

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	9509.00									
Bullock County	9522.01	9522.02										
Butler County	9527.00	9531.00										
Chambers County	9539.00	9540.02										
Clarke County	9577.00	9580.03										
Coffee County	109.00	110.00	113.00									
Conecuh County	9604.00	9606.00										
Covington County	9618.00	9627.00										
Cullman County	9650.02	9654.01										
Dale County	205.00	207.00	208.01	214.00								
Dallas County	9562.01	9562.02	9563.00	9564.00	9565.00	9566.00	9569.00	9573.01				
DeKalb County	9607.03	9609.00	9613.00									
Escambia County	9698.02	9706.00										
Fayette County	202.00	203.00										
Franklin County	9736.00											
Jackson County	9503.02	9506.02	9508.00									
Lamar County	301.02											
Marengo County	9729.02	9730.01	9730.02	9731.00								
Marion County	9640.01											
Marshall County	308.04	310.02										
Monroe County	758.00	759.02	760.00									
Perry County	6871.00											
Pike County	1891.01	1891.02	1892.00									
Randolph County	6.00											
Sumter County	113.01	114.00	115.00									
Talladega County	106.00	113.01	114.00	116.00	117.00							
Wilcox County	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											
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										
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	9443.01	9443.02	9449.01	9449.02	9450.02	9451.00			
Gila County	9402.00											
Graham County	9405.00											
Navajo County	9400.08	9400.10	9400.11	9400.12	9400.14	9400.15	9403.01	9424.00				
Santa Cruz County	9663.02	9664.01										

NONMETROPOLITAN PART OF STATE: Arkansas												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ashley County	9603.00											
Bradley County	9503.00											
Carroll County	9503.02											
Chicot County	802.00	804.00										
Clark County	9536.01											
Columbia County	9505.00											
Conway County	9504.00											
Cross County	9501.00	9505.00										
Desha County	9502.00	9503.00	9504.00									
Drew County	4903.00											
Franklin County	9502.01											
Greene County	4805.01	4805.02	4807.00									
Hempstead County	4803.01											
Howard County	9501.00											
Independence County	4906.00											
Izard County	9601.00											
Jackson County	4803.00											
Jefferson County	3.03	5.02	9.00	12.00	14.01	19.03						
Johnson County	9518.00	9520.00	9521.00									
Lafayette County	4701.01											
Lawrence County	4704.00											
Lee County	4703.00											
Lincoln County	9606.00											
Marion County	9603.01											
Mississippi County	101.00	103.00	109.00	110.00	113.00							
Monroe County	9501.00											
Nevada County	902.00	903.00										
Ouachita County	9503.01	9506.00										
Phillips County	4802.01	4803.00	4804.00	4805.00	4806.00							
Polk County	9506.00											
Pope County	9513.02	9514.00										
Prairie County	4601.00											
Randolph County	9603.02											
St. Francis County	9604.00	9606.00										
Searcy County	9701.00	9702.00										
Stone County	9502.03											
Union County	9506.00	9509.00	9510.00									
White County	704.02	707.00	708.01	711.01								
Yell County	9525.00											

NONMETROPOLITAN PART OF STATE: California												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calaveras County	4.00											
Del Norte County	1.01	2.03										
Humboldt County	1.00	4.00	5.00	10.02	11.02	12.00	111.00	115.02	116.00	9400.00		
Lake County	6.01	7.02	7.03	8.02								
Lassen County	401.00	403.03	403.04	406.00								
Mendocino County	101.00	102.00	108.01	110.01	116.00							
Modoc County	3.00											
Nevada County	6.02											
Siskiyou County	1.00	2.00	7.02	11.00								
Tehama County	8.00	9.00										
Trinity County	5.00											
Tuolumne County	12.00											
NONMETROPOLITAN PART OF STATE: Colorado												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Baca County	9646.00	9647.00										
Bent County	9667.02											
Costilla County	9726.00	9727.00										
Crowley County	9696.01											
Delta County	9652.01											
Huerfano County	9606.00											
Jackson County	9556.00											
Las Animas County	1.00											
Logan County	9661.02	9662.00										
Montezuma County	9411.00	9694.00										
Montrose County	9661.00	9664.01										
Otero County	9681.00	9686.00										
Prowers County	6.00											
Rio Grande County	9767.00	9768.00										
Routt County	4.00											
Summit County	2.01	2.02										
NONMETROPOLITAN PART OF STATE: Connecticut												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Northeastern Connecticut Planning Region	9031.01											
Northwest Hills Planning Region	3103.00	3108.01	3108.04									
NONMETROPOLITAN PART OF STATE: Delaware												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sussex County	504.06	505.03	507.11	518.01								

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	1109.01									
DeSoto County	101.02	102.00	103.01	103.02	104.04							
Franklin County	9702.00											
Glades County	1.00	2.02										
Hamilton County	9602.01	9602.02										
Hardee County	9704.01	9704.02										
Hendry County	4.03	6.02										
Jackson County	2106.00	2108.00										
Liberty County	9502.02											
Madison County	1103.02											
Monroe County	9707.00	9713.00	9724.00									
Okeechobee County	9103.00	9104.02										
Putnam County	9502.01	9507.00	9508.00	9512.00	9513.00	9514.01	9514.02					
Taylor County	9502.01	9502.02										

NONMETROPOLITAN PART OF STATE: Georgia												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Appling County	9503.02	9505.00										
Atkinson County	9601.00	9602.00										
Bacon County	9702.02											
Baldwin County	9702.01	9705.01	9707.01	9707.02								
Ben Hill County	9603.00	9604.00										
Berrien County	9702.00											
Bleckley County	7903.01											
Bulloch County	1104.01	1104.05	1104.06	1104.07	1104.08	1106.02						
Calhoun County	9502.00											
Camden County	106.04											
Charlton County	101.02											
Chattooga County	102.02	104.02	105.02									
Clinch County	9701.00											
Coffee County	107.01	107.02	108.02									
Colquitt County	9703.01	9706.02	9707.02									
Crisp County	101.00	102.01										
Decatur County	9703.02	9704.00	9708.00									
Dodge County	9602.00											
Elbert County	4.00											
Emanuel County	9701.02	9703.00	9704.01	9706.01								
Franklin County	8901.01	8904.02										
Grady County	9504.02											
Greene County	9503.05											
Habersham County	6.04											
Hancock County	4804.00											
Jeff Davis County	9601.01	9602.01										
Jenkins County	9601.00											
Johnson County	9602.01	9602.02										
Laurens County	9503.00	9504.00	9505.00	9508.00	9509.00							
Macon County	1.00	2.00	3.00									
Miller County	9502.00											

2027 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2020 Census and 2018-2022, 2019-2023, and 2020-2024 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, July 21, 2023)
**Effective Date January 1, 2027*

Mitchell County	903.00	905.01										
Pulaski County (GA cont'd)	9502.01											
Putnam County	9601.01											
Randolph County	7901.00	7902.00										
Seminole County	2003.00											
Stephens County	9701.01											
Sumter County	9502.00	9507.00	9508.00									
Tattnall County	9502.02											
Taylor County	9502.00	9503.01										
Telfair County	9501.01											
Thomas County	9601.00	9607.01	9607.02									
Tift County	9606.02											
Toombs County	9701.01	9704.00	9706.00									
Treutlen County	9602.00											
Troup County	9605.03	9606.00	9608.00	9609.01								
Turner County	9702.01											
Upson County	105.00											
Ware County	9503.00	9504.00	9507.00	9508.02	9509.00							
Warren County	9704.00											
Wheeler County	7802.00											
Wilcox County	9601.00	9604.00										
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	210.17	211.01	211.07	211.08	212.03	212.04	215.04			
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											
Gooding County	9601.01											
Latah County	51.02	53.02										
Lemhi County	9702.00											
Lewis County	9400.01											
Madison County	9502.00	9503.01	9503.03									

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								
Christian County	9585.00	9589.00										
Clay County	9720.00											
Coles County	4.00	7.02	8.00	11.00								
Edwards County	9571.00											
Franklin County	410.00											
Greene County	9737.00											
Iroquois County	9504.00											
Jackson County	107.00	108.00	111.00	112.00	114.00	117.02						
Jefferson County	510.00											
Johnson County	9778.00											
Knox County	8.00	9.00	11.00									
LaSalle County	9633.00	9639.00	9643.00									
Logan County	9532.00											
McDonough County	104.01	104.02	109.00	9800.00								
Marion County	9521.00	9525.00	9526.00	9527.00								
Montgomery County	9578.00											
Morgan County	9516.00	9517.00										
Perry County	304.00	306.00										
Pulaski County	9711.00											
Randolph County	9512.02											
Richland County	9780.00											
Saline County	9559.00	9560.00										
Schuyler County	9701.00											
Stephenson County	7.00	8.00										
Union County	9504.00											
Vermilion County	1.00	2.00	3.00	4.00	5.00	6.00	8.00	112.00				
Wabash County	9573.00											
Wayne County	9552.00											
White County	9580.00											
Whiteside County	10.00	11.02	17.00									
Williamson County	204.00	210.03	211.00									

NONMETROPOLITAN PART OF STATE: Indiana													
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Blackford County	9753.00												
Cass County	9514.00												
Clinton County	9508.00												
Crawford County	9520.00												
Daviess County	9547.00												
Fayette County	9541.00												
Grant County	1.00	2.00	7.00	8.00	9.00								
Greene County	9551.00												
Henry County	9763.00	9765.00											
Jackson County	9679.01												
Knox County	9553.00												
Kosciusko County	9620.00												
Lawrence County	9508.00												
Montgomery County	9572.00												
Randolph County	9516.00												
Scott County	9668.00	9670.00											
Starke County	9540.00												
Wayne County	2.00	5.00	6.00	9.00									
NONMETROPOLITAN PART OF STATE: Iowa													
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Appanoose County	9503.00												
Audubon County	702.00												
Cass County	1905.00												
Cherokee County	801.01												
Clinton County	1.00	3.00											
Des Moines County	3.00	4.00											
Fayette County	804.00												
Hardin County	4802.00												
Jefferson County	903.02												
Lee County	4908.00												
Mahaska County	9507.00												
Muscatine County	509.00												
Wapello County	9602.00	9610.00											
Webster County	7.00												

NONMETROPOLITAN PART OF STATE: Kansas												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cowley County	4940.00											
Crawford County	9571.00	9575.00	9576.02									
Ellis County	729.01	729.02										
Ford County	9621.01											
Greenwood County	9657.00											
Labette County	9508.00											
Lyon County	1.01	4.00										
Montgomery County	9505.00	9510.00	9511.00	9514.00								
Neosho County	9517.00											
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	9504.02	9506.01	9510.00								
Bath County	9701.00											
Bell County	9602.00	9605.00	9606.00	9608.00	9611.00							
Breathitt County	9203.01	9206.00	9207.00	9208.00								
Calloway County	103.03	104.00										
Carroll County	9501.00											
Casey County	9502.00											
Clay County	9501.00	9502.01	9503.01	9503.02	9504.00	9505.00						
Cumberland County	9501.00	9502.00										
Elliott County	9201.02											
Estill County	9201.00	9203.02										
Fleming County	9201.00											
Floyd County	9204.01	9205.00	9210.01									
Franklin County	712.00											
Graves County	201.00	203.01										
Harlan County	9701.00	9702.00	9706.00	9707.00	9709.00	9710.00						
Hart County	9702.00											
Henderson County	201.01	202.00	204.01									
Hopkins County	9706.00											
Jackson County	9601.02											
Johnson County	9602.00	9603.00										
Knott County	9601.00	9602.00	9603.00	9604.00								
Knox County	9301.00	9302.00	9304.01	9306.03								
Lee County	9501.00	9502.00	9503.00									
Leslie County	9201.01	9201.02										
Letcher County	9501.00	9504.01	9504.04	9505.00								
Lewis County	9302.00											
McCreary County	9601.00	9602.00	9603.02	9604.01	9604.02							
Madison County	102.01	104.00	109.03	112.01								
Magoffin County	9702.01	9702.02	9703.00	9704.00								
Marshall County	9501.02	9505.02										
Martin County	9501.00	9502.01										
Mason County	9602.00											

2027 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2020 Census and 2018-2022, 2019-2023, and 2020-2024 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, July 21, 2023)
**Effective Date January 1, 2027*

Metcalfe County	9603.00											
Monroe County <i>(KY cont'd)</i>	9302.00											
Owsley County	9301.00	9302.00										
Perry County	9706.02											
Pike County	9302.02	9303.01	9303.02	9309.00	9310.00	9311.01	9311.02	9318.00				
Powell County	9702.01											
Pulaski County	9304.01	9304.03	9305.06	9306.00	9310.00	9311.04						
Rockcastle County	9502.02	9504.00										
Rowan County	9502.02	9504.00										
Russell County	9603.00											
Wayne County	9202.02	9203.00	9207.02									
Whitley County	9204.02	9205.02	9206.02	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
Avoyelles Parish	305.02	306.00										
Bienville Parish	9701.00	9703.00										
Claiborne Parish	9503.00	9504.00										
Concordia Parish	2.01	2.02										
East Carroll Parish	1.00	3.00										
Evangeline Parish	9504.01	9505.00	9506.00									
Franklin Parish	9503.00											
Iberia Parish	304.02	308.00	309.00	310.00								
Jackson Parish	9704.00											
Lincoln Parish	9603.00	9604.01	9608.00	9609.00	9610.00							
Madison Parish	9603.00	9604.00	9605.00									
Natchitoches Parish	4.00	6.01	7.00									
Red River Parish	9603.00											
Sabine Parish	3.00	5.00										
St. Landry Parish	9606.01	9609.01	9609.02	9610.00	9613.01	9613.02	9614.01	9614.02	9615.01	9616.02		
Tensas Parish	3.00											
Vernon Parish	9504.00											
Washington Parish	9507.00	9509.00										
Webster Parish	312.00	317.00	318.00	319.00								

NONMETROPOLITAN PART OF STATE: Maine												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aroostook County	9502.00	9512.00										
Franklin County	9701.02											
Kennebec County	102.00	105.00	109.00	241.01	241.02							
Knox County	9706.00											
Oxford County	9655.00	9656.00										

NONMETROPOLITAN PART OF STATE: Maryland												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegany County	5.00	7.00	8.00	10.00	18.00							
Caroline County	9556.00											
Dorchester County	9705.00	9706.00										
Kent County	9503.00											
Talbot County	9603.00											
Worcester County	9513.00	9515.00										
NONMETROPOLITAN PART OF STATE: Massachusetts												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Franklin County	405.01	407.01	412.00	413.01	413.02	414.00						
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											
Chippewa County	9709.00											
Clare County	2.00	4.00	9.00	13.01	13.02							
Delta County	9709.00	9710.00										
Gogebic County	9505.00											
Hillsdale County	512.00											
Houghton County	3.00	8.00										
Iosco County	1.01	4.00										
Iron County	3.00											
Isabella County	5.00	6.00	7.01	7.02	8.00	9405.00						
Lake County	9611.00	9612.00										
Lenawee County	613.01	613.02	615.00									
Marquette County	6.00	20.00										
Mason County	9505.00											
Mecosta County	9605.00	9606.00	9607.01									
Ogemaw County	9509.01	9509.02										
Osceola County	9704.00											
Roscommon County	9702.00											
St. Joseph County	404.00	406.00										
Tuscola County	6.00											
Van Buren County	106.00	114.00										

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	4507.03	9400.01									
Cass County	9400.02											
Douglas County	4507.04											
Hubbard County	706.00											
Morrison County	7806.00											
Mower County	4.10											
Otter Tail County	9609.00											
Rice County	709.01	709.02										
Steele County	9604.00											
Winona County	6705.00											

NONMETROPOLITAN PART OF STATE: Mississippi												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	3.00	4.00										
Alcorn County	9505.02											
Amite County	9503.01	9503.02										
Attala County	605.00	606.00										
Bolivar County	9501.00	9502.00	9503.00	9504.00	9507.01	9507.02						
Calhoun County	9502.00											
Carroll County	9502.01											
Chickasaw County	9501.00											
Claiborne County	9501.00	9502.00										
Clarke County	9503.00											
Clay County	9503.00	9504.00										
Coahoma County	9501.00	9505.00	9506.00	9507.00								
Covington County	9502.00											
Franklin County	9501.01											
George County	9502.00											
Humphreys County	9501.00	9502.00										
Jefferson County	9501.01											
Jefferson Davis County	9501.02											
Jones County	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	107.00					
Leflore County	9502.00	9503.00	9507.00	9508.00	9509.00							
Lincoln County	9504.02	9505.00	9506.02									
Lowndes County	6.00	7.00	8.00									
Marion County	9503.00											
Monroe County	9504.00											
Montgomery County	9503.02											
Neshoba County	105.00											
Newton County	505.00											
Noxubee County	9503.00											
Oktibbeha County	9501.01	9503.00	9504.01	9505.00								
Panola County	9501.01	9502.01	9503.01	9506.02								
Pike County	9501.03	9503.00	9506.01	9506.02	9507.00							
Quitman County	9501.00	9502.00	9503.00									
Sharkey County	9501.00											
Sunflower County	9501.00	9504.02	9505.00									
Tallahatchie County	9502.00	9504.00										
Tippah County	9502.01											
Warren County	9502.00	9504.00	9505.00									
Washington County	3.00	4.00	6.00	12.00	13.00							
Wayne County	9501.02	9502.00										
Webster County	9503.00											
Wilkinson County	9502.01											
Winston County	9503.00											

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	9505.02	9509.00									
Audrain County	9503.00	9504.00										
Barton County	9603.00											
Benton County	4603.00	4608.02										
Butler County	9504.00	9505.00	9507.00	9508.00								
Carter County	9602.00											
Dunklin County	3601.00	3606.00	3610.00									
Hickory County	4701.00	4705.01										
Howell County	902.00	907.00										
Iron County	9501.00											
Johnson County	9604.01	9604.02										
Laclede County	9601.01											
Lawrence County	4704.01	4705.01	4706.01									
Marion County	9605.00	9608.00										
Miller County	9626.00	9628.01										
Mississippi County	9502.00	9504.00										
Morgan County	4703.00	4705.02										
New Madrid County	9602.00											
Nodaway County	4703.01	4704.00										
Oregon County	4802.00											
Ozark County	4701.01											
Pemiscot County	4702.00	4704.00	4706.00									
Phelps County	8903.02	8904.01	8904.02	8908.00								
Pulaski County	4702.88											
Randolph County	4903.00											
Ripley County	8702.00	8703.00										
St. Francois County	9504.01	9506.00										
Saline County	901.00											
Scott County	7812.01											
Stoddard County	4705.00											
Taney County	4801.08											
Texas County	4801.02	4802.01	4803.02	4804.02								
Wayne County	6903.00											

NONMETROPOLITAN PART OF STATE: Montana												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Big Horn County	9404.00	9406.00										
Blaine County	9401.00	9402.00										
Flathead County	9.01	10.00										
Glacier County	9402.00											
Hill County	403.00	9403.00										
Lake County	9403.04	9404.00										
Liberty County	501.00											
Lincoln County	1.00	2.00	5.00									
Pondera County	9772.00											
Roosevelt County	9400.01	9400.02										
Rosebud County	9404.00											
Sanders County	9403.00											
Silver Bow County	1.02											
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										
Hooker County	9567.00											
Jefferson County	9638.00											
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	9509.00											
Mineral County	9708.00											
Nye County	9602.00	9604.13	9604.14	9604.16								
White Pine County	9701.00											
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	9502.00	9504.00	9506.00	9507.00	9508.00							
Grafton County	9601.01											
Merrimack County	430.01											
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
Catron County	9764.01											
Chaves County	2.02	4.00	5.00	6.00	11.01	13.00						
Cibola County	9458.00	9461.00										
Curry County	1.00	2.02	3.05	3.06	4.00							
Grant County	9644.01	9646.00										
Lea County	3.00											
Luna County	1.00	5.00	6.00									
McKinley County	9403.02	9405.00	9435.00	9436.01	9436.02	9437.01	9437.02	9438.01	9438.02	9438.03	9439.03	9439.06
	9439.07	9440.00	9453.00	9456.02	9457.02	9460.01						
Otero County	3.03	7.02	9.03	9400.00								
San Miguel County	9573.00											
Sierra County	9622.00											
Socorro County	9400.00											
NONMETROPOLITAN PART OF STATE: New York												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cattaraugus County	9403.01	9616.00	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	14.00									
Cortland County	9705.00	9706.00										
Delaware County	9706.02											
Fulton County	9709.00											
Montgomery County	706.00	708.00	709.00									
Otsego County	5904.01											
St. Lawrence County	4903.00	4908.00	4909.00	4915.00	4929.00							
Steuben County	9609.00											
Sullivan County	9509.00	9512.02	9515.00	9518.02								

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	9308.00									
Bertie County	9603.00											
Bladen County	9503.01	9504.01	9506.01									
Carteret County	9704.01	9704.02	9705.01									
Caswell County	9302.00											
Chowan County	9301.01											
Clay County	9502.02											
Cleveland County	9505.00	9506.04	9509.00									
Columbus County	9307.00	9309.00	9312.01									
Craven County	9603.02	9605.02	9608.00									
Dare County	9705.01											
Duplin County	901.02	908.01	908.04									
Granville County	9707.02											
Greene County	9501.02	9503.02										
Halifax County	9301.00	9304.00	9305.04	9308.00	9309.02	9311.02						
Harnett County	702.00	708.02	709.02									
Hertford County	9501.02	9504.01										
Hyde County	9201.01											
Jackson County	9402.00	9506.00										
Lee County	302.00	303.00	304.01	304.02								
Lenoir County	101.00	102.00	103.00	104.00	105.00	113.02						
McDowell County	9704.00											
Macon County	9707.00											
Martin County	9702.00	9703.00										
Montgomery County	9601.02											
Northampton County	9204.01											
Pamlico County	9501.03											
Pasquotank County	9603.00											
Richmond County	9705.00	9706.00	9707.00	9708.00	9710.00	9711.00						
Robeson County	9601.01	9601.02	9602.02	9603.01	9603.02	9604.02	9604.03	9605.01	9605.02	9605.03	9607.01	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											
Sampson County	9703.03	9706.00	9708.02									
Scotland County	102.00	103.00	104.00	105.01								
Stanly County	9310.02	9312.03										
Surry County	9302.01	9304.00	9305.02									
Vance County	9605.00	9607.00	9608.00	9609.03								
Warren County	9502.01	9504.00										
Washington County	9501.00	9502.01										
Watauga County	9204.00	9205.00	9206.01	9206.02								
Wilson County	1.00	3.00	4.01	4.02	7.01	7.02	8.01	8.02	12.00			

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											
Ramsey County	9576.00											
Richland County	9710.00											
Rolette County	9418.00	9517.00										
Sioux County	9408.00	9409.00										
Stutsman County	9674.01	9678.00										
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	7705.00	7706.00								
Athens County	9728.00	9730.00	9731.01	9739.01	9739.02							
Columbiana County	9518.00	9521.00	9522.00	9523.00								
Coshocton County	9613.00	9614.00	9615.00	9618.00								
Crawford County	9753.00											
Darke County	5551.02											
Fayette County	9261.00											
Guernsey County	9773.00	9776.00										
Hancock County	5.00	6.00	9.01									
Hardin County	5.00	6.00										
Highland County	9550.02											
Jackson County	9576.00											
Knox County	71.00	72.00										
Logan County	42.00											
Marion County	2.00	3.00	8.00	9.00								
Meigs County	9644.00	9645.00	9646.00									
Muskingum County	9114.00	9119.00	9121.00									
Pike County	9522.00											
Ross County	9560.00	9563.00	9564.00	9569.00								
Sandusky County	9616.00	9618.00										
Scioto County	31.00	32.00	34.00	35.00	36.00	37.00	39.00					
Tuscarawas County	208.01	217.00										
Washington County	205.00											

NONMETROPOLITAN PART OF STATE: Oklahoma												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	3769.00											
Beckham County	9665.00											
Bryan County	7964.00											
Caddo County	1621.02											
Carter County	8923.02	8928.01	8928.02									
Cherokee County	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											
Hughes County	4846.00	4848.00										
Jackson County	9686.00	9687.00										
Jefferson County	3718.00											
Johnston County	6602.01											
Kay County	4.00											
Kiowa County	9637.00											
Le Flore County	401.98	404.02	406.02									
McCurtain County	986.00	987.00	989.00									
McIntosh County	7796.01	7802.00										
Mayes County	401.00											
Muskogee County	1.00	2.00	3.00	4.00	7.00	9.02	10.00					
Okfuskee County	807.00	809.00	810.00									
Ottawa County	5742.00	5744.00	5745.00									
Payne County	101.02	102.02	103.00	105.02	105.03	106.00	107.00	108.00	112.00	114.00		
Pittsburg County	4861.00	4862.00	4864.00									
Pontotoc County	891.00											
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	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											
Douglas County	1200.02	1400.00										
Klamath County	9712.00	9715.00	9716.00	9717.00	9718.00							
Lincoln County	9508.00	9514.00										
Malheur County	9703.00	9704.00										
Umatilla County	9506.01											
Union County	9707.00											
Wasco County	9705.00											

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											
Clinton County	306.00											
Columbia County	511.02	512.00										
Crawford County	1111.00	1116.00										
Huntingdon County	9509.00											
Indiana County	9611.02	9611.03	9611.04									
Jefferson County	9513.00											
McKean County	4202.00	4203.00										
Mercer County	301.00	332.00	334.00									
Mifflin County	9607.00	9608.00										
Monroe County	3003.11											
Northumberland County	815.00	816.00	817.00									
Schuylkill County	5.00	6.01	19.02	26.00								
Somerset County	211.00											
Venango County	2003.00	2007.00										
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
Bamberg County	9601.02											
Barnwell County	9701.01	9703.00	9705.00									
Cherokee County	9703.02	9705.02										
Chesterfield County	9501.02	9506.02										
Clarendon County	9605.00											
Colleton County	9703.01	9706.01										
Dillon County	9701.00	9703.02	9704.01	9706.01								
Georgetown County	9202.02	9202.04	9206.01									
Greenwood County	9704.01	9705.00										
Hampton County	9202.01											
Lee County	9203.02	9206.00										
Marion County	9504.00	9506.00	9507.00									
Marlboro County	9601.00	9602.01	9603.02	9604.00	9605.00							
Newberry County	9502.01											
Oconee County	304.04	308.01										
Orangeburg County	102.00	104.00	111.00	113.00	114.00	118.03						
Williamsburg County	9703.00	9705.01	9705.02									

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	9588.04	9588.05	9589.00									
Brown County	9515.00											
Buffalo County	9402.00											
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										
Faulk County	9611.00											
Jackson County	9412.00	9611.00										
Lyman County	9401.00											
Mellette County	9403.00											
Oglala Lakota County	9410.00	9411.00	9412.00									
Todd County	9401.00	9402.00										
Tripp County	9717.00											
Ziebach County	9416.00											

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											
Benton County	9632.00											
Bledsoe County	9530.00	9531.02										
Carroll County	9622.01											
Claiborne County	9704.00											
Cocke County	9202.00	9205.01										
Coffee County	9709.00											
Decatur County	9550.04											
DeKalb County	9202.01											
Dyer County	9643.00	9644.01	9644.02									
Fentress County	9651.00											
Greene County	912.00											
Grundy County	9550.00											
Hancock County	9606.00											
Hardin County	9204.02											
Haywood County	9303.02	9304.00										
Henderson County	9753.02											
Henry County	9693.00	9695.02	9698.00									
Jackson County	9601.00	9604.00										
Johnson County	9564.00											
Lake County	9601.00	9602.00										
Lauderdale County	505.04	505.05	506.00									
Lawrence County	9605.01											
McMinn County	9702.01											
Marshall County	9553.00											
Obion County	9656.00											
Pickett County	9251.02											
Putnam County	1.00	3.04	7.00	8.00								
Scott County	9751.01	9752.00	9754.00									
Sevier County	806.01	807.02	808.01									
Warren County	9309.00											
Weakley County	9682.02	9682.03										

NONMETROPOLITAN PART OF STATE: Texas												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	9504.02	9507.00										
Angelina County	5.00	7.00										
Baylor County	9503.01											
Bee County	9505.02											
Brooks County	9502.00											
Brown County	9506.00	9508.00										
Cass County	9504.00											
Cherokee County	9505.00	9507.00										
Cooke County	5.00											
Dawson County	9504.01											
Delta County	9502.00											
Dimmit County	9502.01	9504.00										
Duval County	9501.00											
Eastland County	9501.00	9505.00										
Erath County	9503.02	9504.01	9505.02	9506.00								
Fannin County	9504.01	9506.00										
Freestone County	3.00											
Frio County	9502.02											
Gray County	9507.00	9508.00										
Hale County	9501.00	9502.00	9505.00									
Henderson County	9509.04	9512.02										
Hill County	9606.00	9609.00										
Hood County	1602.15											
Houston County	9501.01	9502.00	9504.00									
Howard County	9503.00	9504.00										
Jasper County	9503.00	9505.00	9506.00									
Jim Wells County	9502.01	9504.00	9505.00									
Karnes County	9703.02	9704.00										
Kerr County	9606.01											
Kleberg County	202.00	203.01	203.02									
Lamar County	5.00	6.00	8.00									
Lamb County	9505.00											
Leon County	9501.01											
Limestone County	9703.00	9704.00	9705.00									
Marion County	9502.00											
Matagorda County	7301.00											
Milam County	9504.02											
Nacogdoches County	9505.01	9506.00	9507.00	9508.00	9509.00	9510.01	9510.02					
Newton County	9502.01	9502.02										
Nolan County	9503.00											
Palo Pinto County	7.00	8.00	9.00									
Pecos County	9503.00											
Polk County	2103.02	2104.02										
Reeves County	9506.00											
Refugio County	9502.00											
San Augustine County	9501.00	9502.00										
Shelby County	9501.00	9504.02	9506.00									
Starr County	9501.01	9501.04	9501.06	9501.07	9502.02	9502.03	9502.04	9504.02	9504.04	9505.00	9506.01	9507.01

2027 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2020 Census and 2018-2022, 2019-2023, and 2020-2024 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, July 21, 2023)
**Effective Date January 1, 2027*

Swisher County	9503.00	9504.00											
Terry County (TX cont'd)	9503.00												
Titus County	9501.00	9507.00											
Trinity County	9505.00												
Upton County	9502.00												
Uvalde County	9505.00												
Val Verde County	9504.00	9506.01	9506.02										
Walker County	7905.00	7906.00	7907.00	7908.00									
Washington County	1702.01												
Wharton County	7407.00												
Wilbarger County	9507.00												
Willacy County	9503.00	9506.00											
Zapata County	9503.04	9503.05	9503.06	9504.01	9504.02								
Zavala County	9503.02												
NONMETROPOLITAN PART OF STATE: Utah													
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Box Elder County	9607.02												
Carbon County	3.00												
Iron County	1101.00	1105.02	1106.01										
Piute County	9601.00												
San Juan County	9420.00	9421.00											
NONMETROPOLITAN PART OF STATE: Vermont													
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bennington County	9709.00	9712.00											
Orleans County	9515.00												
Washington County	9551.00												
Windham County	9685.00												

NONMETROPOLITAN PART OF STATE: Virginia												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Accomack County	902.02											
Buchanan County	102.00	104.00	105.00	107.00								
Caroline County	305.03											
Carroll County	806.03											
Charlotte County	9301.02											
Halifax County	9308.00											
Henry County	112.00											
Lee County	9503.01	9505.00										
Mecklenburg County	9301.01	9302.02										
Pittsylvania County	103.02											
Prince Edward County	9302.02											
Russell County	302.01	303.00										
Smyth County	306.00											
Tazewell County	201.00	205.00	209.00	210.00	211.01							
Westmoreland County	104.02											
Wise County	9311.00	9317.00										
Wythe County	501.01											
Buena Vista city	9306.02											
Covington city	601.00											
Danville city	2.00	4.00	6.00	10.00	12.00	13.02						
Franklin city	902.00											
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	9503.02	9505.00										
Clallam County	10.00	21.00										
Grant County	108.00	111.02	114.03									
Grays Harbor County	12.00	9400.00										
Jefferson County	9506.03											
Kittitas County	9754.04	9756.00										
Lewis County	9703.00											
Mason County	9608.00											
Okanogan County	9703.02	9706.01										
Whitman County	1.00	6.01	6.02									

NONMETROPOLITAN PART OF STATE: West Virginia												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9656.00											
Braxton County	9679.00											
Calhoun County	9626.00	9627.00										
Greenbrier County	9502.00	9503.00										
Harrison County	301.00	303.00	306.03									
Jackson County	9633.00											
Lincoln County	9554.02	9557.00										
Logan County	9561.02	9565.00	9569.00									
McDowell County	9538.00	9539.00	9545.03	9545.04								
Marion County	201.00											
Mercer County	20.00											
Mingo County	9571.00	9572.00	9573.00	9574.00	9575.00	9576.00						
Nicholas County	9505.00	9506.00										
Pocahontas County	9602.01											
Randolph County	9665.00											
Ritchie County	9624.00	9625.00										
Roane County	9629.02	9630.00										
Summers County	7.00											
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	9504.00	9508.00										
Grant County	9609.00											
Langlade County	9606.00											
Manitowoc County	5.00											
Menominee County	9401.01											
Portage County	9603.00	9604.00	9610.00									
Sauk County	1.02	1.04										
Sawyer County	9400.01											
Walworth County	5.01	5.02	15.03									
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						
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
Adjuntas Municipio	9563.00	9565.00	9566.00	9568.00								
Coamo Municipio	9541.00	9543.00										
Gu+ínica Municipio	9609.00	9610.00	9612.00	9613.00								
Lares Municipio	9583.00	9584.00										
Las Mar+jas Municipio	9598.00											
Salinas Municipio	9527.00	9531.00										
Santa Isabel Municipio	9538.00											
Utuado Municipio	9574.00											

Count = 1,790 tracts.