.00	2614.00	2615.00	2620.00	2805.00	2808.00	3101.00
	4889.00	4929.00	5050.00	5100.00	5128.00	5129.00	5138.00	5140.00	5153.00
	5521.00	5523.00	5604.00	5606.00	5610.00	5611.00	5612.00		
Beaver County	6012.00	6015.00	6028.00	6045.00					
Butler County	9023.00	9024.00	9104.00	9105.00					
Fayette County	2607.00	2608.00	2612.00	2618.00	2619.00	2621.00	2623.00	2630.00	
Washington County	7041.00	7544.00	7546.00	7832.00	7922.00				
Westmoreland County	8001.00	8007.00	8028.00	8054.00					

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

METROPOLITAN AREA: Pittsfield, MA MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		
COUNTY OR COUNTY EQUIVALENT	Berkshire County	TRACT	9001 00	TRACT	9211 00	TRACT	9.00	TRACT	16.01	TRACT	16.03	TRACT	9.00	TRACT	16.01	TRACT	16.03	TRACT	9.00	TRACT
COUNTY OR COUNTY EQUIVALENT	Bannock County	TRACT	8.00	TRACT	9.00	TRACT	9.00	TRACT	16.01	TRACT	16.03	TRACT	9.00	TRACT	9.00	TRACT	16.01	TRACT	9.00	TRACT
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METROPOLITAN AREA: Pocatello, ID MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		
COUNTY OR COUNTY EQUIVALENT	Bannock County	TRACT	8.00	TRACT	9.00	TRACT	9.00	TRACT	16.01	TRACT	16.03	TRACT	9.00	TRACT	9.00	TRACT	16.01	TRACT	9.00	TRACT
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METROPOLITAN AREA: Ponce, PR MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		
COUNTY OR COUNTY EQUIVALENT	Juana Diaz Municipio	TRACT	7102 00	TRACT	703 00	TRACT	704 00	TRACT	708 00	TRACT	709 00	TRACT	713 00	TRACT	716 02	TRACT	719 00	TRACT	721 01	TRACT
COUNTY OR COUNTY EQUIVALENT	Ponce Municipio	TRACT	702 02	TRACT	7201 00	TRACT	704 00	TRACT	708 00	TRACT	709 00	TRACT	713 00	TRACT	716 02	TRACT	719 00	TRACT	721 01	TRACT
COUNTY OR COUNTY EQUIVALENT	Villalba Municipio	TRACT	7201 00	TRACT	703 00	TRACT	704 00	TRACT	708 00	TRACT	709 00	TRACT	713 00	TRACT	716 02	TRACT	719 00	TRACT	721 01	TRACT
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METROPOLITAN AREA: Portland-South Portland-Biddeford, ME MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		
COUNTY OR COUNTY EQUIVALENT	Cumberland County	TRACT	3.00	TRACT	5.00	TRACT	6.00	TRACT	10.00	TRACT	12.00	TRACT	10.00	TRACT	12.00	TRACT	10.00	TRACT	12.00	TRACT
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METROPOLITAN AREA: Portland-Vancouver-Beaverton, OR-WA MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		
COUNTY OR COUNTY EQUIVALENT	Multnomah County, OR	TRACT	11.01	TRACT	21.00	TRACT	22.01	TRACT	22.02	TRACT	23.01	TRACT	33.01	TRACT	34.01	TRACT	34.02	TRACT	40.01	TRACT
COUNTY OR COUNTY EQUIVALENT	Washington County, OR	TRACT	51.00	TRACT	52.00	TRACT	53.00	TRACT	54.00	TRACT	55.00	TRACT	56.00	TRACT	76.00	TRACT	83.01	TRACT	96.06	TRACT
COUNTY OR COUNTY EQUIVALENT	Clark County, WA	TRACT	332.00	TRACT	416.00	TRACT	417.00	TRACT	423.00	TRACT	424.00	TRACT	427.00	TRACT	427.00	TRACT	427.00	TRACT	427.00	TRACT
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METROPOLITAN AREA: Port St. Lucie-Fort Pierce, FL MSA		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		TRACT		
COUNTY OR COUNTY EQUIVALENT	Martin County	TRACT	8.00	TRACT	18.00	TRACT	18.00	TRACT	18.00	TRACT	18.00	TRACT	18.00	TRACT	18.00	TRACT	18.00	TRACT	18.00	TRACT
COUNTY OR COUNTY EQUIVALENT	St. Lucie County	TRACT	1.00	TRACT	2.00	TRACT	3.00	TRACT	4.00	TRACT	5.00	TRACT	9.01	TRACT	14.02	TRACT	14.02	TRACT	49.00	TRACT

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

METROPOLITAN AREA: Poughkeepsie-Newburgh-Middletown, NY MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Dutchess County	2201.00	2202.00	2203.00	2204.00	2205.00	2206.00	2207.00	6200.00	
Orange County	4.00	5.00	6.00	12.00	14.00	17.00	22.00	150.01	150.02
<b>METROPOLITAN AREA: Providence-New Bedford-Fall River, RI-MA MSA</b>									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Bristol County, MA	6402.00	6403.00	6409.00	6410.00	6411.00	6412.00	6413.00	6414.00	6420.00
Newport County, RI	6509.00	6511.00	6512.00	6513.00	6517.00	6518.00	6519.00	6525.00	6526.00
Providence County, RI	405.00	412.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00
	14.00	16.00	17.00	18.00	19.00	20.00	22.00	25.00	26.00
	36.01	36.02	37.00	108.00	109.00	110.00	111.00	151.00	152.00
	176.00	180.00	181.00	183.00				161.00	166.00
									174.00
<b>METROPOLITAN AREA: Provo-Orem, UT MSA</b>									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Utah County	14.02	16.01	16.02	16.03	17.00	18.01	18.02	18.03	19.00
<b>METROPOLITAN AREA: Pueblo, CO MSA</b>									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Pueblo County	3.00	6.00	7.00	8.00	10.00	12.00	13.00	14.00	19.00
<b>METROPOLITAN AREA: Racine, WI MSA</b>									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Racine County	1.00	3.00	4.00	5.00	10.01	22.00			

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

METROPOLITAN AREA: Raleigh-Cary, NC MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Franklin County	602.00
Johnston County	406.00
501.00	407.00
Wake County	504.00
	506.00
	507.00
	508.00
	511.00
	520.01
	521.02
	522.02
	523.01
	524.05

METROPOLITAN AREA: Rapid City, SD MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Pennington County	103.00

METROPOLITAN AREA: Reading, PA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Berks County	1.00
	2.00
	3.00
	10.00
	11.00
	12.00
	13.00
	14.00
	17.00
	19.00
	21.00
	22.00
	23.00
	25.00
	26.00
	140.00

METROPOLITAN AREA: Redding, CA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Shasta County	101.00
	109.00
	112.00
	120.00
	121.00

METROPOLITAN AREA: Reno-Sparks, NV MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Washoe County	1.00
	9.00
	18.00
	19.01
	22.03

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

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

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

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

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

METROPOLITAN AREA: San Angelo, TX MSA		COUNTY OR COUNTY EQUIVALENT		TRACT																		
Tom Green County		4.00	5.00	6.00	7.00	9.00	9.00	1106.00	1105.00	1103.00	1102.00	1101.00	1303.00	1304.00	1305.00	1306.00	1307.00	1108.00	1109.00	1202.00	1205.02	1214.04
9605.00	Atascosa County	1102.00	1103.00	1105.00	1106.00	1107.00	1108.00	1306.00	1307.00	1308.00	1309.00	1311.00	1312.00	1313.00	1314.00	1315.00	1316.00	1317.00	1318.00	1319.00	1402.00	
1101.00	Bexar County	1302.00	1303.00	1304.00	1305.00	1306.00	1307.00	1504.00	1505.00	1505.01	1505.02	1609.00	1610.00	1611.00	1612.00	1613.01	1613.02	1614.00	1615.01	1616.00	1617.00	
1301.00		1411.00	1501.00	1503.00	1504.00	1607.01	1607.02	1703.00	1704.01	1704.02	1705.00	1705.01	1706.00	1707.00	1707.01	1708.00	1709.00	1710.00	1711.00	1712.00		
1410.00		1601.00	1605.00	1606.00	1607.01	1701.01	1702.00	1713.00	1714.00	1715.00	1716.00	1804.00	1805.01	1805.04	1808.00	1818.06	1901.00	1903.00	1904.00	1905.02		
1520.00		1701.02	1702.00	1703.00	1704.01	1713.00	1714.00	1715.00	1716.00	1804.00	1805.01	1805.04	1808.00	1818.06	1901.00	1903.00	1904.00	1905.02	1907.00	1910.04		
1701.01		1712.00	1713.00	1714.00	1715.00	1716.00	1804.00	1805.01	1805.04	1808.00	1818.06	1901.00	1903.00	1904.00	1905.02	1907.00	1910.04	1911.00	1912.00	1913.00		
1701.02		1905.02	1907.00	1910.04	1911.00	1912.00	1913.00	1914.00	1915.00	1916.00	1917.00	1918.00	1919.00	1920.00	1921.00	1922.00	1923.00	1924.00	1925.00	1926.00		
1905.02		202.12	203.12	204.12	205.12	206.12	207.12	208.12	209.12	210.12	211.12	212.12	213.12	214.12	215.12	216.12	217.12	218.12	219.12	220.12		
METROPOLITAN AREA: San Diego-Carlsbad-San Marcos, CA MSA		COUNTY OR COUNTY EQUIVALENT		TRACT																		
San Diego County		9.00	16.00	21.00	22.01	22.02	23.01	23.02	24.01	24.02	24.03	24.04	24.05	24.06	24.07	24.08	24.09	24.10	24.11	24.12	24.13	
27.07		27.08	27.09	27.10	28.01	28.04	29.04	30.01	31.01	31.02	33.02	33.03	33.04	33.05	33.06	33.07	33.08	33.09	33.10	33.11	33.12	
35.01		35.02	36.01	36.02	36.03	39.01	39.02	40.00	41.00	41.01	45.01	45.02	45.03	45.04	45.05	45.06	45.07	45.08	45.09	45.10	45.11	
47.00		48.00	49.00	50.00	51.00	52.00	53.00	56.00	57.00	58.00	62.00	64.00	64.01	64.02	64.03	64.04	64.05	64.06	64.07	64.08	64.09	
65.00		83.39	83.41	83.43	86.00	100.05	100.09	100.12	100.13	100.14	100.15	101.12	101.13	101.14	101.15	101.16	101.17	101.18	101.19	101.20	101.21	
115.00		116.01	116.02	117.00	118.01	118.02	119.01	120.02	120.03	120.04	120.05	120.06	120.07	120.08	120.09	120.10	120.11	120.12	120.13	120.14		
157.01		157.03	158.01	158.02	159.01	182.00	184.00	190.02	195.01	195.02	195.03	195.04	195.05	195.06	195.07	195.08	195.09	195.10	195.11	195.12		
190.00		202.02	203.02	204.02	205.02	206.02	207.02	208.02	209.02	209.03	209.04	209.05	209.06	209.07	209.08	209.09	209.10	209.11	209.12	209.13		
METROPOLITAN AREA: Sandusky, OH MSA		COUNTY OR COUNTY EQUIVALENT		TRACT																		
Erie County		408.00	409.00	410.00	411.00	412.00	413.00	414.00	415.00	416.00	417.00	418.00	419.00	420.00	421.00	422.00	423.00	424.00	425.00	426.00	427.00	

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

METROPOLITAN AREA: San Francisco-Oakland-Fremont, CA MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Alameda County	4007.00	4008.00	4009.00	4010.00	4011.00	4013.00	4014.00	4016.00	4017.00
	4022.00	4024.00	4025.00	4026.00	4027.00	4028.00	4029.00	4030.00	4031.00
	4057.00	4058.00	4059.00	4060.00	4061.00	4062.01	4063.00	4065.00	4066.00
	4073.00	4074.00	4075.00	4076.00	4084.00	4085.00	4086.00	4087.00	4088.00
	4092.00	4093.00	4094.00	4095.00	4096.00	4097.00	4101.00	4102.00	4103.00
	4226.00	4227.00	4228.00	4229.00	4232.00	4235.00	4236.02	4240.01	4240.02
Contra Costa County	3050.00	3072.02	3100.00	3120.00	3141.04	3160.00	3280.00	3361.01	3361.02
	3690.01	3730.00	3750.00	3760.00	3770.00	3790.00			3650.02
Marin County	1122.00	1290.00							3672.00
San Francisco County	107.00	113.00	114.00	115.00	117.00	118.00	120.00	121.00	122.00
	161.00	176.01	178.00	179.02	201.00	208.00	230.02	231.01	231.02
	603.00	605.02	607.00						
San Mateo County	6102.02	6102.03	6106.01	6117.00					

METROPOLITAN AREA: San Germán-Cabo Rojo, PR MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cabo Rojo Municipio	8301.00								
Lajas Municipio	8501.02	8503.00							
Sabana Grande Municipio	9608.00								

METROPOLITAN AREA: San Jose-Sunnyvale-Santa Clara, CA MSA									
COUNTY OR COUNTY EQUIVALENT	TRACT								
Santa Clara County	5008.00	5009.01	5009.02	5010.00	5015.01	5016.00	5017.00	5019.00	5020.02
	5031.12	5031.13	5032.13	5032.14	5036.01	5037.06	5046.01	5116.06	5116.07

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

METROPOLITAN AREA: San Juan-Caguas-Guaynabo, PR MSA						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
<b>Aguas Buenas Municipio</b>	2303.00	2304.00	2305.01			
	3004.00	3005.00	3013.00	3019.00	3021.00	
<b>Arecibo Municipio</b>	5902.00	5903.00	5904.00			
<b>Barceloneta Municipio</b>	9524.00					
<b>Barranquitas Municipio</b>	307.00	312.01	320.00			
<b>Bayamon Municipio</b>	2009.00	2012.00	2016.00	2019.00	2027.01	
<b>Caguas Municipio</b>	1001.01	1001.02	1007.00			
<b>Canovanas Municipio</b>	505.03	508.41				
<b>Carolina Municipio</b>	202.00	203.00	204.02	204.04		
<b>Catano Municipio</b>	2606.00	2607.00				
<b>Cayey Municipio</b>	2402.01	2402.02				
<b>Cidra Municipio</b>	9517.00	9518.00	9519.00	9520.00	9521.00	
<b>Comerio Municipio</b>	5302.00	5303.00	5306.00			
<b>Corozal Municipio</b>	5801.00					
<b>Florida Municipio</b>	401.01					
<b>Guaynabo Municipio</b>	2103.00					
<b>Gurabo Municipio</b>	1806.00					
<b>Humacao Municipio</b>	5001.00	5004.01				
<b>Juncos Municipio</b>	1902.01					
<b>Las Piedras Municipio</b>	1101.01	1101.02	1102.00	1103.01	1104.00	1106.00
<b>Loiza Municipio</b>	5701.00	5703.00	5704.00	5706.00	5707.00	
<b>Manati Municipio</b>	9852.00	9553.00	9554.01	9554.02	9555.00	
<b>Morovis Municipio</b>	1702.00	1703.00				
<b>Naguabo Municipio</b>	5202.00	5203.00	5204.00			
<b>Naranjito Municipio</b>	9548.02	9549.01	9549.02			
<b>Orocovis Municipio</b>	6.00	7.00	13.00	23.00	28.00	
<b>San Juan Municipio</b>	44.00	45.00	46.00	47.00	48.00	
	82.01	82.02	87.00	90.00		
<b>San Lorenzo Municipio</b>	2202.00	2206.00	2207.00			
<b>Toa Baja Municipio</b>	1217.00	1218.01	1221.00	1222.00	1224.00	
<b>Vega Alta Municipio</b>	5501.00	5503.00				
<b>Vega Baja Municipio</b>	5601.00	5606.00	5609.00			
<b>Yabucoa Municipio</b>	9507.00	9508.00	9512.00			

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

		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
<b>METROPOLITAN AREA: San Luis Obispo-Paso Robles, CA MSA</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	San Luis Obispo County	109.01	109.02	111.01	112.00	114.00								
<b>METROPOLITAN AREA: Santa Barbara-Santa Maria, CA MSA</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Santa Barbara County	23.04	24.03	24.04	25.00	27.02	29.02	29.03	29.11	29.12				
<b>METROPOLITAN AREA: Santa Cruz-Watsonville, CA MSA</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Santa Cruz County	1007.00	1010.00	1101.00	1103.00	1104.00								
<b>METROPOLITAN AREA: Santa Fe, NM MSA</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Santa Fe County	3.00	10.02											
<b>METROPOLITAN AREA: Santa Rosa-Petaluma, CA MSA</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Sonoma County													
<b>METROPOLITAN AREA: Sarasota-Bradenton-Venice, FL MSA</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Manatee County	1.03	3.05	3.06	7.03	15.02								
	Sarasota County	1.02	2.00	3.00										
<b>METROPOLITAN AREA: Savannah, GA MSA</b>		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Chatham County	1.00	3.00	6.01	8.00	11.00	12.00	13.00	15.00	18.00	19.00	20.00	21.00	
		22.00	23.00	24.00	25.00	28.00	32.00	44.00	101.01	106.04				

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

METROPOLITAN AREA: Scranton-Wilkes-Barre, PA MSA						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lackawanna County	1002.00	1003.00				
Luzerne County	2001.00	2005.00	2008.00	2009.00	2010.00	2132.00
					2142.00	2174.00

  

METROPOLITAN AREA: Seattle-Tacoma-Bellevue, WA MSA						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
King County	4.01	43.00	52.00	53.01	72.00	73.00
	91.00	92.00	93.00	107.00	112.00	265.00
Pierce County	610.02	613.00	614.00	616.01	616.02	617.00
	720.00				622.00	628.01
Snohomish County	402.00	407.00	419.04			

  

METROPOLITAN AREA: Sebastian-Vero Beach, FL MSA						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Indian River County	503.02					

  

METROPOLITAN AREA: Sheboygan, WI MSA						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sheboygan County	5.00	6.00				

  

METROPOLITAN AREA: Sherman-Denison, TX MSA						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grayson County	2.00	16.01				

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

METROPOLITAN AREA: Shreveport-Bossier City, LA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		104.00	113.00	204.00	206.00	207.00	208.00	209.00	211.00	213.00	217.00	218.00	219.00
Bossier Parish		201.00	202.00	221.00	223.00	224.00	232.00	233.00	235.00	236.00	237.00	246.01	246.02
Caddo Parish		9505.00	9506.00										
De Soto Parish													
METROPOLITAN AREA: Sioux City, IA-NE-SD MSA													
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Woodbury County, IA		13.00	15.00	16.00	17.00								
METROPOLITAN AREA: Sioux Falls, SD MSA													
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Minnehaha County		7.00											
METROPOLITAN AREA: South Bend-Mishawaka, IN-MI MSA													
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Joseph County, IN		1.00	6.00	10.00	17.00	19.00	20.00	21.00	23.00	27.00	28.00	29.00	
METROPOLITAN AREA: Spartanburg, SC MSA													
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spartanburg County		203.01	204.00	205.00	208.00	210.01	217.00						
METROPOLITAN AREA: Spokane, WA MSA													
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spokane County		1.00	16.00	24.00	25.00	26.00	30.00	33.00	35.00	36.00	40.00	140.01	

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

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

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

METROPOLITAN AREA: Sumter, SC MSA		TRACT										
COUNTY OR COUNTY EQUIVALENT	Sumter County	7.00	8.98	11.00	13.00	15.00						
<b>METROPOLITAN AREA: Syracuse, NY MSA</b>												
COUNTY OR COUNTY EQUIVALENT		TRACT										
Onondaga County		2.00	5.00	6.00	10.00	13.00	14.00	15.00	16.00	21.00	22.00	23.00
		30.00	32.00	34.00	35.00	36.01	38.00	39.00	40.00	42.00	43.00	44.00
		52.00	53.00	54.00	55.00	56.02	58.00	59.00	61.01	61.02		51.00
Oswego County		211.02	216.01	216.02								
<b>METROPOLITAN AREA: Tallahassee, FL MSA</b>												
COUNTY OR COUNTY EQUIVALENT		TRACT										
Gadsden County		207.02										
Leon County		3.03	4.00	5.00	6.00	10.01	11.01	12.00	14.00	19.00	20.01	20.02
												21.02
<b>METROPOLITAN AREA: Tampa-St. Petersburg-Clearwater, FL MSA</b>												
COUNTY OR COUNTY EQUIVALENT		TRACT										
Hillsborough County		7.00	12.00	18.00	19.00	21.00	29.00	30.00	31.00	32.00	33.00	34.00
		36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	44.00	50.00	51.01
		108.03	108.05	108.06	108.07	108.08	124.02	124.03	129.00	139.06		53.00
Pasco County		310.06										
Pinellas County		205.00	206.00	207.00	208.00	209.00	210.00	212.00	213.00	214.00	215.00	216.00
		256.02	262.00	268.08								218.00
<b>METROPOLITAN AREA: Terre Haute, IN MSA</b>												
COUNTY OR COUNTY EQUIVALENT		TRACT										
Vigo County		1.00	2.00	3.00	5.00	6.00	8.00	19.00				

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

METROPOLITAN AREA: Texarkana, TX-Texarkana, AR MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Miller County, AR	204.00	205.00	206.00										
Bowie County, TX	104.00	105.00	106.00	108.00									
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METROPOLITAN AREA: Toledo, OH MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lucas County	8.00	9.00	12.02	13.02	13.04	14.00	15.00	16.00	17.00	18.00	19.00	20.00	20.00
	21.00	22.00	23.00	24.02	25.00	26.00	27.00	28.00	29.00	30.00	31.00	32.00	32.00
	33.00	34.00	35.00	36.00	37.00	38.00	40.00	41.00	42.00	43.01	47.01	48.00	48.00
Wood County	51.00	53.00	54.00	68.00	73.03								
	217.01	217.02	218.00										
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METROPOLITAN AREA: Topeka, KS MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Shawnee County	4.00	5.00	6.00	11.00	31.00	40.00							
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METROPOLITAN AREA: Trenton-Ewing, NJ MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mercer County	1.00	2.00	5.00	8.00	9.00	10.00	11.00	14.01	14.02	15.00	16.00	17.00	17.00
	18.00	19.00	20.00	21.00									
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METROPOLITAN AREA: Tucson, AZ MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pima County	1.00	3.00	4.00	5.00	9.00	10.00	13.01	13.02	14.00	15.00	21.00	22.00	22.00
	23.00	24.00	25.03	26.01	27.01	28.01	31.01	37.01	37.02	38.01	38.02		
	39.02	41.04	41.11	43.20	45.09	51.00	9406.00	9407.00	9408.00				

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

METROPOLITAN AREA: Tulsa, OK MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Creek County	210.00	1.00	2.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	12.00	13.00
Omulgee County		2.00	3.00	25.00	27.00	46.00	57.00	62.00	67.01	68.01	76.08	79.00
Tulsa County		22.00	23.00									
	91.01	111.00										
METROPOLITAN AREA: Tuscaloosa, AL MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	600.00	601.00	404.00	114.00	117.01	118.00	119.00	126.00				
Hale County												
Tuscaloosa County												
METROPOLITAN AREA: Tyler, TX MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Smith County	1.00	2.01	2.02	3.00	4.00	5.00	5.00	7.00				
METROPOLITAN AREA: Utica-Rome, NY MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Herkimer County	111.00	201.00	203.00	207.01	208.02	208.03	209.00	210.00	211.01	211.02	211.03	212.01
Oneida County		213.02	215.00	218.00	220.00	223.00	226.00	229.00				
METROPOLITAN AREA: Valdosta, GA MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brooks County	9905.00	9801.00	9802.00									
Echols County												
Lowndes County		108.00	109.00	110.00	113.01	113.02						

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

METROPOLITAN AREA: Vallejo-Fairfield, CA MSA		TRACT	TRACT								
COUNTY OR COUNTY EQUIVALENT	Solano County	2507.01	2508.00	2509.00	2510.00	2516.00	2518.02	2525.02	2526.06	2526.07	

METROPOLITAN AREA: Victoria, TX MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT	Victoria County	3.01									

METROPOLITAN AREA: Vineland-Millville-Bridgeton, NJ MSA		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
COUNTY OR COUNTY EQUIVALENT	Cumberland County	201.00	203.00	205.01	301.00	401.00					

METROPOLITAN AREA: Virginia Beach-Norfolk-Newport News, VA-NC MSA		TRACT	TRACT	TRACT							
COUNTY OR COUNTY EQUIVALENT	York County, VA	505.00	202.00	203.00	205.01	205.02	207.00				
Chesapeake city, VA		201.00	106.02	113.00	114.00						
Hampton city, VA		106.01	303.00	304.00	305.00	306.00	308.00	309.00			
Newport News city, VA		14.00	25.00	26.00	27.00	29.00	34.00	35.01	41.00	42.00	43.00
Norfolk city, VA		47.00	48.00	50.00	51.00	52.00	53.00	57.01	58.00	65.01	65.02
Portsmouth city, VA		2105.00	2111.00	2114.00	2118.00	2119.00	2120.00	2121.00	2126.00		
Suffolk city, VA		651.00	653.00	654.00	655.00						
Virginia Beach city, VA		442.00	458.10								
Williamsburg city, VA		3702.00									

METROPOLITAN AREA: Visalia-Porterville, CA MSA		TRACT									
COUNTY OR COUNTY EQUIVALENT	Tulare County	3.02	5.01	6.00	11.00	16.01	22.02	26.01	28.00	29.01	38.02

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

METROPOLITAN AREA: Waco, TX MSA		METROPOLITAN AREA: Warner Robins, GA MSA		METROPOLITAN AREA: Washington-Arlington-Alexandria, DC-VA-MD-WV MSA		METROPOLITAN AREA: Waterloo-Cedar Falls, IA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT
McLennan County	1.00	2.00	3.00	4.00	7.00	10.00	12.00
Houston County	203.00	204.00	207.00				
				20.01	21.01	24.00	25.02
District of Columbia	18.03	18.04	34.00	35.00	36.00	37.00	46.00
	30.00	31.00	52.02	58.00	60.02	64.00	64.01
	49.02	50.00	73.04	74.03	74.04	74.06	74.07
	73.02	73.08	76.03	76.05	77.03	77.07	77.09
	75.04	76.01	78.08	79.01	84.02	85.00	86.00
	89.04	90.00	91.02	92.01	92.03	92.04	95.01
	98.01	98.02	98.03	98.04	98.06	98.07	98.08
	99.07						
Charles County, MD	8509.01						
Frederick County, MD	7501.00	7503.00	7509.00				
Montgomery County, MD	7009.04	7020.00					
Prince George's County, MD	8017.04	8021.05	8025.02	8027.00	8032.00	8034.01	8035.08
Arlington County, VA	8052.02	8055.00	8056.01	8056.02	8059.01	8067.03	8072.00
Fairfax County, VA	4215.00	4219.00					
Prince William County, VA	9009.01	9009.03	9011.00				
Fredericksburg city, VA	2.00	4.00	5.00				
Black Hawk County	1.00	5.00	9.00	17.01	23.02		

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

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

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

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

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

COUNTY OR COUNTY EQUIVALENT	NONMETROPOLITAN PART OF STATE: Alabama					
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Baldwin County	106.00	9502.00	9503.00	9504.00	9506.00	9507.00
Barbour County		9521.00	9522.00			9509.00
Bullock County			9529.00	9531.00	9532.00	9534.00
Butler County				9567.00	9570.00	
Choctaw County					9577.00	9579.02
Clarke County					105.00	110.00
Coffee County						113.00
Conecuh County					9604.00	9605.00
Covington County						9606.00
Covington County					9621.00	9627.00
Crenshaw County						9630.00
Dale County					9634.00	9639.00
Dallas County					9664.00	9665.00
Dale County						207.00
Dale County						9966.00
Dale County						9968.00
Dale County						9969.00
Dale County						9970.00
Dale County						9971.00
Dale County						9972.00
Dale County						9973.00
Escambia County					9704.00	9706.00
Macon County					9816.00	9817.00
Marengo County					9829.00	9831.00
Monroe County					9856.00	9858.00
Perry County					9870.00	9871.00
Pickens County						9872.00
Pike County					501.00	503.00
Sumter County					9889.00	9891.00
Sumter County						9893.00
Talladega County					9811.00	9912.00
Wilcox County						9913.00
Wilcox County						9915.00
Wilcox County						9916.00
Wilcox County						106.00
Wilcox County						9947.00
Wilcox County						9948.00
Wilcox County						9949.00
Wilcox County						9950.00
Wilcox County						9951.00

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

NONMETROPOLITAN PART OF STATE: Arizona		NONMETROPOLITAN PART OF STATE: Arkansas	
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT
Apache County	9401.00	9426.00	9427.00
Cochise County	6.00	8.00	9.00
Gila County	9402.00	9404.00	
Graham County	9405.00		
Mohave County	9404.00		
Navajo County	9401.00	9403.00	9410.00
Santa Cruz County	9984.02		
NONMETROPOLITAN PART OF STATE: Arkansas		NONMETROPOLITAN PART OF STATE: Arkansas	
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT
Arkansas County	9804.00		
Bradley County	9501.00	9503.00	9505.00
Chicot County	9802.00	9803.00	9804.00
Columbia County	9502.00	9505.00	
Cross County	9501.00	9505.00	
Deshs County	9501.00	9502.00	9503.00
Hempstead County	9805.00		
Johnson County	9520.00		
Lafayette County	9702.00		
Lee County	9703.00	9704.00	
Mississippi County	101.00	103.00	110.00
Monroe County	9501.00	9503.00	
Nevada County	9902.00		
Ouachita County	9506.00		
Phillips County	9801.00	9803.00	9804.00
Polk County	9506.00		
Pope County	9514.00		
St. Francis County	9601.00	9604.00	9606.00
Sevier County	9803.00		
Union County	9509.00	9510.00	
White County	9708.00		
Woodruff County	9901.00		

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

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

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

NONMETROPOLITAN PART OF STATE: Hawaii COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hawaii County	203.00	204.00	205.00	211.00							
Kalawao County			319.00								
Kauai County				410.00							
Maui County					313.00						

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

NONMETROPOLITAN PART OF STATE: Idaho			
TRACT	TRACT	TRACT	TRACT
9508.00	9504.00	51.00	54.00
Bingham County	Cassia County	Latah County	Lewis County
9503.00	9503.01	9503.02	Madison County

**NONMETROPOLITAN PART OF STATE: Iowa**  
**COUNTY OR COUNTY EQUIVALENT**  
**Wapello County**  
**Webster County**

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

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

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

**NONMETROPOLITAN PART OF STATE: Maine  
COUNTY OR COUNTY EQUIVALENT  
Kennebec County**

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

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

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

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

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

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

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

NONMETROPOLITAN PART OF STATE: North Carolina						
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beaufort County	9903.00	9904.00	9908.00			
Bertie County	9602.00	9803.00	9604.00			
Bladen County	9504.00	9506.00				
Cleveland County	9509.00					
Columbus County	9907.00	9909.00	9912.00			
Craven County	9608.00	9609.00				
Davidson County	614.00					
Duplin County	9903.00					
Graham County	9803.00					
Granville County	9704.00					
Halifax County	9901.00	9906.00	9908.00	9909.00	9911.00	
Harnett County	701.00	702.00				
Iredell County	602.00	604.00				
Jackson County	9506.00					
Lee County	302.00	303.00				
Lenoir County	102.00	103.00	104.00	105.00	107.00	
Martin County	9706.00					
Northhampton County	9803.00					
Pasquotank County	9601.00	9603.00				
Perquimans County	9802.00					
Richmond County	9705.00	9706.00	9707.00	9710.00		
Rabeson County	9601.00	9603.00	9605.00	9608.00	9611.00	
Rowan County	501.00	504.00	508.00			
Scotland County	102.00	103.00				
Surry County	9904.00					
Swain County	9601.00					
Vance County	9605.00	9606.00	9607.00			
Warren County	9504.00					
Washington County	9502.00					
Watauga County	9804.00	9805.00	9806.00			
Wilson County	1.00	2.00	7.00		8.01	

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

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NONMETROPOLITAN PART OF STATE: South Carolina						
TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
9702.00	9704.00					
9601.00	9602.00	9603.00				
9702.00						
1.00						
9506.00	9508.00					
9605.00	9608.01					
9701.00	9703.00					
9701.00	9704.00					
9802.00	9806.00					
9705.00						
9801.00	9804.00	9805.00				
107.00	108.00					
9805.00	9806.00					
9503.00	9504.00	9506.00				
9602.00	9605.00					
9505.02						
102.00	103.00	104.00	105.00	106.00	111.00	112.00
302.00						
9701.00	9705.01	9705.02	9708.00			
Union County						
Williamsburg County						

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

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

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

NONMETROPOLITAN PART OF STATE: Texas (continued)						
TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Karnes County	9703.00	9704.00				
Kleberg County	202.00	203.00				
Knox County	9502.00					
Lamar County	5.00	6.00	8.00			
La Salle County	9501.00	9502.00				
Limestone County	9701.00	9704.00				
Marion County	9503.00	9504.00				
Matagorda County	7301.00	7304.00				
Maverick County	9501.00	9502.01	9502.02	9502.03	9503.00	9504.00
Menard County	9502.00					
Nacogdoches County	9506.00	9507.00	9508.00	9509.00	9510.00	
Navarro County	9708.00					
Newton County	9503.00					
Nolan County	9503.00	9504.00				
Palo Pinto County	9808.00	9809.00				
Pecos County	9503.00					
Presidio County	9502.00	9502.00	9503.00	9505.00		
Reeves County	9501.00					
Runnels County	9502.00					
Starr County	9501.01	9501.02	9501.03	9502.01	9502.02	9504.00
Terrill County	9501.00					
Terry County	9504.00					
Uvalde County	9505.00					
Val Verde County	9502.02	9503.00	9504.00	9506.01	9506.02	9507.00
Walker County	7906.00	7907.00	7908.00			
Washington County	1701.00					
Wharton County	7403.00	7407.00				
Wilbarger County	9505.00					
Willacy County	9503.00	9504.00	9505.00	9507.00		
Zapata County	9502.00	9503.00				
Zavala County	9501.00	9502.00	9503.01	9503.02		

**2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
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**2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS  
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NONMETROPOLITAN PART OF STATE: Wisconsin		NONMETROPOLITAN PART OF STATE: Wyoming	
COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT
Dunn County	9708.00	Menominee County	9701.00
Menominee County	9604.00	Portage County	9602.00
Portage County		Vernon County	
Vernon County		Walworth County	5.00
Walworth County			

**2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS**  
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NONMETROPOLITAN PART OF: American Samoa		TRACT										
COUNTY OR COUNTY EQUIVALENT		9501.00	9504.00									
Eastern District		9517.00	9518.00									
Manu'a District		9520.00										
Swains Island		9510.00	9515.00									
Western District												
NONMETROPOLITAN PART OF: Guam		TRACT										
COUNTY OR COUNTY EQUIVALENT		9508.00	9513.00	9515.00	9518.00	9522.00	9524.00	9526.00	9528.00	9530.00	9533.00	9534.00
Guam		9548.00	9554.00									9544.00
NONMETROPOLITAN PART OF: Northern Mariana Islands		TRACT										
COUNTY OR COUNTY EQUIVALENT		9501.00										
Northern Islands Municipality		9507.00	9509.00	9510.00	9511.00	9512.00	9513.02					
Saipan Municipality												
NONMETROPOLITAN PART OF: Puerto Rico		TRACT										
COUNTY OR COUNTY EQUIVALENT		9564.00	9565.00	9568.00								
Adjuntas Municipio		9543.00										
Coamo Municipio		9598.00	9599.00									
Las Marias Municipio		9601.00										
Manicao Municipio		9569.00	9574.00	9575.00								
Utuado Municipio		9501.00	9503.00									
Vieques Municipio												
NONMETROPOLITAN PART OF: Virgin Islands		TRACT										
COUNTY OR COUNTY EQUIVALENT		9702.00	9703.00	9708.00	9709.00	9711.00	9713.00					
St. Croix												