

requirements that offerors now respond to in a variety of different and non-standard ways. Failure to collect this information may result in the compromise of CUI hampering the Department's ability to carry out its mission.

Executive Order 13985, titled "Advancing Racial Equity and Support for Underserved Communities Through the Federal Government" requires federal agencies to assess equity throughout their organizations, including equity through procurements. As part of its assessment and action planning, DHS identified that equity in procurements could be enhanced by ensuring that DHS's contractors have in place DEIA Plans which demonstrates the contractor's commitment to fairness regarding DEIA. Failure to collect a DEIA Plan would prohibit DHS from understanding the contractor's plan to recruit, train, and develop a diverse, high-performing workforce from underserved communities. Disclosure/non-disclosure of information is handled in accordance with the Freedom of Information Act, other disclosure statutes, and Federal and agency acquisition regulations.

The burden estimates provided in response to Item 12 above are based upon definitive contract award data reported by DHS and its Components, as well as DHS FPDS data for FY 2022. No program changes occurred; however, the burden was adjusted to reflect an increase in the number of respondents within DHS for FY 2022 in the amount of 11,075, as well as an increase in the average hourly wage rate. The burden hours also decreased by a total of 14 hours with the removal of HSAR Clause 3052.204-70, "Security requirements for unclassified information technology resources", that was made obsolete by the DHS rulemaking, "Homeland Security Acquisition Regulation; Safeguarding of Controlled Unclassified Information, issued on June 21, 2023".

Finally, the burden has increased as a result of consolidating OMB Control Number 1601-0023 under this OMB Control Number, 1600-0003. The average burden per response for the clauses increased by 7.8 hours, from 6.2 hours to 14 hours; thereby increasing the total annual burden hours by 970,549 hours.

The Office of Management and Budget is particularly interested in comments which:

1. Evaluate 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. Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

3. Enhance the quality, utility, and clarity of the information to be collected; and

4. Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submissions of responses.

Analysis

Agency: Department of Homeland Security (DHS).

Title: Post-Contract Award Information.

OMB Number: 1600-0003.

Frequency: Annually.

Affected Public: Contractor.

Number of Respondents: 26,726.

Estimated Time per Respondent: 77,196.

Total Burden Hours: 1,061,361.

Robert Dorr,

Executive Director, Business Management Directorate.

[FR Doc. 2024-20270 Filed 9-6-24; 8:45 am]

BILLING CODE 9112-FL-P

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR-6488-N-01]

Statutorily Mandated Designation of Difficult Development Areas and Qualified Census Tracts for 2025

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) Section 42. 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, Public Finance and Regulatory Analysis 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 pertaining to Section 42, 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. For questions about the "HUBZone" program, contact Lori Gillen, 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 202-386-7382, or send an email to hubzone@sba.gov. (These are not toll-free telephone numbers). Additional copies of this notice are available through HUD User at, toll-free, 800-245-2691 for a small fee to cover duplication and mailing costs. HUD welcomes and is prepared to receive calls from individuals who are deaf or hard of hearing, as well as individuals with speech or communication disabilities. To learn more about how to make an accessible telephone call, please visit <https://www.fcc.gov/consumers/guides/telecommunications-relay-service-trs>.

Copies Available Electronically: This notice and additional information about DDAs and QCTs, including the lists of DDAs and QCTs, are available electronically on the internet at <https://www.huduser.gov/portal/datasets/qct.html>.

SUPPLEMENTARY INFORMATION:

I. This Notice

Under IRC Section 42(d)(5)(B)(iii)(I), 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 (AMGI). 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. HUD makes the designations of DDAs in this notice based on modified Fiscal Year (FY) 2024 Small Area Fair Market Rents (Small Area FMRs, SAFMRs), FY 2024 nonmetropolitan county FMRs, FY 2024 income limits, and 2020 Census population counts, as explained below.

Similarly, under IRC Section 42(d)(5)(B)(ii)(I), the Secretary of HUD must designate QCTs, which are areas where either 50 percent or more of the households have an income less than 60 percent of the AMGI or 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 error, do not affect the QCT status of tracts.

II. Data Used To Designate DDAs

HUD uses data from the 2020 Census on total population of metropolitan areas, metropolitan ZIP Code Tabulation Areas (ZCTAs), and nonmetropolitan areas in the designation of DDAs. The Office of Management and Budget (OMB) published updated metropolitan areas in OMB Bulletin No. 18-04 on September 14, 2018.¹ FY 2024 FMRs and FY 2024 income limits HUD uses 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 family income levels) within MSAs. HUD calculates Small Area FMRs for the ZCTAs, or portions of ZCTAs within the metropolitan areas defined by OMB Bulletin No. 18-04.

III. Data HUD Uses To Designate QCTs

HUD uses data from the 2020 Census on total population of census tracts, metropolitan areas, and the nonmetropolitan parts of states in the designation of QCTs. The FY 2024 income limits HUD uses 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 family income levels) within MSAs. In this QCT designation, HUD uses the OMB metropolitan area definitions published in OMB Bulletin No. 18-04, 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 family incomes for determining QCT eligibility.

Because the 2020 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 65,000 persons, such as census tracts. Due to sample-related anomalies in estimates from year to year, HUD uses three sets of ACS tabulations to minimize the effect of anomalous estimates on QCT status.

IV. Background

The U.S. Department of the Treasury (Treasury) and the Internal Revenue Service (IRS) are authorized to interpret and enforce the provisions of 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. Section 42 allows each state 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 allocated to qualified 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 based on the use of tax-exempt bond proceeds do not reduce the credits available from the credit ceiling. See IRC Section 42(h)(4).

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. Prior to the enactment of the Consolidated Appropriations Act, 2018 (the 2018 Act), under IRC Section 42(g), a building was required to meet one of two tests 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 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 or 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.

The 2018 Act added a third test, the average income test. See IRC Section 42(g)(1), as amended by Public Law 115-141, Division T, Section 103(a)(1) (March 23, 2018). A building meets the minimum requirements of the average income test if 40 percent or more (25 percent or more in the case of a project located in a high-cost housing area as described in IRC Section 142(d)(6)) of the residential units in such project are both rent-restricted and occupied by individuals whose income does not exceed the imputed income limitation designated by the taxpayer with respect to the respective unit. The taxpayer designates the imputed income limitation for each unit. The designated imputed income limitation of any unit is determined in 10-percentage-point increments, and may be designated as 20, 30, 40, 50, 60, 70, or 80 percent of AMGI. The average of the imputed income limitations designated must not exceed 60 percent of AMGI. See IRC Section 42(g)(1)(C).

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(i)(2)), or (2) 30 percent of the qualified basis for the cost of acquiring certain existing buildings or projects that are federally subsidized. The tax credit rates are determined monthly under procedures specified in IRC Section 42 and cannot be less than 9 percent for new buildings that are not federally subsidized, and cannot be less than 4 percent for buildings that are 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

¹ Available at: www.whitehouse.gov/wp-content/uploads/2018/09/Bulletin-18-04.pdf.

minimum tax. Corporations, other than S or personal service corporations, can use the credits against ordinary income tax, and, for buildings placed in service after December 31, 2007, against the alternative minimum tax. These 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 for credits awarded from the state's per capita allocation, to buildings designated by the state agency, eligible basis may be increased up to 130 percent from what it would otherwise be. This means that the available credits also may 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 IRC Section 42(d)(5)(B)(iii).

Similarly, IRC Section 42 defines a QCT as an area designated by the Secretary of HUD where, for the most recent year for which census data are available on household income in such tract, either 50 percent or more of the households in the tract have an income which is less than 60 percent of the AMGI or the tract's poverty rate is 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 the total population of each individual area as opposed to the aggregate population across all metropolitan areas and nonmetropolitan areas. See IRC Section 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 IRC Section 42(m).

VI. Explanation of HUD Designation Method

A. 2025 Difficult Development Areas

In developing the 2025 list of DDAs, as required by IRC Section 42(d)(5)(B)(iii), HUD compared housing costs with incomes. HUD used 2020 Census population for ZCTAs, and nonmetropolitan areas, and the MSA definitions, as published in OMB Bulletin 18-04 on September 14, 2018, 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 FY 2024 HUD income limits for very low-income households (very low-income limits, or VLILs), which are based on 50 percent of AMGI, and modified FMRs based on the FY 2024 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 FY 2024 FMRs published on August 31, 2023 and effective on October 1, 2023 (88 FR 60223), as updated by the February 9, 2024 publication effective March 11, 2024 (89 FR 9169).

In formulating the FY 2024 FMRs and VLILs, 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 are treated as HMFAs with rents and incomes based on their own county data, where available. 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 VLILs. (Complete details on HUD's process for determining FY 2024 FMR areas and FMRs are available at <https://www.huduser.gov/portal/datasets/fmr.html#2024>. Complete details on HUD's process for determining FY 2024 income limits are available at <https://www.huduser.gov/portal/datasets/il.html#2024>). HUD's FY 2024 FMRs and VLILs do not account for the change in Census county-equivalent areas in Connecticut from the eight historical counties to the State's nine planning regions.

HUD's unit of analysis for designating metropolitan DDAs consists of ZCTAs, whose Small Area FMRs are compared to metropolitan VLILs. For purposes of computing VLILs in metropolitan areas, HUD considers entire MSAs in cases where these were not broken up into HMFAs; 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 FY 2024 two-bedroom Small Area FMR for ZCTAs, a modified FY 2024 two-bedroom FMR for non-metropolitan counties, and the FY 2024 four-person VLIL for this calculation.

The modified FY 2024 two-bedroom Small Area FMRs for ZCTAs differ from the FY 2024 Small Area FMRs in four ways. First, HUD did not limit the Small Area FMR to 150 percent of its metropolitan area FMR. Second, HUD did not limit annual decreases in Small Area FMRs to ten percent, which was first applied in the FY 2018 FMR calculations. Third, HUD adjusted the Small Area FMRs in New York City using the New York City Housing and Vacancy Survey, which is conducted by the U.S. Census Bureau, to adjust for the effect of local rent control and stabilization regulations. No other

jurisdictions have provided HUD with data that could be used to adjust Small Area FMRs for rent control or stabilization regulations.² Finally, the Small Area FMRs are not limited to the State non-metropolitan minimum FMR.

The FY 2024 two-bedroom FMR for non-metropolitan counties was modified only by removing the state non-metropolitan minimum FMR.

The numerator of the ratio, representing the development cost of housing, was the area's FY 2024 FMR, or Small Area FMR in metropolitan areas. In general, the FMR is based on the 40th-percentile gross rent paid by recent movers to live in a standard quality 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 4-person VLIL (where the VLIL was rounded to the nearest \$50).

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 2020 population of all metropolitan areas and all nonmetropolitan areas. For purposes of applying this population cap, HUD excluded the population in areas designated as 2025 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.

B. Qualified Census Tracts

In developing the list of QCTs, HUD used 2020 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 2016–2020, 2017–2021 and 2018–2022 ACS tabulations; the FY 2024 Very Low-Income Limits (VLILs) computed at the HMFA level to determine tract eligibility; and the MSA definitions published in OMB Bulletin No. 18–04 on September 14, 2018, for determining how many eligible tracts can be designated under the statutory 20 percent population cap.

HUD uses the HMFA-level AMGLs 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 VLILs, which, starting in FY 2006 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 population cap as required by the statute (IRC Section 42(d)(5)(B)(ii)(III)), which states that MSAs should be treated as singular areas.

HUD determined the QCTs as follows:

1. Calculate 60 Percent 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 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 ACS 5-year tabulations 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 FY 2024 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 Percent of Households Below 60 Percent 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 (2016–2020, 2017–2021 and 2018–2022). 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, HUD determined the poverty rate in each of the three releases of ACS tabulations (2016–2020, 2017–2021 and 2018–2022) by dividing the

² 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 Small Area FMRs in those jurisdictions.

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 2025 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 Percent 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 statistically reliable income and poverty criteria are each averaged over the three ACS tabulations (2016–2020, 2017–2021 and 2018–2022). 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 two 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; a different pair of years may be used to meet each criterion. The second group includes tracts that satisfy either the income criterion in at least two of the three years, 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.

c. HUD ranked tracts in the first group 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, HUD ranked tracts in the first group from highest to lowest by the average of the poverty rates. HUD averaged the two ranks to yield a combined rank. HUD then sorted the tracts 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, HUD ranked more populous tracts above less populous ones.

d. HUD ranked tracts in the second group 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, HUD ranked tracts in the second group from highest to lowest by the average of the poverty rates. HUD then averaged the two ranks to yield a combined rank. HUD then sorted the tracts 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, HUD ranked more populous tracts above less populous ones.

e. HUD stacked the ranked first group 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, HUD identified census tracts as designated until the designation of an additional tract would cause the 20 percent limit to be exceeded. If HUD does not designate a census tract because doing so would raise the percentage above 20 percent, HUD then considers subsequent eligible census tracts to determine whether one or more eligible census tract(s) with smaller population(s) could be designated without exceeding the 20 percent limit.

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

As stated in OMB Bulletin 18–04, 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 deviations from the OMB statistical area delineations in order to avoid confusion.”

Following OMB guidance, HUD’s estimation procedure for the FMRs and income limits incorporates the September 2018 OMB definitions of metropolitan Core-Based Statistical Areas (CBSAs) based on the CBSA standards, 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 HUD establishes subareas, it is HUD’s view that the geographic extent of the housing markets is not the same as the geographic extent of the CBSAs.

In the New England states (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont), HUD defines HMFAs according to county subdivisions or minor civil divisions (MCDs), rather than county or county-equivalent 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

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

A. Effective Date

The 2025 lists of QCTs and DDAs are effective:

- (1) for allocations of credit after December 31, 2024; 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, 2024.

If an area is not on a subsequent list of QCTs or DDAs, the 2025 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 was (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 the 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 the 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 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.

B. 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 2025 DDA that is NOT a designated DDA in 2026 or 2027. A complete application for tax credits for Project A is filed with the allocating agency on November 15, 2025. Credits are allocated to Project A on October 30, 2027. Project A is eligible for the increase in basis accorded a project in a 2025 DDA because the application was filed BEFORE January 1, 2026 (the assumed effective date for the 2026 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 2025 DDA that is NOT a designated DDA in 2026 or 2027. A complete application for tax credits for Project B is filed with the allocating agency on December 1, 2025. Credits are allocated to Project B on March 30, 2028. Project B is NOT eligible for the increase in basis accorded a project in a 2025 DDA because, although the application for an allocation of tax credits was filed BEFORE January 1, 2026 (the assumed effective date of the 2026 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 2025 DDA that was not a DDA in 2024. Project C was placed in service on November 15, 2024. A complete application for tax-exempt bond financing for Project C is filed with the bond-issuing agency on January 15, 2025. The tax-exempt bonds that will support the permanent financing of Project C are issued on September 30, 2025. Project C is NOT eligible for the

increase in basis otherwise accorded a project in a 2025 DDA, because the project was placed in service BEFORE January 1, 2025.

(Case D) Project D is located in an area that is a DDA in 2025 but is NOT a DDA in 2026 or 2027. A complete application for tax-exempt bond financing for Project D is filed with the bond-issuing agency on October 30, 2025. Tax-exempt bonds are issued for Project D on April 30, 2027, but Project D is not placed in service until January 30, 2028. Project D is eligible for the increase in basis available to projects located in 2025 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 tax-exempt bonds issued and buildings placed in service) took place on April 30, 2027, 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 tax-exempt 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 2025 DDA that is NOT a designated DDA or QCT in 2026. The first phase of Project E received an allocation of credits in 2025, pursuant to an application filed March 15, 2025, 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, 2026. 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, 2026. 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 2025 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 2025 DDA that is NOT a designated DDA in 2026 or 2027. The first phase of Project F received an allocation of credits in 2025, pursuant to an application filed March 15, 2025, 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, 2027. Credits are allocated to the second phase of Project F on October 30, 2027. 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 2025 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.

(Case G) Project G is located in an area that is NOT a DDA in 2025 or 2027, but is in a DDA in 2026. A complete application for tax-exempt bond financing for Project G is filed with the bond-issuing agency on October 30, 2025. Project G is placed in service on November 15, 2026 and the bonds are issued on February 20, 2027. Property G is eligible for the increase in basis available to projects located in 2026 DDAs because one of the two necessary actions (the two events being tax-exempt bonds issued and buildings placed in service) occur when the property is in a DDA and both events occur after January 1, 2026, the assumed effective date of the 2026 DDAs.

VIII. Findings and Certifications

A. Environmental Impact

This notice involves the statutorily required 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 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, *et seq.*).

B. Federalism Impact

Executive Order 13132 (entitled "Federalism") prohibits an agency from publishing any policy document that has federalism implications if the document either imposes substantial direct compliance costs on state and local governments and is not required by statute, or the document preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the executive order. This notice merely designates DDAs and

QCTs as required under IRC Section 42, as amended, for the use by political subdivisions of the states in allocating the LIHTC. This notice also details the technical methods used in making such designations. As a result, this notice is not subject to review under the order.

Solomon J. Greene

Principal Deputy Assistant Secretary for Policy Development and Research.

[FR Doc. 2024-20259 Filed 9-6-24; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[245A2100DD/AAKC001030/
A0A501010.999900]

Advisory Board of Exceptional Children

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice of meeting.

SUMMARY: The Bureau of Indian Education (BIE) is announcing that the Advisory Board for Exceptional Children will hold a three day in-person and online meeting. The purpose of the meeting is to meet the mandates of the Individuals with Disabilities Education Act of 2004 (IDEA) for Indian children with disabilities.

DATES: The BIE Advisory Board meeting will be held Wednesday, September 25, 2024, from 8 a.m. to 4:30 p.m. EDT, and Thursday, September 26, 2024, from 8 a.m. to 4 p.m. EDT, and Friday, September 27, 2024, from 8 a.m. to 4:30 p.m. EDT. This will include a 1.5-hour school tour on Wednesday, September 25, 2024, from 9 a.m. to 10:30 a.m. EDT, and dialogue with Cherokee Central School staff on Wednesday, September 25, 2024, from 12 p.m. to 1:30 p.m. EDT.

ADDRESSES: This onsite meeting location will be at Cherokee Central Schools Central Office, 86 Elk Crossing Lane, Cherokee, NC 28719. To attend virtually, participants may use this link to register: <https://www.zoomgov.com/meeting/register/vJltcOmhpj8vHS5iX6Kn98Xf9yubIQbJFnA>. Attendees register once and can attend one or both meeting events. After registering, you will receive a confirmation email containing information about joining the meeting.

Comments: Public comments can be emailed to the DFO at jennifer.davis@bie.edu; or faxed to (602) 265-0293, Attention: Jennifer Davis, DFO; or mailed or hand delivered to the Bureau of Indian Education, Attention: Jennifer

Davis, DFO, 2600 N. Central Ave., 12th Floor, Suite 250, Phoenix, AZ 85004.

FOR FURTHER INFORMATION CONTACT: Jennifer Davis, Designated Federal Officer, Bureau of Indian Education, 2600 N. Central Ave., 12th Floor, Suite 250, Phoenix, AZ 85004, jennifer.davis@bie.edu, or mobile phone (202) 860-7845.

SUPPLEMENTARY INFORMATION: In accordance with the Federal Advisory Committee Act (5 U.S.C. 10), the BIE is announcing the Advisory Board will hold its next meeting in-person and online. The Advisory Board was established under the Individuals with Disabilities Act of 2004 (20 U.S.C. 1400 *et seq.*) to advise the Secretary of the Interior, through the Assistant Secretary-Indian Affairs, on the needs of Indian children with disabilities. All meetings, including virtual sessions, are open to the public in their entirety.

Meeting Agenda Items

The following agenda items will be for September 25-27, 2024, meetings:

- Campus tour of Cherokee Central Schools.
- BIE Director Office Updates.
- The BIE's Division of Performance and Accountability will provide Special Education updates about the BIE Special Education Policy & Procedures Handbook.
- The Committee will work on and finalize the 2024 Advisory Board Annual Report, wrap-up important decisions, discuss outstanding tasks, and discuss next steps.
- Special Education Updates from the Associate Deputy Director (ADD) Regions: Bureau Operated Schools, Navajo Region and, Tribally Controlled Schools (TCS).
- A Panel Discussion: Early Childhood Transition; and A Panel Discussion: Secondary Transition.
- A Panel Discussion with Transition Specialist (Pre-Kindergarten through grade 12), to include Early Childhood Transition and Secondary Transition.
- The entire afternoon session 12:10-4:00 p.m. MDT, the advisory board will work on identifying priority topics for the annual report, wrap-up important decisions, discuss outstanding tasks, and discuss next steps.
- Public Commenting Sessions will be offered to the general public:
 - Wednesday, September 25, 2024, from 11:45 a.m. to 12 p.m. EDT and 2 p.m. to 2:15 p.m. EDT; Thursday, September 26, 2024, from 11:45 a.m. to 12 p.m. EDT, and 3:45 p.m. to 4 p.m. EDT; and Friday, September 26, 2024, from 11:15 a.m. to 11:30 p.m. EDT.
 - Public comments can be provided verbally via webinar or in writing using

2025 IRS SECTION 42(d)(5)(B) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018 [MSA] and derived FY2024 HUD Metro SAFMR Area Definitions [HMFA])

**Effective Date January 1, 2025*

** indicates split ZCTA. Please refer to https://www.huduser.gov/portal/sadda/sadda_qct.html for boundary of split ZCTAs*

State	Metropolitan Area	DDA ZCTAs											
Washington	Bremerton-Silverdale, WA MSA	98110	98315	98345	98370	98383							
	Kennewick-Richland, WA MSA	99353											
	Longview, WA MSA	98601*											
	Mount Vernon-Anacortes, WA MSA	98232	98274										
	Olympia-Tumwater, WA MSA	98513	98516										
	Portland-Vancouver-Hillsboro, OR-WA MSA	98629	98642	98684	98685								
	Seattle-Bellevue, WA HUD Metro FMR Area	98004	98005	98006	98007	98008	98010	98011	98019	98021	98027	98029	98033
		98034	98038	98039	98040	98052	98053	98059	98065	98072	98074	98075	98077
		98101	98102	98103	98107	98109	98115	98117	98121	98122	98134	98199	98296
	Spokane, WA HUD Metro FMR Area	99005	99027										
	Tacoma, WA HUD Metro FMR Area	98092*	98327	98332	98333	98335	98360	98374	98375	98391	98407	98421	98422*
		98424	98580										
	Wenatchee, WA MSA	98831											
	Yakima, WA MSA	98936											
West Virginia	Wheeling, WV-OH MSA	26074											
Wisconsin	Milwaukee-Waukesha-West Allis, WI MSA	53005											
Puerto Rico	Aguadilla-Isabela, PR MSA	00603	00650*	00677	00690								
	Arecibo, PR MSA	00650*	00652										
	Barranquitas-Aibonito, PR HUD Metro FMR Area	00650*	00705	00782*	00783*	00786							
	Caguas, PR HUD Metro FMR Area	00725*	00727	00778	00976*								
	Fajardo, PR HUD Metro FMR Area	00740											
	Mayagüez, PR MSA	00660											
	Ponce, PR MSA	00716	00780										
	San Juan-Guaynabo, PR HUD Metro FMR Area	00901	00906	00907	00911	00918	00920	00926	00934	00949	00951	00953	00957
		00959	00960	00961	00966	00968	00969	00971	00979	00982	00983	00985	00987
	Yauco, PR MSA	00647*	00653										

Count = 2,612 metropolitan ZCTAs.

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018)
*Effective Date January 1, 2025

State	Nonmetropolitan Counties or County Equivalentents			
Northern Mariana Islands	Northern Islands Municipality	Rota Municipality	Saipan Municipality	Tinian Municipality
Puerto Rico	Adjuntas Municipio	Coamo Municipio	Culebra Municipio	Jayuya Municipio
	Las Marias Municipio	Maricao Municipio	Salinas Municipio	Santa Isabel Municipio
	Vieques Municipio			
Virgin Islands	St. Croix	St. John	St. Thomas	

Count = 361 nonmetropolitan DDAs.

METROPOLITAN AREA: Abilene, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Taylor County	101.00	102.00	103.00	104.00	108.00	117.00	119.00	124.00				

METROPOLITAN AREA: Aguadilla-Isabela, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguada Municipio	4303.00											
Aguadilla Municipio	4004.00	4006.00	4008.00	4009.00	4013.01	4015.00						
Anasco Municipio	8101.00											
Isabela Municipio	4103.00	4106.00	4107.01	4107.03	4107.04							
Lares Municipio	9577.00	9583.00	9584.00									
Moca Municipio	4203.03											
San Sebastián Municipio	92.00	9593.00										
Utuado Municipio	9574.00	9575.00										

METROPOLITAN AREA: Akron, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Portage County	6009.01	6009.02	6010.00	6012.00	6014.00	6015.01	6015.02	6015.03				
Summit County	5011.00	5017.00	5019.00	5021.01	5021.02	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	5055.00	5058.00	5065.00
	5066.00	5067.00	5068.00	5075.02	5083.01	5083.99	5086.00	5088.00	5089.00	5090.00	5101.00	5103.01
	5310.02											

METROPOLITAN AREA: Albany, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dougherty County	1.01	2.00	10.00	11.00	15.00	103.02	106.01	107.01	114.00			
Terrell County	1203.00											

METROPOLITAN AREA: Albany-Schenectady-Troy, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	1.00	2.01	2.02	3.01	3.02	5.01	5.02	6.00	7.00	8.00	11.00	15.00
	20.00	21.00	22.00	23.00	25.00	128.00	132.00	133.00				
Rensselaer County	401.00	402.00	403.00	404.00	405.00	406.00	407.01	407.02	409.00	410.00	411.02	413.00
	515.00	516.01										
Saratoga County	602.00	622.00	623.00									
Schenectady County	202.00	203.00	207.00	208.00	209.00	210.01	210.02	214.00	215.00	216.00	217.00	323.00
	332.00											

METROPOLITAN AREA: Albuquerque, NM MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bernalillo County	2.03	2.08	5.01	6.03	6.05	7.13	7.17	9.04	9.05	9.06	9.07	9.08
	12.01	13.00	14.00	15.00	17.02	18.00	20.00	21.00	23.02	23.03	24.03	24.04
	32.02	34.00	37.33	43.00	44.01	45.01	45.02	47.15	47.34	47.35	47.36	47.49
	47.59	47.60	47.62	49.00	9406.02							
Sandoval County	109.00	9402.00	9405.00	9407.00	9409.00							
Torrance County	9632.02	9636.01										
Valencia County	9701.01	9703.07	9709.01	9709.02								

METROPOLITAN AREA: Alexandria, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grant Parish	203.00											
Rapides Parish	110.00	120.00	122.00	126.00	127.00	130.00	131.00	139.00				

METROPOLITAN AREA: Allentown-Bethlehem-Easton, PA-NJ MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Warren County, NJ	309.00											
Carbon County, PA	204.00											
Lehigh County, PA	1.02	4.00	5.00	7.00	8.00	9.00	10.00	12.00	14.01	16.00	17.00	18.00
	19.00	20.00	21.00	22.02	51.00	59.02	96.01	97.00				
Northampton County, PA	105.00	108.00	109.00	110.00	112.00	142.00	143.00	152.03				

METROPOLITAN AREA: Altoona, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Blair County	110.02	1003.00	1007.00	1014.00	1016.00	1017.00	1019.00					

METROPOLITAN AREA: Amarillo, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Potter County	103.00	106.00	117.00	119.00	120.00	122.00	128.00	130.00	139.00	141.00	147.01	148.00
	149.00	150.00	152.00	154.00								
Randall County	211.02											

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	11.01	13.04							

METROPOLITAN AREA: Anchorage, AK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anchorage Municipality	5.00	6.01	6.02	9.01								
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	4003.00	4005.00	4008.00	4026.01	4042.00	4051.00	4056.00	4074.00	4101.00	4105.00	4106.00	4107.00
	4108.00	4110.00	4112.00	4119.00	4121.00	4123.00	4140.00	4143.00	4462.00	9801.02		

METROPOLITAN AREA: Anniston-Oxford-Jacksonville, 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	8.00	12.02	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	103.00	110.01	122.00								

METROPOLITAN AREA: Arecibo, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arecibo Municipio	3004.00	3005.00	3007.00	3008.00	3013.00	3014.00	3018.00	3019.00	3021.00	3022.01	3023.00	
Camuy Municipio	3201.00	3205.00										

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	3.00	9.00	13.00	14.01	14.02	22.03	25.06	26.03			
Haywood County	9209.00											
Henderson County	9310.00	9312.00										
Madison County	101.00											

METROPOLITAN AREA: Grand Junction, CO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mesa County	2.00	5.00	6.01	6.02	7.00	11.04	17.06					
METROPOLITAN AREA: Grand Rapids-Wyoming, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kent County	8.00	11.03	11.04	13.00	15.00	16.00	19.00	20.00	21.00	26.00	28.00	31.00
	32.00	35.00	36.00	37.00	38.00	39.00	40.00	46.00	102.00	114.06	126.08	126.09
	126.12	127.04	135.00	138.01	138.03	147.01						
Ottawa County	244.01	245.01	245.02	251.01								
METROPOLITAN AREA: Grants Pass, OR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Josephine County	3612.01	3616.01										
METROPOLITAN AREA: Great Falls, MT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cascade County	7.00	8.00	21.00	108.00								
METROPOLITAN AREA: Greeley, CO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Weld County	1.00	2.00	5.01	5.02	6.00	7.01	7.03	7.05	8.00	10.03	10.04	10.06
	11.00	12.01	13.00	14.04								
METROPOLITAN AREA: Green Bay, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brown County	3.02	4.01	5.00	8.00	9.00	11.00	12.00	16.00	17.01	17.02	213.03	
METROPOLITAN AREA: Greensboro-High Point, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guilford County	102.00	103.00	106.02	107.02	109.00	110.00	111.01	112.01	113.00	114.00	115.00	116.02
	125.04	126.04	126.08	126.12	126.18	127.04	127.05	127.07	136.02	138.00	140.00	142.00
	143.00	144.08	144.11	145.01	145.03							
Randolph County	301.00	303.02	304.00	314.01								
Rockingham County	402.00	410.01	412.00	414.00	415.02							
METROPOLITAN AREA: Greenville, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pitt County	1.01	2.01	3.03	5.04	6.02	7.01	7.02	8.00	9.01	20.03		
METROPOLITAN AREA: Greenville-Anderson-Mauldin, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	5.00	6.00	7.01	7.02	8.00	9.00	114.02	119.01	123.00			
Greenville County	8.00	15.02	20.01	20.03	21.04	21.05	21.06	21.07	22.02	22.04	23.02	23.03
	23.04	25.05	34.01	36.02	37.04	37.05	37.06	37.07	43.00	44.00		
Laurens County	9201.06	9203.02	9205.03	9205.04	9206.00							
Pickens County	105.02	111.04	111.05	112.04	112.05	112.06						
METROPOLITAN AREA: Guayama, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arroyo Municipio	2801.01	2802.01	2802.02									
Guayama Municipio	2706.00											

METROPOLITAN AREA: Manhattan, KS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Geary County	1.00	6.01										
Riley County	2.01	3.03	5.00	8.01	11.01							

METROPOLITAN AREA: Mankato-North Mankato, MN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Blue Earth County	1706.00	1707.00	1711.01	1712.02								

METROPOLITAN AREA: Mansfield, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Richland County	4.00	5.00	6.00	7.00	8.00	16.00	17.00	31.00				

METROPOLITAN AREA: Mayagüez, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mayaguez Municipio	802.00	803.00	809.00	812.00	821.02	821.03	822.00	823.00				

METROPOLITAN AREA: McAllen-Edinburg-Mission, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hidalgo County	201.03	201.04	201.05	205.05	205.09	206.00	207.29	210.02	211.00	213.06	213.08	213.13
	214.01	215.00	216.00	217.03	218.09	221.05	221.07	221.11	221.12	225.03	230.00	231.03
	231.04	231.06	235.16	235.27	235.29	238.04	240.02	241.07	241.08	241.20	241.21	241.22
	241.24	241.26	241.27	242.06	244.04							

METROPOLITAN AREA: Medford, OR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	1.00	2.01	5.02	13.03	19.00							

METROPOLITAN AREA: Memphis, TN-MS-AR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crittenden County, AR	301.01	301.02	303.01	303.02	305.03	306.01	307.02	307.03	311.00	312.00		
Shelby County, TN	2.00	3.00	4.00	6.00	7.00	9.00	11.00	13.00	15.00	20.00	21.00	24.00
	28.00	30.00	36.00	37.00	38.00	39.00	45.00	46.00	50.00	53.00	55.00	56.00
	57.00	59.00	60.00	65.00	67.00	68.00	69.00	70.00	73.00	74.00	78.10	78.21
	79.00	81.10	82.00	87.00	88.00	89.00	91.00	99.01	99.02	100.01	100.02	101.20
	101.21	101.22	102.10	102.20	103.00	105.00	106.10	106.20	106.30	107.10	107.20	110.20
	111.00	112.00	114.02	115.00	116.00	117.00	205.21	205.23	205.42	205.43	205.44	217.10
	217.31	217.57	220.25	220.26	221.11	222.20	223.10	226.00	227.00			
Tipton County, TN	407.00											

METROPOLITAN AREA: Merced, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Merced County	6.01	10.03	10.05	13.01	13.02	14.01	15.02	15.03	16.01	17.00	19.01	22.01
	24.01											

METROPOLITAN AREA: San Francisco-Oakland-Hayward, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alameda County	4014.00	4016.00	4018.00	4024.00	4025.00	4026.00	4028.02	4029.00	4030.00	4033.01	4035.01	4053.02
	4054.01	4054.02	4057.00	4058.00	4059.01	4059.02	4060.00	4061.00	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	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	4204.01	4204.02	4224.00	4225.00	4227.00	4228.00	4229.01	4229.02
	4236.02	4331.03	4331.04	4332.00	4337.00	4339.00	4340.00	4355.00	4356.01	4362.00	4365.00	4366.01
	4371.02	4373.00	4374.00	4375.00	4377.01	4377.02						
Contra Costa County	3050.00	3060.03	3060.04	3071.01	3071.02	3072.01	3072.02	3072.05	3080.01	3090.00	3100.00	3110.00
	3120.00	3131.04	3131.05	3132.06	3141.03	3141.06	3142.00	3160.00	3280.00	3361.03	3361.04	3362.01
	3362.02	3372.01	3381.01	3511.04	3511.05	3580.00	3650.02	3650.03	3660.01	3660.02	3671.00	3680.01
	3680.02	3690.01	3690.02	3730.00	3740.00	3750.00	3760.00	3770.00	3790.00	3810.00	3820.00	3860.00
Marin County	1022.03	1050.01	1082.01	1110.02	1122.02	1122.03	1122.04	1192.01	1322.00			
San Francisco County	101.01	107.01	107.02	118.00	119.02	120.01	120.02	121.00	122.02	122.03	122.04	123.01
	123.02	124.04	124.06	156.00	161.01	161.02	176.03	178.01	179.03	202.02	229.01	230.01
	231.02	231.03	233.00	234.00	257.02	258.00	260.01	260.03	260.04	263.01	263.02	263.03
	264.01	264.03	264.04	312.01	314.01	332.01	332.03	352.02	479.04	604.00	605.02	610.00
	611.01	611.02	612.00	9805.01								
San Mateo County	6002.00	6006.00	6007.01	6008.00	6013.01	6013.02	6014.00	6015.02	6016.01	6019.01	6021.00	6022.01
	6022.02	6041.03	6042.00	6102.01	6102.03	6104.00	6105.00	6106.01	6108.00	6109.01	6118.00	6120.01
	6120.02	6121.02										

METROPOLITAN AREA: San German, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cabo Rojo Municipio	8305.04	8306.06	8306.08									
Lajas Municipio	8501.01	8503.00	8504.00									
San German Municipio	8402.00											

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
Santa Clara County	5009.01	5009.02	5010.00	5014.01	5014.02	5015.01	5016.02	5017.00	5021.03	5022.04	5031.05	5031.10
	5031.12	5031.13	5031.17	5031.18	5031.21	5031.22	5031.23	5032.10	5032.13	5032.17	5032.18	5032.19
	5032.20	5032.21	5032.22	5033.04	5033.05	5033.06	5033.22	5034.01	5034.02	5035.04	5035.06	5035.08
	5035.10	5035.11	5036.01	5036.02	5037.03	5037.07	5037.09	5037.10	5037.11	5037.12	5037.13	5038.04
	5039.02	5040.01	5040.02	5041.02	5046.01	5063.05	5065.03	5065.04	5113.02	5119.15	5120.22	5120.23
	5120.42	5120.43	5121.00	5123.14	5125.12	5125.13	5126.03	5126.04	5130.00			

2025 IRS SECTION 42(d)(5)(B) QUALIFIED CENSUS TRACTS
(2020 Census and 2016-2020, 2017-2021, and 2018-2022 American Community Survey (ACS) Data; OMB Metropolitan Area Definitions, September 14, 2018)
*Effective Date January 1, 2025

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	2304.00											
Aibonito Municipio	2503.00											
Barceloneta Municipio	5902.00	5903.00										
Barranquitas Municipio	9524.00											
Bayamon Municipio	301.03	307.00	310.05	311.14	312.01	316.12	320.00					
Caguas Municipio	2009.00	2010.00	2012.00	2014.00	2016.00	2017.00						
Canovanas Municipio	1001.01	1001.04	1007.00									
Carolina Municipio	502.22	503.41										
Catano Municipio	202.00	203.02	204.22	204.25	204.26							
Cayey Municipio	2605.00	2606.00	2607.00									
Ciales Municipio	9557.00	9559.00										
Cidra Municipio	2402.01	2402.02	2405.00									
Comerio Municipio	9517.00	9518.00	9520.00	9521.00								
Corozal Municipio	5303.00	5306.00										
Dorado Municipio	5403.00											
Fajardo Municipio	1503.01	1503.02										
Florida Municipio	5801.00											
Guaynabo Municipio	401.01	401.03										
Gurabo Municipio	2103.00											
Humacao Municipio	1806.00											
Las Piedras Municipio	1902.01	1902.02										
Loiza Municipio	1101.01	1101.02	1102.00	1103.01	1104.00	1105.00	1106.00					
Luquillo Municipio	1402.01											
Manati Municipio	5701.00	5703.00	5704.00	5706.00	5707.00							
Maunabo Municipio	9515.00											
Morovis Municipio	9555.00											
Naguabo Municipio	1703.00	1704.00										
Naranjito Municipio	5201.00	5202.00	5203.00									
Orocovis Municipio	9548.01	9548.02	9549.01	9549.02	9550.01							
Rio Grande Municipio	1306.01											
San Juan Municipio	14.00	15.00	28.00	29.00	31.00	32.00	33.00	34.00	35.01	35.02	36.00	37.01
	37.02	39.02	42.00	43.06	44.00	45.00	46.00	49.00	50.00	51.03	52.14	52.15
	56.02	60.00	61.01	62.00	66.00	78.00	80.02	87.00	89.00	90.00	93.00	
San Lorenzo Municipio	2202.00	2203.00	2207.00									
Toa Alta Municipio	5107.02											
Toa Baja Municipio	1212.00	1217.02	1218.01	1221.00	1222.02	1224.00						
Vega Alta Municipio	5502.00	5504.00	5506.01									
Vega Baja Municipio	5601.00	5603.00	5605.00	5606.00	5608.01	5608.02						
Yabucoa Municipio	9507.00	9508.00	9510.00	9511.00	9512.00							

METROPOLITAN AREA: San Luis Obispo-Paso Robles-Arroyo Grande, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Luis Obispo County	101.03	101.04	109.02	109.03	111.01	112.01	112.02					

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	1005.00	1007.00	1008.01	1010.01	1010.02	1103.01	1103.02	1104.01	1105.05	1106.01	1106.02	1214.01
	1214.03	1215.02										

METROPOLITAN AREA: Yakima, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yakima County	1.00	2.00	6.00	12.01	13.00	15.02	15.03	20.03	20.05	9400.02	9400.07	9400.08

METROPOLITAN AREA: Yauco, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guánica Municipio	9609.00	9610.00	9612.00	9613.00	9614.00							
Penuelas Municipio	7301.00											
Yauco Municipio	7506.02											

METROPOLITAN AREA: York-Hanover, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
York County	1.00	2.00	3.00	4.00	5.00	6.00	7.00	9.00	10.00	11.00	12.00	15.00
	16.00	221.00	227.02									

METROPOLITAN AREA: Youngstown-Warren-Boardman, OH-PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mahoning County, OH	8005.01	8006.00	8010.00	8011.00	8012.00	8013.00	8016.00	8017.00	8021.00	8023.00	8024.00	8025.00
	8028.00	8029.00	8030.00	8040.00	8041.00	8043.00	8102.00	8103.00	8108.00	8124.00	8137.00	8138.00
	8139.00	8140.00	8141.00	8142.00								
Trumbull County, OH	9204.00	9207.00	9208.00	9209.00	9210.00	9211.00	9212.00	9216.00	9319.00	9333.01	9338.00	9339.00
	9340.00											
Mercer County, PA	301.00	309.00	332.00	334.00								

METROPOLITAN AREA: Yuba City, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sutter County	501.02	502.01										
Yuba County	401.00	403.01	403.02	404.00								

METROPOLITAN AREA: Yuma, AZ MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yuma County	1.00	2.00	3.01	3.02	4.04	7.00	10.03	114.07	115.01	115.03	116.01	

Count = 13,821 tracts.

NONMETROPOLITAN PART OF STATE: West Virginia												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9656.00											
Calhoun County	9627.00											
Greenbrier County	9502.00											
Harrison County	301.00	302.00	303.00									
Logan County	9561.02	9562.00	9564.00	9565.00	9567.00	9568.00						
McDowell County	9538.00	9539.00	9545.03									
Marion County	201.00	202.00	208.00									
Mercer County	10.00	20.00										
Mingo County	9571.00	9574.00	9575.00	9576.00								
Nicholas County	9505.00											
Pocahontas County	9602.01											
Randolph County	9665.00											
Roane County	9629.02	9630.00										
Summers County	5.00											
Upshur County	9668.00											
Webster County	9701.02											
Wyoming County	29.01	32.00										
NONMETROPOLITAN PART OF STATE: Wisconsin												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9505.01											
Ashland County	9503.00	9508.00										
Dunn County	9708.01											
Grant County	9609.00											
Iron County	1801.00											
Manitowoc County	5.00											
Menominee County	9401.01	9401.03										
Portage County	9603.00	9604.00	9610.00									
Price County	9702.00											
Sawyer County	9400.01											
Walworth County	5.01	5.02										
Wood County	112.00											
NONMETROPOLITAN PART OF STATE: Wyoming												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	9630.00	9631.02	9634.00	9635.00	9636.00	9637.00						
Fremont County	9403.01	9405.00										
Sheridan County	4.00											
Sweetwater County	9708.00											
NONMETROPOLITAN PART OF: Puerto Rico												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Coamo Municipio	9541.00	9543.00										
Jayuya Municipio	9562.00											
Salinas Municipio	9527.00	9528.00										
Vieques Municipio	9506.00											

Count = 1,906 tracts.