

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

NONMETROPOLITAN PART OF STATE: Alabama

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|
| Barbour County | 9504.00 | 9506.00 | 9507.00 | 9508.00 | 9509.00 | | | | | | | |
| Bullock County | 9522.02 | | | | | | | | | | | |
| Butler County | 9527.00 | 9531.00 | | | | | | | | | | |
| Chambers County | 9538.00 | | | | | | | | | | | |
| Clarke County | 9577.00 | 9578.00 | 9579.01 | 9580.03 | | | | | | | | |
| Clay County | 9590.00 | | | | | | | | | | | |
| Coffee County | 109.00 | 110.00 | 111.00 | 113.00 | | | | | | | | |
| Covington County | 9618.00 | 9621.00 | 9627.00 | | | | | | | | | |
| Cullman County | 9654.01 | | | | | | | | | | | |
| Dale County | 205.00 | 207.00 | | | | | | | | | | |
| Dallas County | 9563.00 | 9564.00 | 9565.00 | 9566.00 | 9569.00 | 9570.00 | 9573.01 | | | | | |
| DeKalb County | 9607.01 | 9608.00 | 9613.00 | | | | | | | | | |
| Escambia County | 9703.00 | 9706.00 | | | | | | | | | | |
| Fayette County | 203.00 | | | | | | | | | | | |
| Franklin County | 9734.00 | 9737.01 | | | | | | | | | | |
| Jackson County | 9502.00 | 9503.02 | 9508.00 | | | | | | | | | |
| Lamar County | 301.02 | | | | | | | | | | | |
| Macon County | 2316.02 | 2319.00 | 2320.00 | | | | | | | | | |
| Marengo County | 9729.01 | 9729.02 | 9730.01 | 9731.00 | 9732.00 | | | | | | | |
| Marshall County | 310.02 | 312.00 | | | | | | | | | | |
| Monroe County | 756.00 | 759.02 | 760.00 | | | | | | | | | |
| Perry County | 6870.02 | 6871.00 | | | | | | | | | | |
| Pike County | 1891.01 | 1891.02 | 1892.00 | | | | | | | | | |
| Randolph County | 6.00 | | | | | | | | | | | |
| Sumter County | 113.01 | 114.00 | | | | | | | | | | |
| Talladega County | 105.00 | 106.00 | 113.01 | 114.00 | 116.00 | 118.00 | | | | | | |
| Tallapoosa County | 9626.00 | | | | | | | | | | | |
| Wilcox County | 347.00 | 348.01 | 348.02 | 351.00 | | | | | | | | |

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 | | | | | | | | | | | |
| Southeast Fairbanks Census Area | 1.00 | | | | | | | | | | | |
| Yukon-Koyukuk Census Area | 1.00 | 4.00 | | | | | | | | | | |

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*Effective Date January 1, 2025

| 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 | 9441.00 | 9442.01 | 9442.02 | 9443.01 | 9443.02 | 9449.01 | 9449.02 | 9450.02 | | | |
| Gila County | 9402.00 | 9404.00 | | | | | | | | | | |
| Graham County | 9405.00 | | | | | | | | | | | |
| La Paz County | 206.02 | | | | | | | | | | | |
| Navajo County | 9400.08 | 9400.10 | 9400.11 | 9400.14 | 9403.01 | 9423.00 | 9424.00 | | | | | |
| Santa Cruz County | 9663.02 | | | | | | | | | | | |

| 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 | | | | | | | | | | |
| Boone County | 7905.02 | | | | | | | | | | | |
| Bradley County | 9503.00 | | | | | | | | | | | |
| Carroll County | 9503.02 | | | | | | | | | | | |
| Chicot County | 801.00 | 802.00 | 804.00 | | | | | | | | | |
| Clark County | 9536.01 | | | | | | | | | | | |
| Columbia County | 9505.00 | | | | | | | | | | | |
| Conway County | 9503.00 | | | | | | | | | | | |
| Cross County | 9501.00 | | | | | | | | | | | |
| Desha County | 9501.00 | 9502.00 | 9503.00 | 9504.00 | | | | | | | | |
| Drew County | 4904.00 | | | | | | | | | | | |
| Greene County | 4805.01 | 4805.02 | 4807.00 | | | | | | | | | |
| Hempstead County | 4805.00 | | | | | | | | | | | |
| Hot Spring County | 201.02 | 202.00 | 204.00 | | | | | | | | | |
| Independence County | 4906.00 | | | | | | | | | | | |
| Jackson County | 4801.00 | 4803.00 | | | | | | | | | | |
| Johnson County | 9518.00 | 9520.00 | | | | | | | | | | |
| Lafayette County | 4701.01 | | | | | | | | | | | |
| Lawrence County | 4705.01 | | | | | | | | | | | |
| Lee County | 4703.00 | | | | | | | | | | | |
| Mississippi County | 101.00 | 103.00 | 109.00 | 110.00 | 113.00 | | | | | | | |
| Monroe County | 9501.00 | | | | | | | | | | | |
| Nevada County | 902.00 | 903.00 | | | | | | | | | | |
| Ouachita County | 9506.00 | | | | | | | | | | | |
| Phillips County | 4802.01 | 4803.00 | 4804.00 | 4805.00 | | | | | | | | |
| Polk County | 9506.00 | | | | | | | | | | | |
| Pope County | 9513.02 | 9514.00 | 9516.01 | | | | | | | | | |
| Randolph County | 9603.02 | | | | | | | | | | | |
| St. Francis County | 9601.00 | 9604.00 | 9605.00 | 9606.00 | | | | | | | | |
| Searcy County | 9702.00 | | | | | | | | | | | |
| Sharp County | 4704.01 | | | | | | | | | | | |
| Stone County | 9502.03 | 9502.04 | | | | | | | | | | |
| Union County | 9509.00 | 9510.00 | | | | | | | | | | |
| White County | 707.00 | 708.01 | 708.02 | 711.01 | | | | | | | | |
| Yell County | 9525.00 | | | | | | | | | | | |

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(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| 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 | 4.00 | 5.00 | 10.01 | 10.02 | 11.02 | 12.00 | 111.00 | 116.00 | 9400.00 | | |
| Lake County | 7.02 | 7.03 | 7.04 | 8.01 | 8.02 | | | | | | | |
| Lassen County | 403.04 | 406.00 | | | | | | | | | | |
| Mendocino County | 101.00 | 102.00 | 105.00 | 107.00 | 110.01 | 115.02 | | | | | | |
| Nevada County | 6.01 | 6.02 | | | | | | | | | | |
| Siskiyou County | 1.00 | 2.00 | 7.02 | 11.00 | 13.00 | | | | | | | |
| Tehama County | 7.01 | 7.02 | 9.00 | | | | | | | | | |
| Trinity County | 5.00 | | | | | | | | | | | |
| Tuolumne County | 12.00 | 21.01 | | | | | | | | | | |

| NONMETROPOLITAN PART OF STATE: Colorado | | | | | | | | | | | | |
|---|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Alamosa County | 9602.01 | 9603.00 | | | | | | | | | | |
| Baca County | 9646.00 | 9647.00 | | | | | | | | | | |
| Bent County | 9667.01 | 9667.02 | | | | | | | | | | |
| Conejos County | 9748.00 | 9749.00 | | | | | | | | | | |
| Costilla County | 9726.00 | 9727.00 | | | | | | | | | | |
| Crowley County | 9696.01 | 9696.02 | | | | | | | | | | |
| Delta County | 9648.00 | 9651.00 | 9652.01 | | | | | | | | | |
| Fremont County | 9786.00 | 9790.02 | | | | | | | | | | |
| Gunnison County | 9637.02 | | | | | | | | | | | |
| Huerfano County | 9606.00 | | | | | | | | | | | |
| Kiowa County | 9601.00 | | | | | | | | | | | |
| Las Animas County | 1.00 | 3.00 | | | | | | | | | | |
| Logan County | 9661.02 | 9662.00 | | | | | | | | | | |
| Moffat County | 4.00 | | | | | | | | | | | |
| Montezuma County | 9411.00 | 9694.00 | | | | | | | | | | |
| Montrose County | 9661.00 | 9663.01 | | | | | | | | | | |
| Otero County | 9680.00 | 9681.00 | 9682.00 | 9686.00 | | | | | | | | |
| Prowers County | 2.00 | 6.00 | 7.00 | | | | | | | | | |
| Rio Grande County | 9768.00 | | | | | | | | | | | |
| Summit County | 2.01 | | | | | | | | | | | |

| 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 | 3108.04 | | | | | | | | | |

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| NONMETROPOLITAN PART OF STATE: Florida | | | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Columbia County | 1103.00 | 1104.00 | | | | | | | | | | |
| DeSoto County | 102.00 | 103.01 | 103.02 | 104.04 | | | | | | | | |
| Dixie County | 9702.01 | | | | | | | | | | | |
| Glades County | 2.02 | | | | | | | | | | | |
| Hamilton County | 9602.01 | 9602.02 | | | | | | | | | | |
| Hardee County | 9701.02 | 9702.01 | 9704.01 | | | | | | | | | |
| Hendry County | 2.00 | 3.00 | 4.04 | | | | | | | | | |
| Holmes County | 9604.03 | | | | | | | | | | | |
| Jackson County | 2106.00 | 2108.00 | | | | | | | | | | |
| Liberty County | 9502.02 | | | | | | | | | | | |
| Madison County | 1102.00 | 1103.02 | | | | | | | | | | |
| Monroe County | 9713.00 | 9724.00 | | | | | | | | | | |
| Okeechobee County | 9103.00 | 9104.02 | | | | | | | | | | |
| Putnam County | 9502.01 | 9502.02 | 9507.00 | 9508.00 | 9509.00 | 9512.00 | 9514.01 | | | | | |
| Washington County | 9701.04 | 9702.00 | | | | | | | | | | |

| NONMETROPOLITAN PART OF STATE: Georgia | | | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Appling County | 9502.02 | 9505.00 | | | | | | | | | | |
| Atkinson County | 9602.00 | | | | | | | | | | | |
| Bacon County | 9702.02 | | | | | | | | | | | |
| Baldwin County | 9702.01 | 9705.01 | 9706.00 | 9707.01 | 9707.02 | | | | | | | |
| Ben Hill County | 9604.00 | | | | | | | | | | | |
| Bleckley County | 7903.01 | | | | | | | | | | | |
| Bulloch County | 1104.01 | 1104.05 | 1104.06 | 1104.08 | 1106.02 | | | | | | | |
| Camden County | 106.04 | | | | | | | | | | | |
| Candler County | 9501.00 | | | | | | | | | | | |
| Charlton County | 101.02 | | | | | | | | | | | |
| Chattooga County | 102.02 | 103.00 | 104.02 | 105.02 | | | | | | | | |
| Clay County | 9603.00 | | | | | | | | | | | |
| Coffee County | 107.01 | 108.01 | | | | | | | | | | |
| Colquitt County | 9703.01 | 9704.00 | 9707.02 | | | | | | | | | |
| Cook County | 9603.01 | | | | | | | | | | | |
| Crisp County | 101.00 | 102.01 | 102.02 | 104.00 | | | | | | | | |
| Decatur County | 9703.01 | 9703.02 | 9704.00 | | | | | | | | | |
| Early County | 904.00 | 905.00 | | | | | | | | | | |
| Elbert County | 4.00 | 5.02 | | | | | | | | | | |
| Emanuel County | 9701.02 | 9704.01 | 9706.01 | | | | | | | | | |
| Franklin County | 8904.02 | | | | | | | | | | | |
| Gordon County | 9703.01 | | | | | | | | | | | |
| Grady County | 9504.02 | | | | | | | | | | | |
| Greene County | 9504.00 | | | | | | | | | | | |
| Habersham County | 6.04 | | | | | | | | | | | |
| Hancock County | 4804.00 | | | | | | | | | | | |
| Jenkins County | 9601.00 | 9602.00 | | | | | | | | | | |
| Johnson County | 9602.02 | | | | | | | | | | | |

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| | | | | | | | | | | | | |
|------------------|---------|---------|---------|---------|---------|---------|--|--|--|--|--|--|
| Laurens County | 9504.00 | 9505.00 | 9508.00 | 9509.00 | 9510.02 | 9511.00 | | | | | | |
| Lumpkin County | 9602.04 | | | | | | | | | | | |
| Macon County | 1.00 | 2.00 | 3.00 | | | | | | | | | |
| Miller County | 9501.00 | | | | | | | | | | | |
| Mitchell County | 902.00 | 903.00 | | | | | | | | | | |
| Polk County | 104.00 | | | | | | | | | | | |
| Pulaski County | 9502.01 | | | | | | | | | | | |
| Randolph County | 7901.00 | 7902.00 | | | | | | | | | | |
| Screven County | 9704.01 | | | | | | | | | | | |
| Seminole County | 2002.00 | | | | | | | | | | | |
| Sumter County | 9504.00 | 9506.00 | 9507.00 | 9508.00 | | | | | | | | |
| Taylor County | 9502.00 | 9503.01 | | | | | | | | | | |
| Telfair County | 9501.01 | | | | | | | | | | | |
| Thomas County | 9601.00 | 9607.01 | | | | | | | | | | |
| Tift County | 9606.01 | 9606.02 | 9607.00 | | | | | | | | | |
| Toombs County | 9701.01 | 9705.00 | | | | | | | | | | |
| Treutlen County | 9602.00 | | | | | | | | | | | |
| Troup County | 9606.00 | 9608.00 | 9609.01 | | | | | | | | | |
| Turner County | 9702.01 | | | | | | | | | | | |
| Upson County | 104.02 | 105.00 | | | | | | | | | | |
| Ware County | 9503.00 | 9504.00 | 9507.00 | 9508.02 | | | | | | | | |
| Warren County | 9704.00 | | | | | | | | | | | |
| Wheeler County | 7802.00 | | | | | | | | | | | |
| Wilcox County | 9601.00 | 9604.00 | | | | | | | | | | |
| Wilkes County | 101.02 | 103.02 | | | | | | | | | | |
| Wilkinson County | 9603.00 | | | | | | | | | | | |

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 | 211.01 | 211.07 | 211.08 | 212.03 | 212.04 | 221.02 | | |

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 | | | | | | | | | | | |
| Bonner County | 9504.01 | | | | | | | | | | | |
| Latah County | 51.02 | 53.02 | 54.00 | | | | | | | | | |
| Lemhi County | 9702.00 | | | | | | | | | | | |
| Lewis County | 9400.01 | | | | | | | | | | | |
| Madison County | 9502.00 | 9503.01 | 9503.03 | 9503.04 | | | | | | | | |
| Minidoka County | 9704.00 | | | | | | | | | | | |

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| 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 | 5.00 | 7.00 | 8.00 | 9.00 | | | | | | | |
| Christian County | 9585.00 | | | | | | | | | | | |
| Coles County | 4.00 | 5.00 | 7.02 | 8.00 | 11.00 | | | | | | | |
| Effingham County | 9507.00 | | | | | | | | | | | |
| Fayette County | 9508.00 | | | | | | | | | | | |
| Franklin County | 409.00 | 410.00 | 411.00 | | | | | | | | | |
| Gallatin County | 9728.00 | | | | | | | | | | | |
| Greene County | 9737.00 | | | | | | | | | | | |
| Iroquois County | 9504.00 | | | | | | | | | | | |
| Jefferson County | 505.00 | 509.00 | 510.00 | | | | | | | | | |
| Knox County | 8.00 | 9.00 | 11.00 | | | | | | | | | |
| LaSalle County | 9633.00 | 9639.00 | 9643.00 | | | | | | | | | |
| Lawrence County | 8810.00 | | | | | | | | | | | |
| Lee County | 6.00 | | | | | | | | | | | |
| McDonough County | 104.02 | 109.00 | | | | | | | | | | |
| Marion County | 9521.00 | 9525.00 | 9526.00 | 9527.00 | | | | | | | | |
| Morgan County | 9516.00 | 9517.00 | | | | | | | | | | |
| Ogle County | 9616.00 | | | | | | | | | | | |
| Perry County | 304.00 | 306.00 | | | | | | | | | | |
| Pope County | 9713.00 | | | | | | | | | | | |
| Pulaski County | 9711.00 | | | | | | | | | | | |
| Richland County | 9780.00 | | | | | | | | | | | |
| Saline County | 9555.00 | 9558.00 | 9559.00 | 9560.00 | | | | | | | | |
| Schuyler County | 9701.00 | | | | | | | | | | | |
| Stephenson County | 7.00 | 8.00 | | | | | | | | | | |
| Union County | 9504.00 | | | | | | | | | | | |
| Whiteside County | 11.02 | 17.00 | | | | | | | | | | |

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| 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 | | | | | | | | | | | |
| Blackford County | 9752.00 | 9753.00 | | | | | | | | | | |
| Cass County | 9515.00 | | | | | | | | | | | |
| Clinton County | 9508.00 | | | | | | | | | | | |
| Crawford County | 9520.00 | | | | | | | | | | | |
| Dubois County | 9538.00 | | | | | | | | | | | |
| Fayette County | 9541.00 | 9544.00 | | | | | | | | | | |
| Grant County | 1.00 | 2.00 | 4.00 | 6.00 | 7.00 | 8.00 | 9.00 | | | | | |
| Greene County | 9551.00 | | | | | | | | | | | |
| Henry County | 9761.00 | 9763.00 | 9765.00 | | | | | | | | | |
| Jackson County | 9679.01 | | | | | | | | | | | |
| Knox County | 9553.00 | | | | | | | | | | | |
| Lawrence County | 9508.00 | | | | | | | | | | | |
| Marshall County | 205.00 | | | | | | | | | | | |
| Montgomery County | 9572.00 | | | | | | | | | | | |
| Orange County | 9517.00 | | | | | | | | | | | |
| Randolph County | 9516.00 | | | | | | | | | | | |
| Scott County | 9668.00 | | | | | | | | | | | |
| Starke County | 9540.00 | | | | | | | | | | | |
| Wayne County | 2.00 | 4.00 | 5.00 | 6.00 | 9.00 | 10.00 | | | | | | |

| 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 | 9504.00 | | | | | | | | | | |
| Cass County | 1905.00 | | | | | | | | | | | |
| Clinton County | 1.00 | | | | | | | | | | | |
| Des Moines County | 3.00 | 4.00 | | | | | | | | | | |
| Fayette County | 804.00 | 805.00 | | | | | | | | | | |
| Jackson County | 9506.00 | | | | | | | | | | | |
| Jefferson County | 903.02 | | | | | | | | | | | |
| Lee County | 4908.00 | 4909.00 | | | | | | | | | | |
| Mahaska County | 9507.00 | | | | | | | | | | | |
| Marshall County | 9505.00 | | | | | | | | | | | |
| Muscatine County | 510.00 | | | | | | | | | | | |
| Page County | 4902.00 | | | | | | | | | | | |
| Poweshiek County | 3704.00 | | | | | | | | | | | |
| Wapello County | 9602.00 | 9605.00 | 9606.00 | 9610.00 | | | | | | | | |
| Webster County | 3.00 | 7.00 | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| NONMETROPOLITAN PART OF STATE: Kansas | | | | | | | | | | | | |
|---------------------------------------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Atchison County | 819.00 | | | | | | | | | | | |
| Bourbon County | 9560.00 | | | | | | | | | | | |
| Cherokee County | 9585.00 | | | | | | | | | | | |
| Cowley County | 4940.00 | | | | | | | | | | | |
| Crawford County | 9571.00 | 9572.00 | 9575.00 | 9576.02 | | | | | | | | |
| Ellis County | 729.01 | 729.02 | | | | | | | | | | |
| Finney County | 9605.07 | | | | | | | | | | | |
| Ford County | 9621.01 | | | | | | | | | | | |
| Greenwood County | 9657.00 | | | | | | | | | | | |
| Harper County | 9617.00 | | | | | | | | | | | |
| Labette County | 9508.00 | | | | | | | | | | | |
| Lyon County | 1.01 | 4.00 | | | | | | | | | | |
| Montgomery County | 9505.00 | 9506.00 | 9510.00 | 9511.00 | 9514.00 | | | | | | | |
| Reno County | 6.00 | 7.00 | 10.00 | 17.00 | | | | | | | | |
| Saline County | 1.01 | 1.02 | 2.00 | | | | | | | | | |
| Seward County | 9660.00 | | | | | | | | | | | |

| NONMETROPOLITAN PART OF STATE: Kentucky | | | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Barren County | 9502.00 | 9504.01 | 9506.01 | | | | | | | | | |
| Bell County | 9602.00 | 9604.00 | 9605.00 | 9606.00 | 9608.00 | | | | | | | |
| Breathitt County | 9203.01 | 9203.02 | 9205.00 | 9206.00 | 9207.00 | 9208.00 | | | | | | |
| Breckinridge County | 9605.01 | | | | | | | | | | | |
| Calloway County | 103.03 | 104.00 | | | | | | | | | | |
| Carroll County | 9501.00 | | | | | | | | | | | |
| Casey County | 9504.00 | 9505.00 | | | | | | | | | | |
| Clay County | 9501.00 | 9502.01 | 9503.01 | 9503.02 | 9504.00 | 9505.00 | | | | | | |
| Clinton County | 9702.02 | | | | | | | | | | | |
| Elliott County | 9201.02 | 9202.00 | | | | | | | | | | |
| Estill County | 9201.00 | 9203.02 | 9204.00 | | | | | | | | | |
| Floyd County | 9205.00 | 9207.00 | 9210.01 | | | | | | | | | |
| Franklin County | 712.00 | | | | | | | | | | | |
| Fulton County | 9601.00 | | | | | | | | | | | |
| Graves County | 201.00 | 203.01 | | | | | | | | | | |
| Green County | 9303.00 | | | | | | | | | | | |
| Harlan County | 9702.00 | 9703.00 | 9705.00 | 9707.00 | 9709.00 | 9710.00 | 9713.00 | | | | | |
| Hart County | 9702.00 | | | | | | | | | | | |
| Hopkins County | 9706.00 | | | | | | | | | | | |
| Jackson County | 9601.02 | | | | | | | | | | | |
| Johnson County | 9602.00 | 9603.00 | | | | | | | | | | |
| Knott County | 9603.00 | 9604.00 | 9605.00 | | | | | | | | | |
| Knox County | 9301.00 | 9302.00 | 9303.00 | 9304.01 | 9306.02 | 9306.04 | 9307.00 | | | | | |
| Laurel County | 9702.01 | 9705.00 | 9710.03 | | | | | | | | | |
| Lawrence County | 9303.00 | 9305.00 | | | | | | | | | | |
| Lee County | 9501.00 | 9502.00 | 9503.00 | | | | | | | | | |
| Leslie County | 9201.01 | 9202.00 | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| | | | | | | | | | | | | |
|-------------------|---------|---------|---------|---------|---------|---------|---------|--|--|--|--|--|
| Letcher County | 9501.00 | 9503.00 | 9504.04 | 9505.00 | 9506.01 | | | | | | | |
| Lewis County | 9302.00 | 9303.00 | | | | | | | | | | |
| Lincoln County | 9201.03 | | | | | | | | | | | |
| McCracken County | 302.00 | 304.00 | 305.00 | 306.00 | | | | | | | | |
| McCreary County | 9601.00 | 9602.00 | 9603.01 | 9603.02 | 9604.02 | | | | | | | |
| Madison County | 104.00 | 106.02 | 109.03 | 112.01 | | | | | | | | |
| Magoffin County | 9701.00 | 9702.01 | 9702.02 | 9703.00 | 9704.00 | | | | | | | |
| Marion County | 9707.00 | | | | | | | | | | | |
| Mason County | 9602.00 | | | | | | | | | | | |
| Metcalfe County | 9603.00 | | | | | | | | | | | |
| Monroe County | 9302.00 | | | | | | | | | | | |
| Morgan County | 9505.00 | | | | | | | | | | | |
| Owsley County | 9301.00 | 9302.00 | | | | | | | | | | |
| Perry County | 9707.00 | 9710.00 | | | | | | | | | | |
| Pike County | 9302.02 | 9303.01 | 9303.02 | 9310.00 | 9312.00 | 9318.00 | 9319.00 | | | | | |
| Powell County | 9702.01 | | | | | | | | | | | |
| Pulaski County | 9304.01 | 9305.06 | | | | | | | | | | |
| Rockcastle County | 9502.02 | 9504.00 | | | | | | | | | | |
| Rowan County | 9502.02 | 9503.01 | 9503.02 | 9504.00 | | | | | | | | |
| Todd County | 9503.00 | | | | | | | | | | | |
| Wayne County | 9203.00 | 9204.02 | 9207.02 | | | | | | | | | |
| Whitley County | 9205.02 | 9208.00 | | | | | | | | | | |
| Wolfe County | 9301.00 | 9302.00 | | | | | | | | | | |

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 | 304.02 | 305.02 | 306.00 | 309.00 | | | | | | | | |
| Bienville Parish | 9702.00 | 9703.00 | | | | | | | | | | |
| 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 | | | | | | | | | | | |
| Jefferson Davis Parish | 4.01 | 6.00 | | | | | | | | | | |
| Lincoln Parish | 9603.00 | 9604.01 | 9608.00 | 9609.00 | 9610.00 | | | | | | | |
| Madison Parish | 9603.00 | 9604.00 | | | | | | | | | | |
| Natchitoches Parish | 2.00 | 4.00 | 6.01 | 7.00 | | | | | | | | |
| Red River Parish | 9603.00 | | | | | | | | | | | |
| Richland Parish | 9701.00 | 9705.00 | | | | | | | | | | |
| Sabine Parish | 5.00 | | | | | | | | | | | |
| St. Landry Parish | 9609.02 | 9613.01 | 9613.02 | 9615.01 | 9616.02 | | | | | | | |
| Tensas Parish | 3.00 | | | | | | | | | | | |
| Vernon Parish | 9504.00 | | | | | | | | | | | |
| Washington Parish | 9509.00 | | | | | | | | | | | |
| Webster Parish | 312.00 | 313.00 | 317.00 | 318.00 | 319.00 | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| 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 | 9512.00 | | | | | | | | | | |
| Franklin County | 9712.01 | | | | | | | | | | | |
| Kennebec County | 102.00 | 104.00 | 105.00 | 109.00 | 241.01 | 241.02 | | | | | | |
| Knox County | 9706.00 | | | | | | | | | | | |
| Oxford County | 9659.00 | | | | | | | | | | | |
| Somerset County | 9656.00 | 9659.00 | 9666.01 | | | | | | | | | |
| 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 | 9706.00 | | | | | | | | | | |
| Kent County | 9503.00 | | | | | | | | | | | |

| 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 | | | | | | | | | | | |
| Branch County | 9514.00 | | | | | | | | | | | |
| Charlevoix County | 15.00 | | | | | | | | | | | |
| Chippewa County | 9709.00 | | | | | | | | | | | |
| Clare County | 3.00 | 9.00 | 10.00 | 13.01 | 13.02 | | | | | | | |
| Delta County | 9708.00 | 9709.00 | | | | | | | | | | |
| Gogebic County | 9505.00 | | | | | | | | | | | |
| Grand Traverse County | 5513.03 | | | | | | | | | | | |
| Hillsdale County | 507.00 | 512.00 | | | | | | | | | | |
| Houghton County | 3.00 | 8.00 | | | | | | | | | | |
| Iosco County | 9.00 | | | | | | | | | | | |
| Iron County | 3.00 | | | | | | | | | | | |
| Isabella County | 5.00 | 6.00 | 7.01 | 7.02 | 8.00 | 9404.00 | 9405.00 | | | | | |
| Lake County | 9612.00 | | | | | | | | | | | |
| Lenawee County | 613.01 | 613.02 | 615.00 | | | | | | | | | |
| Marquette County | 6.00 | 7.00 | 24.00 | | | | | | | | | |
| Mecosta County | 9605.00 | 9606.00 | 9607.01 | | | | | | | | | |
| Ogemaw County | 9509.01 | 9509.02 | | | | | | | | | | |
| Otsego County | 9503.00 | | | | | | | | | | | |
| Roscommon County | 9702.00 | 9710.02 | 9712.00 | | | | | | | | | |
| St. Joseph County | 406.00 | | | | | | | | | | | |
| Schoolcraft County | 3.00 | | | | | | | | | | | |
| Van Buren County | 106.00 | 114.00 | | | | | | | | | | |
| Wexford County | 3807.00 | | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| NONMETROPOLITAN PART OF STATE: Minnesota | | | | | | | | | | | |
|--|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | 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 | 9512.00 | | | | | | | | | | |
| Douglas County | 4507.04 | | | | | | | | | | |
| Goodhue County | 802.01 | | | | | | | | | | |
| Hubbard County | 706.00 | | | | | | | | | | |
| Itasca County | 4801.01 | | | | | | | | | | |
| Kandiyohi County | 7808.00 | | | | | | | | | | |
| Lyon County | 3605.00 | | | | | | | | | | |
| Martin County | 7906.00 | | | | | | | | | | |
| Morrison County | 7806.00 | | | | | | | | | | |
| Mower County | 4.10 | | | | | | | | | | |
| Otter Tail County | 9609.00 | 9610.00 | | | | | | | | | |
| Rice County | 709.01 | 709.02 | | | | | | | | | |
| Steele County | 9604.00 | | | | | | | | | | |
| Watonwan County | 9502.00 | | | | | | | | | | |
| Winona County | 6705.00 | 6707.00 | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| NONMETROPOLITAN PART OF STATE: Mississippi | | | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|--------|--------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Adams County | 4.00 | 5.00 | | | | | | | | | | |
| Alcorn County | 9502.01 | 9505.02 | | | | | | | | | | |
| Amite County | 9503.02 | | | | | | | | | | | |
| Attala County | 605.00 | 606.00 | | | | | | | | | | |
| Bolivar County | 9501.00 | 9502.00 | 9503.00 | 9504.00 | 9507.01 | 9507.02 | | | | | | |
| Claiborne County | 9501.00 | | | | | | | | | | | |
| Clarke County | 9503.00 | | | | | | | | | | | |
| Clay County | 9503.00 | | | | | | | | | | | |
| Coahoma County | 9501.00 | 9505.00 | 9506.00 | 9507.00 | | | | | | | | |
| Franklin County | 9501.01 | | | | | | | | | | | |
| Grenada County | 9503.00 | 9504.00 | | | | | | | | | | |
| Humphreys County | 9502.00 | 9503.00 | | | | | | | | | | |
| Jefferson County | 9501.01 | | | | | | | | | | | |
| Jones County | 9501.02 | 9504.02 | 9507.00 | 9510.00 | | | | | | | | |
| Kemper County | 301.00 | | | | | | | | | | | |
| Lafayette County | 9503.01 | | | | | | | | | | | |
| Lauderdale County | 3.00 | 4.02 | 6.00 | 7.00 | 8.00 | 9.00 | 102.04 | 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 | 8.00 | | | | | | | | | | |
| Marion County | 9502.00 | 9503.00 | | | | | | | | | | |
| Monroe County | 9504.00 | | | | | | | | | | | |
| Montgomery County | 9503.02 | | | | | | | | | | | |
| Neshoba County | 105.00 | 9401.00 | | | | | | | | | | |
| Newton County | 503.02 | 505.00 | | | | | | | | | | |
| Noxubee County | 9503.00 | | | | | | | | | | | |
| Oktibbeha County | 9501.01 | 9503.00 | 9504.01 | 9505.00 | | | | | | | | |
| Panola County | 9501.01 | 9502.01 | 9506.02 | | | | | | | | | |
| Pearl River County | 9507.02 | | | | | | | | | | | |
| Pike County | 9501.03 | 9503.00 | 9506.01 | 9507.00 | | | | | | | | |
| Prentiss County | 9503.01 | | | | | | | | | | | |
| Quitman County | 9501.00 | 9503.00 | | | | | | | | | | |
| Scott County | 204.00 | | | | | | | | | | | |
| Sharkey County | 9501.00 | | | | | | | | | | | |
| Sunflower County | 9501.00 | 9503.00 | 9504.02 | 9505.00 | | | | | | | | |
| Tallahatchie County | 9502.00 | 9504.00 | | | | | | | | | | |
| Tippah County | 9502.01 | | | | | | | | | | | |
| Walthall County | 9502.00 | | | | | | | | | | | |
| Warren County | 9502.00 | 9503.00 | | | | | | | | | | |
| Washington County | 3.00 | 4.00 | 6.00 | 11.00 | 12.00 | 13.00 | 14.00 | | | | | |
| Wayne County | 9501.02 | 9502.00 | | | | | | | | | | |
| Webster County | 9503.00 | | | | | | | | | | | |
| Wilkinson County | 9502.01 | | | | | | | | | | | |
| Winston County | 9503.00 | | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| 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 | 9509.00 | | | | | | | | | |
| Barton County | 9603.00 | | | | | | | | | | | |
| Butler County | 9504.00 | 9505.00 | 9507.00 | 9508.00 | | | | | | | | |
| Carter County | 9602.00 | | | | | | | | | | | |
| Dent County | 9604.00 | | | | | | | | | | | |
| Dunklin County | 3601.00 | 3603.00 | 3605.00 | 3606.00 | 3610.00 | | | | | | | |
| Hickory County | 4701.00 | 4703.00 | 4705.01 | | | | | | | | | |
| Howell County | 902.00 | 904.00 | 907.00 | | | | | | | | | |
| Johnson County | 9604.01 | 9604.02 | | | | | | | | | | |
| Laclede County | 9604.00 | | | | | | | | | | | |
| Lawrence County | 4705.01 | 4706.01 | | | | | | | | | | |
| Marion County | 9605.00 | 9608.00 | | | | | | | | | | |
| Miller County | 9628.01 | | | | | | | | | | | |
| Mississippi County | 9502.00 | 9504.00 | | | | | | | | | | |
| Morgan County | 4703.00 | | | | | | | | | | | |
| New Madrid County | 9602.00 | 9606.00 | | | | | | | | | | |
| Nodaway County | 4704.00 | | | | | | | | | | | |
| Oregon County | 4802.00 | | | | | | | | | | | |
| Ozark County | 4701.01 | | | | | | | | | | | |
| Pemiscot County | 4702.00 | 4704.00 | 4706.00 | | | | | | | | | |
| Pettis County | 4806.00 | 4809.00 | | | | | | | | | | |
| Phelps County | 8903.02 | 8904.01 | 8904.02 | 8908.00 | | | | | | | | |
| Randolph County | 4903.00 | | | | | | | | | | | |
| Ripley County | 8701.00 | 8702.00 | | | | | | | | | | |
| St. Francois County | 9503.00 | | | | | | | | | | | |
| Scott County | 7801.00 | 7807.00 | 7812.01 | | | | | | | | | |
| Shannon County | 4701.00 | | | | | | | | | | | |
| Stoddard County | 4705.00 | | | | | | | | | | | |
| Taney County | 4801.08 | | | | | | | | | | | |
| Texas County | 4802.01 | 4803.02 | 4804.02 | | | | | | | | | |
| Washington County | 4604.00 | | | | | | | | | | | |
| Wayne County | 6903.00 | | | | | | | | | | | |
| Wright County | 4902.00 | 4904.00 | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

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 | 9406.00 | 9407.00 | | | | | | | | | |
| Blaine County | 9401.00 | 9402.00 | | | | | | | | | | |
| Custer County | 9620.00 | | | | | | | | | | | |
| Deer Lodge County | 3.00 | 4.00 | | | | | | | | | | |
| Fergus County | 302.02 | | | | | | | | | | | |
| Flathead County | 1.02 | 9.01 | 10.00 | | | | | | | | | |
| Gallatin County | 6.00 | 9.00 | 11.01 | 11.02 | | | | | | | | |
| Glacier County | 9402.00 | 9760.00 | | | | | | | | | | |
| Hill County | 403.00 | 9403.00 | | | | | | | | | | |
| Lake County | 9403.04 | 9404.00 | 9405.00 | 9407.00 | | | | | | | | |
| Lewis and Clark County | 1.00 | | | | | | | | | | | |
| Lincoln County | 1.00 | 2.00 | 4.02 | 5.00 | | | | | | | | |
| Park County | 3.00 | | | | | | | | | | | |
| Pondera County | 9772.00 | | | | | | | | | | | |
| Roosevelt County | 9400.01 | 9400.02 | | | | | | | | | | |
| Rosebud County | 9404.00 | | | | | | | | | | | |
| Sanders County | 9403.00 | | | | | | | | | | | |
| Silver Bow County | 1.02 | | | | | | | | | | | |
| Wheatland County | 1.00 | | | | | | | | | | | |

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 | 9693.00 | 9696.00 | | | | | | | | | | |
| Gage County | 9649.00 | 9651.00 | | | | | | | | | | |
| Jefferson County | 9638.00 | | | | | | | | | | | |
| Madison County | 9607.00 | | | | | | | | | | | |
| Platte County | 9653.02 | | | | | | | | | | | |
| Scotts Bluff County | 9537.00 | | | | | | | | | | | |

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 | 9513.00 | 9517.00 | | | | | | | | | | |
| Esmeralda County | 9501.00 | | | | | | | | | | | |
| Lyon County | 9608.01 | 9609.01 | | | | | | | | | | |
| Mineral County | 9708.00 | | | | | | | | | | | |
| Nye County | 9602.00 | 9603.00 | 9604.05 | 9604.11 | 9604.13 | 9604.14 | 9604.16 | | | | | |
| White Pine County | 9701.00 | | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

NONMETROPOLITAN PART OF STATE: New Hampshire

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Belknap County | 9658.02 | 9659.00 | | | | | | | | | | |
| Carroll County | 9554.02 | | | | | | | | | | | |
| Coos County | 9504.00 | 9506.00 | 9508.00 | | | | | | | | | |
| Grafton County | 9601.01 | 9611.01 | | | | | | | | | | |
| Merrimack County | 324.00 | 329.00 | | | | | | | | | | |
| Sullivan County | 9757.00 | 9759.01 | 9759.02 | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: New Mexico

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Chaves County | 2.02 | 6.00 | | | | | | | | | | | |
| Cibola County | 9458.00 | 9461.00 | 9742.01 | | | | | | | | | | |
| Curry County | 1.00 | 3.05 | 4.00 | | | | | | | | | | |
| Eddy County | 10.02 | | | | | | | | | | | | |
| Grant County | 9644.02 | | | | | | | | | | | | |
| Hidalgo County | 9702.00 | | | | | | | | | | | | |
| Lea County | 3.00 | | | | | | | | | | | | |
| Luna County | 1.00 | 5.00 | 6.00 | | | | | | | | | | |
| McKinley County | 9405.00 | 9435.00 | 9436.01 | 9436.02 | 9437.01 | 9437.02 | 9438.01 | 9438.02 | 9438.03 | 9439.03 | 9439.04 | 9439.05 | |
| | 9439.07 | 9440.00 | 9453.00 | 9456.02 | 9457.02 | 9460.01 | 9460.03 | | | | | | |
| Otero County | 1.00 | 3.03 | 9.03 | 9400.00 | | | | | | | | | |
| Quay County | 9586.01 | | | | | | | | | | | | |
| Rio Arriba County | 9407.00 | 9410.00 | | | | | | | | | | | |
| San Miguel County | 9573.00 | 9578.00 | | | | | | | | | | | |
| Sierra County | 9622.00 | | | | | | | | | | | | |
| Socorro County | 9400.00 | 9781.00 | | | | | | | | | | | |

NONMETROPOLITAN PART OF STATE: New York

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|--------|--------|--------|--------|-------|-------|-------|-------|-------|
| Cattaraugus County | 9403.01 | 9617.00 | | | | | | | | | | | |
| Cayuga County | 413.00 | 421.00 | | | | | | | | | | | |
| Chautauqua County | 301.00 | 302.00 | 303.00 | 305.00 | 306.00 | 354.00 | 356.00 | 358.00 | | | | | |
| Chenango County | 9704.00 | | | | | | | | | | | | |
| Clinton County | 1022.00 | 1031.00 | | | | | | | | | | | |
| Columbia County | 12.00 | 13.00 | | | | | | | | | | | |
| Cortland County | 9705.00 | 9706.00 | | | | | | | | | | | |
| Delaware County | 9704.02 | 9706.02 | | | | | | | | | | | |
| Franklin County | 9505.01 | | | | | | | | | | | | |
| Fulton County | 9707.00 | 9708.00 | 9709.00 | | | | | | | | | | |
| Genesee County | 9510.00 | | | | | | | | | | | | |
| Montgomery County | 702.00 | 703.00 | 706.00 | 708.00 | 709.00 | | | | | | | | |
| Otsego County | 5911.00 | | | | | | | | | | | | |
| St. Lawrence County | 4908.00 | 4909.00 | 4915.00 | 4929.00 | | | | | | | | | |
| Steuben County | 9607.00 | | | | | | | | | | | | |
| Sullivan County | 9507.01 | 9508.01 | 9515.00 | 9518.02 | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

NONMETROPOLITAN PART OF STATE: North Carolina

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Beaufort County | 9301.02 | 9303.00 | 9304.00 | | | | | | | | | |
| Bertie County | 9602.00 | | | | | | | | | | | |
| Bladen County | 9503.01 | 9503.02 | 9504.01 | 9506.01 | | | | | | | | |
| Carteret County | 9704.01 | | | | | | | | | | | |
| Caswell County | 9302.00 | | | | | | | | | | | |
| Cherokee County | 9304.01 | | | | | | | | | | | |
| Chowan County | 9301.01 | | | | | | | | | | | |
| Clay County | 9502.02 | | | | | | | | | | | |
| Cleveland County | 9505.00 | 9506.04 | 9509.00 | 9511.00 | | | | | | | | |
| Columbus County | 9307.00 | 9309.00 | 9311.00 | 9312.01 | 9312.02 | | | | | | | |
| Duplin County | 908.01 | | | | | | | | | | | |
| Greene County | 9503.02 | | | | | | | | | | | |
| Halifax County | 9301.00 | 9304.00 | 9305.01 | 9305.04 | 9307.01 | 9308.00 | 9309.02 | 9311.02 | | | | |
| Hertford County | 9501.02 | 9502.02 | | | | | | | | | | |
| Hyde County | 9201.01 | | | | | | | | | | | |
| Jackson County | 9402.00 | 9506.00 | | | | | | | | | | |
| Lee County | 302.00 | 303.00 | | | | | | | | | | |
| Lenoir County | 101.00 | 102.00 | 103.00 | 104.00 | 105.00 | 107.00 | 113.02 | | | | | |
| McDowell County | 9704.00 | | | | | | | | | | | |
| Macon County | 9703.04 | | | | | | | | | | | |
| Martin County | 9703.00 | | | | | | | | | | | |
| Montgomery County | 9601.02 | | | | | | | | | | | |
| Moore County | 9502.01 | | | | | | | | | | | |
| Northampton County | 9203.01 | | | | | | | | | | | |
| Pasquotank County | 9603.00 | | | | | | | | | | | |
| Richmond County | 9705.00 | 9706.00 | 9707.00 | 9708.00 | 9710.00 | 9711.00 | | | | | | |
| Robeson County | 9601.01 | 9602.02 | 9603.01 | 9603.02 | 9604.03 | 9605.01 | 9605.02 | 9605.03 | 9606.01 | 9607.02 | 9608.01 | 9608.02 |
| | 9610.00 | 9611.00 | 9612.00 | 9613.02 | 9617.00 | 9618.01 | 9618.02 | 9619.00 | 9620.01 | 9620.02 | | |
| Rutherford County | 9608.00 | 9609.00 | | | | | | | | | | |
| Sampson County | 9703.03 | 9706.00 | 9709.00 | | | | | | | | | |
| Scotland County | 101.02 | 102.00 | 103.00 | 104.00 | | | | | | | | |
| Stanly County | 9312.03 | | | | | | | | | | | |
| Surry County | 9302.01 | 9304.00 | 9305.02 | | | | | | | | | |
| Vance County | 9607.00 | 9608.00 | 9609.03 | | | | | | | | | |
| Warren County | 9504.00 | | | | | | | | | | | |
| Washington County | 9501.00 | 9502.01 | | | | | | | | | | |
| Watauga County | 9204.00 | 9205.00 | 9206.01 | 9206.02 | | | | | | | | |
| Wilkes County | 9609.02 | | | | | | | | | | | |
| Wilson County | 1.00 | 2.00 | 3.00 | 7.02 | 8.01 | 8.02 | 12.00 | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

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 | | | | | | | | | | |
| Dickey County | 9734.00 | | | | | | | | | | | |
| Eddy County | 9592.00 | | | | | | | | | | | |
| McKenzie County | 9401.00 | | | | | | | | | | | |
| Ramsey County | 9576.00 | | | | | | | | | | | |
| Richland County | 9710.00 | | | | | | | | | | | |
| Rolette County | 9418.00 | 9517.00 | 9519.00 | | | | | | | | | |
| Sioux County | 9408.00 | 9409.00 | | | | | | | | | | |
| Stutsman County | 9674.01 | 9678.00 | | | | | | | | | | |
| Ward County | 101.00 | | | | | | | | | | | |
| Wells County | 9598.00 | | | | | | | | | | | |

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 | 7704.00 | 7706.00 | | | | | | | | | |
| Ashland County | 9705.00 | | | | | | | | | | | |
| Ashtabula County | 1.03 | 4.00 | 6.01 | 7.01 | 7.03 | | | | | | | |
| Athens County | 9726.00 | 9728.00 | 9729.00 | 9731.01 | 9734.00 | 9739.01 | 9739.02 | | | | | |
| Clinton County | 9646.00 | | | | | | | | | | | |
| Columbiana County | 9502.00 | 9518.00 | 9521.00 | 9522.00 | 9523.00 | | | | | | | |
| Coshocton County | 9614.00 | 9615.00 | 9618.00 | | | | | | | | | |
| Crawford County | 9753.00 | | | | | | | | | | | |
| Darke County | 5551.01 | 5551.02 | | | | | | | | | | |
| Erie County | 408.01 | 408.02 | 410.00 | 413.00 | | | | | | | | |
| Fayette County | 9261.00 | | | | | | | | | | | |
| Guernsey County | 9773.00 | 9776.00 | | | | | | | | | | |
| Hancock County | 5.00 | 9.01 | 9.02 | | | | | | | | | |
| Hardin County | 6.00 | | | | | | | | | | | |
| Highland County | 9545.00 | 9550.02 | | | | | | | | | | |
| Jackson County | 9572.00 | 9576.00 | | | | | | | | | | |
| Knox County | 71.00 | 72.00 | | | | | | | | | | |
| Logan County | 42.00 | | | | | | | | | | | |
| Marion County | 2.00 | 3.00 | 9.00 | | | | | | | | | |
| Meigs County | 9643.00 | 9644.00 | | | | | | | | | | |
| Muskingum County | 9114.00 | 9119.00 | 9121.00 | | | | | | | | | |
| Pike County | 9522.00 | | | | | | | | | | | |
| Ross County | 9563.00 | 9564.00 | 9565.00 | 9569.00 | | | | | | | | |
| Sandusky County | 9616.00 | | | | | | | | | | | |
| Scioto County | 26.00 | 31.00 | 32.00 | 34.00 | 35.00 | 36.00 | 37.00 | 39.00 | | | | |
| Seneca County | 9630.00 | | | | | | | | | | | |
| Tuscarawas County | 208.01 | 210.00 | | | | | | | | | | |
| Van Wert County | 206.00 | | | | | | | | | | | |
| Washington County | 205.00 | 209.00 | 210.00 | | | | | | | | | |
| Wayne County | 12.00 | | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| 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 | 3769.00 | 3770.00 | | | | | | | | | |
| Bryan County | 7964.00 | | | | | | | | | | | |
| Caddo County | 1618.00 | 1621.02 | | | | | | | | | | |
| Carter County | 8928.01 | 8928.02 | | | | | | | | | | |
| Cherokee County | 9777.02 | 9778.01 | 9779.02 | 9780.00 | | | | | | | | |
| Choctaw County | 9671.00 | 9672.00 | | | | | | | | | | |
| Coal County | 3881.00 | | | | | | | | | | | |
| Custer County | 9606.00 | | | | | | | | | | | |
| Delaware County | 3759.02 | | | | | | | | | | | |
| Haskell County | 2791.00 | 2794.00 | | | | | | | | | | |
| Hughes County | 4846.00 | 4848.00 | | | | | | | | | | |
| Jackson County | 9686.00 | 9687.00 | | | | | | | | | | |
| Jefferson County | 3717.00 | | | | | | | | | | | |
| Johnston County | 6602.01 | | | | | | | | | | | |
| Kay County | 4.00 | | | | | | | | | | | |
| Kiowa County | 9637.00 | | | | | | | | | | | |
| Le Flore County | 401.98 | 404.02 | 406.01 | 406.02 | | | | | | | | |
| McCurtain County | 986.00 | 987.00 | 989.00 | | | | | | | | | |
| McIntosh County | 7802.00 | | | | | | | | | | | |
| Muskogee County | 1.00 | 2.00 | 3.00 | 4.00 | 7.00 | 9.02 | | | | | | |
| Okfuskee County | 809.00 | 810.00 | | | | | | | | | | |
| Ottawa County | 5742.00 | 5744.00 | 5745.00 | | | | | | | | | |
| Payne County | 101.01 | 101.02 | 102.02 | 103.00 | 104.00 | 105.01 | 105.02 | 105.03 | 106.00 | 107.00 | 108.00 | 112.00 |
| Pittsburg County | 4861.00 | 4862.00 | 4864.00 | | | | | | | | | |
| Pontotoc County | 891.00 | 892.00 | | | | | | | | | | |
| Pottawatomie County | 5002.00 | | | | | | | | | | | |
| Pushmataha County | 977.01 | | | | | | | | | | | |
| Seminole County | 5835.00 | 5836.00 | | | | | | | | | | |
| Stephens County | 6.00 | | | | | | | | | | | |
| Texas County | 9508.00 | | | | | | | | | | | |
| 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 |
| Clatsop County | 9503.00 | 9509.00 | | | | | | | | | | |
| Coos County | 11.01 | | | | | | | | | | | |
| Curry County | 9501.00 | | | | | | | | | | | |
| Douglas County | 500.03 | 1000.00 | 1400.00 | | | | | | | | | |
| Harney County | 9601.02 | | | | | | | | | | | |
| Jefferson County | 9400.00 | | | | | | | | | | | |
| Klamath County | 9702.01 | 9712.00 | 9715.00 | 9716.00 | 9717.00 | 9718.00 | 9719.00 | | | | | |
| Malheur County | 9703.00 | 9704.00 | | | | | | | | | | |
| Umatilla County | 9502.02 | 9506.01 | | | | | | | | | | |
| Union County | 9707.00 | | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| NONMETROPOLITAN PART OF STATE: Pennsylvania | | | | | | | | | | | | |
|---|---------|---------|---------|--------|--------|--------|-------|-------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Cameron County | 9601.00 | | | | | | | | | | | |
| Clarion County | 1601.03 | 1606.00 | | | | | | | | | | |
| Clinton County | 306.00 | 307.01 | | | | | | | | | | |
| Crawford County | 1111.00 | 1116.00 | | | | | | | | | | |
| Greene County | 9706.00 | | | | | | | | | | | |
| Huntingdon County | 9509.00 | | | | | | | | | | | |
| Indiana County | 9611.02 | 9611.04 | | | | | | | | | | |
| Jefferson County | 9512.00 | | | | | | | | | | | |
| Lawrence County | 3.00 | 4.00 | 7.00 | 9.00 | 118.00 | | | | | | | |
| McKean County | 4202.00 | 4203.00 | | | | | | | | | | |
| Mifflin County | 9607.00 | 9608.00 | 9609.00 | | | | | | | | | |
| Northumberland County | 813.00 | 815.00 | 816.00 | 817.00 | 821.00 | 822.00 | | | | | | |
| Schuylkill County | 5.00 | 6.01 | 19.01 | 19.02 | 20.00 | | | | | | | |
| Somerset County | 211.00 | | | | | | | | | | | |
| Union County | 907.00 | | | | | | | | | | | |
| Venango County | 2003.00 | 2007.00 | | | | | | | | | | |

| NONMETROPOLITAN PART OF STATE: South Carolina | | | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|-------|-------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Abbeville County | 9506.00 | | | | | | | | | | | |
| Allendale County | 9702.01 | | | | | | | | | | | |
| Barnwell County | 9702.00 | 9703.00 | 9705.00 | | | | | | | | | |
| Cherokee County | 9704.01 | 9705.02 | 9705.03 | | | | | | | | | |
| Chesterfield County | 9501.02 | 9506.02 | | | | | | | | | | |
| Dillon County | 9701.00 | 9702.00 | 9704.01 | | | | | | | | | |
| Georgetown County | 9202.02 | 9202.04 | 9204.00 | 9206.01 | | | | | | | | |
| Greenwood County | 9704.01 | 9705.00 | | | | | | | | | | |
| Hampton County | 9204.01 | | | | | | | | | | | |
| Lee County | 9203.02 | 9206.00 | | | | | | | | | | |
| Marion County | 9503.00 | 9504.00 | 9506.00 | 9507.00 | | | | | | | | |
| Marlboro County | 9601.00 | 9602.01 | 9602.02 | 9604.00 | 9605.00 | 9606.00 | | | | | | |
| Newberry County | 9502.01 | 9505.02 | | | | | | | | | | |
| Oconee County | 308.01 | | | | | | | | | | | |
| Orangeburg County | 102.00 | 103.04 | 104.00 | 111.00 | 113.00 | 114.00 | | | | | | |
| Union County | 302.00 | 304.01 | 304.02 | | | | | | | | | |
| Williamsburg County | 9703.00 | 9708.01 | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

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 | 9412.00 | | | | | | | | | | | |
| Brookings County | 9588.05 | 9589.00 | | | | | | | | | | |
| Brown County | 9515.00 | | | | | | | | | | | |
| Buffalo County | 9402.00 | | | | | | | | | | | |
| Butte County | 9677.02 | | | | | | | | | | | |
| Charles Mix County | 9402.00 | | | | | | | | | | | |
| Clay County | 9659.00 | | | | | | | | | | | |
| Codington County | 9544.02 | | | | | | | | | | | |
| Corson County | 9410.00 | 9411.00 | | | | | | | | | | |
| Davison County | 9628.01 | | | | | | | | | | | |
| Dewey County | 9415.00 | 9417.00 | | | | | | | | | | |
| Jackson County | 9412.00 | 9611.00 | | | | | | | | | | |
| Lyman County | 9401.00 | | | | | | | | | | | |
| Mellette County | 9403.00 | | | | | | | | | | | |
| Oglala Lakota County | 9410.00 | 9411.00 | 9412.00 | | | | | | | | | |
| Roberts County | 9404.00 | 9407.00 | | | | | | | | | | |
| Todd County | 9401.00 | 9402.00 | | | | | | | | | | |
| Tripp County | 9717.00 | | | | | | | | | | | |
| Ziebach County | 9416.00 | | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

NONMETROPOLITAN PART OF STATE: Tennessee

| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
|-----------------------------|---------|---------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Bedford County | 9504.02 | | | | | | | | | | | |
| Carroll County | 9621.02 | | | | | | | | | | | |
| Claiborne County | 9704.00 | | | | | | | | | | | |
| Clay County | 9550.00 | | | | | | | | | | | |
| Cocke County | 9202.00 | 9205.01 | | | | | | | | | | |
| Coffee County | 9709.00 | | | | | | | | | | | |
| Cumberland County | 9705.02 | | | | | | | | | | | |
| Decatur County | 9550.04 | | | | | | | | | | | |
| Dyer County | 9643.00 | 9644.02 | | | | | | | | | | |
| Fentress County | 9651.00 | | | | | | | | | | | |
| Franklin County | 9605.00 | | | | | | | | | | | |
| Greene County | 901.00 | 912.00 | | | | | | | | | | |
| Hancock County | 9605.00 | 9606.00 | | | | | | | | | | |
| Hardeman County | 9503.00 | | | | | | | | | | | |
| Hardin County | 9204.02 | | | | | | | | | | | |
| Haywood County | 9303.02 | | | | | | | | | | | |
| Henderson County | 9754.00 | | | | | | | | | | | |
| Henry County | 9693.00 | 9694.00 | 9695.02 | | | | | | | | | |
| Jackson County | 9601.00 | 9604.00 | | | | | | | | | | |
| Johnson County | 9563.00 | | | | | | | | | | | |
| Lake County | 9601.00 | 9602.00 | | | | | | | | | | |
| Lauderdale County | 505.05 | 506.00 | | | | | | | | | | |
| Lawrence County | 9605.01 | | | | | | | | | | | |
| McMinn County | 9702.01 | 9702.02 | | | | | | | | | | |
| Marshall County | 9553.00 | | | | | | | | | | | |
| Monroe County | 9251.01 | | | | | | | | | | | |
| Obion County | 9656.00 | | | | | | | | | | | |
| Overton County | 9503.01 | | | | | | | | | | | |
| Perry County | 9301.00 | | | | | | | | | | | |
| Pickett County | 9251.02 | | | | | | | | | | | |
| Putnam County | 1.00 | 3.04 | 8.00 | | | | | | | | | |
| Scott County | 9751.01 | 9752.00 | | | | | | | | | | |
| Sevier County | 808.01 | | | | | | | | | | | |
| Warren County | 9306.00 | 9307.00 | | | | | | | | | | |
| Weakley County | 9682.02 | 9682.03 | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| 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 | 7.00 | | | | | | | | | | |
| Aransas County | 9504.00 | 9505.02 | | | | | | | | | | |
| Bee County | 9504.00 | | | | | | | | | | | |
| Bosque County | 9505.00 | | | | | | | | | | | |
| 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 | | | | | | | | | | | |
| Comanche County | 9501.01 | | | | | | | | | | | |
| Cooke County | 4.00 | 5.00 | | | | | | | | | | |
| Dawson County | 9504.02 | 9505.00 | | | | | | | | | | |
| DeWitt County | 9702.02 | | | | | | | | | | | |
| Dimmit County | 9502.01 | 9504.00 | | | | | | | | | | |
| Duval County | 9501.00 | | | | | | | | | | | |
| Eastland County | 9501.00 | 9505.00 | | | | | | | | | | |
| Erath County | 9505.02 | 9506.00 | | | | | | | | | | |
| Fannin County | 9504.01 | 9506.00 | | | | | | | | | | |
| Garza County | 9501.01 | | | | | | | | | | | |
| Gray County | 9506.00 | 9507.00 | 9508.00 | | | | | | | | | |
| Henderson County | 9506.04 | 9509.04 | 9510.00 | 9512.02 | | | | | | | | |
| Hill County | 9606.00 | 9609.00 | | | | | | | | | | |
| Hockley County | 9504.00 | | | | | | | | | | | |
| Hood County | 1602.15 | | | | | | | | | | | |
| Houston County | 9501.01 | 9503.00 | 9504.00 | 9506.00 | | | | | | | | |
| Howard County | 9503.00 | 9504.00 | | | | | | | | | | |
| Hutchinson County | 9507.00 | | | | | | | | | | | |
| Jack County | 9503.00 | | | | | | | | | | | |
| Jasper County | 9503.00 | 9505.00 | 9506.00 | | | | | | | | | |
| Jim Hogg County | 9502.00 | 9504.00 | | | | | | | | | | |
| Jim Wells County | 9502.01 | 9505.00 | 9506.00 | | | | | | | | | |
| Kerr County | 9606.01 | | | | | | | | | | | |
| Kleberg County | 202.00 | 203.01 | 203.02 | | | | | | | | | |
| Lamar County | 5.00 | 6.00 | 8.00 | | | | | | | | | |
| Lamb County | 9505.00 | | | | | | | | | | | |
| La Salle County | 9503.01 | | | | | | | | | | | |
| Limestone County | 9703.00 | 9704.00 | 9705.00 | | | | | | | | | |
| Live Oak County | 9501.00 | 9502.00 | | | | | | | | | | |
| Matagorda County | 7301.00 | 7303.02 | | | | | | | | | | |
| Maverick County | 9502.04 | 9502.09 | 9503.02 | 9504.00 | 9505.00 | 9506.01 | | | | | | |
| Milam County | 9504.02 | | | | | | | | | | | |
| Mitchell County | 9502.00 | | | | | | | | | | | |
| Montague County | 9503.00 | | | | | | | | | | | |
| Morris County | 9503.00 | | | | | | | | | | | |
| Nacogdoches County | 9505.01 | 9506.00 | 9507.00 | 9509.00 | 9510.01 | 9510.02 | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| | | | | | | | | | | | | | |
|----------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
| Newton County | 9502.02 | 9503.00 | | | | | | | | | | | |
| Nolan County | 9503.00 | | | | | | | | | | | | |
| Palo Pinto County | 9.00 | | | | | | | | | | | | |
| Pecos County | 9503.00 | | | | | | | | | | | | |
| Polk County | 2103.02 | 2104.02 | | | | | | | | | | | |
| Presidio County | 9502.00 | | | | | | | | | | | | |
| Real County | 9501.00 | | | | | | | | | | | | |
| Reeves County | 9502.00 | | | | | | | | | | | | |
| San Augustine County | 9501.00 | 9502.00 | | | | | | | | | | | |
| Shelby County | 9501.00 | 9504.01 | 9504.02 | | | | | | | | | | |
| Starr County | 9501.04 | 9501.05 | 9501.06 | 9501.07 | 9502.02 | 9502.03 | 9502.04 | 9504.02 | 9504.04 | 9505.00 | 9506.01 | 9507.01 | |
| | 9507.02 | | | | | | | | | | | | |
| Stephens County | 9502.00 | | | | | | | | | | | | |
| Swisher County | 9503.00 | | | | | | | | | | | | |
| Terry County | 9503.00 | | | | | | | | | | | | |
| Titus County | 9507.00 | | | | | | | | | | | | |
| Trinity County | 9505.00 | | | | | | | | | | | | |
| Tyler County | 9502.01 | | | | | | | | | | | | |
| Uvalde County | 9505.00 | | | | | | | | | | | | |
| Val Verde County | 9504.00 | 9506.02 | | | | | | | | | | | |
| Walker County | 7905.00 | 7906.00 | 7907.00 | 7908.00 | | | | | | | | | |
| Wharton County | 7407.00 | | | | | | | | | | | | |
| Wilbarger County | 9503.00 | | | | | | | | | | | | |
| Willacy County | 9503.00 | 9507.00 | | | | | | | | | | | |
| Zapata County | 9503.04 | 9503.05 | 9503.06 | 9504.02 | | | | | | | | | |
| Zavala County | 9502.00 | 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 | 1101.00 | 1106.01 | 1106.02 | 1107.04 | | | | | | | | | |
| Piute County | 9601.00 | | | | | | | | | | | | |
| San Juan County | 9420.00 | 9421.00 | | | | | | | | | | | |
| Summit County | 9641.01 | | | | | | | | | | | | |

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 | | | | | | | | | | | |
| Caledonia County | 9575.00 | | | | | | | | | | | | |
| Essex County | 9502.00 | | | | | | | | | | | | |
| Orleans County | 9515.00 | | | | | | | | | | | | |
| Rutland County | 9631.00 | 9636.00 | | | | | | | | | | | |
| Washington County | 9551.00 | 9552.00 | | | | | | | | | | | |
| Windham County | 9685.00 | | | | | | | | | | | | |
| Windsor County | 9660.00 | | | | | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

| NONMETROPOLITAN PART OF STATE: Virginia | | | | | | | | | | | | |
|---|---------|---------|---------|---------|--------|-------|-------|-------|-------|-------|-------|-------|
| COUNTY OR COUNTY EQUIVALENT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT | TRACT |
| Accomack County | 902.02 | | | | | | | | | | | |
| Brunswick County | 9302.03 | | | | | | | | | | | |
| Buchanan County | 101.00 | 102.00 | 104.00 | 105.00 | 107.00 | | | | | | | |
| Caroline County | 305.03 | | | | | | | | | | | |
| Carroll County | 806.03 | | | | | | | | | | | |
| Charlotte County | 9301.02 | | | | | | | | | | | |
| Dickenson County | 401.00 | 402.00 | 404.00 | | | | | | | | | |
| Halifax County | 9302.02 | 9308.00 | | | | | | | | | | |
| Henry County | 110.00 | 112.00 | | | | | | | | | | |
| Lee County | 9503.01 | 9505.00 | | | | | | | | | | |
| Mecklenburg County | 9302.02 | | | | | | | | | | | |
| Pittsylvania County | 106.00 | | | | | | | | | | | |
| Prince Edward County | 9301.01 | 9302.02 | | | | | | | | | | |
| Russell County | 302.01 | 303.00 | 304.04 | | | | | | | | | |
| Smyth County | 306.00 | | | | | | | | | | | |
| Tazewell County | 205.00 | 209.00 | 210.00 | | | | | | | | | |
| Wise County | 9307.00 | 9311.00 | 9315.00 | 9317.00 | | | | | | | | |
| Wythe County | 501.01 | 502.02 | | | | | | | | | | |
| Buena Vista city | 9306.02 | | | | | | | | | | | |
| Danville city | 2.00 | 3.00 | 4.00 | 10.00 | 12.00 | 13.02 | | | | | | |
| Emporia city | 8901.00 | | | | | | | | | | | |
| 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 | 9505.00 | | | | | | | | | | |
| Clallam County | 3.00 | 21.00 | | | | | | | | | | |
| Ferry County | 9400.00 | 9701.00 | | | | | | | | | | |
| Grant County | 108.00 | 114.03 | | | | | | | | | | |
| Grays Harbor County | 10.00 | 12.00 | 15.00 | | | | | | | | | |
| Island County | 9702.00 | | | | | | | | | | | |
| Kittitas County | 9754.03 | 9754.04 | | | | | | | | | | |
| Lewis County | 9706.00 | | | | | | | | | | | |
| Mason County | 9608.00 | | | | | | | | | | | |
| Okanogan County | 9402.00 | 9703.01 | 9703.02 | 9703.03 | 9704.00 | | | | | | | |
| Whitman County | 1.00 | 5.00 | 6.01 | 6.02 | | | | | | | | |

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2020 Census and 2016-2020, 2017-2021 and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 18, 2018)

*Effective Date January 1, 2025

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 | | | | | | | | | | | |
| Calhoun County | 9627.00 | | | | | | | | | | | |
| Greenbrier County | 9502.00 | | | | | | | | | | | |
| Harrison County | 301.00 | 302.00 | 303.00 | | | | | | | | | |
| Logan County | 9561.02 | 9562.00 | 9564.00 | 9565.00 | 9567.00 | 9568.00 | | | | | | |
| McDowell County | 9538.00 | 9539.00 | 9545.03 | 9545.04 | | | | | | | | |
| Marion County | 201.00 | 202.00 | 208.00 | | | | | | | | | |
| Mercer County | 10.00 | 20.00 | | | | | | | | | | |
| Mingo County | 9571.00 | 9574.00 | 9575.00 | 9576.00 | | | | | | | | |
| Nicholas County | 9505.00 | | | | | | | | | | | |
| Pocahontas County | 9602.01 | | | | | | | | | | | |
| Randolph County | 9665.00 | | | | | | | | | | | |
| Roane County | 9629.02 | 9630.00 | | | | | | | | | | |
| Summers County | 5.00 | | | | | | | | | | | |
| Upshur County | 9668.00 | | | | | | | | | | | |
| Webster County | 9701.02 | | | | | | | | | | | |
| Wyoming County | 29.01 | 32.00 | | | | | | | | | | |

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 | | | | | | | | | | | |
| Ashland County | 9503.00 | 9508.00 | | | | | | | | | | |
| Dunn County | 9708.01 | | | | | | | | | | | |
| Grant County | 9609.00 | | | | | | | | | | | |
| Iron County | 1801.00 | | | | | | | | | | | |
| Manitowoc County | 5.00 | | | | | | | | | | | |
| Menominee County | 9401.01 | 9401.03 | | | | | | | | | | |
| Portage County | 9603.00 | 9604.00 | 9610.00 | | | | | | | | | |
| Price County | 9702.00 | | | | | | | | | | | |
| Sawyer County | 9400.01 | | | | | | | | | | | |
| Walworth County | 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 | 9631.02 | 9634.00 | 9635.00 | 9636.00 | 9637.00 | | | | | | |
| Fremont County | 9403.01 | 9405.00 | | | | | | | | | | |
| Sheridan County | 4.00 | | | | | | | | | | | |
| 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 | | | | | | | | | | |
| Jayuya Municipio | 9562.00 | | | | | | | | | | | |
| Salinas Municipio | 9527.00 | 9528.00 | | | | | | | | | | |
| Vieques Municipio | 9506.00 | | | | | | | | | | | |

Count = 1,906 tracts.