

2018 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, February 28, 2013)

*Effective Date January 1, 2018

State	Nonmetropolitan Counties or County Equivalents			
Tennessee	Bedford County Haywood County	Cumberland County Marshall County	Greene County	Hardin County
Texas	Andrews County Calhoun County Cooke County Erath County Hopkins County Jasper County Kerr County Kleberg County Matagorda County Nacogdoches County Scurry County Van Zandt County Wood County	Angelina County Castro County Dallam County Gillespie County Houston County Jeff Davis County Kimble County La Salle County Menard County Navarro County Terrell County Walker County	Bee County Cherokee County Deaf Smith County Harrison County Howard County Jim Wells County King County Limestone County Montague County Palo Pinto County Trinity County Washington County	Brewster County Concho County Duval County Hill County Jack County Kenedy County Kinney County Mason County Moore County Polk County Val Verde County Wharton County
Vermont	Addison County Orange County Windsor County	Bennington County Rutland County	Caledonia County Washington County	Lamoille County Windham County
Virginia	Brunswick County Lancaster County Prince Edward County	Essex County Madison County Shenandoah County	Greensville County Middlesex County	King and Queen County Northampton County
Washington	Clallam County Pacific County	Jefferson County San Juan County	Klickitat County	Mason County
West Virginia	Barbour County Grant County Lewis County Mason County Nicholas County Upshur County	Braxton County Greenbrier County Logan County Mercer County Pocahontas County Webster County	Calhoun County Hardy County McDowell County Mingo County Roane County Wyoming County	Doddridge County Harrison County Marion County Monroe County Summers County
American Samoa	Eastern District	Manu'a District	Swains Island	Western District
Guam	Guam			
Northern Mariana Islands	Northern Islands Municipality	Rota Municipality	Saipan Municipality	Tinian Municipality
Puerto Rico	Adjuntas Municipio Las Marias Municipio Vieques Municipio	Coamo Municipio Maricao Municipio	Culebra Municipio Salinas Municipio	Jayuya Municipio Santa Isabel Municipio
Virgin Islands	St. Croix	St. John	St. Thomas	

State	Metropolitan Area	DDA ZCTAs												
Washington	Bremerton-Silverdale, WA MSA	98340	98380											
	Kennewick-Richland, WA MSA	99338												
	Olympia-Tumwater, WA MSA	98513												
	Portland-Vancouver-Hillsboro, OR-WA MSA	98604	98607	98629	98642	98651	98662	98671	98675	98682	98684	98685		
	Seattle-Bellevue, WA HMFA	98004	98006	98008	98019	98021	98029	98033	98038	98039	98040	98052	98053	
		98065	98074	98075	98077	98296								
	Spokane, WA HMFA	99011	99025	99026*	99027									
	Stevens County, WA HMFA	99026												
Tacoma, WA HMFA		98321	98327	98332	98333	98335	98360	98374	98375	98387	98391	98396	98422	
		98433	98446	98580										
West Virginia	Jefferson County, WV HMFA	20135												
	Martinsburg, WV HMFA	25428												
	Wheeling, WV-OH MSA	26059												
Wisconsin	Kenosha County, WI HMFA	53158												
	Milwaukee-Waukesha-West Allis, WI MSA	53005	53045											
Puerto Rico	Aguadilla-Isabela, PR HMFA	00603	00610	00662	00677	00678*	00680*	00690						
	Arecibo, PR HMFA	00688												
	Caguas, PR HMFA	00727	00778											
	Fajardo, PR HMFA	00740	00773											
	Mayagüez, PR MSA	00660	00680*	00682										
	Ponce, PR HMFA	00716	00717	00728	00730	00780								
	Quebradillas Municipio, PR HMFA	00678												
	San German, PR MSA	00622	00637*	00667	00680*									
	San Juan-Guaynabo, PR HMFA	00646	00741	00901	00907	00911	00918	00920	00921	00926	00934	00953	00959	
		00960	00961	00966	00968	00969	00979	00982	00983	00987				
Yauco, PR HMFA	00637													

Count = 2,931 metropolitan ZCTAs.

2018 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2010 Census and 2009-2013, 2010-2014 and 2011-2015 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

METROPOLITAN AREA: Abilene, TX MSA												
COUNTY OR COUNTY EQUIVALENT												
Taylor County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	101.00	102.00	103.00	104.00	108.00	109.00	110.00	117.00	119.00	131.00		
METROPOLITAN AREA: Aguadilla-Isabela-San Sebastian, PR MSA												
COUNTY OR COUNTY EQUIVALENT												
Aguada Municipio	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	4303.00											
Aguadilla Municipio	4006.00	4008.00	4009.00	4010.00	4011.00	4013.01						
Isabela Municipio	4102.00	4106.00	4107.02									
Lares Municipio	9577.00	9578.00	9583.00									
San Sebastián Municipio	92.00	9593.00										
Utua Municipio	9574.00	9575.00										
METROPOLITAN AREA: Akron, OH MSA												
COUNTY OR COUNTY EQUIVALENT												
Portage County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	6006.03	6009.01	6010.00	6012.00	6014.00	6015.01	6015.02	6015.03				
Summit County	5011.00	5017.00	5018.00	5019.00	5022.00	5025.00	5026.00	5031.00	5032.00	5033.00	5034.00	5035.00
	5038.00	5041.00	5042.00	5044.00	5045.00	5046.00	5052.00	5053.00	5056.00	5057.00	5064.00	5065.00
	5066.00	5067.00	5068.00	5074.00	5075.00	5083.01	5083.99	5086.00	5088.00	5089.00	5090.00	5101.00
	5103.01	5301.05										
METROPOLITAN AREA: Albany, GA MSA												
COUNTY OR COUNTY EQUIVALENT												
Dougherty County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	1.00	2.00	8.00	9.00	10.00	14.03	15.00	106.01	107.00	114.00		
METROPOLITAN AREA: Albany, OR MSA												
COUNTY OR COUNTY EQUIVALENT												
Linn County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	204.00	205.00	208.01	208.02	304.01							
METROPOLITAN AREA: Albany-Schenectady-Troy, NY MSA												
COUNTY OR COUNTY EQUIVALENT												
Albany County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	1.00	2.00	3.00	5.01	5.02	6.00	7.00	8.00	11.00	14.00	15.00	16.00
Rensselaer County	20.00	21.00	23.00	25.00	26.00	128.00	129.00	132.00	134.00			
Saratoga County	401.00	402.00	403.00	404.00	405.00	406.00	407.00	409.00	410.00	515.00		
Schenectady County	622.00											
	201.02	202.00	203.00	207.00	208.00	209.00	210.01	210.02	214.00	215.00	217.00	
METROPOLITAN AREA: Albuquerque, NM MSA												
COUNTY OR COUNTY EQUIVALENT												
Bernalillo County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	1.24	5.01	6.03	6.04	7.07	7.12	7.13	9.01	9.03	11.02	12.00	13.00
	14.00	15.00	16.00	18.00	20.00	21.00	23.00	24.02	25.00	26.00	34.00	37.33
Sandoval County	40.01	45.01	45.02	47.15	47.35	47.41	47.49					
Torrance County	9402.00	9409.00										
Valencia County	9632.01	9636.00	9637.00									
	9701.01	9703.01	9708.00	9709.01								
METROPOLITAN AREA: Alexandria, LA MSA												
COUNTY OR COUNTY EQUIVALENT												
Rapides Parish	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	105.00	110.00	117.00	120.00	122.00	127.00	129.00	131.00	139.00			
METROPOLITAN AREA: Allentown-Bethlehem-Easton, PA-NJ MSA												
COUNTY OR COUNTY EQUIVALENT												
Warren County, NJ	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	308.00	309.00										
Carbon County, PA	204.00											
Lehigh County, PA	4.00	5.00	7.00	8.00	9.00	10.00	12.00	14.01	15.01	16.00	17.00	18.00
Northampton County, PA	19.00	20.00	21.00	22.02	96.00	97.00						
	105.00	108.00	110.00	112.00	113.00	142.00	143.00	144.00	146.00	157.00		
METROPOLITAN AREA: Altoona, PA MSA												
COUNTY OR COUNTY EQUIVALENT												
Blair County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	1003.00	1007.00	1016.00	1019.00								
METROPOLITAN AREA: Amarillo, TX MSA												
COUNTY OR COUNTY EQUIVALENT												
Potter County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	103.00	106.00	110.00	119.00	120.00	122.00	126.00	130.00	139.00	145.00	148.00	150.00
Randall County	153.00	154.00										
	211.02											

2018 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
 (2010 Census and 2009-2013, 2010-2014 and 2011-2016 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

METROPOLITAN AREA: Ames, IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Story County	5.00	7.00	10.00	11.00								
METROPOLITAN AREA: Anchorage, AK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anchorage Municipality	6.00	9.01	11.00	20.00								
Matanuska-Susitna Borough	1.01											
METROPOLITAN AREA: Ann Arbor, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washtenaw County	4001.00	4003.00	4005.00	4008.00	4021.00	4022.00	4026.00	4036.00	4042.00	4074.00	4101.00	4105.00
	4106.00	4107.00	4108.00	4110.00	4112.00	4119.00	4121.00	4140.00	4143.00			
METROPOLITAN AREA: Anniston-Oxford, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calhoun County	2.00	3.00	4.00	5.00	6.00	7.00	8.00	21.01				
METROPOLITAN AREA: Appleton, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Outagamie County	101.00											
METROPOLITAN AREA: Arecibo, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arecibo Municipio	3001.01	3001.02	3002.00	3003.01	3003.02	3004.00	3005.00	3007.00	3008.00	3010.00	3011.00	3012.00
	3013.00	3014.00	3015.00	3016.00	3017.00	3018.00	3019.00	3020.00	3021.00	3022.01	3022.02	3023.00
Camuy Municipio	3201.00	3202.00	3203.00	3204.01	3204.02	3205.00	3206.00					
Hatillo Municipio	3101.00	3102.00	3103.00	3104.00	3105.00	3106.00						
Quebradillas Municipio	3301.00	3302.00	3303.00	3304.00								
METROPOLITAN AREA: Asheville, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buncombe County	1.00	2.00	3.00	9.00	13.00	14.00	20.00	22.03	24.01	25.06		
Henderson County	9304.01	9304.02	9310.00	9311.00	9312.00	9314.00						
Madison County	102.00											
METROPOLITAN AREA: Athens-Clarke County, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clarke County	1.00	4.01	6.00	9.00	301.00	302.00	1404.00	1405.00	1504.00	1505.00	1506.00	
Oglethorpe County	9601.00											

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METROPOLITAN AREA: Fairbanks, AK MSA												
COUNTY OR COUNTY EQUIVALENT												
Fairbanks North Star Borough	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	1.00											
METROPOLITAN AREA: Fargo, ND-MN MSA												
COUNTY OR COUNTY EQUIVALENT												
Clay County, MN	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cass County, ND	203.00	204.00										
	3.00	5.02	6.00	7.00	9.03	101.06	101.07					
METROPOLITAN AREA: Farmington, NM MSA												
COUNTY OR COUNTY EQUIVALENT												
San Juan County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	9428.01	9428.03	9429.00	9430.00	9431.00	9432.01						
METROPOLITAN AREA: Fayetteville, NC MSA												
COUNTY OR COUNTY EQUIVALENT												
Cumberland County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	2.00	5.00	10.00	11.00	12.00	19.01	22.00	23.00	24.01	24.02	33.02	34.07
Hoke County	35.00	38.00										
	9702.02	9703.00	9704.01	9704.02								
METROPOLITAN AREA: Fayetteville-Springdale-Rogers, AR-MO MSA												
COUNTY OR COUNTY EQUIVALENT												
Benton County, AR	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madison County, AR	203.01	203.02										
Washington County, AR	9602.00											
McDonald County, MO	102.00	103.01	103.02	104.03	106.00	107.01	107.02	111.01	112.00	113.00		
	703.00											
METROPOLITAN AREA: Flagstaff, AZ MSA												
COUNTY OR COUNTY EQUIVALENT												
Cocoonino County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	8.00	10.00	9422.02	9450.00	9451.00							
METROPOLITAN AREA: Flint, MI MSA												
COUNTY OR COUNTY EQUIVALENT												
Genesee County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	1.00	2.00	3.00	4.00	6.00	7.00	8.00	10.00	11.00	12.00	14.00	15.00
	17.00	18.00	19.00	20.00	22.00	23.00	26.00	28.00	29.00	32.00	34.00	37.00
	38.00	40.00	103.04	105.01	113.01	122.02	123.10	135.00	136.00			
METROPOLITAN AREA: Florence, SC MSA												
COUNTY OR COUNTY EQUIVALENT												
Darlington County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Florence County	106.00	107.00	114.00									
	5.00	7.00	8.00	9.00	10.00	22.01	26.00					
METROPOLITAN AREA: Florence-Muscle Shoals, AL MSA												
COUNTY OR COUNTY EQUIVALENT												
Colbert County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lauderdale County	201.00	202.00	203.00									
	101.00	102.00	103.00	104.00	106.00	107.00	108.00	110.00				
METROPOLITAN AREA: Fond du Lac, WI MSA												
COUNTY OR COUNTY EQUIVALENT												
Fond du Lac County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	403.00	405.00										
METROPOLITAN AREA: Fort Collins-Loveland, CO MSA												
COUNTY OR COUNTY EQUIVALENT												
Larimer County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	1.00	2.01	4.02	5.03	5.04	5.05	5.06	6.00	7.00	8.01	11.10	11.11
	13.04	13.05	13.06									
METROPOLITAN AREA: Fort Smith, AR-OK MSA												
COUNTY OR COUNTY EQUIVALENT												
Crawford County, AR	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sebastian County, AR	205.01	205.02										
Le Flore County, OK	1.00	2.00	3.00	4.00	5.01	7.00	8.00	10.01				
Sequoyah County, OK	401.98	406.01										
	301.03	303.01										
METROPOLITAN AREA: Fort Wayne, IN MSA												
COUNTY OR COUNTY EQUIVALENT												
Allen County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	5.00	6.00	7.01	12.00	13.00	16.00	17.00	20.00	21.00	22.00	23.00	26.00
	28.00	29.00	30.00	31.00	35.00	36.00	38.00	40.00	43.00	44.00	106.04	112.01
	113.02	113.03	9800.01									

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METROPOLITAN AREA: Greensboro-High Point, NC MSA												
COUNTY OR COUNTY EQUIVALENT												
Guilford County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	101.00	102.00	103.00	106.02	107.02	109.00	110.00	111.01	111.02	112.00	113.00	114.00
	115.00	116.02	119.05	126.08	126.11	127.04	127.05	127.06	127.07	136.01	138.00	139.00
	140.00	142.00	143.00	144.08	145.01	145.02	145.03	154.02				
Randolph County	301.00	303.02	304.00									
Rockingham County	402.00	404.00	405.01	414.00								
METROPOLITAN AREA: Greenville, NC MSA												
COUNTY OR COUNTY EQUIVALENT												
Pitt County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	1.00	2.01	6.02	7.01	7.02	8.00	10.01	14.02	20.01			
METROPOLITAN AREA: Greenville-Mauldin-Easley, SC MSA												
COUNTY OR COUNTY EQUIVALENT												
Anderson County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	6.00	7.00										
Greenville County	5.00	7.00	8.00	9.00	15.02	20.01	20.03	20.05	21.04	21.05	21.06	21.07
	21.08	22.01	22.02	23.01	23.02	23.03	23.04	25.05	33.01	34.01	35.00	36.02
	37.04	37.05	37.06	37.07	41.01	43.00						
Laurens County	9205.02	9207.00										
Pickens County	104.01	110.01	111.02	112.04	112.05							
METROPOLITAN AREA: Guayama, PR MSA												
COUNTY OR COUNTY EQUIVALENT												
Arroyo Municipio	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	2801.01											
Guayama Municipio	2702.02	2704.00	2706.00	2707.00								
METROPOLITAN AREA: Gulfport-Biloxi-Pascagoula, MS MSA												
COUNTY OR COUNTY EQUIVALENT												
Harrison County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	1.00	3.00	18.00	19.00	20.00	23.00	24.00	26.00	32.07	32.08	36.00	37.00
	39.00											
Jackson County	416.00	421.00	422.00									
METROPOLITAN AREA: Hagerstown-Martinsburg, MD-WV MSA												
COUNTY OR COUNTY EQUIVALENT												
Washington County, MD	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	3.02	4.00	5.00	7.00	9.00	10.01						
Berkeley County, WV	9715.00	9716.00	9717.00									
METROPOLITAN AREA: Hammond, LA MSA												
COUNTY OR COUNTY EQUIVALENT												
Tangipahoa Parish	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	9532.00	9533.00	9536.00	9538.00	9540.01	9541.01	9542.00	9543.00	9544.00			
METROPOLITAN AREA: Hanford-Corcoran, CA MSA												
COUNTY OR COUNTY EQUIVALENT												
Kings County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	9.00	11.00	13.00	14.02	17.01							
METROPOLITAN AREA: Harrisburg-Carlisle, PA MSA												
COUNTY OR COUNTY EQUIVALENT												
Cumberland County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	122.00	123.00	131.02	132.00								
Dauphin County	201.00	203.00	204.00	206.00	207.00	208.00	209.00	211.00	212.00	213.00	214.00	215.00
	216.00	222.00	237.00									
METROPOLITAN AREA: Harrisonburg, VA MSA												
COUNTY OR COUNTY EQUIVALENT												
Rockingham County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	105.00											
Harrisonburg city	2.04	2.05	2.07	4.02								
METROPOLITAN AREA: Hartford-West Hartford-East Hartford, CT MSA												
COUNTY OR COUNTY EQUIVALENT												
Hartford County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	4060.01	4061.00	4153.00	4154.00	4155.00	4156.00	4158.00	4159.00	4160.00	4161.00	4162.00	4163.00
	4166.00	4171.00	4172.00	4806.00	4961.00	5001.00	5002.00	5003.00	5004.00	5005.00	5009.00	5012.00
	5013.00	5014.00	5015.00	5017.00	5018.00	5023.00	5024.00	5025.00	5026.00	5027.00	5028.00	5029.00
	5030.00	5031.00	5033.00	5035.00	5037.00	5038.00	5039.00	5040.00	5041.00	5042.00	5043.00	5045.00
	5049.00	5102.00	5103.00	5104.00	5106.00	5112.00	5146.00	5148.00	5244.00	5245.01	5245.02	5246.00
	5247.00											
Middlesex County	5411.00	5416.00	5417.00									
Tolland County	8812.00	8813.00										

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 (2010 Census and 2009-2013, 2010-2014 and 2011-2015 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

METROPOLITAN AREA: Lubbock, TX MSA												
COUNTY OR COUNTY EQUIVALENT												
Lubbock County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	2.02	3.01	3.02	5.00	6.03	6.05	6.07	9.00	10.00	12.00	13.00	14.00
	17.08	20.02	22.04									
METROPOLITAN AREA: Lynchburg, VA MSA												
COUNTY OR COUNTY EQUIVALENT												
Lynchburg city	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	4.00	5.00	6.00	7.00	8.01	11.00	16.00	19.00				
METROPOLITAN AREA: Macon, GA MSA												
COUNTY OR COUNTY EQUIVALENT												
Bibb County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	101.00	104.00	105.00	111.00	115.00	123.00	124.00	125.00	126.00	127.00	128.00	129.00
	131.01	137.00	138.00	139.00								
METROPOLITAN AREA: Madera-Chowchilla, CA MSA												
COUNTY OR COUNTY EQUIVALENT												
Madera County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	6.03	6.04	8.00	9.00								
METROPOLITAN AREA: Madison, WI MSA												
COUNTY OR COUNTY EQUIVALENT												
Dane County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	6.00	9.02	11.01	12.00	14.01	14.02	15.02	16.03	16.04	16.05	16.06	17.05
Green County	21.00	23.01	24.02	25.00	26.01	32.00						
	9604.00											
METROPOLITAN AREA: Manchester-Nashua, NH MSA												
COUNTY OR COUNTY EQUIVALENT												
Hillsborough County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	3.00	13.00	14.00	15.00	16.00	20.00	105.00	106.00	107.00	108.00	2004.00	
METROPOLITAN AREA: Manhattan, KS MSA												
COUNTY OR COUNTY EQUIVALENT												
Riley County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	3.03	5.00	8.01	8.02	11.00							
METROPOLITAN AREA: Mankato-North Mankato, MN MSA												
COUNTY OR COUNTY EQUIVALENT												
Blue Earth County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	1707.00	1711.01	1712.02									
METROPOLITAN AREA: Mansfield, OH MSA												
COUNTY OR COUNTY EQUIVALENT												
Richland County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	5.00	6.00	7.00	10.00	14.00	15.00	16.00	31.00				
METROPOLITAN AREA: Mayaguez, PR MSA												
COUNTY OR COUNTY EQUIVALENT												
Hormigueros Municipio	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mayaguez Municipio	8204.00											
	801.00	803.00	804.00	805.00	809.00	810.00	811.00	815.12	817.00			
METROPOLITAN AREA: McAllen-Edinburg-Mission, TX MSA												
COUNTY OR COUNTY EQUIVALENT												
Hidalgo County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	201.01	206.00	207.23	211.00	213.02	214.01	216.00	218.04	221.04	221.05	225.01	235.11
	235.14	237.00	241.08	241.12	241.13	241.14	242.01	243.02	244.03	245.00		
METROPOLITAN AREA: Medford, OR MSA												
COUNTY OR COUNTY EQUIVALENT												
Jackson County	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	1.00	2.01	2.02	3.00	5.01	5.02	19.00	30.02				
METROPOLITAN AREA: Memphis, TN-MS-AR MSA												
COUNTY OR COUNTY EQUIVALENT												
Crittenden County, AR	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benton County, MS	301.01	301.02	303.02	305.01	305.02	311.00	312.00					
Shelby County, TN	9502.00											
	2.00	3.00	4.00	6.00	7.00	8.00	9.00	11.00	13.00	14.00	15.00	19.00
	20.00	21.00	24.00	27.00	28.00	36.00	37.00	38.00	39.00	46.00	50.00	53.00
	55.00	60.00	65.00	67.00	68.00	69.00	70.00	73.00	75.00	78.10	78.21	78.22
	79.00	81.10	81.20	82.00	88.00	89.00	99.01	99.02	100.00	101.10	101.20	102.10
	103.00	105.00	106.20	106.30	107.20	110.20	111.00	112.00	113.00	114.00	115.00	116.00
	117.00	201.01	205.12	205.21	205.23	217.10	217.21	217.26	217.31	220.22	221.11	222.20
Tipton County, TN	223.10	227.00										
	407.00											

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METROPOLITAN AREA: Pittsburgh, PA MSA												
COUNTY OR COUNTY EQUIVALENT												
Allegheny County												
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	305.00	402.00	404.00	405.00	406.00	409.00	501.00	506.00	509.00	510.00	511.00	603.00
	709.00	804.00	807.00	903.00	1005.00	1016.00	1017.00	1113.00	1114.00	1115.00	1203.00	1204.00
	1207.00	1208.00	1301.00	1302.00	1303.00	1304.00	1306.00	1702.00	1706.00	1803.00	2412.00	2503.00
	2507.00	2509.00	2609.00	2614.00	2615.00	2620.00	2703.00	2715.00	2814.00	2901.00	3001.00	4012.00
	4240.00	4508.00	4621.00	4626.00	4639.00	4644.00	4688.00	4689.00	4810.00	4838.00	4843.00	4667.00
	4868.00	4869.00	4927.00	4928.00	4994.00	5010.00	5041.00	5080.00	5094.00	5100.00	5120.00	5128.00
	5129.00	5138.00	5140.00	5151.00	5153.00	5170.00	5220.00	5235.02	5509.00	5512.00	5519.00	5520.00
	5521.00	5522.00	5523.00	5604.00	5606.00	5610.00	5611.00	5612.00	5614.00	5616.00	5619.00	5620.00
	5623.00	5624.00	5625.00	5626.00	5627.00	5632.00						
Beaver County	6011.00	6012.00	6013.00	6028.00	6040.00	6041.00	6042.00	6045.00	6054.00	6057.00		
Butler County	9023.00	9024.00	9025.00	9103.01	9104.00							
Fayette County	2608.00	2612.00	2614.01	2614.02	2617.00	2618.00	2619.00	2621.00	2623.00	2626.00	2629.00	2630.00
	2631.00											
Washington County	7041.00	7543.00	7544.00	7752.00	7832.00	7833.00	7922.00					
Westmoreland County	8001.00	8002.00	8003.00	8006.00	8007.00	8014.00	8028.00	8040.00	8041.00	8052.00	8054.00	8060.00
	8076.00											
METROPOLITAN AREA: Pittsfield, MA MSA												
COUNTY OR COUNTY EQUIVALENT												
Berkshire County												
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	9001.00	9002.00	9004.00	9006.00	9213.00							
METROPOLITAN AREA: Pocatello, ID MSA												
COUNTY OR COUNTY EQUIVALENT												
Bannock County												
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	8.00	9.00	16.01									
METROPOLITAN AREA: Ponce, PR MSA												
COUNTY OR COUNTY EQUIVALENT												
Ponce Municipio												
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	702.02	703.00	705.13	708.00	709.00	710.00	713.00	716.02	718.00	719.00	721.01	723.00
	726.00	727.04	730.09									
Yauco Municipio	7501.01											
METROPOLITAN AREA: Portland-South Portland-Biddeford, ME MSA												
COUNTY OR COUNTY EQUIVALENT												
Cumberland County												
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	3.00	5.00	6.00	10.00	11.00	12.00	13.00	27.00				
Sagadahoc County	9705.00											
York County	61.02	252.02	302.02									
METROPOLITAN AREA: Portland-Vancouver-Hillsboro, OR-WA MSA												
COUNTY OR COUNTY EQUIVALENT												
Clackamas County, OR												
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	221.08	222.01										
	9.02	11.01	21.00	22.03	23.03	34.01	40.01	40.02	49.00	55.00	56.00	73.00
	74.00	76.00	81.00	82.02	83.01	83.02	84.00	85.00	86.00	90.00	91.01	92.01
	95.01	95.02	96.04	96.05	96.06	97.01	97.02	98.01	98.03	100.01	103.04	104.10
	104.11	106.00										
Washington County, OR	307.00	311.00	317.05	317.06	320.05	324.09	325.01	332.00				
Yamhill County, OR	302.02	307.02	308.01	308.02								
Clark County, WA	405.09	410.05	411.04	411.11	416.00	417.00	423.00	424.00	426.00	427.00		
METROPOLITAN AREA: Port St. Lucie, FL MSA												
COUNTY OR COUNTY EQUIVALENT												
Martin County												
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	10.00	12.00	18.01	18.02								
St. Lucie County	3801.00	3802.00	3803.00	3804.00	3805.00	3806.00	3807.00	3809.01	3809.02	3814.02	3818.02	3820.02
METROPOLITAN AREA: Prescott, AZ MSA												
COUNTY OR COUNTY EQUIVALENT												
Yavapai County												
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
	6.06	9.00	20.01	21.00								

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METROPOLITAN AREA: Salt Lake City, UT MSA												
COUNTY OR COUNTY EQUIVALENT												
Salt Lake County												
TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
1003.06	1003.08	1014.00	1015.00	1016.00	1019.00	1021.00	1023.00	1025.00	1026.00	1027.01	1027.02	
1028.01	1028.02	1029.00	1114.00	1116.00	1117.01	1124.02	1124.04	1133.05	1133.06	1133.07	1133.09	
1133.10	1134.08	1135.09	1135.12	1135.14	1135.36	1138.02	1139.06	1140.00				

METROPOLITAN AREA: San Angelo, TX MSA												
COUNTY OR COUNTY EQUIVALENT												
Tom Green County												
TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
2.00	7.00	9.00	18.00									

METROPOLITAN AREA: San Antonio-New Braunfels, TX MSA												
COUNTY OR COUNTY EQUIVALENT												
Bexar County												
TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
1103.00	1105.00	1106.00	1107.00	1108.00	1110.00	1205.02	1209.01	1212.05	1214.04	1215.08	1302.00	
1303.00	1304.01	1304.02	1305.00	1306.00	1307.00	1308.00	1309.00	1310.00	1311.00	1312.00	1315.07	
1402.00	1403.00	1406.00	1408.00	1409.00	1410.00	1411.01	1411.02	1412.00	1501.00	1503.00	1504.00	
1505.01	1505.02	1506.00	1507.00	1508.00	1509.00	1510.00	1514.00	1601.00	1605.01	1606.00	1607.01	
1607.02	1609.01	1609.02	1610.00	1612.00	1613.02	1613.03	1613.04	1615.03	1616.00	1620.04	1701.01	
1701.02	1702.00	1703.00	1704.01	1704.02	1705.00	1706.00	1707.00	1708.00	1709.00	1710.00	1711.00	
1712.00	1713.01	1713.02	1714.01	1714.02	1715.01	1715.02	1716.01	1716.02	1718.01	1718.02	1802.01	
1803.00	1804.00	1805.01	1805.04	1806.03	1808.00	1810.05	1813.03	1814.02	1818.08	1818.20	1819.01	
1901.00	1906.04	1910.04	1919.00	1920.00								
2102.00	2103.00											

METROPOLITAN AREA: San Diego-Carlsbad-San Marcos, CA MSA												
COUNTY OR COUNTY EQUIVALENT												
San Diego County												
TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
16.00	22.01	22.02	23.01	23.02	24.01	24.02	25.01	26.01	26.02	27.07	27.08	
27.09	27.10	28.01	29.04	30.01	30.04	31.11	31.15	33.01	33.03	33.04	33.05	
34.03	34.04	35.01	35.02	36.01	36.02	36.03	39.01	39.02	40.00	41.00	47.00	
48.00	49.00	50.00	51.00	52.00	57.00	65.00	83.05	83.43	83.61	86.00	88.00	
90.00	91.02	100.05	100.09	100.10	100.12	100.13	101.06	101.11	101.12	104.01	104.02	
105.02	116.01	116.02	117.00	118.01	118.02	120.02	121.02	122.00	123.02	124.01	124.02	
125.01	125.02	126.00	127.00	131.04	132.03	132.04	132.05	132.06	138.02	139.07	144.00	
148.06	153.01	154.04	157.01	157.03	157.04	158.01	158.02	159.01	159.02	163.01	163.02	
165.02	165.04	182.00	184.00	185.09	185.19	186.03	189.03	189.05	195.01	195.02	195.03	
196.02	200.17	200.28	200.29	201.05	201.08	202.02	202.06	202.07	202.09	202.11	202.13	
202.14	203.08	205.00	206.01	207.07	210.00	219.00	220.00					

METROPOLITAN AREA: San Francisco-Oakland-Fremont, CA MSA												
COUNTY OR COUNTY EQUIVALENT												
Alameda County												
TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
4007.00	4010.00	4013.00	4014.00	4015.00	4016.00	4018.00	4022.00	4024.00	4025.00	4026.00	4028.00	
4029.00	4030.00	4031.00	4034.00	4035.01	4053.02	4054.01	4054.02	4055.00	4057.00	4058.00	4059.01	
4059.02	4060.00	4062.01	4062.02	4063.00	4065.00	4066.01	4066.02	4070.00	4071.01	4071.02	4072.00	
4073.00	4074.00	4075.00	4076.00	4082.00	4084.00	4085.00	4086.00	4087.00	4088.00	4089.00	4090.00	
4091.00	4092.00	4093.00	4094.00	4095.00	4096.00	4097.00	4101.00	4102.00	4103.00	4105.00	4204.00	
4220.00	4224.00	4225.00	4227.00	4228.00	4229.00	4231.00	4235.00	4236.02	4240.01	4240.02	4276.00	
4287.00	4339.00	4340.00	4351.04	4355.00	4356.01	4356.02	4362.00	4363.00	4365.00	4366.02	4369.00	
4375.00	4377.01	4377.02										
3020.05	3050.00	3060.03	3071.02	3072.01	3072.02	3072.04	3072.05	3100.00	3110.00	3120.00	3131.01	
3132.06	3141.02	3141.03	3141.04	3142.00	3280.00	3361.01	3361.02	3362.02	3381.01	3650.02	3660.02	
3671.00	3672.00	3680.01	3680.02	3690.01	3720.00	3730.00	3740.00	3750.00	3760.00	3770.00	3790.00	
3810.00	3820.00	3892.00										
1050.00	1122.01	1290.00										
106.00	107.00	113.00	117.00	118.00	120.00	121.00	122.01	122.02	123.01	123.02	124.01	
124.02	125.01	125.02	155.00	159.00	161.00	176.01	178.01	179.02	201.00	209.00	228.02	
229.01	230.01	231.02	231.03	232.00	234.00	258.00	260.01	263.01	264.01	264.03	312.02	
313.02	314.00	332.01	332.03	332.04	426.01	427.00	604.00	605.02	611.00	612.00	9805.01	
6002.00	6008.00	6013.00	6015.02	6022.00	6102.01	6102.02	6102.03	6104.00	6105.00	6108.01	6108.00	
6117.00	6118.00	6119.00	6120.00	6121.00								

METROPOLITAN AREA: San German-Cabo Rojo, PR MSA												
COUNTY OR COUNTY EQUIVALENT												
Cabo Rojo Municipio												
TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
8304.00	8306.03											
8501.01	8503.00											
9605.00	9606.00											
8401.00												

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METROPOLITAN AREA: San Jose-Sunnyvale-Santa Clara, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Benito County	3.00	7.01										
Santa Clara County	5009.01	5009.02	5010.00	5012.00	5013.00	5014.01	5014.02	5015.01	5015.02	5016.00	5017.00	5020.02
	5021.02	5022.01	5031.05	5031.10	5031.11	5031.12	5031.13	5031.17	5031.18	5031.21	5031.22	5031.23
	5032.04	5032.13	5032.14	5032.17	5032.18	5033.04	5033.05	5033.06	5034.01	5034.02	5035.04	5035.06
	5035.07	5035.08	5035.10	5036.01	5036.02	5037.03	5037.07	5037.09	5037.10	5037.11	5037.12	5037.13
	5039.02	5039.03	5040.01	5040.02	5041.01	5043.18	5056.00	5063.05	5065.01	5119.15	5120.17	5120.22
	5120.43	5123.10	5123.14	5125.06	5126.03	5126.04	5130.00					

METROPOLITAN AREA: San Juan-Carolina-Caguas, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguas Buenas Municipio	2301.00	2302.00	2303.00	2304.00	2305.01							
Aibonito Municipio	2504.00											
Barceloneta Municipio	5901.00	5902.00	5903.00									
Barranquitas Municipio	9522.02	9524.00										
Bayamon Municipio	301.03	307.00	310.05	311.24	312.01	316.12	321.00	322.00				
Caguas Municipio	2009.00	2010.00	2012.00	2016.00	2017.00	2018.00	2019.00					
Canovanas Municipio	1001.04	1006.02	1007.00	1008.00								
Catano Municipio	202.00	203.02	204.22	204.25	204.27							
Cayey Municipio	2606.00	2607.00										
Ciales Municipio	9557.00	9559.00										
Comerio Municipio	9517.00	9518.00	9519.00	9520.00								
Corozal Municipio	5303.00	5305.00	5306.00									
Florida Municipio	5801.00											
Guaynabo Municipio	401.02	401.03										
Gurabo Municipio	2103.00											
Humacao Municipio	1806.00	1809.01										
Juncos Municipio	5003.02											
Las Piedras Municipio	1901.01	1902.01	1902.02									
Loiza Municipio	1101.01	1102.00	1104.00	1105.00								
Manati Municipio	5703.00	5704.00	5706.00	5707.00								
Maunabo Municipio	9515.00											
Morevis Municipio	9552.01	9552.02	9553.00	9554.02	9555.00							
Naguabo Municipio	1703.00											
Naranjito Municipio	5202.00	5203.00	5204.00									
Orocovis Municipio	9548.02	9549.01										
Rio Grande Municipio	1302.00											
San Juan Municipio	6.00	7.00	14.00	26.00	28.00	29.00	32.00	34.00	35.01	35.02	36.00	37.00
	44.00	45.00	46.00	49.00	50.00	51.02	51.03	52.15	60.00	61.01	66.00	80.02
	82.01	87.00	89.00	90.00								
San Lorenzo Municipio	2202.00	2203.00	2206.00	2207.00								
Toa Alta Municipio	5104.00	5107.02										
Toa Baja Municipio	1217.02	1218.01	1221.00	1222.01	1224.00							
Vega Alta Municipio	5502.00	5504.00	5506.01									
Vega Baja Municipio	5601.00	5602.04	5605.00	5606.00	5608.01	5608.02	5609.00					
Yabucoa Municipio	9508.00	9509.00	9510.00	9511.00	9512.00							

METROPOLITAN AREA: San Luis Obispo-Paso Robles, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Luis Obispo County	109.01	109.02	110.02	111.01	111.02	112.00						

METROPOLITAN AREA: Santa Cruz-Watsonville, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Cruz County	1008.00	1010.00	1103.00	1104.00	1105.01	1106.00	1107.00	1231.00				

METROPOLITAN AREA: Santa Fe, NM MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Fe County	8.00	10.02	12.02	12.04	13.02	101.02	9409.00					

METROPOLITAN AREA: Santa Maria-Santa Barbara, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Barbara County	9.00	18.00	21.01	21.03	23.04	24.02	24.03	24.04	27.02	27.03	27.05	27.06
	27.07	29.24	29.26	29.28								

2018 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN QUALIFIED CENSUS TRACTS

(2010 Census and 2009-2013, 2010-2014 and 2011-2015 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, February 28, 2013)

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											
Gilmer County	9677.00	9678.00										
Harrison County	301.00	302.00										
Lewis County	9675.00											
Logan County	9565.00	9569.00										
McDowell County	9536.00	9538.00	9539.00	9540.00	9542.00	9545.01	9545.03	9545.04				
Marion County	201.00	202.00	205.00									
Mercer County	9.00	13.00	17.00	19.00	20.00							
Mingo County	9574.00	9575.00	9576.00									
Nicholas County	9505.00											
Roane County	9630.00	9631.00										
Summers County	5.00	7.00										
Upshur County	9667.00											
Webster County	9701.00	9702.00										
Wyoming County	30.00	31.00										

NONMETROPOLITAN PART OF STATE: Wisconsin

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ashland County	9400.00											
Burnett County	9708.00											
Dunn County	9708.00											
Grant County	9609.00	9610.00										
Langlade County	9606.00											
Marinette County	9614.00											
Menominee County	9401.01											
Portage County	9603.00	9604.00	9610.00									
Sauk County	10.02											
Sawyer County	9400.00											
Vernon County	9602.00											
Vilas County	9400.00											
Walworth County	4.00	5.01	5.02									
Wood County	112.00											

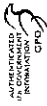
NONMETROPOLITAN PART OF STATE: Wyoming

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	9630.00	9631.00	9634.00	9635.00	9637.00							
Fremont County	1.00											
Goshen County	9578.00											
Washakie County	3.01											

NONMETROPOLITAN PART OF: Puerto Rico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adjuntas Municipio	9563.00	9564.00	9565.00	9566.00								
Coamo Municipio	9541.00	9543.00										
Las Marías Municipio	9597.00	9598.00										
Maricao Municipio	9601.00											
Salinas Municipio	9526.00	9527.00										
Santa Isabel Municipio	9538.00											

Count = 1,926 tracts.



(OMB) for the information collection described below. In accordance with the Paperwork Reduction Act, HUD is requesting comment from all interested parties on the proposed collection of information. The purpose of this notice is to allow for 60 days of public comment.

DATES: Comments Due Date: November 13, 2017.

ADDRESSES: Interested persons are invited to submit comments regarding this proposal. Comments should refer to the proposal by name and/or OMB Control Number and should be sent to: Anna P. Guido, Reports Management Officer, QDAM, Department of Housing and Urban Development, 451 7th Street SW., Room 4186, Washington, DC 20410-5000; telephone 202-402-5534 (this is not a toll-free number) or email at Anna.P.Guido@hud.gov for a copy of the proposed forms or other available information. Persons with hearing or speech impairments may access this number through TTY by calling the toll-free Federal Relay Service at (800) 877-8339.

FOR FURTHER INFORMATION CONTACT: Suzette M. Agans, Senior Management Analyst, Field Operations Division, Field Policy and Management, Department of Housing and Urban Development, 451 7th Street SW., Washington, DC 20410; email Ms. Agans at Suzette.M.Agans@hud.gov or telephone 202-402-5089. This is not a toll-free number. Persons with hearing

or speech impairments may access this number through TTY by calling the toll-free Federal Relay Service at (800) 877-8339. Copies of available documents submitted to OMB may be obtained from Ms. Agans.

SUPPLEMENTARY INFORMATION: This notice informs the public that HUD is seeking approval from OMB for the information collection described in Section A.

A. Overview of Information Collection

Title of Information Collection:

Certification of Consistency with Promise Zone Goals and Implementation.

OMB Approval Number: 2577-0279.

Type of Request: Renewal of expiration date.

Form Number: HUD Form 50153.

HUD Description of the Need for the Information and Proposed Use: This collection is a renewal that will be collecting information for preference points in certain competitive federal grants and technical assistance applications. This collection will reference the actual application collection that was approved under OMB 2577-0279. HUD and USDA designated twenty-two communities as Promise Zones between 2014 and 2016. Under the Promise Zones initiative, the federal government through interagency efforts will invest and partner with high-poverty urban, rural, and tribal communities to create jobs, increase economic activity, improve educational

opportunities, leverage private investment, and reduce violent crime. Additional information about the Promise Zones initiative can be found at www.hud.gov/promisezones, and questions can be addressed to promisezones@hud.gov. The federal administrative duties pertaining to these designations shall be managed and executed by HUD (urban communities) and USDA (rural and tribal communities) for ten years from the designation dates pursuant. The Promise Zone Initiative supports HUD's responsibilities under sections 2 and 3 of the HUD Act, 42 U.S.C. 3531-32, to assist the President in achieving maximum coordination of the various federal activities which have a major effect upon urban community, suburban, or metropolitan development; to develop and recommend to the President policies for fostering orderly growth and development of the Nation's urban areas; and to exercise leadership, at the direction of the President, in coordinating federal activities affecting housing and urban development. To facilitate communication between local and federal partners, HUD proposes that Promise Zone Lead Organizations submit minimal documents to support collaboration between local and federal partners. This document will assist in communications and stakeholder engagement, both locally and nationally.

Respondents (i.e., affected public): Twenty-Two Promise Zone Lead Organizations.

Information collection	Number of respondents	Frequency of response	Responses per annum	Burden hour per response	Annual burden hours	Hourly cost per response	Annual cost
Certification of Consistency Form	22	10	220	.30	66	\$40	\$2,640.00
Total	2,640.00

B. Solicitation of Public Comment

This notice is soliciting comments from members of the public and affected parties concerning the collection of information described in Section A on the following:

- (1) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- (2) The accuracy of the agency's estimate of the burden of the proposed collection of information;
- (3) Ways to enhance the quality, utility, and clarity of the information to be collected; and
- (4) Ways to minimize the burden of the collection of information on those

who are to respond; including through the use of appropriate automated collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

HUD encourages interested parties to submit comment in response to these questions.

Authority: Section 3507 of the Paperwork Reduction Act of 1995, 44 U.S.C. Chapter 35.

Dated: August 28, 2017.

Nelson R. Brégón,

Associate Assistant Deputy Secretary, Office of Field Policy and Management.

[FR Doc. 2017-19187 Filed 9-8-17; 8:45 am]

BILLING CODE 4210-67-P

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR-6043-N-01]

Statutorily Mandated Designation of Difficult Development Areas and Qualified Census Tracts for 2018

AGENCY: Office of the Assistant Secretary for Policy Development and Research, HUD.

ACTION: Notice.

SUMMARY: This document designates "Difficult Development Areas" (DDAs) and "Qualified Census Tracts" (QCTs) for purposes of the Low-Income Housing Tax Credit (LIHTC) under Internal Revenue Code (IRC), as enacted

by the Tax Reform Act of 1986. The United States Department of Housing and Urban Development (HUD) makes new DDA and QCT designations annually.

FOR FURTHER INFORMATION CONTACT: For questions on how areas are designated and on geographic definitions, contact Michael K. Hollar, Senior Economist, Economic Development and Public Finance Division, Office of Policy Development and Research, Department of Housing and Urban Development, 451 Seventh Street SW., Room 8216, Washington, DC 20410-6000; telephone number 202-402-5878, or send an email to Michael.K.Hollar@hud.gov. For specific legal questions, contact Branch 5, Office of the Associate Chief Counsel, Passthroughs and Special Industries, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224; telephone number 202-317-4137, fax number 202-317-6731. For questions about the "HUBZone" program, contact Mariana Pardo, Director, HUBZone Program, Office of Government Contracting and Business Development, U.S. Small Business Administration, 409 Third Street SW., Suite 8800, Washington, DC 20416; telephone number 202-205-2985, fax number 202-481-6443, or send an email to hubzone@sba.gov. (These are not toll-free telephone numbers.) A text

hearing or speech impairments at 800-877-8339. Additional copies of this notice are available through HUD User at 800-245-2691 for a small fee to cover duplication and mailing costs.

Copies Available Electronically: This DDAs and QCTs are available electronically on the internet at <http://www.huduser.org/datasets/qct.html>.

SUPPLEMENTARY INFORMATION:

I. This Notice

Under 26 U.S.C. 42(d)(5)(B)(iii), for purposes of the LIHTC, the Secretary of HUD must designate DDAs, which are areas with high construction, land, and utility costs relative to area median gross income. This notice designates DDAs for each of the 50 states, the District of Columbia, Puerto Rico, American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands. The designations of DDAs in this notice are based on modified Fiscal Year (FY) 2017 Small Area Fair Market Rents (Small Area FMRs), FY2017 income limits, and 2010 Census population counts, as explained below.

Similarly, under 26 U.S.C. 42(d)(5)(B)(ii), the Secretary of HUD must designate QCTs, which are areas

either in which 50 percent or more of the households have an income which is less than 60 percent of the area median gross income for such year or which have a poverty rate of at least 25 percent. This notice designates QCTs based on new income and poverty data released in the American Community Survey (ACS). Specifically, HUD relies on the most recent three sets of ACS data to ensure that anomalous estimates, due to sampling, do not affect the QCT status of tracts.

II. Data Used To Designate DDAs

Data from the 2010 Census on total population of metropolitan areas and nonmetropolitan areas are used in the designation of DDAs. The Office of Management and Budget (OMB) first published new metropolitan area definitions incorporating 2010 Census data in OMB Bulletin No. 13-01 on February 28, 2013. FY2017 FMRs and FY2017 income limits used to designate DDAs are based on these metropolitan statistical area (MSA) definitions, with modifications to account for substantial differences in rental housing markets (and, in some cases, median income levels) within MSAs. SAFMRs are calculated for the ZIP Code Tabulation Areas (ZCTAs), or portions of ZCTAs within the metropolitan areas defined by OMB Bulletin No. 13-01.

III. Data Used To Designate QCTs

Data from the 2010 Census on total population of census tracts, the metropolitan areas, and the nonmetropolitan parts of states are used in the designation of QCTs. The FY2017 income limits used to designate QCTs are based on these MSA definitions with modifications to account for substantial differences in rental housing markets (and in some cases median income levels) within MSAs. This QCT designation uses the OMB metropolitan area definitions published in OMB Bulletin No. 13-01 on February 28, 2013, without modification for purposes of evaluating how many census tracts can be designated under the population cap, but uses the HUD-modified definitions and their associated area median incomes for determining QCT eligibility.

Because the 2010 Decennial Census did not include questions on respondent household income, HUD uses ACS data to designate QCTs. The ACS tabulates data collected over 5 years to provide estimates of socioeconomic variables for small areas containing fewer than 20,000 persons, such as census tracts. Due to sample-related anomalies in estimates from year-to-year, HUD utilizes three sets of ACS tabulations to

ensure that anomalous estimates do not affect QCT status.

IV. Background

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

V. Summary of the Low-Income Housing Tax Credit

A. Determining Eligibility

The LIHTC is a tax incentive intended to increase the availability of low-income rental housing. IRC section 42 provides an income tax credit to certain owners of newly constructed or substantially rehabilitated low-income rental housing projects. The dollar amount of the LIHTC available for allocation by each state (credit ceiling) is limited by population. Each state is allowed a credit ceiling based on a statutory formula indicated at IRC section 42(h)(3). States may carry forward unallocated credits derived from the credit ceiling for one year; however, to the extent such unallocated credits are not used by then, the credits go into a national pool to be redistributed to states as additional credit. State and local housing agencies allocate the state's credit ceiling among low-income housing buildings whose owners have applied for the credit. Besides IRC section 42 credits derived from the credit ceiling, states may also provide IRC section 42 credits to owners of buildings based on the percentage of certain building costs financed by tax-exempt bond proceeds. Credits provided under the tax-exempt bond "volume cap" do not reduce the credits available from the credit ceiling.

The credits allocated to a building are based on the cost of units placed in service as low-income units under particular minimum occupancy and maximum rent criteria. In general, a building must meet one of two thresholds to be eligible for the LIHTC; either: (1) 20 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 50 percent of the Area Median Gross Income (AMGI), or (2) 40 percent of the

units must be rent-restricted and occupied by tenants with incomes no higher than 60 percent of AMGI. A unit is "rent-restricted" if the gross rent, including an allowance for tenant-paid utilities, does not exceed 30 percent of the imputed income limitation (*i.e.*, 50 percent on 60 percent of AMGI) applicable to that unit. The rent and occupancy thresholds remain in effect for at least 15 years, and building owners are required to enter into agreements to maintain the low-income character of the building for at least an additional 15 years.

B. Calculating the LIHTC

The LIHTC reduces income tax liability dollar-for-dollar. It is taken annually for a term of 10 years and is intended to yield a present value of either: (1) 70 percent of the "qualified basis" for new construction or substantial rehabilitation expenditures that are not federally subsidized (as defined in IRC section 42(j)(2)), or (2) 30 percent of the qualified basis for the cost of acquiring certain existing buildings or projects that are federally subsidized. The actual credit rates are determined monthly under procedures specified in IRC section 42 and cannot be less than 9 percent for buildings that are not federally subsidized. Individuals can use the credits up to a deduction equivalent of \$25,000 (the actual maximum amount of credit that an individual can claim depends on the individual's marginal tax rate). For buildings placed in service after December 31, 2007, individuals can use the credits against the alternative minimum tax. Corporations also can deduct losses from the project.

The qualified basis represents the product of the building's "applicable fraction" and its "eligible basis." The applicable fraction is based on the number of low-income units in the building as a percentage of the total number of units, or based on the floor space of low-income units as a percentage of the total floor space of residential units in the building. The eligible basis is the adjusted basis attributable to acquisition, rehabilitation, or new construction costs (depending on the type of LIHTC involved). These costs include amounts chargeable to a capital account that are incurred prior to the end of the first taxable year in which the qualified low-income building is placed in service or,

at the election of the taxpayer, the end of the succeeding taxable year. In the case of buildings located in designated DDAs or designated QCTs, or buildings designated by the state agency, eligible basis can be increased up to 130 percent from what it would otherwise be. This means that the available credits also can be increased by up to 30 percent. For example, if a 70 percent credit is available, it effectively could be increased to as much as 91 percent (70 percent \times 130 percent).

C. Defining Difficult Development Areas (DDAs) and Qualified Census Tracts (QCTs)

As stated above, IRC section 42 defines a DDA as an area designated by the Secretary of HUD that has high construction, land, and utility costs relative to the AMGI. All designated DDAs in metropolitan areas (taken together) may not contain more than 20 percent of the aggregate population of all metropolitan areas, and all designated areas not in metropolitan areas may not contain more than 20 percent of the aggregate population of all nonmetropolitan areas. See 26 U.S.C. 42(d)(5)(B)(iii).

Similarly, IRC section 42 defines a QCT as an area designated by the Secretary of HUD and, for the most recent year for which census data are available on household income in such tract, in which either 50 percent or more of the households have an income which is less than 60 percent of the area median gross income or which has a poverty rate of at least 25 percent. All designated QCTs in a single metropolitan area or nonmetropolitan area (taken together) may not contain more than 20 percent of the population of that metropolitan or nonmetropolitan area. Thus, unlike the restriction on DDA designations, QCTs are restricted by each individual area as opposed to the aggregate population across all metropolitan areas and nonmetropolitan areas. See 26 U.S.C. 42(d)(5)(B)(ii).

IRC section 42(d)(5)(B)(v) allows states to award an increase in basis up to 30 percent to buildings located outside of federally designated DDAs and QCTs if the increase is necessary to make the building financially feasible. This state discretion applies only to buildings allocated credits under the state housing credit ceiling and is not permitted for buildings receiving credits in connection with tax-exempt bonds. Rules for such designations shall be set forth in the LIHTC-allocating agencies' qualified allocation plans (QAPs). See 26 U.S.C. 42(m).

VI. Explanation of HUD Designation Method

A. 2018 Difficult Development Areas

In developing the 2018 list of DDAs, as required by 26 U.S.C. 42(d)(5)(B)(iii), HUD compared housing costs with incomes. HUD used 2010 Census population for ZCTAs, and nonmetropolitan areas, and the MSA definitions, as published in OMB Bulletin No. 13-01 on February 28, 2013, with modifications, as described below. In keeping with past practice of basing the coming year's DDA designations on data from the preceding year, the basis for these comparisons is the FY2017 HUD income limits for very low-income households (very low-income limits, or VLLIs), which are based on 50 percent of AMGI, and modified FMRs based on the FY2017 FMRs used for the Housing Choice Voucher (HCV) program. For metropolitan DDAs, HUD used Small Area FMRs based on three annual releases of ACS data, to compensate for statistical anomalies which affect estimates for some ZCTAs. For non-metropolitan DDAs, HUD used the FY2017 FMRs published on August 26, 2016 (81 FR 58952) as updated periodically through March 30, 2017 (82 FR 15711).

In formulating the FY2017 FMRs and VLLIs, HUD modified the current OMB definitions of MSAs to account for differences in rents among areas within each current MSA that were in different FMR areas under definitions used in prior years. HUD formed these "HUD Metro FMR Areas" (HMFAs) in cases where one or more of the parts of newly defined MSAs were previously in separate FMR areas. All counties added to metropolitan areas will be an HMFA with rents and incomes based on their own county data, where available. HUD no longer requires recent-mover rents to differ by five percent or more in order to form a new HMFA. All HMFAs are contained entirely within MSAs. All nonmetropolitan counties are outside of MSAs and are not broken up by HUD for purposes of setting FMRs and VLLIs. (Complete details on HUD's process for determining FY2017 FMR areas and FMRs are available at <https://www.huduser.gov/portal/datasets/fmr.html#2017>. Complete details on HUD's process for determining FY2017 income limits are available at <https://www.huduser.gov/portal/datasets/il.html#2017>.)

HUD's unit of analysis for designating metropolitan DDAs consists of ZCTAs, whose Small Area FMRs are compared to metropolitan VLLIs. For purposes of computing VLLIs in metropolitan areas,

HUD considers entire MSAs in cases where these were not broken up into HMFAs for purposes of computing VLLIs; and HMFAs within the MSAs that were broken up for such purposes. Hereafter in this notice, the unit of analysis for designating metropolitan DDAs will be called the ZCTA, and the unit of analysis for nonmetropolitan DDAs will be the nonmetropolitan county or county equivalent area. The procedure used in making the DDA designations follows:

1. *Calculate FMR-to-Income Ratios.* For each metropolitan ZCTA, and each nonmetropolitan county, HUD calculated a ratio of housing costs to income. HUD used a modified FY2017 two-bedroom Small Area FMR for ZCTAs, the FY2017 two-bedroom FMR as published for non-metropolitan counties, and the FY2017 four-person VLLI for this calculation.

The modified FY2017 two-bedroom Small Area FMRs for ZCTAs differ from the FY2017 Small Area FMRs in three ways. First, HUD did not limit the median gross ZCTA rent to 150 percent of the median gross Core-Based Statistical Area (CBSA) rent, as in the Small Area FMR calculations used in HUD's demonstration project. Second, HUD adjusted median rent values in New York City to correct for the downward-bias resulting from rent control and stabilization regulations using the New York City Housing and Vacancy Survey, which is conducted by the U.S. Census Bureau.¹ No other jurisdictions have provided HUD with data that could be used to adjust SAFMRs for rent control or stabilization regulations. Finally, the adjustment for recent mover rents is calculated at the HMFFA-level rather than CBSA-level.

The numerator of the ratio, representing the development cost of housing, was the area's FY2017 FMR, or SAFMR in metropolitan areas. In general, the FMR is based on the 40th-percentile gross rent paid by recent movers to live in a two-bedroom rental unit.

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

¹ HUD encourages other jurisdictions with rent control laws that affect rents paid by recent movers into existing units to contact HUD about what data might be provided or collected to adjust SAFMRs in those jurisdictions.

2. *Sort Areas by Ratio and Exclude Unsuitable Areas.* The ratios of the FMR, or Small Area FMR, to the LIHTC income-based rent limit were arrayed in descending order, separately, for ZCTAs and for nonmetropolitan counties.

ZCTAs with populations less than 100 were excluded in order to avoid designating areas unsuitable for residential development, such as ZCTAs containing airports.

3. *Select Areas with Highest Ratios and Exclude QCTs.* The DDAs are those areas with the highest ratios that cumulatively comprise 20 percent of the 2010 population of all metropolitan areas and all nonmetropolitan areas. For purposes of applying this population cap, HUD excluded the population in areas designated as 2018 QCTs. Thus, an area can be designated as a QCT or DDA, but not both.

B. Application of Population Caps to DDA Determinations

In identifying DDAs, HUD applied caps, or limitations, as noted above. The cumulative population of metropolitan DDAs cannot exceed 20 percent of the cumulative population of all metropolitan areas, and the cumulative population of nonmetropolitan DDAs cannot exceed 20 percent of the cumulative population of all nonmetropolitan areas.

In applying these caps, HUD established procedures to deal with how to treat small overruns of the caps. The remainder of this section explains those procedures. In general, HUD stops selecting areas when it is impossible to choose another area without exceeding the applicable cap. The only exceptions to this policy are when the next eligible excluded area contains either a large absolute population or a large

percentage of the total population, or the next excluded area's ranking ratio, as described above, was identical (to four decimal places) to the last area selected, and its inclusion resulted in only a minor overrun of the cap. Thus, for both the designated metropolitan and nonmetropolitan DDAs, there may be minimal overruns of the cap. HUD believes the designation of additional areas in the above examples of minimal overruns is consistent with the intent of the IRC. As long as the apparent excess is small due to measurement errors, some latitude is justifiable, because it is impossible to determine whether the 20 percent cap has been exceeded. Despite the care and effort involved in a Decennial Census, the Census Bureau and all users of the data recognize that the population counts for a given area and for the entire country are not precise. Therefore, the extent of the

measurement error is unknown. There can be errors in both the numerator and denominator of the ratio of populations used in applying a 20 percent cap. In circumstances where a strict application of a 20 percent cap results in an anomalous situation, recognition of the unavoidable imprecision in the census data justifies accepting small variances above the 20 percent limit.

C. Qualified Census Tracts

In developing the list of QCTs, HUD used 2010 Census 100-percent count data on total population, total households, and population in households; the median household income and poverty rate as estimated in the 2009–2013, 2010–2014 and 2011–2015, ACS tabulations; the FY2017 Very Low-Income Limits (VLLIs) computed at the HUD Metropolitan FMR Area (HMFA) level² to determine tract eligibility; and the MSA definitions published in OMB Bulletin No. 13–01 on February 28, 2013, for determining how many eligible tracts can be designated under the statutory 20 percent population cap.

HUD uses the HMFA-level AMGIs to determine QCT eligibility because the statute, specifically IRC section 42(d)(5)(B)(iv)(II), refers to the same section of the IRC that defines income for purposes of tenant eligibility and unit maximum rent, specifically IRC section 42(g)(4). By rule, the IRS sets these income limits according to HUD's VLLIs, which, starting in FY2006 and thereafter, are established at the HMFA level. HUD uses the entire MSA to determine how many eligible tracts can be designated under the 20 percent

² HUD income limits for very low-income households (very low-income limits, or VLLIs) are based on 50 percent of AMGI. In formulating the Fair Market Rents (FMRs) and VLLIs, HUD modified the current OMB definitions of MSAs to account for substantial differences in rents among areas within each new MSA that were in different FMR areas under definitions used in prior years. HUD originally formed these "HUD Metro FMR Areas" (HMFAs) in cases where one or more of the parts of newly defined MSAs that previously were in separate FMR areas had 2000 Census based 40th-percentile recent-mover rents that differed, by 5 percent or more, from the same statistic calculated at the MSA level. In addition, a few HMFAs were formed on the basis of very large differences in AMGIs among the MSA parts. All HMFAs are contained entirely within MSAs. Furthermore, HUD created separate "HUD Metro FMR Areas" for all counties added to metropolitan areas in the February 28, 2013 re-definition of metropolitan areas published by the Office of Management and Budget. All nonmetropolitan counties are outside of MSAs and are not broken up by HUD for purposes of setting FMRs and VLLIs. (Complete details on HUD's process for determining FMR areas and FMRs are available at <http://www.huduser.org/portal/datasets/fmr.html>. Complete details on HUD's process for determining income limits are available at <http://www.huduser.org/portal/datasets/il.html>.)

population cap as required by the statute (IRC section 42(d)(5)(B)(iii)(III)), which states that MSAs should be treated as singular areas.

The QCTs were determined as follows:

1. *Calculate 60% AMGI.* To be eligible to be designated a QCT, a census tract must have 50 percent of its households with incomes below 60 percent of the AMGI or have a poverty rate of 25 percent or more. Due to potential statistical anomalies in the ACS 5-year estimates, one of these conditions must be met in at least 2 of the 3 evaluation years for a tract to be considered eligible for QCT designation. HUD calculates 60 percent of AMGI by multiplying by a factor of 1.2 the HMFA or nonmetropolitan county FY2017 VLIL adjusted for inflation to match the ACS estimates, which are adjusted to the value of the dollar in the last year of the 5-year group.

2. *Determine Whether Census Tracts Have Less Than 50% of Households Below 60% AMGI.* For each census tract, whether or not 50 percent of households have incomes below the 60 percent income standard (income criterion) was determined by: (a) Calculating the average household size of the census tract, (b) adjusting the income standard to match the average household size, and (c) comparing the average-household-size-adjusted income standard to the median household income for the tract reported in each of the three years of ACS tabulations (2009–2013, 2010–2014 and 2011–2015). HUD did not consider estimates of median household income to be statistically reliable unless the margin of error was less than half of the estimate (or a Margin of Error Ratio, MoER, of 50 percent or less). If at least two of the three estimates were not statistically reliable by this measure, HUD determined the tract to be ineligible under the income criterion due to lack of consistently reliable median income statistics across the three ACS tabulations. Since 50 percent of households in a tract have incomes above and below the tract median household income, if the tract median household income is less than the average-household-size-adjusted income standard for the tract, then more than 50 percent of households have incomes below the standard.

3. *Estimate Poverty Rate.* For each census tract, the poverty rate was determined in each of the three releases of ACS tabulations (2009–2013, 2010–2014 and 2011–2015) by dividing the population with incomes below the poverty line by the population for whom poverty status has been

determined. As with the evaluation of tracts under the income criterion, HUD applies a data quality standard for evaluating ACS poverty rate data in designating the 2018 QCTs. HUD did not consider estimates of the poverty rate to be statistically reliable unless both the population for whom poverty status has been determined and the number of persons below poverty had MoERs of less than 50 percent of the respective estimates. If at least two of the three poverty rate estimates were not statistically reliable, HUD determined the tract to be ineligible under the poverty rate criterion due to lack of reliable poverty statistics across the ACS tabulations.

4. *Designate QCTs Where 20% or Less of Population Resides in Eligible Census Tracts.* QCTs are those census tracts in which 50 percent or more of the households meet the income criterion in at least two of the three years evaluated, or 25 percent or more of the population is in poverty in at least two of the three years evaluated, such that the population of all census tracts that satisfy either one or both of these criteria does not exceed 20 percent of the total population of the respective area.

5. *Designate QCTs Where More Than 20 Percent of Population Resides in Eligible Census Tracts.* In areas where more than 20 percent of the population resides in eligible census tracts, census tracts are designated as QCTs in accordance with the following procedure:

a. The income and poverty criteria are each averaged over the three ACS tabulations (2009–2013, 2010–2014 and 2011–2015). Statistically reliable values that did not exceed the income and poverty rate thresholds were included in the average.

b. Eligible tracts are placed in one of three groups based on the averaged values of the income and poverty criteria. The first group includes tracts that satisfy both the income and poverty criteria for QCTs for at least two of the three evaluation years. The second group includes tracts that satisfy either the income criterion or the poverty criterion in at least two of three years, but not both. A tract must qualify by at least one of the criteria in at least two of the three evaluation years to be eligible, although it does not need to be the same criterion.

c. Tracts in the first group are ranked from highest to lowest by the average of the ratios of the tract average-household-size-adjusted income limit to the median household income. Then, tracts in the first group are ranked from highest to lowest by the average of the

poverty rates. The two ranks are averaged to yield a combined rank. The tracts are then sorted on the combined rank, with the census tract with the highest combined rank being placed at the top of the sorted list. In the event of a tie, more populous tracts are ranked above less populous ones.

d. Tracts in the second group are ranked from highest to lowest by the average of the ratios of the tract average-household-size-adjusted income limit to the median household income. Then, tracts in the second group are ranked from highest to lowest by the average of the poverty rates. The two ranks are then averaged to yield a combined rank. The tracts are then sorted on the combined rank, with the census tract with the highest combined rank being placed at the top of the sorted list. In the event of a tie, more populous tracts are ranked above less populous ones.

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

f. Working down the single, concatenated, ranked list of eligible tracts, census tracts are identified as designated until the designation of an additional tract would cause the 20 percent limit to be exceeded. If a census tract is not designated because doing so would raise the percentage above 20 percent, subsequent census tracts are then considered to determine if one or more census tract(s) with smaller population(s) could be designated without exceeding the 20 percent limit.

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

As stated in OMB Bulletin 13–01, defining metropolitan areas:

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

Following OMB guidance, the estimation procedure for the FMRs and income limits incorporates the current OMB definitions of metropolitan areas based on the CBSA standards, as

implemented with 2010 Census data, but makes adjustments to the definitions, in order to separate subparts of these areas in cases where counties were added to an existing or newly defined metropolitan area. In CBSAs where subareas are established, it is HUD's view that the geographic extent of the housing markets are not the same as the geographic extent of the CBSAs.

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

VII. Future Designations

DDAs are designated annually as updated income and FMR data are made public. QCTs are designated annually as new income and poverty rate data are released.

VIII. Effective Date

The 2018 lists of QCTs and DDAs are

- effective:
- (1) For allocations of credit after December 31, 2017; or
 - (2) for purposes of IRC section 42(h)(4), if the bonds are issued and the building is placed in service after December 31, 2017.

If an area is not on a subsequent list of QCTs or DDAs, the 2018 lists are effective for the area if:

- (1) The allocation of credit to an applicant is made no later than the end of the 730-day period after the applicant submits a complete application to the LIHTC-allocating agency, and the submission is made before the effective date of the subsequent lists; or
- (2) for purposes of IRC section 42(h)(4), if:

- (a) The bonds are issued or the building is placed in service no later than the end of the 730-day period after the applicant submits a complete application to the bond-issuing agency, and
- (b) the submission is made before the effective date of the subsequent lists, provided that both the issuance of the bonds and the placement in service of the building occur after the application is submitted.

An application is deemed to be submitted on the date it is filed if the application is determined to be complete by the credit-allocating or bond-issuing agency. A "complete application" means that no more than

de minimis clarification of the application is required for the agency to make a decision about the allocation of tax credits or issuance of bonds requested in the application.

In the case of a "multiphase project," the DDA or QCT status of the site of the project that applies for all phases of the project is that which applied when the project received its first allocation of LIHTC. For purposes of IRC section 42(h)(4), the DDA or QCT status of the site of the project that applies for all phases of the project is that which applied when the first of the following occurred: (a) The building(s) in the first phase were placed in service, or (b) the bonds were issued.

For purposes of this notice, a "multiphase project" is defined as a set of buildings to be constructed or rehabilitated under the rules of the LIHTC and meeting the following criteria:

- (1) The multiphase composition of the project (*i.e.*, total number of buildings and phases in project, with a description of how many buildings are to be built in each phase and when each phase is to be completed, and any other information required by the agency) is made known by the applicant in the first application of credit for any building in the project, and that applicant identifies the buildings in the project for which credit is (or will be) sought;

- (2) The aggregate amount of LIHTC applied for on behalf of, or that would eventually be allocated to, the buildings on the site exceeds the one-year limitation on credits per applicant, as defined in the Qualified Allocation Plan (QAP) of the LIHTC-allocating agency, or the annual per-capita credit authority of the LIHTC allocating agency, and is the reason the applicant must request multiple allocations over 2 or more years; and

- (3) all applications for LIHTC for buildings on the site are made in immediately consecutive years.

Members of the public are hereby reminded that the Secretary of Housing and Urban Development, or the Secretary's designee, has legal authority to designate DDAs and QCTs, by publishing lists of geographic entities as defined by, in the case of DDAs, the Census Bureau, the several states and the governments of the insular areas of the United States and, in the case of QCTs, by the Census Bureau; and to establish the effective dates of such lists. The Secretary of the Treasury, through the IRS thereof, has sole legal authority to interpret, and to determine and enforce compliance with the IRC and associated regulations, including

Federal Register notices published by HUD for purposes of designating DDAs and QCTs. Representations made by any other entity as to the content of HUD notices designating DDAs and QCTs that do not precisely match the language published by HUD should not be relied upon by taxpayers in determining what actions are necessary to comply with HUD notices.

IX. Interpretive Examples of Effective Date

For the convenience of readers of this notice, interpretive examples are provided below to illustrate the consequences of the effective date in areas that gain or lose QCT or DDA status. The examples covering DDAs are equally applicable to QCT designations. (*Case A*) Project A is located in a 2018 DDA that is NOT a designated DDA in 2019 or 2020. A complete application for tax credits for Project A is filed with the allocating agency on November 15, 2018. Credits are allocated to Project A on October 30, 2020. Project A is eligible for the increase in basis accorded a project in a 2018 DDA because the application was filed BEFORE January 1, 2019 (the assumed effective date for the 2019 DDA lists), and because tax credits were allocated no later than the end of the 730-day period after the filing of the complete application for an allocation of tax credits.

(*Case B*) Project B is located in a 2018 DDA that is NOT a designated DDA in 2019 or 2020. A complete application for tax credits for Project B is filed with the allocating agency on December 1, 2018. Credits are allocated to Project B on March 30, 2021. Project B is NOT eligible for the increase in basis accorded a project in a 2018 DDA because, although the application for an allocation of tax credits was filed BEFORE January 1, 2019 (the assumed effective date of the 2019 DDA lists), the tax credits were allocated later than the end of the 730-day period after the filing of the complete application.

(*Case C*) Project C is located in a 2018 DDA that was not a DDA in 2017. Project C was placed in service on November 15, 2017. A complete application for tax-exempt bond financing for Project C is filed with the bond-issuing agency on January 15, 2018. The bonds that will support the permanent financing of Project C are issued on September 30, 2018. Project C is NOT eligible for the increase in basis otherwise accorded a project in a 2018 DDA, because the project was placed in service BEFORE January 1, 2018.

(*Case D*) Project D is located in an area that is a DDA in 2018, but is NOT

a DDA in 2019 or 2020. A complete application for tax-exempt bond financing for Project D is filed with the bond-issuing agency on October 30, 2018. Bonds are issued for Project D on April 30, 2020, but Project D is not placed in service until January 30, 2021. Project D is eligible for the increase in basis available to projects located in 2018 DDAs because: (1) One of the two events necessary for triggering the effective date for buildings described in section 42(h)(4)(B) of the IRC (the two events being bonds issued and buildings placed in service) took place on April 30, 2020, within the 730-day period after a complete application for tax-exempt bond financing was filed, (2) the application was filed during a time when the location of Project D was in a DDA, and (3) both the issuance of the bonds and placement in service of Project D occurred after the application was submitted.

(Case E) Project E is a multiphase project located in a 2018 DDA that is NOT a designated DDA or QCT in 2019. The first phase of Project E received an allocation of credits in 2018, pursuant to an application filed March 15, 2018, which describes the multiphase composition of the project. An application for tax credits for the second phase of Project E is filed with the allocating agency by the same entity on March 15, 2019. The second phase of Project E is located on a contiguous site. Credits are allocated to the second phase of Project E on October 30, 2019. The aggregate amount of credits allocated to the two phases of Project E exceeds the amount of credits that may be allocated to an applicant in one year under the allocating agency's QAP and is the reason that applications were made in multiple phases. The second phase of Project E is, therefore, eligible for the increase in basis accorded a project in a 2018 DDA, because it meets all of the conditions to be a part of a multiphase project.

(Case F) Project F is a multiphase project located in a 2018 DDA that is NOT a designated DDA in 2019 or 2020. The first phase of Project F received an allocation of credits in 2018, pursuant to an application filed March 15, 2018, which does not describe the multiphase composition of the project. An application for tax credits for the second phase of Project F is filed with the allocating agency by the same entity on March 15, 2020. Credits are allocated to the second phase of Project F on October 30, 2020. The aggregate amount of credits allocated to the two phases of Project F exceeds the amount of credits that may be allocated to an applicant in one year under the allocating agency's

QAP. The second phase of Project F is, therefore, NOT eligible for the increase in basis accorded a project in a 2018 DDA, since it does not meet all of the conditions for a multiphase project, as defined in this notice. The original application for credits for the first phase did not describe the multiphase composition of the project. Also, the application for credits for the second phase of Project F was not made in the year immediately following the first phase application year.

X. Environmental Impact

This notice involves the establishment of fiscal requirements or procedures that are related to rate and cost determinations and do not constitute a development decision affecting the physical condition of specific project areas or building sites. Accordingly, under 40 CFR 1508.4 of the regulations of the Council on Environmental Quality and 24 CFR 50.19(c)(6) of HUD's regulations, this notice is categorically excluded from environmental review under the National Environmental Policy Act of 1969 (42 U.S.C. 4321).

Dated: August 29, 2017.

Todd M. Richardson,

Deputy Assistant Secretary, Office of Policy Development, Office of Policy Development and Research.

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DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

[FWS-HQ-MB-2017-N136; FF09M21200-178-FXMB1232099BP0L2]

Migratory Birds; Take of Peregrine Falcons for Use in Falconry

AGENCY: Fish and Wildlife Service, Interior.

ACTION: Notice.

SUMMARY: In December 2008, the U.S. Fish and Wildlife Service completed an environmental assessment (EA) on the take of peregrine falcons for use in falconry. In 2009 and 2010, we published notices in the **Federal Register** describing the take limits and geographic allocation of take for first-year fall-migrant (passage) peregrine falcons consistent with the selected alternative in that EA. The overall take limits have remained constant since 2009. This notice is to inform the public that, at the request of the Atlantic, Mississippi and Central Flyway Councils, we have reviewed recent data

and are revising the take limits for passage peregrine falcons beginning in the fall of 2017.

FOR FURTHER INFORMATION CONTACT:

Brian A. Millsap, National Raptor Coordinator, Division of Migratory Bird Management, U.S. Fish and Wildlife Service, at 505-761-4724; brian_millsap@fws.gov.

SUPPLEMENTARY INFORMATION:

Background

The authority of the U.S. Fish and Wildlife Service to govern take of raptors and other migratory birds is derived from the Migratory Bird Treaty Act (MBTA; 16 U.S.C. 703-712). In carrying out this responsibility, we have administratively divided the Nation into four Flyways: Atlantic, Mississippi, Central, and Pacific. Each Flyway has a Flyway Council that assists in researching and providing migratory game bird management information. The Federal regulations to carry out the MBTA are located in title 50 of the Code of Federal Regulations.

The MBTA prohibits any person from, among other things, taking, possessing, purchasing, bartering, selling, or offering to purchase, barter, or sell, raptors (birds of prey) and other migratory birds listed in 50 CFR 10.13, unless the activities are allowed under Federal regulations. Take and possession of raptors for use in falconry is governed by regulations at 50 CFR 21.29. Under the provisions of the Federal falconry regulations, the Service administers a program to approve State, tribal, and territorial falconry programs. Since January 1, 2014, the 48 continental States and Alaska all have approved falconry regulatory programs, and the Service no longer issues permits for the practice of falconry.

We completed an environmental assessment (EA) on take of migrant peregrine falcons in 2008 (see 73 FR 74508, December 8, 2008). Our preferred alternative at that time allowed a take of 36 passage peregrine falcons from September 20 through October 20 from anywhere in the United States east of 100 degrees W. longitude. Allocation of the 36 passage peregrine falcons was agreed upon by the Atlantic, Mississippi, and Central Flyway Councils. Our management strategy analyzed in the preferred alternative in the 2008 EA incorporated three important safeguards to ensure against negative impacts from authorized falconry take on peregrine falcons across their range.

First, we constrained the timing and location of the falconry captures to focus the take on the northern peregrine