

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
 (2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)
 *Effective Date January 1, 2023

NONMETROPOLITAN PART OF STATE: Alabama												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9502.00	9503.00	9504.00	9506.00	9507.00	9508.00	9509.00					
Bullock County	9521.00	9522.01	9522.02									
Butler County	9531.00											
Choctaw County	9567.00	9570.00										
Clarke County	9577.00	9578.00	9580.03									
Clay County	9590.00											
Cleburne County	9596.00											
Coffee County	113.00											
Covington County	9621.00	9626.00	9627.00									
Dale County	205.00	207.00										
Dallas County	9563.00	9564.00	9565.00	9566.00	9568.00	9569.00						
DeKalb County	9603.01	9608.00	9613.00									
Escambia County	9702.00	9703.00	9706.00									
Fayette County	203.00											
Franklin County	9734.00											
Jackson County	9502.00	9508.00										
Lamar County	300.00											
Macon County	2316.02	2318.00	2319.00	2322.00	2323.00							
Marengo County	9729.01	9729.02	9731.00	9732.00								
Marshall County	301.01	301.02	308.03	308.04	311.00							
Monroe County	756.00	757.00	760.00	761.02								
Perry County	6868.00	6870.01	6870.02	6871.00								
Pike County	1889.00	1891.01	1891.02									
Sumter County	113.01	113.02	114.00	115.00	116.00							
Talladega County	105.00	106.00	110.00	113.01	113.02	116.00	118.00					
Tallapoosa County	9621.00	9626.00										
Walker County	210.00	215.00										
Wilcox County	347.00	348.01	348.02	352.00								

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

NONMETROPOLITAN PART OF STATE: Arizona												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Apache County	9426.00	9427.00	9441.00	9442.01	9442.02	9443.01	9443.02	9449.01	9449.02	9450.02		
Gila County	9402.00											
Graham County	9405.00											
Navajo County	9400.08	9400.10	9400.11	9400.14	9403.01	9423.00	9424.00					
Santa Cruz County	9661.03	9664.01										

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(2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Arkansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arkansas County	4804.00	4807.00										
Ashley County	9601.00											
Bradley County	9503.00	9504.00										
Chicot County	802.00	804.00										
Clark County	9536.01	9538.00										
Clay County	9504.00											
Columbia County	9502.00	9505.00										
Cross County	9501.00											
Desha County	9501.00	9503.00	9504.00									
Drew County	4904.00											
Greene County	4805.01	4805.02	4807.00									
Hempstead County	4805.00											
Hot Spring County	202.00	204.00										
Howard County	9503.00											
Independence County	4906.00											
Jackson County	4802.00	4803.00	4804.01	4804.02								
Johnson County	9520.00											
Lafayette County	4701.01											
Lee County	4703.00											
Logan County	9503.00	9505.00										
Marion County	9602.01											
Mississippi County	101.00	103.00	109.00	110.00	113.00							
Monroe County	9501.00											
Ouachita County	9504.00	9506.00										
Phillips County	4803.00	4804.00	4805.00	4806.00								
Polk County	9502.01	9502.02	9505.00	9506.00								
Pope County	9513.01	9513.02	9513.03	9514.00								
St. Francis County	9601.00	9604.00	9606.00									
Scott County	9502.00											
Sevier County	803.00											
Sharp County	4701.00	4704.01	4704.02									
Stone County	9502.03											
Union County	9509.00	9510.00										
Van Buren County	4601.00											
White County	706.00	708.01	708.02									
Woodruff County	4902.00											
Yell County	9525.00											

NONMETROPOLITAN PART OF STATE: California

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calaveras County	4.00											
Del Norte County	1.01	1.02	1.04	2.03								
Humboldt County	1.00	3.00	5.00	10.01	10.02	11.02	11.03	12.00	9400.00			
Lake County	7.02	7.03	7.04	8.01	8.02							
Lassen County	403.04											
Mendocino County	101.00	116.00										
Nevada County	6.01	6.02										
Siskiyou County	1.00	2.00	7.02	13.00								
Tehama County	5.00	7.01	7.02	11.01	11.02							
Trinity County	5.00											
Tuolumne County	12.00											

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NONMETROPOLITAN PART OF STATE: Colorado

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamosa County	9603.00											
Baca County	9647.00											
Bent County	9667.01	9667.02										
Conejos County	9748.00											
Costilla County	9726.00	9727.00										
Crowley County	9696.01	9696.02										
Fremont County	9786.00											
Huerfano County	9606.00											
Las Animas County	1.00											
Montezuma County	9411.00	9694.00										
Montrose County	9663.01	9663.02										
Otero County	9681.00	9684.00	9686.00									
Prowers County	2.00											
Rio Grande County	9768.00											
Saguache County	9776.00											

NONMETROPOLITAN PART OF STATE: Connecticut

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Litchfield County	3102.00	3103.00	3108.03									

NONMETROPOLITAN PART OF STATE: Florida

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Columbia County	1104.00											
DeSoto County	102.00	103.01	103.02									
Dixie County	9702.02											
Hamilton County	9602.01	9602.02										
Hardee County	9702.01	9703.01	9703.02	9704.01								
Hendry County	2.00	3.00	6.01	6.02								
Holmes County	9604.01	9604.02	9604.03									
Jackson County	2106.00											
Liberty County	9800.00											
Madison County	1102.00	1103.02										
Okeechobee County	9104.02											
Putnam County	9502.01	9502.02	9507.00	9508.00	9509.00	9512.00	9514.01					
Taylor County	9503.01	9503.02										
Washington County	9701.03	9701.04	9702.00	9703.02								

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NONMETROPOLITAN PART OF STATE: Georgia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Atkinson County	9601.00											
Bacon County	9702.02											
Baker County	9601.00											
Baldwin County	9705.01	9705.02	9706.00	9707.01	9707.02							
Ben Hill County	9604.00	9605.01	9605.02									
Berrien County	9704.00											
Bleckley County	7902.00											
Bulloch County	1104.01	1104.05	1104.06	1104.07	1104.08							
Calhoun County	9502.00											
Camden County	106.03	106.04										
Candler County	9501.00											
Clay County	9603.00											
Clinch County	9701.00	9702.00										
Coffee County	108.01											
Colquitt County	9703.01	9703.02	9704.00	9707.02								
Crisp County	101.00	104.00										
Decatur County	9703.01	9703.02	9704.00									
Dodge County	9604.00											
Early County	901.00	902.00	905.00									
Elbert County	4.00											
Emanuel County	9702.00	9704.01										
Evans County	9703.00											
Franklin County	8904.01	8904.02										
Gordon County	9703.01											
Grady County	9504.02											
Greene County	9502.00	9503.04	9503.05	9504.00								
Habersham County	6.04											
Hancock County	4804.00											
Irwin County	9502.01											
Jeff Davis County	9601.01											
Jenkins County	9601.00	9602.00										
Laurens County	9504.00	9509.00	9510.01	9510.02	9511.00							
Lumpkin County	9602.03	9602.04										
Macon County	1.00	3.00										
Mitchell County	903.00											
Randolph County	7901.00	7902.00										
Screven County	9704.01											
Seminole County	2002.00											
Stephens County	9703.01											
Sumter County	9503.00	9506.00	9507.00									
Tattnall County	9502.03	9502.04										
Taylor County	9503.01	9503.02										
Telfair County	9501.01	9501.02	9501.03									
Thomas County	9601.00	9607.01	9607.02									
Tift County	9604.02	9606.01	9606.02	9607.00	9608.00							
Toombs County	9701.01	9701.02	9704.00	9705.00								
Troup County	9606.00	9608.00	9609.01									
Turner County	9702.01											
Upson County	104.01	104.02										
Ware County	9504.00	9507.00	9508.01	9508.02								
Warren County	9704.00											
Wheeler County	7802.00											
Wilcox County	9601.00											
Wilkes County	101.02	103.02										

NONMETROPOLITAN PART OF STATE: Hawaii

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hawaii County	203.00	204.00	205.00	210.03	210.16	210.17	211.01	211.08	212.03	212.04		
Kauai County	401.04											

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NONMETROPOLITAN PART OF STATE: Idaho

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bonner County	9501.00											
Cassia County	9504.00											
Latah County	51.01	51.02	53.02	54.00								
Madison County	9502.00	9503.01	9503.03	9503.04								
Minidoka County	9704.00											

NONMETROPOLITAN PART OF STATE: Illinois

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	4.00	7.00	8.00									
Cass County	9605.00											
Christian County	9585.00											
Coles County	4.00	5.00	7.01	7.02	8.00	11.00						
Fayette County	9509.00											
Franklin County	409.00	410.00										
Gallatin County	9728.00											
Jefferson County	509.00	510.00										
Knox County	8.00	9.00	11.00									
LaSalle County	9643.00											
Lawrence County	8810.00											
Livingston County	9605.00											
McDonough County	104.01	104.02	106.00									
Marion County	9525.00	9526.00	9527.00									
Massac County	9704.00											
Montgomery County	9574.00											
Morgan County	9516.00											
Pulaski County	9711.00											
Richland County	9780.00											
Saline County	9555.00	9559.00	9560.00									
Schuyler County	9701.00											
Stephenson County	7.00	8.00										
Union County	9504.00											

NONMETROPOLITAN PART OF STATE: Indiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	307.00											
Cass County	9515.00											
Clinton County	9505.00	9508.00										
Fayette County	9541.00	9544.00										
Grant County	1.00	2.00	4.00	7.00	8.00	9.00						
Henry County	9761.00	9763.00	9765.00									
Jackson County	9679.01											
Knox County	9553.00	9554.00										
Lawrence County	9509.00	9511.00										
Marshall County	205.00											
Miami County	9523.00	9524.00	9525.00									
Randolph County	9516.00											
Scott County	9668.00											
Wayne County	2.00	5.00	9.00	10.00								

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NONMETROPOLITAN PART OF STATE: Iowa

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Appanoose County	9503.00											
Clinton County	1.00											
Des Moines County	3.00	4.00										
Floyd County	4804.00											
Jackson County	9506.00											
Lee County	4908.00	4909.00	4910.00									
Mahaska County	9507.00											
Marion County	305.00											
Monona County	9603.00											
Muscatine County	510.00											
Page County	4902.00											
Wapello County	9602.00	9605.00	9606.00	9610.00								
Webster County	7.00											

NONMETROPOLITAN PART OF STATE: Kansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen County	9528.00											
Atchison County	819.00											
Bourbon County	9560.00											
Crawford County	9571.00	9573.00	9575.00	9576.01	9576.02							
Ellis County	729.01	729.02										
Labette County	9502.00	9508.00										
Lyon County	1.01	1.02	1.03	4.00								
Montgomery County	9505.00	9510.00	9514.00									
Reno County	6.00	7.00										
Saline County	1.01	2.00	3.00									

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NONMETROPOLITAN PART OF STATE: Kentucky

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barren County	9504.01	9506.01									
Bath County	9701.00										
Bell County	9601.00	9602.00	9604.00	9605.00	9606.00	9608.00	9611.00				
Breathitt County	9202.00	9203.01	9203.02	9205.00	9206.00	9207.00					
Calloway County	103.03	103.04	104.00								
Casey County	9505.00										
Clay County	9501.00	9502.01	9502.02	9503.01	9503.02	9504.00	9505.00	9506.00			
Clinton County	9702.02										
Elliott County	9202.00										
Estill County	9203.01	9203.02	9204.00								
Floyd County	9203.01	9203.02	9205.00	9207.00	9208.01	9208.02	9210.01				
Franklin County	706.01	706.02	712.00								
Fulton County	9601.00										
Graves County	201.00	203.01	203.02								
Harlan County	9702.00	9703.00	9704.00	9705.00	9707.00	9709.00	9710.00	9713.00			
Hopkins County	9704.00	9706.00									
Jackson County	9601.01	9601.02									
Johnson County	9602.00										
Knott County	9603.00	9604.00	9605.00								
Knox County	9301.00	9302.00	9303.00	9304.01	9306.02	9306.03	9306.04	9307.00			
Laurel County	9705.00	9709.00	9710.03								
Lawrence County	9303.00	9304.00									
Lee County	9501.00	9503.00									
Leslie County	9201.01	9201.02	9202.00	9203.00							
Letcher County	9501.00	9502.01	9503.00	9504.03	9504.04	9505.00	9506.01	9506.02			
Lewis County	9302.00	9303.00									
McCracken County	301.00	302.00	303.00	304.00	306.00						
McCreary County	9601.00	9602.00	9603.01	9603.02	9604.01	9604.02					
Madison County	102.01	102.02	104.00	106.01	106.02	109.03					
Magoffin County	9701.00	9703.00	9704.00								
Mason County	9602.00										
Morgan County	9505.00										
Owsley County	9302.00										
Perry County	9707.00	9709.00	9710.00								
Pike County	9302.02	9303.01	9303.02	9306.00	9319.00						
Pulaski County	9306.00	9307.00									
Rowan County	9503.01	9503.02	9504.00								
Todd County	9503.00										
Wayne County	9203.00										
Webster County	9604.00										
Whitley County	9205.01	9205.02	9208.00								
Wolfe County	9301.00	9302.00									

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NONMETROPOLITAN PART OF STATE: Louisiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen Parish	9503.00											
Avoyelles Parish	304.01	304.02	309.00									
Bienville Parish	9703.00											
Catahoula Parish	2.00											
Claiborne Parish	9503.00	9504.00										
Concordia Parish	2.01	2.02	3.00									
East Carroll Parish	1.00	3.00										
Evangeline Parish	9504.01	9505.00	9506.00									
Franklin Parish	9503.00	9506.00										
Jackson Parish	9704.00											
Jefferson Davis Parish	6.00											
Lincoln Parish	9603.00	9608.00	9609.00	9610.00								
Madison Parish	9603.00	9604.00										
Natchitoches Parish	4.00	6.01	6.02	7.00								
Red River Parish	9603.00											
Richland Parish	9701.00	9705.00										
Sabine Parish	3.00											
St. Landry Parish	9609.01	9609.02	9613.01	9613.02	9614.01	9614.02	9616.01	9616.02				
Tensas Parish	1.00	3.00										
Washington Parish	9508.00	9509.00										
Webster Parish	312.00	313.00	317.00	319.00								

NONMETROPOLITAN PART OF STATE: Maine

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aroostook County	9502.00											
Kennebec County	104.00	105.00	109.00	241.01	241.02							
Somerset County	9659.00	9668.01	9668.02									
Washington County	9562.00											

NONMETROPOLITAN PART OF STATE: Maryland

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

NONMETROPOLITAN PART OF STATE: Massachusetts

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

NONMETROPOLITAN PART OF STATE: Michigan

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegan County	310.01											
Alpena County	5.00											
Chippewa County	9702.00	9709.00										
Clare County	3.00	10.00	13.01	13.02								
Gogebic County	9505.00											
Grand Traverse County	5513.02											
Gratiot County	5.00											
Hillsdale County	507.00	512.00										
Houghton County	3.00	6.00	8.00									
Isabella County	4.01	4.02	5.00	6.00	7.01	7.02	7.03	8.00	9405.00			
Lake County	9612.00											
Lenawee County	613.01	613.02										
Marquette County	1.00	5.00	6.00	24.00								
Mecosta County	9605.00	9606.00	9607.01	9607.02								
Newaygo County	9705.00											
Ogemaw County	9509.01	9509.02										
Osceola County	9704.00											
Roscommon County	9701.00	9712.00										
St. Joseph County	403.00	406.00	407.00									
Van Buren County	106.00	114.00										
Wexford County	3807.00											

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NONMETROPOLITAN PART OF STATE: Minnesota												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beltrami County	4506.00	4507.03	4507.04	9400.01								
Cass County	9400.02											
Crow Wing County	9510.00	9511.00										
Freeborn County	1809.00											
Hubbard County	706.00											
Lyon County	3605.00											
Martin County	7906.00											
Mower County	4.10											
Winona County	6705.00											

NONMETROPOLITAN PART OF STATE: Mississippi												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	3.00	4.00	5.00									
Alcorn County	9505.02											
Attala County	605.00	606.00										
Bolivar County	9501.00	9502.00	9503.00	9504.00	9507.01	9507.02						
Calhoun County	9505.00											
Claiborne County	9501.00	9502.00	9503.00									
Clarke County	9503.00											
Clay County	9503.00											
Coahoma County	9501.00	9507.00										
Grenada County	9503.00	9504.00										
Humphreys County	9502.00	9503.00										
Issaquena County	9501.00											
Jasper County	9504.01	9504.02										
Jefferson County	9501.01	9501.02	9501.03	9502.00								
Jefferson Davis County	9501.01	9501.02										
Jones County	9504.02	9506.01	9506.02	9507.00	9510.00							
Kemper County	301.00											
Lafayette County	9503.01											
Lauderdale County	2.00	3.00	4.01	4.02	6.00	7.00	8.00	107.00				
Leake County	407.00											
Leflore County	9502.00	9503.00	9507.00	9508.00	9509.00							
Lincoln County	9505.00											
Lowndes County	6.00	7.00	8.00									
Marion County	9502.00	9503.00										
Monroe County	9504.00											
Newton County	503.02	505.00										
Noxubee County	9503.00											
Oktibbeha County	9503.00	9504.01	9504.02	9505.00								
Pearl River County	9507.02											
Pike County	9503.00	9505.01										
Prentiss County	9503.01											
Quitman County	9501.00	9502.00	9503.00									
Scott County	201.01	201.02	204.00									
Sunflower County	9501.00	9503.00	9504.02	9505.00								
Tallahatchie County	9502.00	9504.00										
Walthall County	9502.00											
Warren County	9502.00	9503.00										
Washington County	2.00	3.00	4.00	6.00	10.00	11.00	12.00	13.00	14.00			
Wayne County	9502.00											
Webster County	9503.00											
Wilkinson County	9501.00	9502.01										
Winston County	9503.00											

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NONMETROPOLITAN PART OF STATE: Missouri

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9503.00	9505.01	9505.02	9509.00								
Barry County	9603.01	9603.02	9605.00									
Barton County	9603.00											
Butler County	9504.00	9505.00	9507.00	9509.00								
Camden County	9509.00											
Crawford County	4503.02											
Dent County	9603.00											
Dunklin County	3601.00	3603.00	3604.00	3605.00	3606.00	3608.00	3610.00					
Henry County	9501.00	9506.00										
Howell County	902.00	907.00										
Iron County	9503.00											
Johnson County	9604.01	9604.02	9606.00									
Lawrence County	4703.00											
Linn County	4904.00											
Livingston County	4805.00											
McDonald County	703.00											
Marion County	9605.00											
Miller County	9629.01	9629.02										
Mississippi County	9502.00											
Morgan County	4705.01	4705.02	4705.03									
New Madrid County	9602.00	9603.00	9604.00									
Nodaway County	4703.01	4703.02	4704.00									
Oregon County	4801.00											
Ozark County	4701.01	4701.02										
Pemiscot County	4702.00	4704.00	4706.00									
Pettis County	4806.00	4809.00										
Phelps County	8903.01	8903.02	8904.01	8904.02	8908.00							
Randolph County	4903.00											
Ripley County	8701.00	8703.00										
Scott County	7801.00	7807.00	7812.01	7812.02								
Shannon County	4701.00	4702.00										
Stoddard County	4705.00											
Texas County	4801.01	4801.02	4802.01	4802.02	4803.02							
Washington County	4603.00											
Wayne County	6901.00	6903.00										
Wright County	4902.00	4904.00										

NONMETROPOLITAN PART OF STATE: Montana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Big Horn County	9406.00	9407.00										
Blaine County	9401.00	9402.00										
Flathead County	1.01	1.02	10.00									
Gallatin County	6.00	9.00	11.01	11.02	15.00							
Glacier County	9402.00	9760.00										
Hill County	403.00	9403.00										
Lake County	9404.00	9407.00										
Lewis and Clark County	1.00											
Lincoln County	4.02											
Roosevelt County	9400.01	9400.02										
Rosebud County	9404.00											
Sanders County	9403.00											
Silver Bow County	1.01	1.02	6.00									

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
 (2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Nebraska

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9661.00											
Buffalo County	9695.00	9696.00										
Dodge County	9644.00											
Gage County	9651.00											
Jefferson County	9638.00											
Madison County	9607.00											
Scotts Bluff County	9537.00											
Thurston County	9401.00	9402.00										

NONMETROPOLITAN PART OF STATE: Nevada

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Churchill County	9503.01											
Douglas County	24.00											
Elko County	9517.00											
Mineral County	9708.00											
Nye County	9604.13	9604.14	9604.15	9604.16								

NONMETROPOLITAN PART OF STATE: New Hampshire

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Belknap County	9659.00											
Cheshire County	9714.03											
Coos County	9506.00	9508.00										
Grafton County	9601.01											
Merrimack County	322.00	324.00	329.00	430.01								

NONMETROPOLITAN PART OF STATE: New Mexico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chaves County	5.00	6.00										
Cibola County	9458.00	9742.01										
Curry County	1.00	3.05	4.00									
Eddy County	10.02											
Grant County	9644.01	9644.02										
Hidalgo County	9702.00											
Lea County	3.00	4.00										
Luna County	1.00	3.00	5.00	6.00								
Mckinley County	9405.00	9436.01	9436.02	9437.01	9437.02	9438.01	9438.02	9438.03	9439.03	9439.04	9439.05	9439.06
	9439.07	9440.00	9453.00	9457.01	9457.02	9460.01	9460.02	9460.03	9800.00			
Otero County	1.00	9.03	9.04	9400.00								
Quay County	9586.02											
Roosevelt County	2.00											
San Miguel County	9573.00	9574.00	9578.00									
Sierra County	9622.00											
Socorro County	9400.00											

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 (2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: New York

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cattaraugus County	9403.01	9403.02	9617.00									
Cayuga County	421.00											
Chautauqua County	301.00	302.00	303.00	305.00	306.00	354.00	359.01					
Chenango County	9704.00											
Clinton County	1022.00	1031.00										
Columbia County	13.00											
Cortland County	9705.00	9706.00										
Franklin County	9505.01											
Fulton County	9707.00	9708.00	9711.00									
Genesee County	9510.00											
Greene County	810.01	810.02										
Montgomery County	702.00	703.00	706.00	708.00	709.00							
Otsego County	5911.00											
St. Lawrence County	4909.00	4915.00	4918.00	4929.00								
Steuben County	9609.00	9612.00	9625.00									
Sullivan County	9509.00	9518.01	9518.02									

NONMETROPOLITAN PART OF STATE: North Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alleghany County	9502.00											
Ashe County	9703.00											
Beaufort County	9303.00	9304.00										
Bertie County	9602.00	9604.02										
Bladen County	9501.02	9502.00	9503.01	9503.02	9504.01	9504.02	9506.01					
Carteret County	9704.02											
Caswell County	9302.00											
Chowan County	9301.01											
Cleveland County	9508.00	9509.00	9511.00									
Columbus County	9307.00	9309.00	9310.00	9312.01								
Duplin County	901.01	901.02	901.03	908.01								
Graham County	9203.00											
Greene County	9503.01	9503.02										
Halifax County	9301.00	9303.00	9304.00	9305.01	9305.04	9306.00	9308.00	9309.01	9309.02	9311.01	9311.02	
Hertford County	9501.02											
Jackson County	9506.00											
Lee County	302.00	303.00										
Lenoir County	102.00	103.00	104.00	105.00	107.00							
Macon County	9703.04											
Northampton County	9202.01	9202.02										
Pasquotank County	9601.00	9603.00										
Richmond County	9703.00	9705.00	9706.00	9707.00	9710.00	9711.00						
Robeson County	9601.01	9602.00	9603.01	9603.02	9605.01	9605.02	9606.01	9606.02	9607.02	9608.01	9608.02	9610.00
	9611.00	9612.00	9613.02	9616.01	9617.00	9618.01	9619.00	9620.01				
Rutherford County	9608.00	9609.00										
Sampson County	9701.01	9701.02	9705.02	9708.01	9708.02	9709.00						
Scotland County	101.02	102.00	103.00									
Stanly County	9305.00	9312.03										
Surry County	9304.00											
Vance County	9605.00	9606.00	9607.00	9608.00								
Warren County	9503.00											
Washington County	9502.01	9502.02										
Watauga County	9204.00	9205.00	9206.01	9206.02								
Wilkes County	9606.00											
Wilson County	1.00	2.00	3.00	7.01	7.02	8.01	8.02					
Yancey County	9601.02											

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

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NONMETROPOLITAN PART OF STATE: North Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benson County	9401.00	9402.00											
McKenzie County	9401.00												
Pierce County	9561.00												
Ramsey County	9576.00												
Rolette County	9418.00	9517.00	9519.00										
Sioux County	9408.00	9409.00											
Stutsman County	9678.00												
Ward County	101.00												

NONMETROPOLITAN PART OF STATE: Ohio

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	7701.00	7704.00	7705.00	7706.00									
Ashtabula County	1.03	4.00	6.01	7.01	7.03	13.03							
Athens County	9726.00	9727.00	9728.00	9729.00	9731.01	9734.00	9739.01	9739.02					
Columbiana County	9518.00	9521.00	9522.00	9523.00									
Coshocton County	9613.00	9614.00											
Crawford County	9748.00	9753.00											
Darke County	5551.02												
Erie County	408.01	408.02	410.00										
Gallia County	9537.00	9540.00											
Guernsey County	9773.00	9776.00											
Hancock County	9.01	9.02											
Highland County	9545.00	9550.01	9550.02										
Jackson County	9572.00												
Knox County	71.00												
Logan County	42.00												
Marion County	1.00	2.00	3.00	9.00									
Meigs County	9644.00	9645.00											
Muskingum County	9114.00	9118.00	9119.00	9121.00									
Pike County	9522.00												
Ross County	9564.00	9565.00	9569.00										
Sandusky County	9616.00												
Scioto County	30.00	31.00	32.00	34.00	35.00	36.00	37.00						
Seneca County	9628.00	9630.00											
Tuscarawas County	208.01	208.02											
Van Wert County	206.00												
Washington County	205.00	209.00	210.00										
Wayne County	1.00	5.00	12.00										

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 (2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: Oklahoma

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	3766.00	3767.00	3769.00	3770.00								
Atoka County	5877.00											
Beckham County	9665.00											
Bryan County	7964.00											
Caddo County	1618.00	1621.02										
Carter County	8928.01	8928.02										
Cherokee County	9779.01	9779.02	9780.00									
Choctaw County	9671.00	9672.00										
Custer County	9606.00											
Delaware County	3759.02	3761.00										
Hughes County	4846.00	4848.00										
Jackson County	9686.00	9687.00										
Johnston County	6602.01	6602.02										
Kay County	4.00	5.00										
Kiowa County	9637.00											
Le Flore County	401.98	406.01										
McCurtain County	986.00	987.00										
McIntosh County	7797.00	7802.00										
Muskogee County	2.00	3.00	4.00	7.00	15.01	15.02						
Okfuskee County	809.00	810.00										
Ottawa County	5742.00	5745.00										
Payne County	101.02	102.01	102.02	103.00	104.00	105.01	105.02	105.03	106.00	107.00	108.00	
Pittsburg County	4861.00											
Pontotoc County	889.00	891.00	892.00									
Pottawatomie County	5002.00	5004.00										
Seminole County	5835.00	5836.00										
Stephens County	6.00											
Tillman County	704.00											
Washington County	2.00	3.00	9.00									

NONMETROPOLITAN PART OF STATE: Oregon

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Curry County	9501.00											
Jefferson County	9400.00											
Klamath County	9702.01	9702.02	9715.00	9716.00	9717.00	9718.00	9719.00					
Malheur County	9704.00											
Umatilla County	9510.00											
Union County	9707.00											

NONMETROPOLITAN PART OF STATE: Pennsylvania

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clarion County	1606.00											
Clinton County	306.00	307.01	307.02									
Crawford County	1111.00	1116.00										
Huntingdon County	9509.00											
Indiana County	9602.00	9610.00	9611.02	9611.03	9611.04							
Jefferson County	9512.00											
Lawrence County	3.00	4.00	6.00	7.00	9.00	10.00	118.00					
McKean County	4202.00											
Mifflin County	9608.00											
Northumberland County	810.00	813.00	815.00	816.00	817.00	821.00	822.00					
Schuylkill County	2.00	5.00	6.01	6.02	15.00	19.01	19.02					
Somerset County	203.00	211.00										
Tioga County	9506.00											
Venango County	2007.00	2009.00										

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NONMETROPOLITAN PART OF STATE: South Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Abbeville County	9506.00											
Allendale County	9702.01	9702.02										
Bamberg County	9601.01	9601.02										
Barnwell County	9702.00	9703.00										
Cherokee County	9703.02	9705.02										
Chesterfield County	9501.02											
Dillon County	9701.00	9702.00	9704.01	9704.02	9705.00	9706.02						
Georgetown County	9202.02	9204.00	9206.01	9206.02								
Greenwood County	9705.00	9708.01	9708.02									
Lee County	9202.01	9202.02	9205.00	9206.00								
Marion County	9503.00	9504.00										
Marlboro County	9602.01	9602.02										
Newberry County	9502.01	9505.02										
Oconee County	304.03	304.04										
Orangeburg County	102.00	103.01	103.02	103.03	103.04	104.00	106.01	106.02	111.00	113.00	114.00	
Union County	302.00	303.00										
Williamsburg County	9705.02	9708.01										

NONMETROPOLITAN PART OF STATE: South Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beadle County	9569.00											
Bennett County	9410.00	9412.00										
Brookings County	9589.00											
Brown County	9515.00											
Buffalo County	9402.00											
Charles Mix County	9402.00											
Clay County	9659.00											
Corson County	9410.00	9411.00										
Dewey County	9415.00	9417.00										
Hughes County	9779.00											
Jackson County	9412.00											
Lyman County	9401.00											
Mellette County	9403.00											
Oglala Lakota County	9410.00	9411.00	9412.00									
Roberts County	9407.00	9408.00										
Todd County	9401.00	9402.00										
Ziebach County	9416.00											

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
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NONMETROPOLITAN PART OF STATE: Tennessee

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bedford County	9504.02										
Carroll County	9621.02	9622.01									
Claiborne County	9701.00	9704.00	9708.00	9709.00							
Clay County	9550.00										
Cocke County	9202.00	9205.01	9206.00								
Coffee County	9709.00										
Cumberland County	9705.02										
Dyer County	9644.01	9644.02									
Fentress County	9651.00										
Franklin County	9601.00										
Greene County	901.00										
Hancock County	9606.00										
Hardin County	9204.01	9204.02									
Henderson County	9754.00										
Henry County	9693.00	9694.00									
Jackson County	9604.00										
Johnson County	9563.00	9564.00									
Lake County	9601.00	9602.00									
Lauderdale County	505.04	505.05									
Lawrence County	9603.00	9605.01									
McMinn County	9702.01	9702.02									
McNairy County	9304.00										
Marshall County	9553.00										
Obion County	9656.00	9657.00									
Perry County	9301.00	9302.01	9302.02								
Putnam County	3.04	3.05	7.00	8.00							
Rhea County	9754.01										
Scott County	9751.01										
Sevier County	808.01										
Warren County	9304.00	9305.00	9306.00								
Weakley County	9682.02	9682.03									

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NONMETROPOLITAN PART OF STATE: Texas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	9507.00											
Angelina County	5.00	6.00	7.00	10.01								
Aransas County	9504.00											
Bee County	9504.00	9505.01	9505.02									
Brooks County	9501.00	9502.00										
Brown County	9506.00	9507.00										
Cass County	9504.00											
Cherokee County	9504.00	9505.00	9511.00									
Cochran County	9501.00											
Cooke County	4.00	5.00										
Cottle County	9501.00											
Culberson County	9503.00											
Dawson County	9505.00											
Delta County	9502.00											
DeWitt County	9702.02											
Dimmit County	9502.01	9502.02	9504.00									
Duval County	9501.00											
Eastland County	9505.00											
Erath County	9505.01	9505.02										
Freestone County	3.00	7.00										
Gray County	9506.00	9507.00	9508.00									
Hale County	9501.00											
Hamilton County	9503.00											
Henderson County	9510.00	9512.01	9512.02									
Hill County	9606.00	9614.00										
Houston County	9503.00	9504.00										
Howard County	9503.00	9504.00	9507.00									
Hutchinson County	9507.00											
Jasper County	9503.00	9506.00										
Jim Hogg County	9502.00											
Jim Wells County	9505.00	9506.00										
Kimble County	9502.00											
Kleberg County	202.00	203.01	203.02	205.02								
Lamar County	5.00	7.00	8.00									
Lamb County	9505.00											
Limestone County	9703.00	9704.00	9705.00									
Live Oak County	9502.00											
Matagorda County	7303.02											
Maverick County	9502.06	9502.07	9502.08	9502.09	9504.00	9505.00	9506.01					
Montague County	9503.00											
Morris County	9503.00											
Nacogdoches County	9503.05	9503.06	9505.01	9506.00	9507.00	9509.00	9510.01	9510.02				
Navarro County	9708.00											
Newton County	9503.00											
Nolan County	9503.00											
Palo Pinto County	8.00	9.00										
Pecos County	9503.00											
Polk County	2102.05	2104.02										
Presidio County	9502.00											
San Augustine County	9502.00	9503.00										
Shelby County	9501.00	9504.01	9504.02									
Somervell County	1.01											
Starr County	9501.05	9501.06	9501.07	9502.02	9502.03	9502.04	9504.02	9504.03	9504.04	9505.00	9506.01	9506.02
	9507.01	9507.02										
Swisher County	9503.00											
Terry County	9503.00											
Titus County	9503.01	9503.02	9507.00									
Trinity County	9505.00											
Tyler County	9504.00											
Uvalde County	9502.01	9502.02	9505.00									

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

(2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

Val Verde County (Texas Continued)	9503.01	9504.00			
Walker County	7905.00	7906.00	7907.00	7908.00	
Wilbarger County	9505.00	9507.00			
Willacy County	9503.00	9507.00			
Zapata County	9503.03	9503.04	9504.01	9504.02	
Zavala County	9501.00	9502.00	9503.01	9503.02	

NONMETROPOLITAN PART OF STATE: Utah

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carbon County	3.00											
Iron County	1104.00	1106.01	1106.02									
San Juan County	9420.00	9421.00										

NONMETROPOLITAN PART OF STATE: Vermont

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bennington County	9709.00											
Orleans County	9515.00											
Washington County	9551.00	9552.00										
Windham County	9670.00	9685.00										

NONMETROPOLITAN PART OF STATE: Virginia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Accomack County	904.01	904.02	908.00									
Alleghany County	701.00											
Brunswick County	9302.03											
Buchanan County	101.00	102.00	107.00									
Charlotte County	9301.01	9301.02										
Dickenson County	401.00	402.00	404.00									
Grayson County	602.01											
Henry County	105.00	108.00	112.00									
Lee County	9501.00	9503.01	9503.02	9504.00	9505.00							
Prince Edward County	9301.01											
Russell County	302.01	303.00										
Smyth County	306.00											
Tazewell County	205.00	209.00										
Wise County	9311.00	9315.00										
Danville city	4.00	5.00	10.00	11.00	12.00	13.02						
Emporia city	8902.00											
Galax city	701.02											
Martinsville city	1.00	2.00	4.00									
Norton city	9601.00											

NONMETROPOLITAN PART OF STATE: Washington

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9503.01	9503.02	9503.03	9504.00	9505.00							
Clallam County	3.00											
Grant County	108.00											
Grays Harbor County	10.00	9400.00										
Island County	9702.00											
Kittitas County	9754.03	9754.04										
Lewis County	9709.00	9719.00										
Mason County	9400.00	9608.00										
Okanogan County	9402.00	9707.00										
Pacific County	9506.00											
Whitman County	1.00	5.00	6.01	6.02								

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
 (2020 Census and 2014-2018, 2015-2019 and 2016-2020 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

NONMETROPOLITAN PART OF STATE: West Virginia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9656.00											
Braxton County	9679.00											
Calhoun County	9627.00											
Gilmer County	9678.00											
Greenbrier County	9502.00	9503.00										
Harrison County	303.00	310.00										
Lewis County	9674.00											
Logan County	9562.00	9564.00	9565.00	9567.00	9568.00	9569.00						
McDowell County	9536.00	9538.00	9539.00	9542.00	9545.03	9545.04						
Marion County	201.00	202.00	205.00	208.00								
Mercer County	10.00	13.00	16.00	19.00	20.00							
Mingo County	9571.00	9574.00	9575.00	9576.00								
Nicholas County	9503.00	9505.00										
Summers County	5.00											
Upshur County	9668.00											
Webster County	9701.01	9701.02										
Wetzel County	304.00											

NONMETROPOLITAN PART OF STATE: Wisconsin

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9505.01											
Dunn County	9708.01	9708.02										
Grant County	9609.00											
Menominee County	9401.01	9401.03	9401.04									
Portage County	9603.00	9604.00	9610.00									
Sawyer County	9400.01	9400.02										
Vernon County	9601.00											
Walworth County	5.01	5.02										

NONMETROPOLITAN PART OF STATE: Wyoming

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

NONMETROPOLITAN PART OF: Puerto Rico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Coamo Municipio	9541.00	9543.00	9544.00									
Jayuya Municipio	9562.00											
Maricao Municipio	9601.00	9602.00										
Salinas Municipio	9527.00											
Vieques Municipio	9506.00											

Count = 1,852 tracts.