

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

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 | 9506.00 | 9509.00 | | | | | | | | |
| Butler County | 9527.00 | 9531.00 | 9534.00 | 9535.00 | | | | | | | | |
| Chambers County | 9539.00 | 9544.00 | 9545.00 | | | | | | | | | |
| Cherokee County | 9557.02 | | | | | | | | | | | |
| Choctaw County | 9567.00 | 9570.00 | | | | | | | | | | |
| Clarke County | 9577.00 | 9578.00 | | | | | | | | | | |
| Clay County | 9590.00 | | | | | | | | | | | |
| Coffee County | 113.00 | | | | | | | | | | | |
| Conecuh County | 9604.00 | 9605.00 | 9606.00 | | | | | | | | | |
| Coosa County | 9610.00 | | | | | | | | | | | |
| Covington County | 9621.00 | 9626.00 | 9627.00 | 9630.00 | | | | | | | | |
| Dale County | 207.00 | | | | | | | | | | | |
| Dallas County | 9563.00 | 9564.00 | 9565.00 | 9566.00 | 9568.00 | 9569.00 | 9570.00 | 9572.00 | 9573.00 | | | |
| DeKalb County | 9608.00 | 9613.00 | | | | | | | | | | |
| Escambia County | 9698.00 | 9702.00 | 9705.00 | 9706.00 | | | | | | | | |
| Fayette County | 203.00 | | | | | | | | | | | |
| Franklin County | 9730.00 | | | | | | | | | | | |
| Greene County | 602.00 | | | | | | | | | | | |
| Macon County | 2315.00 | 2316.02 | 2317.00 | 2318.00 | 2319.00 | 2323.00 | | | | | | |
| Marengo County | 9729.00 | | | | | | | | | | | |
| Marion County | 9640.00 | 9641.00 | | | | | | | | | | |
| Marshall County | 309.03 | 311.00 | | | | | | | | | | |
| Monroe County | 756.00 | 757.00 | 758.00 | 760.00 | | | | | | | | |
| Perry County | 6871.00 | | | | | | | | | | | |
| Pike County | 1889.00 | 1891.00 | 1893.00 | | | | | | | | | |
| Randolph County | 5.00 | | | | | | | | | | | |
| Sumter County | 113.00 | 115.00 | | | | | | | | | | |
| Talladega County | 103.01 | 105.00 | 106.00 | 113.00 | 114.00 | 118.00 | | | | | | |
| Tallapoosa County | 9621.00 | 9622.00 | 9626.00 | | | | | | | | | |
| Wilcox County | 347.00 | 348.00 | 351.00 | 352.00 | | | | | | | | |
| Winston County | 9658.00 | | | | | | | | | | | |

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 | 12.00 | | | | | | | | | | | |
| Nome Census Area | 1.00 | | | | | | | | | | | |
| Northwest Arctic Borough | 1.00 | | | | | | | | | | | |
| Wade Hampton Census Area | 1.00 | | | | | | | | | | | |
| Yukon-Koyukuk Census Area | 1.00 | 3.00 | | | | | | | | | | |

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 | 9442.02 | 9443.00 | 9449.01 | 9449.02 | 9450.02 | 9451.00 | | | |
| Gila County | 9402.00 | 9404.00 | | | | | | | | | | |
| Graham County | 9405.00 | | | | | | | | | | | |
| Navajo County | 9400.08 | 9400.10 | 9400.11 | 9400.14 | 9400.15 | 9401.00 | 9403.01 | 9403.02 | 9423.00 | 9424.00 | 9425.00 | |
| Santa Cruz County | 9663.02 | 9664.02 | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Arkansas

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|
| Boone County | 7905.02 | | | | | | | | | | | |
| Bradley County | 9503.00 | 9505.00 | | | | | | | | | | |
| Chicot County | 802.00 | 803.00 | 804.00 | | | | | | | | | |
| Clark County | 9536.01 | 9538.00 | | | | | | | | | | |
| Columbia County | 9502.00 | 9505.00 | | | | | | | | | | |
| Conway County | 9503.00 | 9504.00 | | | | | | | | | | |
| Cross County | 9501.00 | 9505.00 | | | | | | | | | | |
| Desha County | 9503.00 | 9504.00 | | | | | | | | | | |
| Drew County | 4902.00 | 4903.00 | 4904.00 | | | | | | | | | |
| Greene County | 4807.00 | | | | | | | | | | | |
| Hempstead County | 4803.00 | 4805.00 | | | | | | | | | | |
| Howard County | 9503.00 | | | | | | | | | | | |
| Independence County | 4906.00 | | | | | | | | | | | |
| Jackson County | 4802.00 | | | | | | | | | | | |
| Johnson County | 9521.00 | | | | | | | | | | | |
| Lawrence County | 4704.00 | | | | | | | | | | | |
| Lee County | 4703.00 | 4704.00 | | | | | | | | | | |
| Mississippi County | 103.00 | 109.00 | 110.00 | | | | | | | | | |
| Monroe County | 9501.00 | 9502.00 | | | | | | | | | | |
| Nevada County | 902.00 | | | | | | | | | | | |
| Newton County | 1802.00 | | | | | | | | | | | |
| Ouachita County | 9506.00 | | | | | | | | | | | |
| Phillips County | 4801.00 | 4803.00 | 4804.00 | 4805.00 | 4806.00 | | | | | | | |
| Polk County | 9505.00 | | | | | | | | | | | |
| Pope County | 9513.00 | 9514.00 | | | | | | | | | | |
| St. Francis County | 9601.00 | 9604.00 | 9606.00 | | | | | | | | | |
| Scott County | 9502.00 | | | | | | | | | | | |
| Searcy County | 9702.00 | 9703.00 | | | | | | | | | | |
| Sevier County | 803.00 | | | | | | | | | | | |
| Sharp County | 4701.00 | | | | | | | | | | | |
| Union County | 9506.00 | 9509.00 | 9510.00 | | | | | | | | | |
| White County | 706.00 | 708.00 | 711.00 | | | | | | | | | |
| Woodruff County | 4902.00 | | | | | | | | | | | |
| Yell County | 9523.01 | | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: California

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|--------|--------|--------|--------|--------|-------|--------|--------|--------|---------|-------|-------|
| Del Norte County | 1.01 | 1.04 | 2.03 | | | | | | | | | |
| Humboldt County | 1.00 | 3.00 | 5.00 | 10.00 | 11.01 | 12.00 | 101.02 | 109.01 | 116.00 | 9400.00 | | |
| Lake County | 5.01 | 5.02 | 6.00 | 7.01 | 7.02 | 8.01 | 8.02 | 10.00 | | | | |
| Lassen County | 403.04 | | | | | | | | | | | |
| Mendocino County | 101.00 | 107.00 | 112.00 | 113.00 | 116.00 | | | | | | | |
| Modoc County | 1.00 | | | | | | | | | | | |
| Nevada County | 5.01 | 6.00 | | | | | | | | | | |
| Siskiyou County | 5.00 | 7.02 | 7.03 | | | | | | | | | |
| Tehama County | 3.00 | 7.00 | | | | | | | | | | |
| Trinity County | 1.01 | | | | | | | | | | | |
| Tuolumne County | 12.00 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Colorado

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Alamosa County | 9602.00 | 9603.00 | | | | | | | | | | |
| Costilla County | 9727.00 | | | | | | | | | | | |
| Crowley County | 9696.00 | | | | | | | | | | | |
| Eagle County | 5.03 | | | | | | | | | | | |
| Fremont County | 9786.00 | | | | | | | | | | | |
| Gunnison County | 9637.00 | | | | | | | | | | | |
| Huerfano County | 9606.00 | | | | | | | | | | | |
| Las Animas County | 5.00 | | | | | | | | | | | |
| Montezuma County | 9411.00 | 9694.00 | | | | | | | | | | |
| Otero County | 9681.00 | 9684.00 | 9686.00 | | | | | | | | | |
| Prowers County | 2.00 | | | | | | | | | | | |
| Rio Grande County | 9768.00 | | | | | | | | | | | |
| Saguache County | 9777.00 | | | | | | | | | | | |
| Summit County | 2.00 | | | | | | | | | | | |

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 | 3108.01 | | | | | | | | | |
| Windham County | 8003.00 | 8006.00 | 8007.00 | 9031.00 | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Florida

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|
| Bradford County | 1.00 | | | | | | | | | | | |
| Calhoun County | 103.00 | | | | | | | | | | | |
| Columbia County | 1102.02 | 1104.00 | | | | | | | | | | |
| DeSoto County | 103.01 | 103.02 | 104.04 | 104.06 | | | | | | | | |
| Franklin County | 9701.00 | | | | | | | | | | | |
| Glades County | 2.00 | | | | | | | | | | | |
| Hamilton County | 9603.00 | | | | | | | | | | | |
| Hardee County | 9701.01 | 9701.02 | 9702.01 | 9703.00 | | | | | | | | |
| Hendry County | 2.00 | 3.00 | 6.00 | | | | | | | | | |
| Holmes County | 9602.00 | 9603.00 | | | | | | | | | | |
| Jackson County | 2104.00 | 2106.00 | | | | | | | | | | |
| Levy County | 9701.02 | 9702.00 | 9704.00 | | | | | | | | | |
| Liberty County | 9502.00 | | | | | | | | | | | |
| Madison County | 1103.02 | | | | | | | | | | | |
| Monroe County | 9706.00 | 9713.00 | | | | | | | | | | |
| Okeechobee County | 9102.01 | 9102.02 | 9103.00 | 9104.02 | 9105.00 | | | | | | | |
| Putnam County | 9506.00 | 9507.00 | 9508.00 | 9509.00 | 9514.01 | 9514.02 | | | | | | |
| Suwannee County | 9701.00 | 9706.00 | | | | | | | | | | |

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(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

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 | 9602.00 | | | | | | | | | | |
| Baldwin County | 9704.00 | 9705.00 | 9706.00 | 9707.01 | 9707.02 | | | | | | | |
| Ben Hill County | 9603.00 | 9604.00 | | | | | | | | | | |
| Berrien County | 9702.00 | | | | | | | | | | | |
| Bleckley County | 7902.00 | | | | | | | | | | | |
| Bulloch County | 1104.01 | 1104.03 | 1104.04 | 1105.00 | 1106.02 | | | | | | | |
| Calhoun County | 9502.00 | | | | | | | | | | | |
| Candler County | 9501.00 | 9503.00 | | | | | | | | | | |
| Chattooga County | 104.00 | | | | | | | | | | | |
| Clay County | 9603.00 | | | | | | | | | | | |
| Clinch County | 9702.00 | | | | | | | | | | | |
| Coffee County | 107.00 | | | | | | | | | | | |
| Colquitt County | 9703.00 | 9704.00 | 9707.02 | | | | | | | | | |
| Cook County | 9602.00 | | | | | | | | | | | |
| Decatur County | 9704.00 | 9708.00 | | | | | | | | | | |
| Dodge County | 9604.00 | | | | | | | | | | | |
| Dooly County | 9702.00 | | | | | | | | | | | |
| Early County | 904.00 | | | | | | | | | | | |
| Elbert County | 4.00 | | | | | | | | | | | |
| Emanuel County | 9703.00 | | | | | | | | | | | |
| Gordon County | 9705.00 | | | | | | | | | | | |
| Grady County | 9503.00 | | | | | | | | | | | |
| Greene County | 9502.00 | 9503.03 | 9504.00 | | | | | | | | | |
| Hancock County | 4804.00 | | | | | | | | | | | |
| Hart County | 9603.00 | | | | | | | | | | | |
| Jefferson County | 9603.00 | 9604.00 | | | | | | | | | | |
| Jenkins County | 9601.00 | 9602.00 | | | | | | | | | | |
| Laurens County | 9503.00 | 9504.00 | 9509.00 | | | | | | | | | |
| Lumpkin County | 9602.02 | | | | | | | | | | | |
| Macon County | 3.00 | 4.00 | | | | | | | | | | |
| Miller County | 9502.00 | | | | | | | | | | | |
| Mitchell County | 903.00 | | | | | | | | | | | |
| Polk County | 104.00 | | | | | | | | | | | |
| Putnam County | 9602.02 | | | | | | | | | | | |
| Screven County | 9704.00 | | | | | | | | | | | |
| Seminole County | 2002.00 | | | | | | | | | | | |
| Stephens County | 9703.01 | | | | | | | | | | | |
| Stewart County | 9501.00 | | | | | | | | | | | |
| Sumter County | 9502.00 | 9507.00 | | | | | | | | | | |
| Talbot County | 9603.00 | | | | | | | | | | | |
| Taliaferro County | 102.00 | | | | | | | | | | | |
| Tattnall County | 9501.00 | 9502.01 | 9502.02 | | | | | | | | | |
| Taylor County | 9503.00 | | | | | | | | | | | |
| Telfair County | 9502.00 | 9505.00 | | | | | | | | | | |
| Thomas County | 9601.00 | 9607.00 | 9608.00 | | | | | | | | | |
| Tift County | 9606.00 | 9608.00 | | | | | | | | | | |
| Toombs County | 9701.00 | 9702.00 | 9704.00 | | | | | | | | | |
| Troup County | 9606.00 | 9608.00 | 9609.01 | | | | | | | | | |
| Turner County | 9702.00 | | | | | | | | | | | |
| Upson County | 105.00 | | | | | | | | | | | |
| Ware County | 9504.00 | 9507.00 | 9509.00 | | | | | | | | | |
| Warren County | 9704.00 | | | | | | | | | | | |
| Washington County | 9503.00 | 9504.00 | | | | | | | | | | |
| Wheeler County | 7802.00 | | | | | | | | | | | |
| Wilkes County | 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 | 210.05 | 210.10 | 211.01 | 211.06 | 212.02 | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Idaho

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|
| Bingham County | 9400.00 | | | | | | | | | | | |
| Cassia County | 9504.00 | | | | | | | | | | | |
| Jerome County | 9703.00 | 9704.00 | | | | | | | | | | |
| Latah County | 51.00 | 54.00 | | | | | | | | | | |
| Lemhi County | 9702.00 | | | | | | | | | | | |
| Madison County | 9502.00 | 9503.01 | 9503.02 | 9504.00 | | | | | | | | |
| Payette County | 9601.00 | 9602.00 | | | | | | | | | | |

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 | 9.00 | | | | | | | | |
| Cass County | 9604.00 | | | | | | | | | | | |
| Christian County | 9589.00 | | | | | | | | | | | |
| Coles County | 4.00 | 5.00 | 7.00 | 8.00 | | | | | | | | |
| Crawford County | 8804.00 | | | | | | | | | | | |
| Edgar County | 703.00 | | | | | | | | | | | |
| Franklin County | 407.00 | 410.00 | | | | | | | | | | |
| Fulton County | 9534.00 | 9535.00 | | | | | | | | | | |
| Hardin County | 9709.00 | | | | | | | | | | | |
| Jefferson County | 509.00 | 510.00 | 511.00 | | | | | | | | | |
| Johnson County | 9800.00 | | | | | | | | | | | |
| Knox County | 8.00 | 9.00 | 11.00 | | | | | | | | | |
| La Salle County | 9627.00 | 9643.00 | | | | | | | | | | |
| McDonough County | 104.00 | 106.00 | 109.00 | | | | | | | | | |
| Marion County | 9521.00 | 9525.00 | 9527.00 | | | | | | | | | |
| Mason County | 9565.00 | 9568.00 | | | | | | | | | | |
| Massac County | 9704.00 | | | | | | | | | | | |
| Montgomery County | 9578.00 | | | | | | | | | | | |
| Morgan County | 9516.00 | 9520.00 | | | | | | | | | | |
| Perry County | 304.00 | | | | | | | | | | | |
| Richland County | 9780.00 | | | | | | | | | | | |
| Saline County | 9555.00 | 9559.00 | | | | | | | | | | |
| Stephenson County | 7.00 | 8.00 | 13.00 | | | | | | | | | |
| Union County | 9503.00 | | | | | | | | | | | |
| Warren County | 8705.00 | | | | | | | | | | | |
| White County | 9580.00 | | | | | | | | | | | |
| Whiteside County | 17.00 | | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Indiana

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Blackford County | 9753.00 | | | | | | | | | | | |
| Cass County | 9512.00 | 9515.00 | | | | | | | | | | |
| Clinton County | 9508.00 | | | | | | | | | | | |
| Fayette County | 9541.00 | 9544.00 | | | | | | | | | | |
| Franklin County | 9699.00 | | | | | | | | | | | |
| Grant County | 2.00 | 4.00 | 6.00 | 7.00 | 9.00 | | | | | | | |
| Henry County | 9763.00 | 9765.00 | | | | | | | | | | |
| Jackson County | 9678.00 | 9679.01 | | | | | | | | | | |
| Jefferson County | 9663.00 | | | | | | | | | | | |
| Knox County | 9550.00 | 9553.00 | | | | | | | | | | |
| Lawrence County | 9508.00 | 9513.00 | | | | | | | | | | |
| Marshall County | 205.00 | | | | | | | | | | | |
| Montgomery County | 9571.00 | 9572.00 | | | | | | | | | | |
| Orange County | 9515.00 | | | | | | | | | | | |
| Randolph County | 9516.00 | | | | | | | | | | | |
| Starke County | 9540.00 | | | | | | | | | | | |
| Wayne County | 2.00 | 4.00 | 5.00 | 9.00 | 10.00 | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Iowa

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Cerro Gordo County | 9503.00 | | | | | | | | | | | |
| Clinton County | 1.00 | 2.00 | | | | | | | | | | |
| Davis County | 802.00 | | | | | | | | | | | |
| Des Moines County | 3.00 | 4.00 | | | | | | | | | | |
| Lee County | 4908.00 | 4909.00 | | | | | | | | | | |
| Lucas County | 9504.00 | | | | | | | | | | | |
| Mahaska County | 9506.00 | 9507.00 | | | | | | | | | | |
| Marshall County | 9505.00 | | | | | | | | | | | |
| Montgomery County | 9603.00 | | | | | | | | | | | |
| Union County | 1902.00 | | | | | | | | | | | |
| Wapello County | 9602.00 | 9605.00 | 9609.00 | | | | | | | | | |
| Webster County | 3.00 | 4.00 | 5.00 | 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 | 9529.00 | | | | | | | | | | | |
| Atchison County | 819.00 | | | | | | | | | | | |
| Bourbon County | 9559.00 | 9560.00 | | | | | | | | | | |
| Cowley County | 4940.00 | | | | | | | | | | | |
| Crawford County | 9571.00 | 9573.00 | 9575.00 | 9576.00 | | | | | | | | |
| Ellis County | 729.00 | | | | | | | | | | | |
| Labette County | 9508.00 | | | | | | | | | | | |
| Lyon County | 1.00 | 4.00 | | | | | | | | | | |
| Montgomery County | 9504.00 | 9509.00 | 9510.00 | | | | | | | | | |
| Neosho County | 9517.00 | | | | | | | | | | | |
| Reno County | 6.00 | 8.00 | | | | | | | | | | |
| Rooks County | 9746.00 | | | | | | | | | | | |
| Saline County | 3.00 | 5.00 | | | | | | | | | | |
| Seward County | 9658.00 | 9660.00 | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Kentucky

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|--------|-------|-------|-------|-------|-------|
| Barren County | 9504.00 | | | | | | | | | | | |
| Bath County | 9703.00 | | | | | | | | | | | |
| Bell County | 9601.00 | 9602.00 | 9605.00 | 9606.00 | 9608.00 | 9611.00 | | | | | | |
| Breathitt County | 9201.00 | 9202.00 | 9203.00 | 9204.00 | 9206.00 | | | | | | | |
| Calloway County | 103.01 | 103.02 | 104.00 | | | | | | | | | |
| Casey County | 9501.00 | 9503.00 | | | | | | | | | | |
| Clay County | 9501.00 | 9502.00 | 9503.00 | 9504.00 | 9505.00 | 9506.00 | | | | | | |
| Clinton County | 9702.01 | | | | | | | | | | | |
| Cumberland County | 9501.00 | | | | | | | | | | | |
| Elliott County | 9202.00 | | | | | | | | | | | |
| Estill County | 9204.00 | | | | | | | | | | | |
| Floyd County | 9201.00 | 9204.00 | 9205.00 | | | | | | | | | |
| Franklin County | 712.00 | | | | | | | | | | | |
| Garrard County | 9703.00 | | | | | | | | | | | |
| Graves County | 201.00 | 203.00 | | | | | | | | | | |
| Grayson County | 9506.00 | | | | | | | | | | | |
| Harlan County | 9702.00 | 9703.00 | 9707.00 | 9709.00 | 9710.00 | 9713.00 | | | | | | |
| Harrison County | 9504.00 | | | | | | | | | | | |
| Hopkins County | 9706.00 | | | | | | | | | | | |
| Jackson County | 9601.00 | 9603.00 | | | | | | | | | | |
| Knott County | 9601.00 | | | | | | | | | | | |
| Knox County | 9301.00 | 9302.00 | 9303.00 | 9305.00 | 9306.01 | 9307.00 | | | | | | |
| Lawrence County | 9302.00 | 9304.00 | | | | | | | | | | |
| Lee County | 9501.00 | 9502.00 | 9503.00 | | | | | | | | | |
| Leslie County | 9202.00 | | | | | | | | | | | |
| Letcher County | 9503.00 | | | | | | | | | | | |
| Lewis County | 9302.00 | | | | | | | | | | | |
| Lincoln County | 9201.03 | | | | | | | | | | | |
| McCracken County | 301.00 | 302.00 | 303.00 | 304.00 | 306.00 | | | | | | | |
| McCreary County | 9601.00 | 9602.00 | 9603.00 | 9604.00 | | | | | | | | |
| Madison County | 102.00 | 103.00 | 104.00 | 105.00 | 107.01 | 109.03 | 113.01 | | | | | |
| Magoffin County | 9701.00 | 9703.00 | 9704.00 | | | | | | | | | |
| Martin County | 9502.00 | 9503.00 | | | | | | | | | | |
| Menifee County | 9601.00 | | | | | | | | | | | |
| Montgomery County | 9204.00 | | | | | | | | | | | |
| Morgan County | 9505.00 | | | | | | | | | | | |
| Nelson County | 9303.03 | | | | | | | | | | | |
| Owsley County | 9301.00 | 9302.00 | | | | | | | | | | |
| Perry County | 9707.00 | | | | | | | | | | | |
| Pike County | 9303.00 | 9316.00 | 9317.00 | | | | | | | | | |
| Powell County | 9702.00 | | | | | | | | | | | |
| Pulaski County | 9306.00 | 9308.00 | | | | | | | | | | |
| Rockcastle County | 9504.00 | | | | | | | | | | | |
| Wayne County | 9202.00 | 9203.00 | 9204.00 | | | | | | | | | |
| Whitley County | 9207.00 | 9208.00 | | | | | | | | | | |
| Wolfe County | 9301.00 | 9302.00 | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

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 | 304.00 | 309.00 | | | | | | | | | | |
| Bienville Parish | 9701.00 | 9703.00 | | | | | | | | | | |
| Catahoula Parish | 2.00 | | | | | | | | | | | |
| Claiborne Parish | 9503.00 | 9504.00 | | | | | | | | | | |
| Concordia Parish | 2.00 | | | | | | | | | | | |
| East Carroll Parish | 1.00 | 3.00 | | | | | | | | | | |
| Evangeline Parish | 9504.00 | 9505.00 | 9506.00 | | | | | | | | | |
| Franklin Parish | 9503.00 | 9506.00 | | | | | | | | | | |
| Jackson Parish | 9704.00 | | | | | | | | | | | |
| Jefferson Davis Parish | 6.00 | | | | | | | | | | | |
| Lincoln Parish | 9603.00 | 9606.00 | 9608.00 | 9609.00 | 9610.00 | | | | | | | |
| Madison Parish | 9601.00 | 9602.00 | 9603.00 | 9604.00 | 9605.00 | | | | | | | |
| Morehouse Parish | 9504.00 | 9505.00 | 9506.00 | 9508.00 | | | | | | | | |
| Natchitoches Parish | 4.00 | 6.00 | 7.00 | | | | | | | | | |
| Red River Parish | 9603.00 | | | | | | | | | | | |
| Richland Parish | 9705.00 | | | | | | | | | | | |
| Sabine Parish | 3.00 | 5.00 | | | | | | | | | | |
| St. Landry Parish | 9601.00 | 9606.00 | 9609.00 | 9613.00 | 9614.00 | 9615.00 | 9616.00 | | | | | |
| St. Mary Parish | 411.00 | 412.00 | 414.00 | 416.00 | | | | | | | | |
| Tensas Parish | 2.00 | 3.00 | | | | | | | | | | |
| Washington Parish | 9501.01 | 9503.00 | 9504.00 | 9507.00 | 9508.00 | 9509.00 | 9510.00 | | | | | |
| West Carroll Parish | 2.00 | | | | | | | | | | | |
| Winn Parish | 9603.00 | 9604.00 | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Maine

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Aroostook County | 9520.00 | | | | | | | | | | | |
| Kennebec County | 104.00 | 109.00 | 241.02 | | | | | | | | | |
| Oxford County | 9654.00 | | | | | | | | | | | |
| Piscataquis County | 9603.01 | | | | | | | | | | | |
| Somerset County | 9664.00 | 9666.00 | | | | | | | | | | |
| Waldo County | 430.00 | | | | | | | | | | | |
| Washington County | 9551.00 | 9556.00 | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Maryland

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Caroline County | 9550.00 | 9556.00 | | | | | | | | | | |
| Dorchester County | 9705.00 | | | | | | | | | | | |
| Kent County | 9503.00 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Michigan

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|-------|---------|---------|-------|-------|-------|-------|-------|
| Allegan County | 307.03 | 309.01 | 310.00 | | | | | | | | | |
| Alpena County | 4.00 | 5.00 | | | | | | | | | | |
| Antrim County | 9607.00 | | | | | | | | | | | |
| Branch County | 9508.00 | 9512.00 | | | | | | | | | | |
| Cheboygan County | 9602.00 | | | | | | | | | | | |
| Chippewa County | 9703.00 | 9709.00 | | | | | | | | | | |
| Clare County | 3.00 | 5.00 | 6.00 | 9.00 | 10.00 | 13.00 | | | | | | |
| Delta County | 9708.00 | 9709.00 | 9710.00 | | | | | | | | | |
| Gladwin County | 7.00 | | | | | | | | | | | |
| Gogebic County | 9505.00 | 9506.00 | | | | | | | | | | |
| Gratiot County | 3.00 | 5.00 | 6.00 | | | | | | | | | |
| Hillsdale County | 507.00 | 511.00 | 512.00 | | | | | | | | | |
| Houghton County | 3.00 | 8.00 | | | | | | | | | | |
| Huron County | 9510.00 | | | | | | | | | | | |
| Ionia County | 303.00 | 321.00 | | | | | | | | | | |
| Iosco County | 7.00 | 9.00 | | | | | | | | | | |
| Isabella County | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | 9404.00 | 9405.00 | | | | | |
| Lake County | 9611.00 | 9612.00 | 9613.00 | | | | | | | | | |
| Lenawee County | 613.01 | 613.02 | 616.00 | | | | | | | | | |
| Manistee County | 6.00 | | | | | | | | | | | |
| Marquette County | 1.00 | 6.00 | 24.00 | | | | | | | | | |
| Mecosta County | 9605.00 | 9606.00 | 9607.00 | 9608.00 | | | | | | | | |
| Oceana County | 104.00 | 105.00 | | | | | | | | | | |
| Ogemaw County | 9509.00 | | | | | | | | | | | |
| Osceola County | 9704.00 | 9706.00 | | | | | | | | | | |
| Oscoda County | 9703.00 | | | | | | | | | | | |
| Otsego County | 9503.00 | | | | | | | | | | | |
| Roscommon County | 9702.00 | 9703.00 | 9711.00 | | | | | | | | | |
| St. Joseph County | 402.00 | 404.00 | 406.00 | 407.00 | | | | | | | | |
| Schoolcraft County | 3.00 | | | | | | | | | | | |
| Shiawassee County | 306.00 | 307.00 | 308.00 | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Minnesota

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Beltrami County | 4506.00 | 4507.02 | 9400.01 | | | | | | | | | |
| Cass County | 9400.02 | | | | | | | | | | | |
| Crow Wing County | 9511.00 | 9512.00 | | | | | | | | | | |
| Freeborn County | 1808.00 | | | | | | | | | | | |
| Hubbard County | 706.00 | | | | | | | | | | | |
| Kandiyohi County | 7808.00 | 7810.00 | | | | | | | | | | |
| Mahnomen County | 9401.00 | 9403.00 | | | | | | | | | | |
| Mower County | 3.00 | 4.10 | | | | | | | | | | |
| Nobles County | 1055.00 | | | | | | | | | | | |
| Rice County | 709.02 | | | | | | | | | | | |
| Wadena County | 4803.00 | | | | | | | | | | | |
| Winona County | 6705.00 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

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 | | | | | | | | | | |
| Alcorn County | 9505.00 | | | | | | | | | | | |
| Attala County | 603.00 | 606.00 | | | | | | | | | | |
| Bolivar County | 9501.00 | 9502.00 | 9504.00 | 9507.01 | 9507.02 | | | | | | | |
| Claiborne County | 9502.00 | 9503.00 | | | | | | | | | | |
| Clarke County | 9503.00 | | | | | | | | | | | |
| Clay County | 9503.00 | | | | | | | | | | | |
| Coahoma County | 9501.00 | 9505.00 | 9506.00 | 9507.00 | | | | | | | | |
| Grenada County | 9503.00 | 9504.00 | | | | | | | | | | |
| Holmes County | 9502.00 | 9503.00 | 9504.00 | 9505.00 | | | | | | | | |
| Humphreys County | 9501.00 | 9503.00 | | | | | | | | | | |
| Jefferson County | 9501.00 | 9502.00 | | | | | | | | | | |
| Jones County | 9506.00 | | | | | | | | | | | |
| Kemper County | 301.00 | | | | | | | | | | | |
| Lafayette County | 9502.02 | 9503.01 | 9503.02 | | | | | | | | | |
| Lauderdale County | 2.00 | 4.00 | 6.00 | 7.00 | 8.00 | 107.00 | | | | | | |
| Leake County | 406.00 | 407.00 | | | | | | | | | | |
| Lee County | 9504.01 | 9507.00 | 9510.02 | | | | | | | | | |
| Leflore County | 9501.00 | 9502.00 | 9503.00 | 9507.00 | 9508.00 | 9509.00 | | | | | | |
| Lincoln County | 9505.00 | | | | | | | | | | | |
| Lowndes County | 6.00 | 7.00 | 8.00 | 11.00 | | | | | | | | |
| Marion County | 9503.00 | | | | | | | | | | | |
| Monroe County | 9508.00 | | | | | | | | | | | |
| Noxubee County | 9503.00 | | | | | | | | | | | |
| Oktibbeha County | 9501.00 | 9503.00 | 9504.00 | 9506.02 | | | | | | | | |
| Pike County | 9503.00 | 9506.00 | | | | | | | | | | |
| Prentiss County | 9505.00 | | | | | | | | | | | |
| Quitman County | 9501.00 | 9503.00 | | | | | | | | | | |
| Sunflower County | 9501.00 | 9504.02 | 9505.00 | | | | | | | | | |
| Tallahatchie County | 9502.00 | | | | | | | | | | | |
| Warren County | 9502.00 | 9503.00 | 9504.00 | | | | | | | | | |
| Washington County | 3.00 | 4.00 | 6.00 | 10.00 | 11.00 | 12.00 | 13.00 | 16.00 | 17.00 | 21.00 | | |
| Wayne County | 9502.00 | | | | | | | | | | | |
| Webster County | 9503.00 | | | | | | | | | | | |
| Winston County | 9503.00 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Missouri

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|
| Adair County | 9503.00 | 9505.00 | 9509.00 | | | | | | | | |
| Barry County | 9603.00 | | | | | | | | | | |
| Butler County | 9504.00 | 9505.00 | 9507.00 | 9508.00 | | | | | | | |
| Carter County | 9601.00 | | | | | | | | | | |
| Cedar County | 8702.00 | 8703.00 | | | | | | | | | |
| Dent County | 9603.00 | | | | | | | | | | |
| Douglas County | 9505.00 | | | | | | | | | | |
| Dunklin County | 3601.00 | 3603.00 | 3606.00 | 3608.00 | 3610.00 | | | | | | |
| Henry County | 9505.00 | | | | | | | | | | |
| Hickory County | 4705.00 | | | | | | | | | | |
| Howell County | 902.00 | 907.00 | | | | | | | | | |
| Iron County | 9503.00 | | | | | | | | | | |
| Johnson County | 9604.00 | 9606.00 | | | | | | | | | |
| Knox County | 9602.00 | | | | | | | | | | |
| Laclede County | 9604.00 | 9606.00 | | | | | | | | | |
| Lawrence County | 4706.02 | | | | | | | | | | |
| Livingston County | 4805.00 | | | | | | | | | | |
| Maries County | 8801.00 | | | | | | | | | | |
| Marion County | 9605.00 | 9609.00 | | | | | | | | | |
| Miller County | 9629.00 | | | | | | | | | | |
| Mississippi County | 9502.00 | 9504.00 | | | | | | | | | |
| Morgan County | 4703.00 | 4704.00 | | | | | | | | | |
| New Madrid County | 9602.00 | 9606.00 | | | | | | | | | |
| Nodaway County | 4703.00 | 4704.00 | | | | | | | | | |
| Oregon County | 4801.00 | 4803.00 | | | | | | | | | |
| Pemiscot County | 4702.00 | 4703.00 | 4704.00 | 4706.00 | | | | | | | |
| Pettis County | 4806.00 | 4809.00 | | | | | | | | | |
| Phelps County | 8903.00 | 8904.00 | | | | | | | | | |
| Pulaski County | 4701.02 | | | | | | | | | | |
| Putnam County | 9602.00 | | | | | | | | | | |
| Randolph County | 4903.00 | | | | | | | | | | |
| Reynolds County | 3801.00 | | | | | | | | | | |
| Ripley County | 8702.00 | 8703.00 | 8704.00 | | | | | | | | |
| St. Francois County | 9506.00 | 9510.00 | | | | | | | | | |
| Saline County | 906.00 | | | | | | | | | | |
| Schuyler County | 4701.00 | | | | | | | | | | |
| Scott County | 7812.00 | | | | | | | | | | |
| Shannon County | 4702.00 | | | | | | | | | | |
| Stone County | 906.02 | | | | | | | | | | |
| Taney County | 4802.02 | | | | | | | | | | |
| Texas County | 4802.00 | | | | | | | | | | |
| Vernon County | 9501.00 | 9504.00 | | | | | | | | | |
| Washington County | 4601.00 | | | | | | | | | | |
| Wright County | 4901.00 | 4903.00 | 4904.00 | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Montana

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|
| Big Horn County | 9404.00 | 9405.00 | 9406.00 | 9407.00 | | | | | | | | |
| Blaine County | 9401.00 | 9402.00 | | | | | | | | | | |
| Chouteau County | 103.00 | | | | | | | | | | | |
| Deer Lodge County | 3.00 | | | | | | | | | | | |
| Flathead County | 10.00 | | | | | | | | | | | |
| Gallatin County | 6.00 | 9.00 | 11.01 | | | | | | | | | |
| Glacier County | 9402.00 | 9404.00 | | | | | | | | | | |
| Hill County | 403.00 | 9403.00 | | | | | | | | | | |
| Lake County | 9403.01 | 9404.00 | 9407.00 | | | | | | | | | |
| Lincoln County | 2.00 | | | | | | | | | | | |
| Pondera County | 9772.00 | | | | | | | | | | | |
| Ravalli County | 2.01 | | | | | | | | | | | |
| Roosevelt County | 9400.02 | | | | | | | | | | | |
| Rosebud County | 9404.00 | | | | | | | | | | | |
| Sanders County | 9403.00 | | | | | | | | | | | |
| Silver Bow County | 1.00 | 2.00 | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Nebraska

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Adams County | 9657.00 | 9661.00 | | | | | | | | | | |
| Box Butte County | 9513.00 | | | | | | | | | | | |
| Buffalo County | 9696.00 | | | | | | | | | | | |
| Madison County | 9607.00 | | | | | | | | | | | |
| Saline County | 9606.00 | | | | | | | | | | | |
| Scotts Bluff County | 9535.00 | 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 | | | | | | | | | | | |
| Elko County | 9515.00 | 9517.00 | | | | | | | | | | |
| Lyon County | 9602.02 | | | | | | | | | | | |
| Mineral County | 9708.00 | | | | | | | | | | | |
| Nye County | 9603.00 | 9604.03 | 9604.05 | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: New Hampshire

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|
| Cheshire County | 9714.01 | | | | | | | | | | | |
| Coos County | 9501.00 | 9508.00 | | | | | | | | | | |
| Merrimack County | 323.00 | 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 | 4.00 | 5.00 | 6.00 | | | | | | | | | |
| Cibola County | 9415.00 | 9458.00 | 9461.00 | | | | | | | | | |
| Curry County | 1.00 | 4.00 | 5.00 | | | | | | | | | |
| Lea County | 3.00 | | | | | | | | | | | |
| Luna County | 2.00 | 6.00 | | | | | | | | | | |
| McKinley County | 9403.00 | 9405.00 | 9435.00 | 9436.00 | 9437.00 | 9438.00 | 9439.01 | 9439.02 | 9440.00 | 9452.00 | 9453.00 | 9457.00 |
| | 9460.00 | | | | | | | | | | | |
| Otero County | 1.00 | 5.00 | 9.02 | 9400.00 | | | | | | | | |
| Quay County | 9586.02 | | | | | | | | | | | |
| San Miguel County | 9573.00 | 9574.00 | | | | | | | | | | |
| Sierra County | 9623.00 | | | | | | | | | | | |
| Socorro County | 9400.00 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: New York

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|--------|--------|--------|-------|-------|-------|-------|-------|
| Cattaraugus County | 9403.00 | 9617.00 | | | | | | | | | | |
| Cayuga County | 421.00 | | | | | | | | | | | |
| Chautauqua County | 301.00 | 302.00 | 303.00 | 305.00 | 306.00 | 354.00 | | | | | | |
| Chenango County | 9704.00 | | | | | | | | | | | |
| Clinton County | 1013.00 | 1022.00 | | | | | | | | | | |
| Columbia County | 12.00 | | | | | | | | | | | |
| Cortland County | 9706.00 | 9707.00 | 9709.00 | | | | | | | | | |
| Franklin County | 9400.00 | 9505.01 | | | | | | | | | | |
| Fulton County | 9707.00 | 9708.00 | | | | | | | | | | |
| Genesee County | 9506.00 | 9507.00 | 9508.00 | | | | | | | | | |
| Greene County | 810.00 | | | | | | | | | | | |
| Montgomery County | 702.00 | 703.00 | 706.00 | 708.00 | 709.00 | 724.00 | 725.00 | | | | | |
| Otsego County | 5910.00 | 5911.00 | | | | | | | | | | |
| St. Lawrence County | 4901.00 | 4909.00 | 4914.00 | 4927.00 | | | | | | | | |
| Steuben County | 9609.00 | 9621.00 | 9625.00 | | | | | | | | | |
| Sullivan County | 9509.00 | 9515.00 | 9516.00 | 9518.00 | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: North Carolina

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Ashe County | 9703.00 | 9705.00 | | | | | | | | | | |
| Avery County | 9303.02 | | | | | | | | | | | |
| Beaufort County | 9301.00 | 9303.00 | 9304.00 | | | | | | | | | |
| Bertie County | 9603.00 | 9604.00 | | | | | | | | | | |
| Bladen County | 9503.00 | 9504.00 | | | | | | | | | | |
| Carteret County | 9703.02 | 9703.04 | 9704.01 | 9704.02 | | | | | | | | |
| Caswell County | 9301.00 | 9302.00 | | | | | | | | | | |
| Chowan County | 9301.01 | | | | | | | | | | | |
| Cleveland County | 9505.00 | 9509.00 | 9511.00 | | | | | | | | | |
| Columbus County | 9306.00 | 9309.00 | 9310.00 | 9312.00 | | | | | | | | |
| Duplin County | 903.00 | 907.01 | 908.01 | 908.02 | | | | | | | | |
| Graham County | 9203.00 | | | | | | | | | | | |
| Granville County | 9704.00 | 9707.02 | | | | | | | | | | |
| Halifax County | 9301.00 | 9304.00 | 9305.01 | 9306.00 | 9308.00 | 9309.00 | 9311.00 | | | | | |
| Harnett County | 701.00 | 702.00 | 712.03 | | | | | | | | | |
| Hertford County | 9502.00 | 9504.01 | 9504.02 | | | | | | | | | |
| Jackson County | 9506.00 | 9507.00 | | | | | | | | | | |
| Lee County | 302.00 | 303.00 | 304.01 | | | | | | | | | |
| Lenoir County | 102.00 | 103.00 | 104.00 | 105.00 | 107.00 | | | | | | | |
| McDowell County | 9704.00 | 9705.00 | | | | | | | | | | |
| Macon County | 9703.01 | | | | | | | | | | | |
| Martin County | 9702.00 | 9706.00 | | | | | | | | | | |
| Mitchell County | 9503.00 | | | | | | | | | | | |
| Montgomery County | 9604.02 | 9605.00 | | | | | | | | | | |
| Moore County | 9502.00 | 9505.01 | | | | | | | | | | |
| Northampton County | 9202.00 | 9203.00 | 9204.01 | | | | | | | | | |
| Pasquotank County | 9603.00 | 9604.00 | | | | | | | | | | |
| Richmond County | 9702.00 | 9705.00 | 9706.00 | 9707.00 | 9710.00 | | | | | | | |
| Robeson County | 9601.01 | 9602.02 | 9603.00 | 9604.01 | 9604.02 | 9605.01 | 9605.02 | 9606.00 | 9607.01 | 9607.02 | 9608.01 | 9610.00 |
| | 9611.00 | 9612.00 | 9617.00 | 9618.01 | 9618.02 | 9619.00 | 9620.01 | | | | | |
| Rutherford County | 9607.00 | 9608.00 | | | | | | | | | | |
| Sampson County | 9706.00 | 9709.00 | 9710.00 | | | | | | | | | |
| Scotland County | 101.02 | 102.00 | 103.00 | 105.00 | 106.00 | | | | | | | |
| Stanly County | 9312.01 | | | | | | | | | | | |
| Surry County | 9304.00 | 9310.01 | 9310.03 | | | | | | | | | |
| Swain County | 9401.00 | | | | | | | | | | | |
| Vance County | 9605.00 | 9606.00 | 9607.00 | 9608.00 | 9609.00 | | | | | | | |
| Warren County | 9501.03 | 9502.00 | 9503.00 | 9504.00 | | | | | | | | |
| Washington County | 9502.00 | | | | | | | | | | | |
| Watauga County | 9201.00 | 9204.00 | 9205.00 | 9206.01 | 9206.02 | | | | | | | |
| Wilkes County | 9605.00 | 9606.00 | 9607.00 | | | | | | | | | |
| Wilson County | 1.00 | 2.00 | 3.00 | 7.00 | 8.01 | 8.02 | | | | | | |

NONMETROPOLITAN PART OF STATE: North Dakota

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Benson County | 9401.00 | 9402.00 | | | | | | | | | | |
| McKenzie County | 9401.00 | | | | | | | | | | | |
| Rolette County | 9418.00 | 9516.00 | 9517.00 | | | | | | | | | |
| Ward County | 101.00 | | | | | | | | | | | |
| Wells County | 9598.00 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Ohio

COUNTY OR COUNTY EQUIVALENT

| | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|-------|
| Adams County | 7701.00 | 7705.00 | 7706.00 | | | | | | | | | |
| Ashtabula County | 1.03 | 4.00 | 6.01 | 7.01 | 7.03 | 7.04 | 8.01 | 13.01 | 13.02 | | | |
| Athens County | 9726.00 | 9727.00 | 9728.00 | 9729.00 | 9730.00 | 9731.01 | 9732.00 | 9734.00 | 9739.01 | 9739.02 | | |
| Champaign County | 104.00 | | | | | | | | | | | |
| Clinton County | 9646.00 | | | | | | | | | | | |
| Columbiana County | 9507.00 | 9518.00 | 9520.00 | 9521.00 | 9522.00 | 9523.00 | | | | | | |
| Coshocton County | 9613.00 | 9614.00 | 9615.00 | | | | | | | | | |
| Crawford County | 9748.00 | 9751.00 | 9753.00 | | | | | | | | | |
| Fayette County | 9261.00 | | | | | | | | | | | |
| Gallia County | 9541.00 | | | | | | | | | | | |
| Guernsey County | 9773.00 | 9776.00 | | | | | | | | | | |
| Hancock County | 5.00 | 9.00 | | | | | | | | | | |
| Hardin County | 6.00 | | | | | | | | | | | |
| Harrison County | 9756.00 | | | | | | | | | | | |
| Highland County | 9545.00 | 9548.00 | 9550.00 | | | | | | | | | |
| Huron County | 9162.00 | | | | | | | | | | | |
| Jackson County | 9572.00 | 9573.00 | 9576.00 | 9577.00 | 9578.00 | | | | | | | |
| Knox County | 71.00 | | | | | | | | | | | |
| Logan County | 45.00 | | | | | | | | | | | |
| Marion County | 1.00 | 2.00 | 3.00 | 4.00 | 5.01 | 8.00 | 9.00 | 102.02 | | | | |
| Meigs County | 9644.00 | 9645.00 | | | | | | | | | | |
| Muskingum County | 9114.00 | 9117.00 | 9119.00 | 9120.00 | 9121.00 | 9122.00 | | | | | | |
| Pike County | 9522.00 | 9525.00 | | | | | | | | | | |
| Ross County | 9560.00 | 9564.00 | 9565.00 | | | | | | | | | |
| Sandusky County | 9614.00 | 9616.00 | | | | | | | | | | |
| Scioto County | 23.00 | 28.00 | 30.00 | 31.00 | 32.00 | 34.00 | 35.00 | 36.00 | 37.00 | | | |
| Seneca County | 9629.00 | 9634.00 | | | | | | | | | | |
| Shelby County | 9718.00 | 9720.00 | | | | | | | | | | |
| Tuscarawas County | 218.00 | 220.02 | | | | | | | | | | |
| Van Wert County | 206.00 | | | | | | | | | | | |
| Vinton County | 9532.00 | | | | | | | | | | | |
| Wayne County | 1.00 | 12.00 | | | | | | | | | | |
| Williams County | 9506.00 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Oklahoma

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|--------|--------|--------|--------|-------|-------|-------|-------|
| Adair County | 3767.00 | 3769.00 | 3770.00 | | | | | | | | | |
| Atoka County | 5877.00 | | | | | | | | | | | |
| Beckham County | 9665.00 | | | | | | | | | | | |
| Bryan County | 7963.00 | 7964.00 | | | | | | | | | | |
| Caddo County | 1619.00 | 1621.00 | | | | | | | | | | |
| Carter County | 8928.00 | | | | | | | | | | | |
| Cherokee County | 9778.00 | 9779.00 | 9780.00 | | | | | | | | | |
| Choctaw County | 9671.00 | 9672.00 | | | | | | | | | | |
| Custer County | 9508.00 | 9606.00 | | | | | | | | | | |
| Delaware County | 3760.00 | | | | | | | | | | | |
| Garfield County | 7.00 | | | | | | | | | | | |
| Harmon County | 9678.00 | | | | | | | | | | | |
| Hughes County | 4848.00 | 4849.00 | | | | | | | | | | |
| Jackson County | 9686.00 | 9687.00 | | | | | | | | | | |
| Kay County | 1.00 | 4.00 | 5.00 | | | | | | | | | |
| Love County | 941.00 | | | | | | | | | | | |
| McCurtain County | 984.00 | 986.00 | 987.00 | 988.00 | | | | | | | | |
| McIntosh County | 7802.00 | | | | | | | | | | | |
| Mayes County | 406.00 | 407.00 | | | | | | | | | | |
| Muskogee County | 1.00 | 2.00 | 3.00 | 4.00 | 7.00 | 10.00 | | | | | | |
| Okfuskee County | 807.00 | 809.00 | | | | | | | | | | |
| Ottawa County | 5742.00 | 5744.00 | 5745.00 | | | | | | | | | |
| Payne County | 101.02 | 102.00 | 103.00 | 104.00 | 105.00 | 106.00 | 107.00 | 108.00 | | | | |
| Pittsburg County | 4857.00 | 4864.00 | | | | | | | | | | |
| Pontotoc County | 889.00 | 891.00 | 892.00 | | | | | | | | | |
| Pottawatomie County | 5002.00 | 5003.02 | 5004.00 | 5005.00 | | | | | | | | |
| Pushmataha County | 977.00 | | | | | | | | | | | |
| Seminole County | 5835.00 | 5836.00 | | | | | | | | | | |
| Stephens County | 6.00 | | | | | | | | | | | |
| Tillman County | 702.00 | 704.00 | | | | | | | | | | |
| Washington County | 1.00 | 2.00 | 9.00 | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Oregon

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|
| Clatsop County | 9503.00 | | | | | | | | | | | |
| Coos County | 5.02 | 5.03 | 5.04 | | | | | | | | | |
| Curry County | 9501.00 | | | | | | | | | | | |
| Douglas County | 100.00 | 900.00 | 1200.00 | 1600.00 | 1900.00 | 2000.00 | | | | | | |
| Jefferson County | 9400.00 | 9602.01 | | | | | | | | | | |
| Klamath County | 9705.00 | 9712.00 | 9716.00 | 9717.00 | 9718.00 | | | | | | | |
| Lincoln County | 9510.00 | | | | | | | | | | | |
| Malheur County | 9702.00 | 9703.00 | 9704.00 | 9709.00 | | | | | | | | |
| Umatilla County | 9502.00 | | | | | | | | | | | |
| Union County | 9705.00 | 9707.00 | | | | | | | | | | |
| Wasco County | 9707.00 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Pennsylvania

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|-------|--------|-------|-------|-------|-------|-------|
| Clarion County | 1601.02 | 1606.00 | | | | | | | | | | |
| Clinton County | 306.00 | 307.00 | | | | | | | | | | |
| Crawford County | 1111.00 | 1115.00 | 1116.00 | | | | | | | | | |
| Huntingdon County | 9509.00 | | | | | | | | | | | |
| Indiana County | 9610.00 | 9611.01 | 9611.02 | | | | | | | | | |
| Jefferson County | 9507.00 | | | | | | | | | | | |
| Lawrence County | 2.00 | 3.00 | 4.00 | 6.00 | 7.00 | 9.00 | 118.00 | | | | | |
| McKean County | 4202.00 | 4203.00 | | | | | | | | | | |
| Mifflin County | 9607.00 | 9608.00 | | | | | | | | | | |
| Northumberland County | 817.00 | 821.00 | | | | | | | | | | |
| Schuylkill County | 5.00 | 6.01 | 6.02 | 19.00 | 26.00 | 28.00 | | | | | | |
| Somerset County | 211.00 | | | | | | | | | | | |
| Venango County | 2007.00 | 2009.00 | | | | | | | | | | |
| Wayne County | 9607.00 | | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: South Carolina

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|
| Abbeville County | 9505.00 | | | | | | | | | | | |
| Allendale County | 9702.00 | 9703.00 | 9704.00 | | | | | | | | | |
| Bamberg County | 9601.00 | 9604.00 | | | | | | | | | | |
| Barnwell County | 9702.00 | 9703.00 | | | | | | | | | | |
| Cherokee County | 9703.02 | 9705.02 | | | | | | | | | | |
| Chesterfield County | 9501.02 | 9505.02 | | | | | | | | | | |
| Clarendon County | 9605.00 | 9608.01 | | | | | | | | | | |
| Colleton County | 9701.00 | 9705.00 | | | | | | | | | | |
| Dillon County | 9704.00 | | | | | | | | | | | |
| Georgetown County | 9202.01 | 9202.02 | 9204.00 | 9206.00 | 9208.00 | | | | | | | |
| Greenwood County | 9701.02 | 9705.00 | 9708.00 | | | | | | | | | |
| Hampton County | 9205.00 | | | | | | | | | | | |
| Lee County | 9202.00 | 9203.02 | | | | | | | | | | |
| Marion County | 9503.00 | 9506.00 | 9508.00 | | | | | | | | | |
| Marlboro County | 9601.00 | 9602.00 | 9604.00 | 9605.00 | | | | | | | | |
| Newberry County | 9505.02 | | | | | | | | | | | |
| Oconee County | 307.02 | | | | | | | | | | | |
| Orangeburg County | 102.00 | 106.00 | 108.00 | 111.00 | 112.00 | 113.00 | 115.00 | | | | | |
| Williamsburg County | 9703.00 | 9704.00 | 9705.01 | 9705.02 | 9707.00 | 9708.01 | 9709.00 | | | | | |

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 | 9588.02 | 9589.00 | | | | | | | | | | |
| Brown County | 9515.00 | | | | | | | | | | | |
| Buffalo County | 9402.00 | | | | | | | | | | | |
| Charles Mix County | 9402.00 | | | | | | | | | | | |
| Clay County | 9657.00 | 9659.00 | | | | | | | | | | |
| Corson County | 9410.00 | 9411.00 | | | | | | | | | | |
| Day County | 9529.00 | | | | | | | | | | | |
| Dewey County | 9415.00 | | | | | | | | | | | |
| Hughes County | 9779.00 | | | | | | | | | | | |
| Jackson County | 9412.00 | | | | | | | | | | | |
| Lawrence County | 9662.00 | | | | | | | | | | | |
| Lyman County | 9401.00 | | | | | | | | | | | |
| Mellette County | 9403.00 | | | | | | | | | | | |
| Roberts County | 9408.00 | | | | | | | | | | | |
| Shannon County | 9405.00 | 9408.00 | 9409.00 | | | | | | | | | |
| Todd County | 9401.00 | 9402.00 | | | | | | | | | | |
| Ziebach County | 9416.00 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Tennessee

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|
| Bedford County | 9505.00 | 9506.00 | | | | | | | | | | |
| Benton County | 9632.00 | 9633.00 | | | | | | | | | | |
| Bledsoe County | 9532.00 | | | | | | | | | | | |
| Carroll County | 9620.00 | 9622.01 | | | | | | | | | | |
| Claiborne County | 9704.00 | 9707.00 | 9708.00 | | | | | | | | | |
| Cocke County | 9202.00 | 9204.00 | 9205.01 | 9207.00 | | | | | | | | |
| Coffee County | 9701.00 | 9709.00 | | | | | | | | | | |
| Cumberland County | 9704.00 | 9705.02 | | | | | | | | | | |
| Decatur County | 9551.01 | | | | | | | | | | | |
| DeKalb County | 9202.00 | | | | | | | | | | | |
| Dyer County | 9644.00 | | | | | | | | | | | |
| Fentress County | 9651.00 | | | | | | | | | | | |
| Gibson County | 9665.00 | 9667.00 | 9669.00 | | | | | | | | | |
| Giles County | 9202.00 | | | | | | | | | | | |
| Greene County | 901.00 | | | | | | | | | | | |
| Grundy County | 9550.00 | 9552.00 | 9553.00 | | | | | | | | | |
| Hancock County | 9606.00 | | | | | | | | | | | |
| Hardeman County | 9502.00 | 9503.00 | 9504.00 | 9506.00 | | | | | | | | |
| Hardin County | 9201.00 | 9204.00 | | | | | | | | | | |
| Henderson County | 9754.00 | | | | | | | | | | | |
| Henry County | 9693.00 | 9694.00 | | | | | | | | | | |
| Houston County | 1202.00 | | | | | | | | | | | |
| Jackson County | 9604.00 | | | | | | | | | | | |
| Johnson County | 9562.00 | 9563.00 | | | | | | | | | | |
| Lake County | 9601.00 | 9602.00 | | | | | | | | | | |
| Lauderdale County | 505.04 | 505.05 | 506.00 | | | | | | | | | |
| Lawrence County | 9603.00 | 9605.01 | | | | | | | | | | |
| McMinn County | 9702.00 | 9705.00 | | | | | | | | | | |
| McNairy County | 9305.00 | 9307.00 | | | | | | | | | | |
| Marshall County | 9553.00 | | | | | | | | | | | |
| Monroe County | 9254.00 | | | | | | | | | | | |
| Obion County | 9655.00 | 9656.00 | | | | | | | | | | |
| Overton County | 9501.00 | | | | | | | | | | | |
| Putnam County | 1.00 | 3.02 | 3.03 | 5.00 | 7.00 | 8.00 | | | | | | |
| Rhea County | 9753.00 | 9754.01 | | | | | | | | | | |
| Scott County | 9750.00 | 9752.00 | 9753.00 | | | | | | | | | |
| Sevier County | 805.00 | 808.01 | | | | | | | | | | |
| Warren County | 9305.00 | 9306.00 | | | | | | | | | | |
| Weakley County | 9681.01 | 9682.03 | | | | | | | | | | |
| White County | 9354.00 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Texas

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|-------|-------|-------|-------|
| Anderson County | 9505.00 | 9507.00 | | | | | | | | | | |
| Angelina County | 5.00 | 6.00 | 7.00 | | | | | | | | | |
| Bee County | 9505.00 | | | | | | | | | | | |
| Brooks County | 9502.00 | | | | | | | | | | | |
| Brown County | 9506.00 | 9507.00 | | | | | | | | | | |
| Burnet County | 9605.00 | | | | | | | | | | | |
| Camp County | 9502.00 | | | | | | | | | | | |
| Cass County | 9503.00 | | | | | | | | | | | |
| Castro County | 9502.00 | | | | | | | | | | | |
| Cherokee County | 9504.00 | 9505.00 | 9507.00 | 9511.00 | | | | | | | | |
| Coleman County | 9503.00 | 9507.00 | | | | | | | | | | |
| Colorado County | 7501.00 | | | | | | | | | | | |
| Comanche County | 9503.00 | | | | | | | | | | | |
| Cooke County | 4.00 | 5.00 | 11.00 | | | | | | | | | |
| Culberson County | 9503.00 | | | | | | | | | | | |
| Dawson County | 9504.02 | | | | | | | | | | | |
| Deaf Smith County | 9505.00 | | | | | | | | | | | |
| Dimmit County | 9504.00 | | | | | | | | | | | |
| Erath County | 9504.00 | 9505.00 | 9506.00 | | | | | | | | | |
| Fannin County | 9504.01 | | | | | | | | | | | |
| Franklin County | 9502.00 | | | | | | | | | | | |
| Gonzales County | 3.00 | | | | | | | | | | | |
| Gray County | 9507.00 | 9508.00 | | | | | | | | | | |
| Grimes County | 1801.01 | | | | | | | | | | | |
| Hale County | 9501.00 | 9502.00 | | | | | | | | | | |
| Harrison County | 203.02 | 204.01 | 204.02 | 205.01 | | | | | | | | |
| Henderson County | 9506.01 | 9507.00 | 9512.00 | | | | | | | | | |
| Hill County | 9609.00 | | | | | | | | | | | |
| Hockley County | 9504.00 | | | | | | | | | | | |
| Hopkins County | 9505.00 | | | | | | | | | | | |
| Houston County | 9503.00 | 9504.00 | | | | | | | | | | |
| Howard County | 9503.00 | 9505.00 | | | | | | | | | | |
| Hutchinson County | 9506.00 | 9507.00 | 9508.00 | | | | | | | | | |
| Jasper County | 9502.00 | 9503.00 | | | | | | | | | | |
| Jim Wells County | 9505.00 | 9506.00 | | | | | | | | | | |
| Karnes County | 9703.00 | | | | | | | | | | | |
| Kerr County | 9606.00 | | | | | | | | | | | |
| Kinney County | 9501.00 | | | | | | | | | | | |
| Kleberg County | 202.00 | 203.00 | | | | | | | | | | |
| Lamar County | 5.00 | 6.00 | 7.00 | 8.00 | | | | | | | | |
| Lamb County | 9505.00 | | | | | | | | | | | |
| Limestone County | 9703.00 | 9704.00 | | | | | | | | | | |
| Madison County | 4.00 | | | | | | | | | | | |
| Matagorda County | 7301.00 | | | | | | | | | | | |
| Maverick County | 9502.01 | 9502.04 | 9502.05 | 9504.00 | 9505.00 | 9506.01 | 9506.02 | 9507.00 | | | | |
| Milam County | 9507.00 | | | | | | | | | | | |
| Montague County | 9503.00 | | | | | | | | | | | |
| Nacogdoches County | 9505.01 | 9506.00 | 9507.00 | 9508.00 | 9509.00 | 9510.00 | | | | | | |
| Navarro County | 9709.00 | | | | | | | | | | | |
| Nolan County | 9503.00 | | | | | | | | | | | |
| Ochiltree County | 9503.00 | | | | | | | | | | | |
| Palo Pinto County | 9.00 | | | | | | | | | | | |
| Polk County | 2103.01 | | | | | | | | | | | |
| Presidio County | 9502.00 | | | | | | | | | | | |
| Red River County | 9505.00 | | | | | | | | | | | |
| Reeves County | 9502.00 | | | | | | | | | | | |
| Runnels County | 9506.00 | | | | | | | | | | | |
| Sabine County | 9502.00 | | | | | | | | | | | |
| San Augustine County | 9502.00 | | | | | | | | | | | |
| San Jacinto County | 2001.01 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

| | | | | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
| Shelby County (Texas continued) | 9503.00 | 9504.00 | | | | | | | | | | | |
| Starr County | 9501.05 | 9501.06 | 9501.07 | 9501.08 | 9502.02 | 9502.03 | 9502.04 | 9504.01 | 9504.02 | 9505.00 | 9506.00 | 9507.01 | |
| | 9507.02 | | | | | | | | | | | | |
| Stephens County | 9503.00 | | | | | | | | | | | | |
| Swisher County | 9503.00 | | | | | | | | | | | | |
| Terry County | 9503.00 | | | | | | | | | | | | |
| Titus County | 9505.00 | 9506.00 | | | | | | | | | | | |
| Uvalde County | 9501.00 | 9505.00 | | | | | | | | | | | |
| Val Verde County | 9504.00 | 9506.01 | 9506.02 | | | | | | | | | | |
| Van Zandt County | 9502.00 | | | | | | | | | | | | |
| Walker County | 7905.00 | 7906.00 | 7907.00 | 7908.00 | | | | | | | | | |
| Wharton County | 7402.00 | 7405.00 | 7407.00 | 7408.00 | | | | | | | | | |
| Wilbarger County | 9505.00 | 9507.00 | | | | | | | | | | | |
| Willacy County | 9503.00 | 9504.00 | 9505.00 | 9506.00 | 9507.00 | | | | | | | | |
| Zapata County | 9503.01 | 9504.00 | | | | | | | | | | | |
| Zavala County | 9502.00 | 9503.01 | 9503.02 | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Utah

| | | | | | | | | | | | | | |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Carbon County | 3.00 | | | | | | | | | | | | |
| Iron County | 1103.00 | 1105.00 | 1106.00 | | | | | | | | | | |
| Piute County | 9601.00 | | | | | | | | | | | | |
| San Juan County | 9420.00 | 9421.00 | | | | | | | | | | | |
| Sanpete County | 9724.00 | | | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Vermont

| | | | | | | | | | | | | | |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Bennington County | 9709.00 | 9712.00 | | | | | | | | | | | |
| Essex County | 9502.00 | | | | | | | | | | | | |
| Lamoille County | 9532.00 | | | | | | | | | | | | |
| Orleans County | 9515.00 | | | | | | | | | | | | |
| Rutland County | 9631.00 | | | | | | | | | | | | |
| Windham County | 9670.00 | | | | | | | | | | | | |
| Windsor County | 9653.00 | | | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Virginia

| | | | | | | | | | | | | | |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Accomack County | 908.00 | | | | | | | | | | | | |
| Brunswick County | 9302.03 | 9303.00 | | | | | | | | | | | |
| Buchanan County | 101.00 | 102.00 | | | | | | | | | | | |
| Carroll County | 802.00 | | | | | | | | | | | | |
| Dickenson County | 404.00 | | | | | | | | | | | | |
| Halifax County | 9301.00 | 9306.00 | | | | | | | | | | | |
| Henry County | 110.00 | | | | | | | | | | | | |
| Lee County | 9503.00 | 9506.00 | | | | | | | | | | | |
| Lunenburg County | 9302.00 | | | | | | | | | | | | |
| Mecklenburg County | 9301.01 | | | | | | | | | | | | |
| Northampton County | 9303.00 | | | | | | | | | | | | |
| Prince Edward County | 9301.00 | 9302.03 | | | | | | | | | | | |
| Russell County | 301.00 | | | | | | | | | | | | |
| Smyth County | 306.00 | | | | | | | | | | | | |
| Tazewell County | 205.00 | | | | | | | | | | | | |
| Wise County | 9311.00 | 9312.00 | 9315.00 | 9316.00 | 9317.00 | | | | | | | | |
| Danville city | 5.00 | 6.00 | 10.00 | | | | | | | | | | |
| Emporia city | 8901.00 | 8902.00 | | | | | | | | | | | |
| Franklin city | 902.00 | | | | | | | | | | | | |
| Galax city | 701.01 | | | | | | | | | | | | |
| Martinsville city | 2.00 | 4.00 | | | | | | | | | | | |

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2008-2012, 2009-2013 and 2010-2014 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

NONMETROPOLITAN PART OF STATE: Washington

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|-------|---------|-------|-------|-------|-------|-------|-------|
| Adams County | 9504.00 | 9505.00 | | | | | | | | | | |
| Ferry County | 9400.00 | 9701.00 | | | | | | | | | | |
| Grant County | 106.00 | 108.00 | 114.02 | | | | | | | | | |
| Grays Harbor County | 10.00 | 12.00 | 13.00 | 14.00 | 15.00 | 9400.00 | | | | | | |
| Kittitas County | 9754.01 | 9755.00 | 9756.00 | | | | | | | | | |
| Lewis County | 9707.00 | | | | | | | | | | | |
| Mason County | 9400.00 | 9607.00 | 9608.00 | 9609.00 | | | | | | | | |
| Okanogan County | 9401.00 | 9402.00 | 9704.00 | | | | | | | | | |
| Pacific County | 9503.00 | | | | | | | | | | | |
| Whitman County | 1.00 | 5.00 | 6.00 | | | | | | | | | |

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 | 9681.00 | | | | | | | | | | | |
| Gilmer County | 9677.00 | 9678.00 | | | | | | | | | | |
| Harrison County | 301.00 | 302.00 | 303.00 | 317.00 | 319.00 | | | | | | | |
| Lewis County | 9675.00 | | | | | | | | | | | |
| Logan County | 9565.00 | 9569.00 | | | | | | | | | | |
| McDowell County | 9536.00 | 9538.00 | 9539.00 | 9540.00 | 9542.00 | 9545.01 | 9545.03 | 9545.04 | | | | |
| Marion County | 201.00 | 202.00 | 205.00 | | | | | | | | | |
| Mason County | 9551.01 | | | | | | | | | | | |
| Mercer County | 9.00 | 10.00 | 13.00 | 16.00 | 17.00 | 19.00 | 20.00 | | | | | |
| Mingo County | 9575.00 | 9576.00 | | | | | | | | | | |
| Nicholas County | 9504.00 | 9505.00 | | | | | | | | | | |
| Roane County | 9630.00 | 9631.00 | | | | | | | | | | |
| Summers County | 5.00 | 7.00 | | | | | | | | | | |
| Upshur County | 9667.00 | 9668.00 | | | | | | | | | | |
| Webster County | 9702.00 | | | | | | | | | | | |
| Wyoming County | 30.00 | 31.00 | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Wisconsin

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Ashland County | 9400.00 | | | | | | | | | | | |
| Burnett County | 9708.00 | | | | | | | | | | | |
| Dunn County | 9707.00 | 9708.00 | | | | | | | | | | |
| Grant County | 9609.00 | 9610.00 | | | | | | | | | | |
| Langlade County | 9606.00 | | | | | | | | | | | |
| Marinette County | 9614.00 | | | | | | | | | | | |
| Menominee County | 9401.01 | | | | | | | | | | | |
| Portage County | 9603.00 | 9604.00 | 9610.00 | | | | | | | | | |
| Sauk County | 10.02 | | | | | | | | | | | |
| Sawyer County | 9400.00 | | | | | | | | | | | |
| Vilas County | 9400.00 | | | | | | | | | | | |
| Walworth County | 4.00 | 5.01 | 5.02 | | | | | | | | | |
| Wood County | 112.00 | | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: Wyoming

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|
| Albany County | 9630.00 | 9631.00 | 9634.00 | 9635.00 | 9637.00 | | | | | | | |
| Fremont County | 9403.00 | | | | | | | | | | | |

NONMETROPOLITAN PART OF: Puerto Rico

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|
| Adjuntas Municipio | 9563.00 | 9564.00 | 9565.00 | 9566.00 | | | | | | | | |
| Coamo Municipio | 9541.00 | 9543.00 | | | | | | | | | | |
| Las Marías Municipio | 9597.00 | | | | | | | | | | | |
| Maricao Municipio | 9601.00 | | | | | | | | | | | |
| Salinas Municipio | 9526.00 | 9527.00 | 9531.00 | | | | | | | | | |
| Santa Isabel Municipio | 9538.00 | | | | | | | | | | | |