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Department of Housing and Urban Development

Statutorily Mandated Designation of Difficult Development Areas and Qualified Census Tracts for Section 42 of the Internal Revenue Code of 1986; Notice

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR–4799–N–01]

Statutorily Mandated Designation of Difficult Development Areas and Qualified Census Tracts for Section 42 of the Internal Revenue Code of 1986

AGENCY: Office of the Secretary, HUD.

ACTION: Notice.

SUMMARY: This document designates ''Difficult Development Areas'' and ''Qualified Census Tracts'' (QCTs) for purposes of the Low-Income Housing Tax Credit (LIHTC) under section 42 of the Internal Revenue Code of 1986 (Code). The United States Department of Housing and Urban Development makes new Difficult Development Area designations annually and makes Qualified Census Tract Designations at this time due to the recent release of relevant data from the 2000 Census.

FOR FURTHER INFORMATION CONTACT: For questions on how areas are designated and on geographic definitions: Steven Ehrlich, Economist, Division of Economic Development and Public Finance, Office of Policy Development and Research, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410, telephone (202) 708–0426, e-mail *Steven_R._Ehrlich@hud.gov.* For specific legal questions pertaining to section 42: Office of the Associate Chief Counsel, Passthroughs & Special Industries, Internal Revenue Service, 1111 Constitution Avenue, NW.; Washington, DC 20224, telephone (202) 622–3000, fax (202) 622–4524. For questions about the HUBZones program: Michael P. McHale, Assistant Administrator for Procurement Policy, Office of Government Contracting, Suite 8800, Small Business Administration, 409 Third Street, SW., Washington, DC 20416, telephone (202) 205–6731, fax (202) 205–7324, e-mail *michael.mchale@sba.gov.* A text telephone is available for persons with hearing or speech impairments at (202) 708–9300. (These are not toll-free telephone numbers.) 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 notice and additional information about Difficult Development Areas and QCTs are available electronically on the Internet (World Wide Web) at *http://www.huduser.org/datasets/qct.html.*

SUPPLEMENTARY INFORMATION:

This Document

The designations of Difficult Development Areas in this notice are based on Fiscal Year (FY) 2002 Fair Market Rents (FMRs), FY 2002 income limits and 2000 Census population counts as explained below. This notice designates Difficult Development Areas for each of the fifty States, the District of Columbia, Puerto Rico, American Samoa, Guam, the Northern Mariana Islands, and the Virgin Islands. The designations of QCTs in this Notice are based on 2000 Census data. This notice designates QCTs for each of the fifty States, the District of Columbia, Puerto Rico, and the Virgin Islands. The QCT designations for American Samoa, Guam, and the Northern Mariana Islands are unchanged and remain based on 1990 census data as 2000 census data necessary for the designation of QCTs has not been released for these areas. The QCT designations for these areas are repeated in this notice for convenience.

2000 Census

Data from the 2000 Census on total population of metropolitan areas and nonmetropolitan counties are used in the designation of Difficult Development Areas. The Census Bureau has recently released most of the data from the 2000 Census necessary to make Qualified Census Tract designations. The Census Bureau has released the data needed for updated Qualified Census Tract designations for each of the fifty States, the District of Columbia, Puerto Rico, and the Virgin Islands. The Census Bureau has not yet released the data needed to update Qualified Census Tract designations for American Samoa, Guam, and the Northern Mariana Islands. Thus the 2003 QCTs for American Samoa, Guam, and the Northern Mariana Islands, are unchanged from the 2002 QCTs.

Background

The U.S. Treasury Department and the Internal Revenue Service, thereof, are authorized to interpret and enforce the provisions of the Code, including the LIHTC found at section 42 of the Code (26 U.S.C. 42) as amended. The Secretary of HUD is required to designate Difficult Development Areas and QCTs by section 42(d)(5)(C) of the Code.

In order to assist in understanding HUD's mandated designation of Difficult Development Areas and QCTs for use in administering section 42 of the Code, a summary of section 42 is provided. The following summary does not purport to bind the Treasury or the IRS in any way, nor does it purport to bind HUD, as HUD has no authority to interpret or administer the Code, except in those instances where it has a specific delegation.

Summary of Low-Income Housing Tax Credit

The LIHTC is a tax incentive intended to increase the availability of low-income housing. Section 42 provides an income tax credit to 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 allocated credit based on a statutory formula indicated at section 42(h)(3). States may carry forward unused or returned credit derived from the credit ceiling for one year; if not used by then, credit goes into a national pool to be allocated 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 section 42 credits derived from the credit ceiling, states may also provide section 42 credits to owners of buildings based upon 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 credit available from the credit ceiling.

The credit allocated to a building is based on the cost of units placed in service as low-income units under certain minimum occupancy and maximum rent criteria. In general, a building must meet one of two thresholds to be eligible for the LIHTC: either 20 percent of units must be rent-restricted and occupied by tenants with incomes no higher than 50 percent of the Area Median Gross Income (AMGI), or 40 percent of units must be rent-restricted and occupied by tenants with incomes no higher than 60 percent of AMGI. The term ''rent-restricted'' means that gross rent, including an allowance for utilities, cannot exceed 30 percent of the tenant's imputed income limitation (*i.e.*, 50 percent or 60 percent of AMGI). 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 LIHTC reduces income tax liability dollar for dollar. It is taken annually for a term of ten 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 (*i.e.*, financed with tax-exempt bonds or below-market federal loans), or (2) 30 percent of the qualified basis for the cost of acquiring certain existing projects or projects that are federally subsidized. The actual credit rates are adjusted monthly for projects placed in service after 1987 under procedures specified in section 42. Individuals can use the credit up to a deduction equivalent of $25,000. This equals $9,650 at the 38.6 percent maximum marginal tax rate. Individuals cannot use the credit against the alternative minimum tax. Corporations, other than S or personal service corporations, can use the credit against ordinary income tax. They cannot use the credit against the alternative minimum tax. These corporations can also deduct the losses from the project.

The qualified basis represents the product of the ''applicable fraction'' of the building and the ''eligible basis'' of the building. 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 capital account 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 QCTs or designated Difficult Development Areas, eligible basis can be increased up to 130 percent of what it would otherwise be. This means that the available credit also can be increased by up to 30 percent. For example, if the 70 percent credit is available, it effectively could be increased up to 91 percent.

Section 42 of the Code defines a Difficult Development Area as any area designated by the Secretary of HUD as an area that has high construction, land, and utility costs relative to the AMGI. All designated Difficult Development Areas in MSAs (Metropolitan Statistical Areas)/PMSAs (Primary Metropolitan Statistical Areas) may not contain more than 20 percent of the aggregate population of all MSAs/PMSAs, and all designated areas not in metropolitan areas may not contain more than 20 percent of the aggregate population of all non-metropolitan counties.

Under section 42(d)(5)(C) of the Code, a Qualified Census Tract (QCTs) is any census tract (or equivalent geographic area defined by the Bureau of the Census) in which at least 50 percent of households have an income less than 60 percent of the AMGI or, where the poverty rate is at least 25 percent. There is a limit on the number of QCTs in any MSA or PMSA that may be designated to receive an increase in eligible basis: all of the designated census tracts within a given MSA/PMSA may not together contain more than 20 percent of the total population of the MSA/PMSA. For purposes of HUD designations of QCT, all non-metropolitan areas in a state are treated as if they constituted a single metropolitan area.

Explanation of HUD Designation Methodology

A. Qualified Census Tracts

In developing this list of LIHTC QCTs, HUD used 2000 Census data and the MSA/PMSA definitions established by the Office of Management and Budget (OMB) in OMB Bulletin No. 99–04 on June 30, 1999. The LIHTC QCTs were determined as follows:

1. 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 to be ''eligible.'' In metropolitan areas, HUD calculates 60 percent of AMGI by multiplying the MSA/PMSA median family income for 1999 as reported by the 2000 Census by a factor of 0.6. Outside of metropolitan areas, HUD calculates 60 percent of AMGI by multiplying the state-specific, non-metro balance median family income by a factor of 0.6.

2. For each census tract, the percentage of households below the 60 percent income standard (income criterion) was determined by (a) calculating the average household size of the census tract, (b) applying the income standard after adjusting it to match the average household size, and (c) calculating the number of households with incomes below the income standard.

3. For each census tract, the poverty rate was determined by dividing the population with incomes below poverty by the population for whom poverty status has been determined.

4. QCTs are those in which 50 percent or more of the households meet the income criterion, or 25 percent or more of the population is in poverty, 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. 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. Eligible tracts are placed in one of two groups. The first group includes tracts that satisfy both the income and poverty criteria. The second group includes tracts that satisfy either the income criterion or the poverty criterion, but not both.

b. Tracts in the first group are ranked from lowest to highest on the income criterion. Then tracts in the first group are ranked from lowest to highest on the poverty criterion. 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 cases of tied combined ranks, more populous tracts are ranked above less populous ones.

c. Tracts in the second group are ranked from lowest to highest on the income criterion. Then tracts in the second group are ranked from lowest to highest on the poverty criterion. 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 cases of tied combined ranks, more populous tracts are ranked above less populous ones.

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

e. Working down the single, concatenated, ranked list of eligible tracts, census tracts are 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, then subsequent census tracts are considered to determine if one or more census tract(s) with smaller population(s) could be designated without exceeding the 20 percent limit.

B. Difficult Development Areas

In developing the list of Difficult Development Areas, HUD compared incomes with housing costs. HUD used 2000 Census population data and the MSA/PMSA definitions as published by the Office of Management and Budget in OMB Bulletin No. 99–04 on June 30, 1999, with the exceptions described in section D. below. The basis for these comparisons was the FY 2002 HUD FMRs and the FY 2002 HUD income

limits for Very Low-Income households (or Very Low-Income Limits, ''VLILs'') used for the housing Choice Voucher program. The procedure used in making the Difficult Development Area calculations follows:

1. For each MSA/PMSA and each non-metropolitan county, a ratio was calculated. This calculation used the FY 2002 two-bedroom FMR and the FY 2002 four-person VLIL.

a. The numerator of the ratio was the area's FY 2002 FMR. In general the FMR is based on the 40th percentile rent paid by recent movers for a two-bedroom apartment. In metropolitan areas granted a FMR based on the 50th percentile rent for purposes of improving the administration of HUD's Housing Choice Voucher program (see 66 FR 162), the 40th percentile rent is used for nationwide consistency of comparisons.

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

2. The ratios of the FMR to the LIHTC income-based rent limit were arrayed in descending order, separately, for MSAs/PMSAs and for non-metropolitan counties.

3. The Difficult Development Areas are those with the highest ratios cumulative to 20 percent of the 2000 population of all metropolitan areas and of all non-metropolitan counties.

C. Application of Population Caps to Difficult Development Area Determinations

In identifying Difficult Development Areas and QCTs, HUD applied various caps, or limitations, as noted above. The cumulative population of metropolitan Difficult Development Areas cannot exceed 20 percent of the cumulative population of all metropolitan areas and the cumulative population of non-metropolitan Difficult Development Areas cannot exceed 20 percent of the cumulative population of all non-metropolitan counties.

In applying these caps, HUD established procedures to deal with how to treat small overruns of the caps. The remainder of this section explains the procedure. 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 non-metropolitan Difficult Development Areas there may be a minimal overrun of the cap. HUD believes the designation of these additional areas is consistent with the intent of the legislation. Some latitude is justifiable because it is impossible to determine whether the 20 percent cap has been exceeded, as long as the apparent excess is small, due to measurement error. Despite the care and effort involved in a decennial census, it is recognized by the Census Bureau, and all users of the data, that the population counts for a given area and for the entire country are not precise. The extent of the measurement error is unknown. Thus, 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.

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

As stated in OMB Bulletin 99–04 defining metropolitan areas:

> OMB establishes and maintains the definitions of the [Metropolitan Areas] solely for statistical purposes * * * OMB does not take into account or attempt to anticipate any nonstatistical uses that may be made of the definitions * * * We recognize that some legislation specifies the use of metropolitan areas for programmatic purposes, including allocating Federal funds.

HUD makes exceptions to OMB definitions in calculating FMRs by deleting counties from metropolitan areas whose OMB definitions are determined by HUD to be larger than their housing market areas.

The following counties are assigned their own FMRs and VLILs and evaluated as if they were separate metropolitan areas for purposes of designating Difficult Development Areas.

Metropolitan Area and Counties Deleted

Chicago, IL: DeKalb, Grundy, and Kendall Counties
Cincinnati-Hamilton, OH–KY–IN: Brown County, Ohio; Gallatin, Grant, and Pendleton Counties, Kentucky; and Ohio County, Indiana
Dallas, TX: Henderson County
Flagstaff, AZ–UT: Kane County, Utah
New Orleans, LA: St. James Parish
Washington, DC–MD–VA–WV: Clarke, Culpeper, King George, and Warren Counties, Virginia; and Berkeley and Jefferson Counties, West Virginia

Affected MSAs/PMSAs are assigned the indicator ''(part)'' in the list of Metropolitan Difficult Development Areas. Any of the excluded counties designated as difficult development areas separately from their metropolitan areas are designated by the county name.

In the New England States (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont) OMB defines MSAs/PMSAs according to county subdivisions or Minor Civil Divisions (MCDs) rather than county boundaries. Thus, when a New England county is designated as a non-metropolitan Difficult Development Area, only that part of the county (the group of MCDs) not included in any MSA/PMSA is the non-metropolitan Difficult Development Area. Affected counties are assigned the indicator ''(part)'' in the list of non-metropolitan Difficult Development Areas. Also in the New England States, census tracts may be cut by MSA/PMSA boundaries. Only those LIHTC projects located in the part of the tract in the listed MSA/PMSA or non-metropolitan area may be allowed the increase in basis. Affected tracts are marked with an asterisk (*) in the list of QCTs.

For the convenience of readers of this notice, the geographic definitions of designated Metropolitan Difficult Development Areas and the MCDs included in non-metropolitan Difficult Development Areas in the New England States are included in the list of Difficult Development Areas.

Certain non-metropolitan county equivalent areas in Alaska, for which FMRs and VLILs are calculated and thus form the basis of Difficult Development Area designations, are no longer recognized as geographic entities by the Census Bureau. Therefore, no 2000 Census population counts are produced for these areas. HUD estimates the 2000 population of these areas as follows:

1. The 2000 Population of Denali Borough (1,893) was allocated entirely to the Yukon-Koyukuk Census Area. The part of Denali Borough created from the Southeast Fairbanks Census Area was deemed uninhabited after examination of Census Block data for, and maps of, the area of Denali Borough formerly in the Southeast Fairbanks Census Area.

2. The population of Yakutat City and Borough (808) was allocated to the

former Skagway-Yakutat-Angoon Census Area (680) and the Valdez-Cordova Census Area (128). The populations of Yakutat City and Borough Census Blocks located east of 141° longitude were allocated to the Skagway-Yakutat-Angoon Census Area. The populations of Yakutat City and Borough Census Blocks located west of 141° longitude were allocated to the Valdez-Cordova Census Area.

Future Designations

Difficult Development Areas are designated annually as updated income and FMR data become available. QCTs are updated periodically to reflect changes in OMB's designations of metropolitan areas.

Effective Date

The list of Difficult Development Areas and the list of QCTs is effective for allocations of credit made after December 31, 2002. In the case of a building described in section 42(h)(4)(B) of the Code, the list is effective if the bonds are issued and the building is placed in service after December 31, 2002.

Interpretive Examples for 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 Difficult Development Area status with respect to projects described in section 42(h)(4)(B) of the Code. The examples are equally applicable to Qualified Census Tract designations.

(Case A) Project A is located in a newly-designated 2003 Difficult Development Area. Bonds are issued for Project A on November 1, 2002, and Project A is placed in service March 1, 2003. Project A is not eligible for the increase in basis otherwise accorded a project in this location because the bonds were issued before January 1, 2003.

(Case B) Project B is located in a newly-designated 2003 Difficult Development Area. Project B is placed in service November 15, 2002. The bonds which will support the permanent financing of Project B are issued January 15, 2003. Project B is not eligible for the increase in basis otherwise accorded a project in this location because the project was placed in service before January 1, 2003.

(Case C) Project C is located in an area which is a Difficult Development Area in 2002, but is not a Difficult Development Area in 2003. Bonds are issued for Project C on October 30, 2002, but Project C is not placed in service until March 30, 2003. Project C is eligible for the increase in basis available to projects located in 2002 Difficult Development Areas because the first of the two events necessary for triggering the effective date for buildings described in section 42(h)(4)(B) of the Code (the two events being bonds issued and buildings placed in service) took place on October 30, 2002, a time when project C was located in a Difficult Development Area.

Other Matters

Environmental Impact

In accordance with 40 CFR 1508.4 of the CEQ regulations and 24 CFR 50.19(c)(6) of the HUD regulations, the policies and procedures contained in this notice provide for the establishment of fiscal requirements or procedures which do not constitute a development decision that affects the physical condition of specific project areas or building sites and therefore, are categorically excluded from the requirements of the National Environmental Policy Act, except for extraordinary circumstances, and no Finding of No Significant Impact is required.

Regulatory Flexibility Act

In accordance with 5 U.S.C. section 605(b) (the Regulatory Flexibility Act), the undersigned hereby certifies that this notice does not have a significant economic impact on a substantial number of small entities. The notice involves the designation of Difficult Development Areas and QCTs as required by section 42 of the Code, as amended, for use by political subdivisions of the states in allocating the Low-Income Housing Tax Credit. This notice places no new requirements on the States, their political subdivisions, or the applicants for the credit. This notice also details the technical methodology used in making such designations.

Executive Order 12612, Federalism

The General Counsel, as the Designated Official under section 6(a) of Executive Order 12612, *Federalism*, has determined that the policies contained in this notice will not have any substantial direct effects on states or their political subdivisions, or the relationship between the federal government and the states, or on the distribution of power and responsibilities among the various levels of government. As a result, the notice is not subject to review under the order. The notice merely designates Difficult Development Areas and QCTs as required under section 42 of the Internal Revenue Code, as amended, for the use by political subdivisions of the states in allocating the Low-Income Housing Tax Credit. The notice also details the technical methodology used in making such designations.

Dated: December 12, 2002.

Mel Martinez,

Secretary.

BILLING CODE 4210–62–P

2003 Internal Revenue Code Section 42(d)(5)(C) Metropolitan Difficult Development Areas

STATE	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components
AZ	FLAGSTAFF, AZ Coconino County, AZ Kane County, UT	YUMA, AZ Yuma County		
CA	CHICO-PARADISE, CA Butte County	LOS ANGELES-LONG BEACH, CA Los Angeles County	MERCED, CA Merced County	OAKLAND, CA Alameda County Contra Costa County
	SALINAS, CA Monterey County	SAN DIEGO, CA San Diego County	SAN FRANCISCO, CA San Francisco County Marin County San Mateo County	SAN JOSE, CA Santa Clara County
	SAN LUIS OBISPO-ATASCADERO-PASO ROBLES, CA San Luis Obispo County	SANTA BARBARA-SANTA MARIA-LOMPOC, CA Santa Barbara County	SANTA CRUZ-WATSONVILLE, CA Santa Cruz County	SANTA ROSA, CA Sonoma County
	STOCKTON-LODI, CA	VALLEJO-FAIRFIELD-NAPA, CA Napa County Solano County		
CO	GREELEY, CO Weld County			
FL	MIAMI, FL Dade County	PUNTA GORDA, FL Charlotte County		
LA	NEW ORLEANS, LA Jefferson Parish Plaquemines Parish St. Charles Parish St. John the Baptist Parish Orleans Parish St. Bernard Parish St. James Parish St. Tammany Parish			
ME	PORTLAND, ME Buxton town Cumberland town Gorham town Limington town Old Orchard Beach town Scarborough town Standish town Windham town Cape Elizabeth town Falmouth town Gray town Long Island town Portland city South Portland city Westbrook city Yarmouth town Casco town Freeport town Hollis town North Yarmouth town Raymond town			
MA	BARNSTABLE-YARMOUTH, MA Barnstable city Harwich town Brewster town Mashpee town Chatham town Orleans town Dennis town Sandwich town Eastham town Yarmouth town	BOSTON, MA-NH Berkley town Rowley town Hudson town Waltham city Needham town Plymouth town Dighton town Salem city Lexington town Watertown city Norfolk town Rockland town Mansfield town Salisbury town Lincoln town Wayland town Norwood town Scituate town Norton town Saugus town Littleton town Weston town Plainville town Wareham town Taunton city Swampscott town Malden city Wilmington town Quincy city Boston city Amesbury town Topsfield town Marlborough city Winchester town Randolph town Chelsea city Beverly city Wenham town Maynard town Woburn city Sharon town Revere city Danvers town Acton town Medford city Bellingham town Stoughton town Winthrop town Essex town Arlington town Melrose city Braintree town Walpole town Berlin town Gloucester city Ashland town Natick town Brookline town Westwood town Blackstone town Hamilton town Ayer town Newton city Canton town Weymouth town Bolton town Ipswich town Belmont town North Reading town Cohasset town Wrentham town Harvard town Lynn city Boxborough town Reading town Dedham town Carver town Hopedale town Lynnfield town Burlington town Sherborn town Dover town Duxbury town Lancaster town Manchester-by-the-Sea Cambridge city Shirley town Foxborough town Hanover town Mendon town Marblehead town Carlisle town Somerville city Franklin city Hingham town Milford town Middleton town Concord town Stoneham town Holbrook town Hull town Millville town Nahant town Everett city Stow town Medfield town Kingston town Southborough town Newbury town Framingham town Sudbury town Medway town Marshfield town Upton town Newburyport city Holliston town Townsend town Millis town Norwell town Seabrook town, NH Peabody city Hopkinton town Wakefield town Milton town Pembroke town South Hampton town, NH Rockport town		

2003 Internal Revenue Code Section 42(d)(5)(C) Metropolitan Difficult Development Areas

STATE	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components
NJ	ATLANTIC-CAPE MAY, NJ Atlantic County Cape May County	VINELAND-MILLVILLE-BRIDGETON, NJ Cumberland County	JERSEY CITY, NJ Hudson County	
NY	NASSAU-SUFFOLK, NY Nassau County Suffolk County	NEW YORK, NY Bronx County New York County Kings County Putnam County	Queens County Rockland County Richmond County Westchester County	
OR	EUGENE-SPRINGFIELD, OR Lane County	MEDFORD-ASHLAND, OR Jackson County		
PA	STATE COLLEGE, PA Centre County			
PR	AGUADILLA, PR Aguada Municipio Aguadilla Municipio Moca Municipio	CAGUAS, PR Caguas Municipio Gurabo Municipio Cayey Municipio San Lorenzo Mun. Cidra Municipio	MAYAGUEZ, PR Anasco Municipio Mayaguez Municipio Cabo Rojo Mun. Sabana Grande Mu Hormigueros Mun. San German Mun.	SAN JUAN-BAYAMON, PR Aguas Buenas Mu. Corozal Municipio Barceloneta Mun. Dorado Municipio Bayamon Mun. Fajardo Municipio Canovanas Mun. Florida Municipio Carolina Municipio Guaynabo Municipio San Juan Mun. Humacao Municipio Toa Alta Municipio Juncos Municipio Toa Baja Mun. Las Piedras Mun. Trujillo Alto Mun. Loiza Municipio Vega Alta Mun. Luquillo Municipio Vega Baja Mun. Manati Municipio Yabucoa Municipio Morovis Municipio Catano Municipio Naguabo Municipio Ceiba Municipio Naranjito Municipio Comerio Municipio Rio Grande Municipio
TX	EL PASO, TX El Paso County			
VT	BURLINGTON, VT Burlington city Essex town Grand Isle town Milton town South Burlington city St. Albans city St. George town Williston town Charlotte town Fairfax town Hinesburg town Richmond town South Hero town St. Albans town Swanton town Winooski city Colchester town Georgia town Jericho town Shelburne town			

2003 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

STATE	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT
AK	BETHEL CENSUS AREA	DILLINGHAM CENSUS AREA	FAIRBANKS NORTH STAR BOROUGH	HAINES BOROUGH
	JUNEAU BOROUGH	KENAI PENINSULA BOROUGH	KETCHIKAN GATEWAY BOROUGH	KODIAK ISLAND BOROUGH
	LAKE AND PENINSULA BOROUGH	MATANUSKA-SUSITNA BOROUGH	NOME CENSUS AREA	NORTH SLOPE BOROUGH
	NORTHWEST ARCTIC BOROUGH	PRINCE OF WALES-OUTER KETCHIKAN CENSUS AR	SITKA BOROUGH	SOUTHEAST FAIRBANKS CENSUS AREA
	VALDEZ-CORDOVA CENSUS AREA	WADE HAMPTON CENSUS AREA	WRANGELL-PETERSBURG CENSUS AREA	YUKON-KOYUKUK CENSUS AREA
AZ	APACHE COUNTY	COCHISE COUNTY	GILA COUNTY	GRAHAM COUNTY
	LA PAZ COUNTY	NAVAJO COUNTY	YAVAPAI COUNTY	
AR	BAXTER COUNTY	DREW COUNTY		
CA	ALPINE COUNTY	AMADOR COUNTY	CALAVERAS COUNTY	COLUSA COUNTY
	DEL NORTE COUNTY	GLENN COUNTY	HUMBOLDT COUNTY	IMPERIAL COUNTY
	INYO COUNTY	KINGS COUNTY	LAKE COUNTY	LASSEN COUNTY
	MARIPOSA COUNTY	MENDOCINO COUNTY	MODOC COUNTY	MONO COUNTY
	NEVADA COUNTY	PLUMAS COUNTY	SAN BENITO COUNTY	SIERRA COUNTY
	SISKIYOU COUNTY	TEHAMA COUNTY	TRINITY COUNTY	TUOLUMNE COUNTY
CO	ARCHULETA COUNTY	GARFIELD COUNTY	LA PLATA COUNTY	PITKIN COUNTY
	SAN MIGUEL COUNTY			
CT	LITCHFIELD COUNTY (part) Canaan town, Kent town, Norfolk town, Sharon town Colebrook town, Litchfield town, North Canaan town, Torrington town Cornwall town, Morris town, Salisbury town, Warren town Goshen town		MIDDLESEX COUNTY (part) Chester town, Essex town Deep River town, Westbrook town	NEW LONDON COUNTY (part) Lyme town, Volunton town
DE	SUSSEX COUNTY			
FL	CALHOUN COUNTY	CITRUS COUNTY	DESOTO COUNTY	DIXIE COUNTY
	FRANKLIN COUNTY	GILCHRIST COUNTY	GLADES COUNTY	GULF COUNTY
	HAMILTON COUNTY	HENDRY COUNTY	HIGHLANDS COUNTY	HOLMES COUNTY
	INDIAN RIVER COUNTY	JACKSON COUNTY	LAFAYETTE COUNTY	LEVY COUNTY
	MADISON COUNTY	MONROE COUNTY	OKEECHOBEE COUNTY	PUTNAM COUNTY
	SUWANNEE COUNTY	TAYLOR COUNTY	WASHINGTON COUNTY	
HI	HAWAII COUNTY	KAUAI COUNTY	MAUI COUNTY	
ID	BONNER COUNTY	KOOTENAI COUNTY		
KY	HARLAN COUNTY	KNOX COUNTY	LAUREL COUNTY	
LA	ALLEN PARISH	AVOYELLES PARISH	CALDWELL PARISH	CATAHOULA PARISH
	CLAIBORNE PARISH	CONCORDIA PARISH	DE SOTO PARISH	EAST CARROLL PARISH
	EVANGELINE PARISH	FRANKLIN PARISH	JEFFERSON DAVIS PARISH	MADISON PARISH
	MOREHOUSE PARISH	NATCHITOCHES PARISH	POINTE COUPEE PARISH	RED RIVER PARISH
	RICHLAND PARISH	SABINE PARISH	ST. HELENA PARISH	TENSAS PARISH
	VERNON PARISH	WASHINGTON PARISH	WEST CARROLL PARISH	WEST FELICIANA PARISH

2003 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

STATE	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT
ME	ANDROSCOGGIN COUNTY (part) Durham town Leeds town Livermore town Livermore Falls town Minot town	AROOSTOOK COUNTY	CUMBERLAND COUNTY (part) Baldwin town Bridgton town Brunswick town Harpswell town Harrison town Naples town New Gloucester town Pownal town Sebago town	FRANKLIN COUNTY
	HANCOCK COUNTY	KENNEBEC COUNTY	KNOX COUNTY	LINCOLN COUNTY
	OXFORD COUNTY	PISCATAQUIS COUNTY	SAGADAHOC COUNTY	SOMERSET COUNTY
	PENOBSCOT COUNTY (part) Alton town Argyle unorg. Bradford town Bradley town Burlington town Carmel town Carroll plantation Charleston town Chester town Clifton town Corinna town Corinth town Dexter town Dixmont town Drew plantation East Central Penobscot unorg East Millinocket town Edinburg town Enfield town Etna town Exeter town Garland town Greenbush town Greenfield town Howland town Hudson town Kingman unorg. Lagrange town Lakeville town Lee town Levant town Lincoln town Lowell town Mattawamkeag town Maxfield town Medway town Millinocket town Mount Chase town Newburgh town North Penobscot unorg. Newport town Passadumkeag town Patten town Plymouth town Prentiss plantation Seboeis plantation Springfield town Stacyville town Stetson town Twombly unorg. Webster plantation Whitney unorg. Winn town Woodville town		WALDO COUNTY (part) Belfast city Belmont town Brooks town Burnham town Frankfort town Freedom town Islesboro town Jackson town Knox town Liberty town Lincolnville town Monroe town Montville town Morrill town Northport town Palermo town Prospect town Searsmont town Searsport town Stockton Springs town Swanville town Thorndike town Troy town Unity town Waldo town	YORK COUNTY (part) Acton town Alfred town Arundel town Biddeford city Cornish town Dayton town Kennebunk town Kennebunkport town Lebanon town Limerick town Lyman town Newfield town North Berwick town Ogunquit town Parsonsfield town Saco city Sanford town Shapleigh town Waterboro town Wells town
	WASHINGTON COUNTY			
MA	BARNSTABLE COUNTY (part) Bourne town Falmouth town Provincetown town Truro town Wellfleet town	DUKES COUNTY	FRANKLIN COUNTY (part) Ashfield town Bernardston town Buckland town Charlemont town Colrain town Conway town Deerfield town Erving town Gill town Greenfield town Hawley town Heath town Leverett town Leyden town Monroe town Montague town New Salem town Northfield town Orange town Rowe town Shelburne town Shutesbury town Warwick town Wendell town Whately town	
	HAMPDEN COUNTY (part) Blandford town Brimfield town Chester town Granville town Tolland town Wales town	HAMPSHIRE COUNTY (part) Chesterfield town Cummington town Goshen town Middlefield town Pelham town Plainfield town Westhampton town Worthington town	NANTUCKET COUNTY	WORCESTER COUNTY (part) Athol town Hardwick town Hubbardston town Petersham town New Braintree town Phillipston town Royalston town Warren town
MS	ISSAQUENA COUNTY	LAFAYETTE COUNTY		WASHINGTON COUNTY
MT	BEAVERHEAD COUNTY	BIG HORN COUNTY	BLAINE COUNTY	CARBON COUNTY
	CARTER COUNTY	CHOUTEAU COUNTY	CUSTER COUNTY	DANIELS COUNTY
	DEER LODGE COUNTY	FERGUS COUNTY	GALLATIN COUNTY	GARFIELD COUNTY
	GLACIER COUNTY	GOLDEN VALLEY COUN	GRANITE COUNTY	JUDITH BASIN COUNTY
	LAKE COUNTY	LINCOLN COUNTY	MADISON COUNTY	MCCONE COUNTY
	MEAGHER COUNTY	MINERAL COUNTY	MUSSELSHELL COUNTY	PARK COUNTY
	PETROLEUM COUNTY	PHILLIPS COUNTY	PONDERA COUNTY	POWDER RIVER COUNTY
	POWELL COUNTY	PRAIRIE COUNTY	RAVALLI COUNTY	RICHLAND COUNTY
	ROOSEVELT COUNTY	SANDERS COUNTY	SHERIDAN COUNTY	TETON COUNTY
	TREASURE COUNTY	VALLEY COUNTY	WHEATLAND COUNTY	WIBAUX COUNTY

2003 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

STATE	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT
NH	BELKNAP COUNTY	CARROLL COUNTY	CHESHIRE COUNTY	GRAFTON COUNTY
	HILLSBOROUGH COUNTY (part) Antrim town, Lyndeborough town, Bennington town, New Boston town, Deering town, Peterborough town, Francestown town, Sharon town, Greenfield town, Temple town, Hancock town, Windsor town, Hillsborough town	MERRIMACK COUNTY (part) Andover town, Danbury town, Boscawen town, Dunbarton town, Bow town, Epsom town, Bradford town, Franklin city, Canterbury town, Henniker town, Chichester town, Hill town, Concord city	Hopkinton town, Pittsfield town, Loudon town, Salisbury town, Newbury town, Sutton town, New London town, Warner town, Northfield town, Webster town, Pembroke town, Wilmot town	ROCKINGHAM COUNTY (part) Deerfield town, Nottingham town, Northwood town
	STRAFFORD COUNTY (part) Middleton town, Strafford town, New Durham town			
NM	CATRON COUNTY	CIBOLA COUNTY	DEBACA COUNTY	GRANT COUNTY
	GUADALUPE COUNTY	HARDING COUNTY	LINCOLN COUNTY	LUNA COUNTY
	MCKINLEY COUNTY	MORA COUNTY	QUAY COUNTY	RIO ARRIBA COUNTY
	ROOSEVELT COUNTY	SAN JUAN COUNTY	SAN MIGUEL COUNTY	SIERRA COUNTY
	TAOS COUNTY	UNION COUNTY		
NY	COLUMBIA COUNTY	ESSEX COUNTY	GREENE COUNTY	JEFFERSON COUNTY
	SULLIVAN COUNTY	TOMPKINS COUNTY	ULSTER COUNTY	
NC	WATAUGA COUNTY			
OK	PAYNE COUNTY			
OR	BAKER COUNTY	CLATSOP COUNTY	COOS COUNTY	CROOK COUNTY
	CURRY COUNTY	DESCHUTES COUNTY	DOUGLAS COUNTY	GILLIAM COUNTY
	GRANT COUNTY	HARNEY COUNTY	HOOD RIVER COUNTY	JEFFERSON COUNTY
	JOSEPHINE COUNTY	KLAMATH COUNTY	LAKE COUNTY	LINCOLN COUNTY
	LINN COUNTY	MALHEUR COUNTY	MORROW COUNTY	SHERMAN COUNTY
	TILLAMOOK COUNTY	UNION COUNTY	WALLOWA COUNTY	WASCO COUNTY
	WHEELER COUNTY			
PA	MONROE COUNTY	UNION COUNTY	WAYNE COUNTY	
RI	NEWPORT COUNTY (part) Middleton town, Portsmouth town, Newport city	WASHINGTON COUNTY (part) New Shoreham town		
SD	BUTTE COUNTY	LAWRENCE COUNTY	MEADE COUNTY	
TX	ARANSAS COUNTY	BURNET COUNTY	CAMP COUNTY	HUDSPETH COUNTY
	KIMBLE COUNTY	LLANO COUNTY	RAINS COUNTY	REAGAN COUNTY
	VAL VERDE COUNTY	WALKER COUNTY		
UT	DAGGETT COUNTY	IRON COUNTY	TOOELE COUNTY	WASHINGTON COUNTY
VT	ADDISON COUNTY	BENNINGTON COUNTY	CALEDONIA COUNTY	ESSEX COUNTY
	CHITTENDEN COUNTY (part) Bolton town, Underhill town, Buels gore, Westford town, Huntington town	FRANKLIN COUNTY (part) Bakersfield town, Fairfield town, Berkshire town, Fletcher town, Enosburg town, Franklin town	Highgate town, Richford town, Montgomery town, Sheldon town	GRAND ISLE COUNTY (part) Alburg town, North Hero town, Isle La Motte town
	LAMOILLE COUNTY	ORANGE COUNTY	RUTLAND COUNTY	WASHINGTON COUNTY
	WINDHAM COUNTY	WINDSOR COUNTY		
VA	CAROLINE COUNTY			

2003 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

STATE	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT
WA	ADAMS COUNTY	ASOTIN COUNTY	CHELAN COUNTY	CLALLAM COUNTY
	COLUMBIA COUNTY	COWLITZ COUNTY	FERRY COUNTY	GARFIELD COUNTY
	GRANT COUNTY	GRAYS HARBOR COUNTY	JEFFERSON COUNTY	KITTITAS COUNTY
	KLICKITAT COUNTY	LEWIS COUNTY	LINCOLN COUNTY	MASON COUNTY
	OKANOGAN COUNTY	PACIFIC COUNTY	PEND OREILLE COUNTY	SAN JUAN COUNTY
	SKAGIT COUNTY	SKAMANIA COUNTY	STEVENS COUNTY	WAHKIAKUM COUNTY
WV	RALEIGH COUNTY			
PI	PACIFIC ISLANDS			
PR	ALL NONMETRO PUERTO RICO			
VI	ST. CROIX	ST.JOHN/ST.THOMAS		

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

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	110.00	117.00	119.00	121.00			

METROPOLITAN AREA: Aguadilla, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguada Municipio	4304.02	4305.02										
Aguadilla Municipio	4006.00	4008.00	4009.00	4010.00	4011.00							
Moca Municipio	4203.01											

METROPOLITAN AREA: Akron, OH PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Portage County	6015.01	6015.02	6015.03									
Summit County	5011.00	5012.00	5013.01	5013.02	5017.00	5018.00	5019.00	5021.01	5024.00	5025.00	5032.00	5034.00
	5038.00	5041.00	5042.00	5044.00	5046.00	5051.00	5053.00	5056.00	5063.04	5065.00	5066.00	5067.00
	5068.00	5069.00	5074.00	5075.00	5101.00	5103.01						

METROPOLITAN AREA: Albany, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dougherty County	2.00	8.00	12.00	13.00	14.01	14.02	15.00	103.02	106.01			

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	2.00	4.04	5.01	6.00	7.00	8.00	11.00	15.00	21.00	23.00	25.00
	26.00	129.00	132.00									
Montgomery County	702.00	703.00	706.00	708.00	709.00							
Rensselaer County	404.00	405.00	406.00	407.00	408.00							
Schenectady County	201.02	202.00	203.00	208.00	209.00	210.01	210.02	211.02	214.00	215.00	217.00	

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Albuquerque, NM MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bernalillo County	6.03	6.04	9.01	9.03	12.00	13.00	14.00	15.00	16.00	17.00	18.00	20.00
	21.00	25.00	26.00	29.00	37.33	43.00	45.01	45.02	47.14	48.00	9403.00	9459.00
Sandoval County	101.02	102.00	103.02	9402.00	9409.00	9433.00						
Valencia County	9401.00	9703.01										

METROPOLITAN AREA: Alexandria, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Rapides Parish	105.00	110.00	111.00	117.00	119.00	120.00	127.00	129.00				

METROPOLITAN AREA: Allentown-Bethlehem-Easton, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lehigh County	4.00	5.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	18.00	19.00	
Northampton County	105.00	110.00	112.00	113.00	144.00							

METROPOLITAN AREA: Altoona, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Blair County	1007.00	1008.00	1016.00	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	120.00	122.00	128.00	130.00	139.00	146.00	148.00	153.00		

METROPOLITAN AREA: Anchorage, AK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anchorage Borough	5.00	6.00	10.00	11.00								

METROPOLITAN AREA: Ann Arbor, MI PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lenawee County	613.01	613.02	616.00									
Washtenaw County	4001.00	4002.00	4003.00	4005.00	4008.00	4022.00	4042.00	4101.00	4105.00	4106.00	4107.00	4108.00
	4110.00	4111.00	4112.00	4140.00	4143.00							

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Anniston, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calhoun County	1.00	3.00	4.00	5.00	6.00	21.01	23.00					

METROPOLITAN AREA: Appleton-Oshkosh-Neenah, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Winnebago County	5.00	7.00										

METROPOLITAN AREA: Arecibo, PR PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arecibo Municipio	3004.00	3005.00	3012.00	3013.00	3019.00	3021.00						
Camuy Municipio	3205.00											
Hatillo Municipio	3105.00											

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	10.00							

METROPOLITAN AREA: Athens, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clarke County	1.00	4.00	6.00	9.00	19.00	302.00	1504.00	1505.00				

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Atlanta, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carroll County	9901.01	9905.02										
Clayton County	401.00	403.01	403.03									
Cobb County	307.00	308.00	310.02									
DeKalb County	205.00	206.00	207.00	212.04	221.00	235.01	236.01	237.00	238.02			
Fulton County	6.00	8.00	10.00	17.00	18.00	19.00	21.00	22.00	23.00	24.00	25.00	26.00
	27.00	28.00	29.00	31.00	33.00	35.00	36.00	37.00	38.00	39.00	40.00	41.00
	42.00	43.00	44.00	46.00	48.00	55.01	55.02	56.00	57.00	58.00	60.00	61.00
	62.00	63.00	64.00	66.01	66.02	67.00	68.02	69.00	70.01	70.02	71.00	72.00
	73.00	74.00	75.00	76.01	77.02	78.07	78.08	80.00	81.02	82.02	83.01	83.02
	84.00	85.00	86.01	86.02	87.01	87.02	88.00	106.01	106.03	106.04	107.00	109.00
	110.00	112.01	112.02	113.04								
Newton County	1007.00											
Spalding County	1603.00	1604.00	1608.00	1609.00								

METROPOLITAN AREA: Atlantic-Cape May, NJ PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Atlantic County	11.00	14.00	15.00	24.00	25.00	104.02						
Cape May County	214.00	215.00										

METROPOLITAN AREA: Auburn-Opelika, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lee County	403.00	406.01	406.02	407.00	408.00	416.00						

METROPOLITAN AREA: Augusta-Aiken, GA-SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
McDuffie County, GA	9502.00											
Richmond County, GA	2.00	3.00	4.00	6.00	7.00	8.00	9.00	10.00	14.00	15.00	103.00	104.00
	105.04	106.00										
Aiken County, SC	204.00	214.00										

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Austin-San Marcos, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Caldwell County	9602.00	9607.00										
Hays County	102.00	103.01	103.02	105.00	107.00							
Travis County	2.03	3.02	4.01	4.02	5.00	6.01	6.03	6.04	7.00	8.02	8.03	8.04
	9.01	9.02	10.00	18.04	18.05	18.06	18.11	18.12	21.05	21.07	21.09	21.10
	21.11	21.12	22.02	23.04	23.07	23.08	23.10	23.11	23.12	23.14	23.15	23.16
	24.13											
Williamson County	210.00	214.02										

METROPOLITAN AREA: Bakersfield, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kern County	4.00	6.00	11.03	12.01	12.02	13.00	14.00	15.00	16.00	19.02	20.00	21.00
	22.00	23.02	25.00	41.02	44.02	47.00	48.00	49.01	59.00	63.01	63.02	64.02

METROPOLITAN AREA: Baltimore, MD PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anne Arundel County	7028.00	7401.05										
Baltimore County	4016.01	4016.02	4084.00	4209.00	4210.00	4213.00	4505.01	4505.04	4508.00	4906.05	4918.00	
Harford County	3029.01											
Baltimore city	301.00	401.00	402.00	501.00	601.00	602.00	603.00	604.00	605.00	701.00	702.00	703.00
	704.00	801.02	802.00	803.01	803.02	804.00	805.00	806.00	807.00	808.00	904.00	905.00
	906.00	907.00	908.00	909.00	1001.00	1002.00	1004.00	1102.00	1202.00	1203.00	1204.00	1205.00
	1206.00	1207.00	1301.00	1302.00	1303.00	1304.00	1308.04	1401.00	1402.00	1403.00	1501.00	1502.00
	1503.00	1504.00	1505.00	1506.00	1508.00	1510.00	1512.00	1513.00	1601.00	1602.00	1603.00	1604.00
	1605.00	1606.00	1607.00	1608.02	1701.00	1702.00	1703.00	1801.00	1802.00	1803.00	1901.00	1902.00
	1903.00	2001.00	2002.00	2003.00	2004.00	2005.00	2006.00	2007.01	2008.00	2101.00	2102.00	2301.00
	2502.03	2502.04	2502.07	2503.01	2503.02	2503.03	2504.02	2505.00	2602.01	2602.02	2603.03	2604.01
	2604.02	2605.01	2606.04	2607.00	2608.00	2610.00	2707.01	2710.01	2716.00	2717.00	2718.01	2718.02
	2720.01	2803.01	2803.02	2804.04								

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Bangor, ME MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Penobscot County	2.00	9.00	10.00	61.00	63.00							

METROPOLITAN AREA: Barnstable-Yarmouth, MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barnstable County	123.00	124.00										

METROPOLITAN AREA: Baton Rouge, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ascension Parish	309.00											
East Baton Rouge Parish	1.00	2.00	3.00	4.00	5.00	6.01	6.02	7.01	8.00	9.00	10.00	11.02
	11.04	12.00	13.00	15.00	21.00	22.00	24.00	25.00	28.00	30.00	31.01	31.02
	33.00	34.00	36.04	40.07								
West Baton Rouge Parish	202.00											

METROPOLITAN AREA: Beaumont-Port Arthur, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	1.03	6.00	7.00	9.00	10.00	12.00	16.00	19.00	20.00	22.00	23.00	24.00
	25.00	26.00	51.00	53.00	54.00	59.00	61.00	62.00	63.00	64.00	66.00	70.01
	101.00											
Orange County	202.00											

METROPOLITAN AREA: Bellingham, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Whatcom County	5.00	6.00	10.00	12.00								

METROPOLITAN AREA: Benton Harbor, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berrien County	3.00	4.00	5.00	6.00	21.00	22.00	23.00	205.00				

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Bergen-Passaic, NJ PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bergen County	154.00	181.00										
Passaic County	1251.00	1752.00	1753.00	1754.00	1755.00	1758.00	1759.00	1802.00	1803.00	1804.00	1805.00	1806.00
	1807.00	1808.00	1809.00	1810.00	1811.00	1812.00	1813.00	1814.00	1815.00	1817.02	1818.00	1820.00
	1821.00	1822.00	1823.00	1824.00	1827.00	1828.00	1829.00	1830.00	1831.00	1832.00	2239.00	

METROPOLITAN AREA: Billings, MT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yellowstone County	2.00	3.00										

METROPOLITAN AREA: Biloxi-Gulfport-Pascagoula, MS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Harrison County	3.00	4.00	18.00	20.00	21.00	24.00	26.00					
Jackson County	412.00	421.00	422.00									

METROPOLITAN AREA: Binghamton, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Broome County	1.00	3.00	4.00	5.00	6.00	11.00	12.00	13.00	14.00	135.00	139.00	140.00

METROPOLITAN AREA: Birmingham, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	3.00	4.00	5.00	7.00	8.00	12.00	14.00	15.00	16.00	19.02	20.00	23.03
	24.00	27.00	29.00	30.01	30.02	32.00	33.00	34.00	35.00	37.00	38.03	39.00
	40.00	42.00	45.00	49.00	51.01	55.00	101.00	102.00	103.01	103.02	106.02	112.10
	119.03	130.02	131.00	133.00	136.01	138.01						

METROPOLITAN AREA: Bloomington, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monroe County	1.00	2.01	2.02	9.01	16.00							

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Bloomington-Normal, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
McLean County	1.04	2.00	4.00	5.01	15.00	16.00	17.00					

METROPOLITAN AREA: Boise City, ID MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ada County	1.00											
Canyon County	201.00	202.00	213.00									

METROPOLITAN AREA: Boston, MA-NH PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bristol County, MA	6138.00	6140.00										
Essex County, MA	2043.00	2058.00	2060.00	2061.00	2062.00	2063.00	2068.00	2069.00	2070.00	2071.00	2072.00	2108.00
	2215.00											
Middlesex County, MA	3022.00	3522.00	3524.00	3527.00	3539.00	3549.00	3831.00					
Norfolk County, MA	4178.02											
Suffolk County, MA	4.01	6.02	7.01	7.02	8.01	8.02	101.02	102.01	102.02	103.00	104.01	104.02
	105.00	402.00	408.00	501.00	502.00	503.00	504.00	505.00	506.00	507.00	509.00	510.00
	512.00	607.00	610.00	611.00	701.00	702.00	704.00	709.00	711.00	712.00	801.00	803.00
	804.00	805.00	806.00	808.00	809.00	810.00	811.00	812.00	813.00	815.00	817.00	818.00
	820.00	821.00	901.00	902.00	903.00	904.00	906.00	909.00	913.00	914.00	915.00	916.00
	917.00	918.00	919.00	923.00	924.00	1001.00	1002.00	1003.00	1005.00	1011.01	1011.02	1102.00
	1401.04	1501.00	1601.00	1602.00	1604.00	1605.00	1606.00	1707.00				

METROPOLITAN AREA: Boulder-Longmont, CO PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boulder County	122.02	122.05	123.00	124.01	126.05	126.06	134.01					

METROPOLITAN AREA: Brazoria, TX PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brazoria County	6643.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Bremerton, WA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kitsap County	805.00	808.00	810.00									

METROPOLITAN AREA: Bridgeport, CT PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	702.00	703.00	704.00	705.00	706.00	709.00	710.00	711.00	712.00	713.00	714.00	716.00
	717.00	719.00	732.00	735.00	736.00	737.00	738.00	739.00	740.00	743.00	744.00	

METROPOLITAN AREA: Brockton, MA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Plymouth County	5103.00	5104.00	5105.02	5108.00	5109.00	5110.00	5114.00					

METROPOLITAN AREA: Brownsville-Harlingen-San Benito, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cameron County	109.00	119.03	123.03	124.03	126.09	126.10	131.06	132.03	132.06	132.07	133.07	134.01
	134.02	137.00	138.01	138.02	139.01	139.02	139.03	140.01	140.02			

METROPOLITAN AREA: Bryan-College Station, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brazos County	9.00	13.01	14.00	15.00	16.03	17.00						

METROPOLITAN AREA: Buffalo-Niagara Falls, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Erie County	3.00	4.00	5.00	12.00	13.02	14.01	14.02	15.00	16.00	17.00	18.00	20.00
	21.00	23.00	24.00	25.01	25.02	26.00	27.01	27.02	28.00	29.00	30.00	31.00
	32.01	32.02	33.01	33.02	34.00	35.00	36.00	37.00	39.01	40.01	40.02	44.02
	47.00	52.02	53.00	55.00	56.00	57.00	59.00	60.00	61.00	62.02	64.00	65.01
	66.01	67.01	67.02	68.00	69.00	70.00	71.01	71.02	72.01	83.00	119.01	121.00
	122.00	9400.00										
Niagara County	202.00	204.00	205.00	206.00	209.00	211.00	212.00	213.00	214.00	217.00	237.00	

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Burlington, VT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chittenden County	3.00	4.00	5.00	6.00	10.00							

METROPOLITAN AREA: Caguas, PR PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Caguas Municipio	2009.00	2010.00	2012.00	2014.00	2016.00	2017.00	2019.00	2027.01				
Cayey Municipio	2602.02	2606.00	2607.00									
Cidra Municipio	2402.01	2402.02										
Gurabo Municipio	2103.00											
San Lorenzo Municipio	2202.00	2203.00	2206.00	2207.00								

METROPOLITAN AREA: Canton-Massillon, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stark County	7001.00	7015.00	7017.00	7018.00	7021.00	7023.00	7102.00	7104.00	7105.00	7138.00	7142.00	

METROPOLITAN AREA: Casper, WY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Natrona County	2.00											

METROPOLITAN AREA: Cedar Rapids, IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Linn County	19.00	27.00										

METROPOLITAN AREA: Champaign-Urbana, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Champaign County	1.00	2.00	3.00	4.00	51.00	52.00	53.00	58.00	59.00	60.00		

METROPOLITAN AREA: Charleston-North Charleston, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berkeley County	201.00	202.00										
Charleston County	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	23.00
	27.01	31.04	31.13	33.00	34.00	37.00	38.00	40.00	41.00	42.00	43.00	44.00
	45.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Charleston, WV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kanawha County	1.00	7.00	9.00	12.00	129.00	138.00						

METROPOLITAN AREA: Charlotte-Gastonia-Rock Hill, NC-SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Gaston County, NC	315.00	318.00	319.00	320.00	330.00	331.00						
Mecklenburg County, NC	1.00	3.00	4.00	6.00	7.00	8.00	9.00	14.00	23.00	26.00	36.00	37.00
	39.01	39.02	41.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	52.00	53.04
	56.04											
Rowan County, NC	501.00	502.02	504.00	508.00								
York County, SC	604.01	604.02	605.01									

METROPOLITAN AREA: Charlottesville, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albemarle County	109.02	109.03										
Charlottesville city	2.01	2.02	4.01	6.00								

METROPOLITAN AREA: Chattanooga, TN-GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hamilton County, TN	2.00	3.00	4.00	8.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	19.00
	20.00	25.00	26.00	31.00	115.00							

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Chicago, IL PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cook County	101.00	105.00	108.00	306.00	312.00	313.00	315.00	316.00	514.00	607.00	707.00	804.00
	805.00	808.00	819.00	1401.00	1402.00	1407.00	2005.00	2006.00	2102.00	2105.00	2106.00	2207.00
	2209.00	2210.00	2211.00	2213.00	2214.00	2215.00	2223.00	2224.00	2226.00	2227.00	2228.00	2229.00
	2301.00	2302.00	2303.00	2304.00	2305.00	2306.00	2307.00	2308.00	2309.00	2310.00	2311.00	2312.00
	2313.00	2315.00	2316.00	2317.00	2318.00	2401.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.00
	2420.00	2425.00	2426.00	2427.00	2501.00	2510.00	2511.00	2513.00	2514.00	2515.00	2516.00	2517.00
	2518.00	2519.00	2520.00	2521.00	2522.00	2523.00	2601.00	2602.00	2603.00	2604.00	2605.00	2606.00
	2607.00	2608.00	2609.00	2610.00	2701.00	2702.00	2703.00	2704.00	2705.00	2706.00	2707.00	2708.00
	2709.00	2710.00	2711.00	2712.00	2713.00	2714.00	2716.00	2717.00	2718.00	2719.00	2804.00	2805.00
	2806.00	2807.00	2808.00	2809.00	2810.00	2811.00	2813.00	2814.00	2815.00	2816.00	2817.00	2818.00
	2822.00	2824.00	2826.00	2827.00	2830.00	2831.00	2832.00	2835.00	2836.00	2838.00	2839.00	2840.00
	2841.00	2842.00	2902.00	2903.00	2904.00	2905.00	2906.00	2907.00	2908.00	2909.00	2910.00	2911.00
	2912.00	2913.00	2914.00	2915.00	2916.00	2917.00	2918.00	2919.00	2920.00	2921.00	2922.00	2923.00
	2924.00	2925.00	2926.00	3001.00	3002.00	3003.00	3004.00	3006.00	3007.00	3008.00	3009.00	3010.00
	3011.00	3012.00	3013.00	3014.00	3015.00	3016.00	3017.00	3104.00	3105.00	3106.00	3107.00	3108.00
	3109.00	3110.00	3111.00	3112.00	3113.00	3114.00	3206.00	3302.00	3303.00	3401.00	3402.00	3404.00
	3405.00	3406.00	3502.00	3504.00	3506.00	3507.00	3511.00	3512.00	3514.00	3515.00	3601.00	3602.00
	3603.00	3604.00	3605.00	3701.00	3702.00	3703.00	3704.00	3801.00	3802.00	3803.00	3804.00	3805.00
	3806.00	3807.00	3808.00	3809.00	3810.00	3812.00	3813.00	3814.00	3815.00	3816.00	3817.00	3818.00
	3819.00	3820.00	3902.00	3903.00	3904.00	4001.00	4002.00	4003.00	4004.00	4005.00	4006.00	4007.00
	4008.00	4106.00	4113.00	4201.00	4202.00	4203.00	4204.00	4205.00	4206.00	4207.00	4208.00	4209.00
	4210.00	4211.00	4212.00	4302.00	4303.00	4304.00	4305.00	4307.00	4309.00	4310.00	4313.00	4314.00
	4401.00	4408.00	4409.00	4601.00	4602.00	4603.00	4605.00	4606.00	4607.00	4608.00	4609.00	4610.00
	4701.00	4902.00	4910.00	4912.00	4913.00	4914.00	5002.00	5003.00	5105.00	5202.00	5301.00	5302.00
	5306.00	5401.00	5602.00	5802.00	5803.00	5807.00	5907.00	6001.00	6002.00	6003.00	6009.00	6014.00
	6102.00	6103.00	6104.00	6105.00	6109.00	6110.00	6111.00	6112.00	6113.00	6114.00	6115.00	6116.00
	6117.00	6118.00	6119.00	6120.00	6121.00	6122.00	6301.00	6302.00	6304.00	6305.00	6308.00	6601.00
	6606.00	6607.00	6608.00	6609.00	6701.00	6702.00	6703.00	6704.00	6705.00	6706.00	6707.00	6708.00
	6709.00	6710.00	6711.00	6712.00	6713.00	6714.00	6715.00	6716.00	6717.00	6718.00	6719.00	6720.00
	6801.00	6802.00	6803.00	6804.00	6805.00	6806.00	6807.00	6808.00	6809.00	6810.00	6811.00	6812.00
	6813.00	6814.00	6901.00	6902.00	6903.00	6904.00	6905.00	6907.00	6908.00	6909.00	6911.00	6912.00
	6915.00	7101.00	7102.00	7103.00	7106.00	7107.00	7109.00	7609.00	8087.02	8093.00	8133.00	8138.00

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Chicago, IL PMSA (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cook County (Continued)	8141.00	8142.00	8175.00	8215.00	8236.03	8243.00	8260.00	8268.00	8269.01	8269.02	8272.00	8273.00
	8274.00	8290.00	8291.00	8293.02	8294.01	8297.00						
DeKalb County	10.00	11.00	12.00									
Kane County	8509.00	8515.00	8536.00	8537.00								
Lake County	8623.00	8624.01	8624.02	8626.05	8627.00	8628.00	8629.02					
Will County	8813.00	8819.00	8820.00	8821.00	8824.00	8825.00						

METROPOLITAN AREA: Chico-Paradise, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Butte County	5.02	6.03	6.04	10.00	11.00	12.00	25.00	28.00	30.00			

METROPOLITAN AREA: Cincinnati, OH-KY-IN PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Campbell County, KY	501.00	502.00	505.00	506.00	512.00							
Kenton County, KY	603.00	607.00	610.00	651.00	671.00							
Hamilton County, OH	1.00	2.00	3.01	3.02	4.00	7.00	8.00	9.00	10.00	11.00	14.00	15.00
	16.00	17.00	19.00	21.00	22.00	23.00	25.00	26.00	28.00	29.00	30.00	32.00
	33.00	34.00	35.00	36.00	37.00	38.00	39.00	47.02	63.00	66.00	67.00	68.00
	69.00	74.00	77.00	80.00	85.02	86.01	87.00	88.00	89.00	91.00	92.00	93.00
	94.00	95.00	100.02	227.00								

METROPOLITAN AREA: Clarksville-Hopkinsville, TN-KY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Christian County, KY	2001.00	2002.00	2003.00	2004.00	2008.00							
Montgomery County, TN	1001.00	1004.00	1008.00									

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Cleveland-Lorain-Elyria, OH PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ashtabula County	7.01	7.03										
Cuyahoga County	1011.01	1012.00	1013.00	1015.00	1017.00	1018.00	1019.00	1024.02	1025.00	1026.00	1027.00	1028.00
	1029.00	1032.00	1033.00	1034.00	1035.00	1037.00	1038.00	1039.00	1041.00	1043.00	1044.00	1045.00
	1046.00	1047.01	1047.02	1048.00	1049.00	1051.00	1052.00	1056.01	1056.02	1072.00	1073.00	1075.00
	1077.00	1078.00	1079.00	1082.00	1083.00	1084.00	1085.00	1086.00	1087.00	1088.00	1089.00	1093.00
	1096.00	1097.00	1098.00	1104.00	1105.00	1106.00	1108.00	1109.00	1111.00	1112.00	1113.00	1114.01
	1114.02	1115.00	1116.00	1117.00	1118.00	1119.02	1121.00	1122.00	1123.00	1124.00	1126.00	1127.00
	1128.00	1129.00	1131.00	1132.00	1133.00	1134.00	1135.00	1136.00	1137.00	1138.00	1139.00	1141.00
	1142.00	1143.00	1144.00	1145.00	1146.00	1147.00	1148.00	1149.00	1151.00	1152.00	1153.00	1154.00
	1155.00	1161.00	1162.00	1164.00	1165.00	1166.00	1167.00	1168.00	1169.00	1171.02	1172.01	1173.00
	1175.00	1178.00	1179.00	1181.00	1182.00	1184.00	1185.00	1186.01	1186.02	1187.00	1188.00	1189.00
	1191.00	1192.01	1192.02	1193.00	1194.02	1195.02	1196.00	1197.02	1198.00	1199.00	1201.00	1202.00
	1204.00	1205.00	1206.00	1207.01	1211.00	1212.00	1213.00	1214.01	1216.00	1233.00	1238.00	1244.00
	1275.00	1501.00	1503.00	1504.00	1511.00	1512.00	1513.00	1514.00	1515.00	1516.00	1517.00	1518.00
	1527.01	1618.00	1915.00									
Lorain County	223.00	228.00	229.00	231.00	238.00	708.00	709.01					

METROPOLITAN AREA: Colorado Springs, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Paso County	17.00	22.00	23.00	29.00	61.00							

METROPOLITAN AREA: Columbia, MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boone County	1.00	2.00	3.00	4.01	4.02	5.00	8.00	9.00	11.01			

METROPOLITAN AREA: Columbia, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lexington County	203.00	205.05										
Richland County	1.00	2.00	3.00	5.00	6.00	7.00	9.00	10.00	13.00	14.00	15.00	18.00
	19.00	20.01	20.02	28.00	105.02	106.00	107.01	108.02	109.00			

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Columbus, GA-AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Russell County, AL	302.00	308.00	311.00									
Muscogee County, GA	1.00	3.00	5.00	13.00	14.00	15.00	16.00	18.00	22.00	24.00	25.00	27.00
	28.00	29.02	30.00	32.00	34.00	110.00						

METROPOLITAN AREA: Columbus, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	317.00											
Franklin County	7.20	7.30	9.10	9.20	10.00	11.10	11.20	12.00	13.00	14.00	15.00	16.00
	17.00	18.10	22.00	23.00	25.20	26.00	27.10	28.00	29.00	30.00	36.00	37.00
	40.00	42.00	47.00	48.20	50.00	51.00	53.00	54.10	54.20	55.00	56.10	60.00
	61.00	68.30	74.10	75.11	75.20	75.32	75.34	75.40	78.20	82.30	82.41	83.50
	87.20	87.30	93.31									
Licking County	7501.00	7504.00	7525.00									
Pickaway County	201.00	204.00										

METROPOLITAN AREA: Corpus Christi, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Nueces County	3.00	4.00	5.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	15.00	16.01
	16.02	17.00	50.00	56.02	59.00							
San Patricio County	113.00											

METROPOLITAN AREA: Corvallis, OR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benton County	7.00	8.02	11.01	11.02								

METROPOLITAN AREA: Cumberland, MD-WV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegany County, MD	7.00	18.00										
Mineral County, WV	107.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Dallas, TX PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Collin County	309.00	319.00										
Dallas County	4.01	4.03	4.05	6.01	9.00	12.04	14.00	15.02	15.03	15.04	16.00	20.00
	21.00	22.00	24.00	25.00	27.01	27.02	29.00	32.01	33.00	34.00	35.00	37.00
	38.00	39.01	39.02	40.00	41.00	43.00	46.00	47.00	48.00	49.00	50.00	52.00
	55.00	56.00	57.00	59.02	60.01	60.02	64.00	67.00	69.00	72.01	72.02	78.15
	78.18	78.19	84.00	86.03	86.04	87.01	87.03	87.04	87.05	88.01	88.02	89.00
	90.00	91.03	91.05	92.02	93.01	93.03	93.04	96.10	98.02	98.04	99.00	100.00
	101.01	101.02	102.00	104.00	105.00	106.01	106.02	107.01	107.04	108.01	108.02	109.02
	111.05	114.01	114.02	115.00	118.00	120.00	122.08	122.10	122.11	123.02	146.02	149.01
	155.00	159.00	161.00	166.05	169.01	182.04	190.13	192.09				
Denton County	206.01	207.00	208.00	209.00	210.00	211.00	212.00					
Ellis County	604.00											
Henderson County	9510.00	9512.00										
Hunt County	9605.00	9606.00	9608.00	9609.00								
Kaufman County	505.00											

METROPOLITAN AREA: Danbury, CT PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	2101.00	2107.00										
Litchfield County	2536.00											

METROPOLITAN AREA: Danville, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Danville city	3.00	4.00	5.00	6.00	10.00							

METROPOLITAN AREA: Davenport-Moline-Rock Island, IA-IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Rock Island County, IL	206.00	223.00	226.00	227.00	235.00	236.00	244.00					
Scott County, IA	106.00	107.00	108.00	109.00	114.00							

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Dayton-Springfield, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	1.00	2.00	3.00	7.00	9.01	12.00						
Greene County	2001.02											
Montgomery County	3.00	7.00	9.00	10.00	12.00	13.00	14.00	15.00	17.00	18.00	19.00	20.00
	21.00	22.00	23.00	34.00	35.00	36.00	37.00	38.00	39.00	40.00	41.00	42.00
	43.00	44.00	45.00	602.00	702.01	702.02	703.00	805.00				

METROPOLITAN AREA: Daytona Beach, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Volusia County	812.00	815.00	817.00	819.00	820.00	821.00	823.02	905.00	906.00	907.02		

METROPOLITAN AREA: Decatur, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Morgan County	1.00	4.00	6.00	7.00								

METROPOLITAN AREA: Decatur, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Macon County	1.00	3.00	5.00	6.00	7.00	8.00	9.00					

METROPOLITAN AREA: Denver, CO PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	78.00	79.00	81.00	83.08	87.03	87.06	89.01	89.52	93.19			
Arapahoe County	65.01	72.02	73.00									
Denver County	2.02	4.02	6.00	7.01	7.02	8.00	9.04	9.05	10.00	11.01	11.02	14.01
	15.00	16.00	18.00	19.00	20.00	23.00	24.02	24.03	26.01	26.02	27.01	31.02
	35.00	36.01	36.02	41.01	44.04	45.01	45.02	83.13				
Jefferson County	100.00	104.02	104.05									

METROPOLITAN AREA: Des Moines, IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Polk County	11.00	12.00	17.00	26.00	27.00	42.00	48.00	49.00	50.00	51.00	52.00	

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Detroit, MI PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Macomb County	2313.00	2450.00	2470.00	2471.00	2605.00							
Monroe County	8318.00											
Oakland County	1412.00	1416.00	1417.00	1421.00	1422.00	1423.00	1424.00	1425.00	1427.00	1716.00	1724.00	1725.00
	1981.00											
St. Clair County	6200.00	6230.00	6240.00	6250.00								
Wayne County	5003.00	5004.00	5005.00	5006.00	5017.00	5020.00	5032.00	5033.00	5034.00	5035.00	5036.00	5037.00
	5039.00	5040.00	5041.00	5042.00	5043.00	5044.00	5045.00	5046.00	5047.00	5048.00	5050.00	5051.00
	5052.00	5053.00	5063.00	5064.00	5065.00	5070.00	5072.00	5073.00	5074.00	5075.00	5076.00	5077.00
	5078.00	5079.00	5080.00	5102.00	5103.00	5104.00	5105.00	5106.00	5107.00	5108.00	5109.00	5112.00
	5115.00	5116.00	5117.00	5121.00	5122.00	5123.00	5124.00	5126.00	5129.00	5132.00	5134.00	5135.00
	5136.00	5139.00	5140.00	5141.00	5143.00	5145.00	5146.00	5147.00	5148.00	5149.00	5150.00	5151.00
	5152.00	5153.00	5156.00	5157.00	5161.00	5162.00	5163.00	5164.00	5166.00	5168.00	5169.00	5174.00
	5175.00	5176.00	5177.00	5178.00	5180.00	5181.00	5184.00	5185.00	5186.00	5188.00	5201.00	5202.00
	5203.00	5204.00	5205.00	5206.00	5207.00	5211.00	5213.00	5214.00	5215.00	5218.00	5219.00	5220.00
	5221.00	5222.00	5223.00	5224.00	5231.00	5232.00	5233.00	5234.00	5235.00	5236.00	5237.00	5238.00
	5240.00	5241.00	5242.00	5243.00	5245.00	5247.00	5251.00	5252.00	5253.00	5254.00	5255.00	5256.00
	5257.00	5258.00	5260.00	5261.00	5262.00	5263.00	5264.00	5265.00	5302.00	5303.00	5304.00	5307.00
	5308.00	5310.00	5311.00	5313.00	5314.00	5315.00	5316.00	5317.00	5318.00	5319.00	5322.00	5324.00
	5325.00	5326.00	5327.00	5330.00	5331.00	5332.00	5333.00	5334.00	5335.00	5336.00	5337.00	5341.00
	5342.00	5343.00	5344.00	5345.00	5346.00	5350.00	5351.00	5352.00	5354.00	5357.00	5361.00	5363.00
	5364.00	5365.00	5366.00	5367.00	5370.00	5371.00	5372.00	5373.00	5377.00	5378.00	5383.00	5391.00
	5402.00	5404.00	5410.00	5411.00	5412.00	5427.00	5435.00	5436.00	5437.00	5438.00	5439.00	5442.00
	5451.00	5452.00	5453.00	5454.00	5455.00	5456.00	5460.00	5464.00	5468.00	5521.00	5522.00	5523.00
	5524.00	5526.00	5530.00	5531.00	5532.00	5533.00	5534.00	5536.00	5538.00	5706.00	5708.00	5733.00
	5735.00	5736.00	5738.00	5739.00	5740.00	5791.00	5792.00	5793.00	5795.00	5796.00	5797.00	5798.00
	5848.00	5860.00										

METROPOLITAN AREA: Dothan, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dale County	205.00	207.00	210.00									
Houston County	406.00	412.00	414.00	415.00								

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Dubuque, IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dubuque County	1.00											

METROPOLITAN AREA: Duluth-Superior, MN-WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Louis County, MN	12.00	13.00	14.00	16.00	17.00	18.00	19.00	25.00	28.00	32.00	39.00	130.00
Douglas County, WI	201.00	202.00										

METROPOLITAN AREA: Dutchess County, NY PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dutchess County	2201.00	2202.00	2203.00	2204.00	2205.00	2206.00	2207.00	6200.00				

METROPOLITAN AREA: Eau Claire, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Eau Claire County	11.01	11.02	12.00									

METROPOLITAN AREA: El Paso, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Paso County	2.05	3.01	4.04	8.00	12.03	14.00	16.00	17.00	18.00	19.00	20.00	21.00
	22.01	22.02	28.00	29.00	30.00	31.00	32.00	35.02	36.02	37.02	39.01	39.02
	39.03	41.03	104.03	105.01	105.02	105.03	105.04					

METROPOLITAN AREA: Elkhart-Goshen, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Elkhart County	26.00	28.00										

METROPOLITAN AREA: Elmira, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chemung County	1.00	6.00	7.00	8.00	10.00							

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Enid, OK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Garfield County	7.00											

METROPOLITAN AREA: Erie, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Erie County	1.00	3.00	4.00	6.00	7.00	8.00	9.00	12.00	13.00	14.00	15.00	17.00
	18.00	19.00	122.02									

METROPOLITAN AREA: Eugene-Springfield, OR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lane County	31.02	37.00	38.00	39.00	42.00	48.00						

METROPOLITAN AREA: Evansville-Henderson, IN-KY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vanderburgh County, IN	12.00	13.00	14.00	17.00	18.00	19.00	20.00	21.00	25.00	26.00		
Henderson County, KY	202.00	203.00	204.00									

METROPOLITAN AREA: Fargo-Moorhead, ND-MN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clay County, MN	203.00	204.00										
Cass County, ND	7.00											

METROPOLITAN AREA: Fayetteville, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	1.00	2.00	4.00	10.00	12.00	13.00	35.00					

METROPOLITAN AREA: Fayetteville-Springdale-Rogers, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washington County	107.01	108.00	109.00	111.01								

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Fitchburg-Leominster, MA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Worcester County	7105.00	7107.00										

METROPOLITAN AREA: Flagstaff, AZ-UT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Coconino County, AZ	8.00	10.00	18.00	9411.00	9422.00	9445.00						

METROPOLITAN AREA: Flint, MI PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Genesee County	2.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	14.00	15.00	17.00
	18.00	19.00	20.00	21.00	22.00	23.00	25.00	26.00	28.00	32.00	34.00	38.00
	103.04	122.02										

METROPOLITAN AREA: Florence, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Colbert County	203.00											
Lauderdale County	101.00	102.00	103.00	106.00	107.00							

METROPOLITAN AREA: Florence, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Florence County	7.00	8.00	9.00	10.00	22.01							

METROPOLITAN AREA: Fort Collins-Loveland, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Larimer County	1.00	2.00	5.02	6.00	13.04							

METROPOLITAN AREA: Fort Lauderdale, FL PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Broward County	103.04	107.02	303.01	304.01	304.02	305.00	306.00	308.01	408.01	408.02	409.01	409.02
	410.00	411.00	412.00	414.00	415.00	416.00	417.00	425.00	503.03	503.06	503.07	503.08
	507.01	602.07	603.02	603.03	603.04	604.03	705.02	805.00	1004.00	1005.00	1007.00	1008.02
	1103.14											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Fort Myers-Cape Coral, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lee County	1.00	3.01	3.02	4.01	5.02	5.04	6.00	11.00				

METROPOLITAN AREA: Fort Pierce-Port St. Lucie, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Martin County	8.00	18.00										
St. Lucie County	1.00	2.00	3.00	4.00	5.00	14.02						

METROPOLITAN AREA: Fort Smith, AR-OK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sebastian County, AR	1.00	2.00	3.00	4.00	8.00							

METROPOLITAN AREA: Fort Walton Beach, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Okaloosa County	226.00											

METROPOLITAN AREA: Fort Wayne, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen County	6.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	20.00	23.00	27.00	28.00
	29.00	35.00	42.00	113.03								

METROPOLITAN AREA: Fort Worth-Arlington, TX PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Johnson County	1308.00	1309.00										
Tarrant County	1002.02	1003.00	1005.01	1009.00	1010.00	1011.00	1014.02	1014.03	1016.00	1017.00	1018.00	1020.00
	1025.00	1029.00	1030.00	1031.00	1033.00	1034.00	1035.00	1036.01	1036.02	1037.01	1037.02	1038.00
	1039.00	1040.00	1045.02	1045.03	1045.05	1046.01	1046.02	1046.03	1046.04	1047.00	1048.02	1052.05
	1058.00	1059.00	1061.02	1062.01	1062.02	1063.00	1065.15	1217.03	1219.02	1222.00	1223.00	1224.00
	1228.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Fresno, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fresno County	1.00	2.00	3.00	4.00	5.00	6.00	8.00	9.00	10.00	11.00	12.01	12.02
	13.02	14.05	15.00	20.00	24.00	25.01	25.02	26.01	27.02	28.00	29.02	47.04
	52.02	54.03	65.00	68.01	83.01	83.02						
Madera County	6.01	6.02	8.00	9.00								

METROPOLITAN AREA: Gadsden, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Etowah County	2.00	3.00	7.00	8.00	10.00	13.00	14.00	15.00				

METROPOLITAN AREA: Gainesville, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alachua County	2.00	6.00	8.00	9.01	9.02	15.02	15.03	15.05	19.02			

METROPOLITAN AREA: Galveston-Texas City, TX PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Galveston County	7222.00	7224.00	7240.00	7243.00	7244.00	7245.00	7246.00	7247.00	7251.00	7252.00	7254.00	

METROPOLITAN AREA: Gary, IN PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lake County	102.02	102.03	103.01	103.02	105.00	106.00	107.00	108.00	109.00	110.00	111.00	113.00
	114.00	116.00	117.00	119.00	120.00	121.00	122.00	123.00	127.00	206.00	207.00	218.00
	301.00	302.00	303.00	304.00	310.00							

METROPOLITAN AREA: Goldsboro, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wayne County	14.00	15.00	17.00	18.00								

METROPOLITAN AREA: Grand Forks, ND-MN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Polk County, MN	202.00											
Grand Forks County, ND	103.00	106.00										

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

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										

METROPOLITAN AREA: Grand Rapids-Muskegon-Holland, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kent County	13.00	14.00	15.00	20.00	21.00	25.00	26.00	28.00	31.00	32.00	36.00	37.00
	38.00	39.00										
Muskegon County	1.00	2.00	3.00	5.00	6.02	11.00	12.00	13.00	14.01	14.02		

METROPOLITAN AREA: Great Falls, MT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cascade County	5.00	6.00	7.00	8.00								

METROPOLITAN AREA: Greeley, CO PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Weld County	1.00	2.00	5.00	6.00	8.00	10.02						

METROPOLITAN AREA: Green Bay, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brown County	8.00	9.00	10.00	12.00	211.00							

METROPOLITAN AREA: Greensboro--Winston-Salem--High Point, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamance County	201.01	210.00										
Davidson County	614.00											
Forsyth County	1.00	2.00	3.01	3.02	4.00	5.00	6.00	7.00	8.01	8.02	9.00	15.00
	16.02	17.00	19.01									
Guilford County	106.02	108.01	110.00	111.01	112.00	114.00	127.06	127.07	138.00	139.00	142.00	143.00
	144.08	146.00										
Randolph County	303.02											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Greenville, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pitt County	1.00	2.00	7.01	7.02	8.00							

METROPOLITAN AREA: Greenville-Spartanburg-Anderson, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	1.00	4.00	6.00	7.00	8.00							
Greenville County	2.00	4.00	5.00	7.00	8.00	9.00	10.00	13.01	21.04	21.05	21.08	22.01
	23.03	23.04	34.00	35.00								
Pickens County	111.02	112.01										
Spartanburg County	203.01	204.00	205.00	208.00	210.01	217.00						

METROPOLITAN AREA: Hagerstown, MD PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washington County	4.00	7.00	9.00									

METROPOLITAN AREA: Hamilton-Middletown, OH PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Butler County	3.00	4.00	6.00	7.01	7.02	8.00	101.01	101.03	101.04	128.00	129.00	130.00
	131.00	140.00										

METROPOLITAN AREA: Harrisburg-Lebanon-Carlisle, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	122.00	123.00	131.02	132.00								
Dauphin County	203.00	206.00	207.00	212.00	213.00	214.00						
Lebanon County	3.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Hartford, CT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hartford County	4061.00	4153.00	4156.00	4159.00	4161.00	4162.00	4163.00	4166.00	4171.00	4173.00	5001.00	5002.00
	5003.00	5004.00	5005.00	5009.00	5010.00	5011.00	5012.00	5013.00	5014.00	5015.00	5017.00	5018.00
	5021.00	5024.00	5025.00	5026.00	5027.00	5028.00	5029.00	5030.00	5031.00	5033.00	5034.00	5035.00
	5037.00	5038.00	5041.00	5042.00	5043.00	5044.00	5045.00	5046.00	5047.00	5049.00	5104.00	5106.00
Middlesex County	5415.00	5416.00	5417.00	5418.00								
Tolland County	8812.00	8813.00										
Windham County	8003.00	8006.00										

METROPOLITAN AREA: Hattiesburg, MS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Forrest County	1.00	4.00	5.00	6.00	9.00	10.00						

METROPOLITAN AREA: Honolulu, HI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Honolulu County	11.00	18.01	36.02	39.00	42.00	51.00	52.00	53.00	54.00	55.00	57.00	58.00
	62.02	63.02	68.03	68.04	75.04	80.01	81.00	86.10	93.00	94.00	95.01	95.05
	97.01	98.01	108.01									

METROPOLITAN AREA: Houma, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lafourche Parish	204.00											
Terrebonne Parish	7.00	9.00	13.00	16.00								

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Houston, TX PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fort Bend County	6749.00	6750.00										
Harris County	1000.00	2102.00	2103.00	2104.00	2105.00	2107.00	2108.00	2109.00	2110.00	2111.00	2112.00	2113.00
	2114.00	2115.00	2116.00	2117.00	2118.00	2119.00	2120.00	2201.00	2202.00	2203.00	2204.00	2205.00
	2206.00	2207.00	2208.00	2209.00	2210.00	2213.00	2214.00	2215.00	2218.00	2219.00	2220.00	2221.00
	2225.00	2226.00	2227.00	2230.00	2301.00	2302.00	2303.00	2304.00	2305.00	2306.00	2307.00	2308.00
	2309.00	2310.00	2311.00	2312.00	2313.00	2315.00	2317.00	2319.00	2327.00	2331.00	2336.00	2337.00
	2401.00	2405.00	2406.00	2545.00	3101.00	3102.00	3104.00	3105.00	3106.00	3107.00	3108.00	3109.00
	3110.00	3111.00	3112.00	3114.00	3115.00	3116.00	3117.00	3118.00	3119.00	3120.00	3122.00	3123.00
	3124.00	3125.00	3127.00	3128.00	3129.00	3130.00	3133.00	3134.00	3135.00	3136.00	3137.00	3138.00
	3202.00	3203.00	3206.00	3215.00	3220.00	3221.00	3223.00	3225.00	3230.00	3231.00	3235.00	3239.00
	3311.00	3312.00	3313.00	3314.00	3316.00	3317.00	3318.00	3319.00	3320.00	3321.00	3322.00	3323.00
	3328.00	3329.00	3334.00	4101.00	4201.00	4205.00	4212.00	4213.00	4214.00	4215.00	4216.00	4222.00
	4231.00	4327.00	4328.00	4330.00	4331.00	4335.00	4526.00	4531.00	5101.00	5102.00	5105.00	5106.00
	5109.00	5206.00	5211.00	5212.00	5214.00	5216.00	5301.00	5303.00	5304.00	5305.00	5306.00	5307.00
	5308.00	5318.00	5319.00	5320.00	5332.00	5333.00	5334.00	5501.00				
Liberty County	7002.00	7006.00										
Montgomery County	6931.00	6934.00										
Waller County	6804.00											

METROPOLITAN AREA: Huntington-Ashland, WV-KY-OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boyd County, KY	302.00	303.00	304.00	308.00								
Carter County, KY	9601.00	9604.00										
Lawrence County, OH	503.00	504.00	506.00									
Cabell County, WV	2.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	14.00	15.00	16.00
	18.00											
Wayne County, WV	208.00	209.00	210.00									

METROPOLITAN AREA: Huntsville, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Limestone County	205.00	206.00	207.00	210.00								
Madison County	2.01	7.02	8.00	11.00	12.00	16.00	21.00	22.00	24.00	25.01	25.02	

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Indianapolis, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madison County	3.00	5.00	8.00	9.00	10.00	120.00						
Marion County	3226.00	3308.01	3412.00	3416.00	3426.00	3501.00	3503.00	3504.00	3505.00	3507.00	3508.00	3509.00
	3510.00	3511.00	3512.00	3515.00	3516.00	3517.00	3521.00	3523.00	3527.00	3528.00	3531.00	3532.00
	3533.00	3535.00	3536.00	3539.00	3542.00	3544.00	3545.00	3547.00	3548.00	3550.00	3551.00	3556.00
	3557.00	3559.00	3564.00	3569.00	3571.00	3572.00	3573.00	3574.00	3581.00	3601.01	3601.02	3603.02

METROPOLITAN AREA: Iowa City, IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Johnson County	6.00	11.00	16.00	21.00								

METROPOLITAN AREA: Jackson, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	2.00	6.00	7.00	10.00	11.00							

METROPOLITAN AREA: Jackson, MS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hinds County	7.00	8.00	9.00	10.00	11.00	12.00	16.00	17.00	18.00	19.00	20.00	21.00
	22.00	23.00	24.00	25.00	26.00	27.00	30.00	31.00	32.00	34.00	35.00	38.00
	102.01	108.01	109.02									
Madison County	305.00	307.00										

METROPOLITAN AREA: Jackson, TN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madison County	5.00	8.00	9.00	10.00	11.00							

METROPOLITAN AREA: Jacksonville, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Duval County	2.00	3.00	4.00	5.00	10.00	11.00	12.00	13.00	15.00	16.00	17.00	18.00
	19.00	26.00	27.01	27.02	28.01	28.02	29.01	29.02	115.00	116.00	163.00	
St. Johns County	203.00	204.00	210.02									

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Jacksonville, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Onslow County	19.00	20.00										

METROPOLITAN AREA: Jamestown, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chautauqua County	303.00	305.00	354.00	359.02	9400.00							

METROPOLITAN AREA: Janesville-Beloit, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Rock County	1.00	15.00										

METROPOLITAN AREA: Jersey City, NJ PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hudson County	17.00	18.00	27.00	30.00	31.00	32.00	33.00	41.02	44.00	46.00	47.00	51.00
	55.00	58.01	159.00	165.00	169.00	170.00	175.00	190.00				

METROPOLITAN AREA: Johnson City-Kingsport-Bristol, TN-VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carter County, TN	703.00											
Sullivan County, TN	402.00	405.00	406.00									
Washington County, TN	601.00	607.00	609.00									

METROPOLITAN AREA: Johnstown, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cambria County	1.00	2.00	3.00	8.00	10.00	11.00	13.00	14.00				

METROPOLITAN AREA: Jonesboro, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Craighead County	6.01	6.02										

METROPOLITAN AREA: Joplin, MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jasper County	110.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Kalamazoo-Battle Creek, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calhoun County	3.00	4.00	5.00	6.00	36.00							
Kalamazoo County	1.00	2.01	2.02	3.00	5.00	6.00	9.00	15.04	15.07	29.03		
Van Buren County	106.00											

METROPOLITAN AREA: Kankakee, IL PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kankakee County	110.00	114.00	115.00	116.00	123.00							

METROPOLITAN AREA: Kansas City, MO-KS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Leavenworth County, KS	701.00											
Wyandotte County, KS	402.00	403.00	404.00	407.00	408.00	409.00	410.00	411.00	412.00	415.00	417.00	418.00
	419.00	420.01	420.02	421.00	422.00	423.00	424.00	426.00	427.00	428.00	430.00	439.05
	441.04	443.01	451.00									
Clay County, MO	200.00											
Jackson County, MO	3.00	4.00	5.02	7.00	8.00	9.00	10.00	13.00	14.00	15.00	16.00	17.00
	18.00	19.00	20.00	21.00	22.00	23.00	24.00	26.00	27.00	28.02	29.00	30.00
	32.00	33.00	34.00	35.01	35.02	36.02	37.00	38.00	39.00	40.00	41.00	42.00
	45.00	47.00	48.00	50.00	52.00	53.00	54.00	55.00	56.01	56.02	58.01	59.01
	60.00	61.00	62.00	63.00	64.00	65.00	67.00	68.00	76.00	77.00	78.01	78.02
	79.00	80.00	81.00	87.00	88.00	89.00	95.00	96.00	102.01	109.01	109.02	114.05
	116.00	134.05										

METROPOLITAN AREA: Kenosha, WI PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kenosha County	10.00	11.00										

METROPOLITAN AREA: Killeen-Temple, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bell County	207.01	207.02	208.00	209.00	216.02	235.00						

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Knoxville, TN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	205.00	207.00										
Knox County	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00
	13.00	14.00	19.00	20.00	21.00	24.00	26.00	28.00	29.00	37.00		
Union County	402.01											

METROPOLITAN AREA: Kokomo, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Howard County	2.00	12.00										

METROPOLITAN AREA: La Crosse, WI-MN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
La Crosse County, WI	2.00	3.00	4.00	5.00	9.00							

METROPOLITAN AREA: Lafayette, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Acadia Parish	9601.00	9607.00	9609.00									
Lafayette Parish	1.00	2.00	4.00	7.00	8.00	9.00	11.00	13.00				
St. Landry Parish	9601.00	9609.00	9613.00	9614.00	9615.00	9616.00						
St. Martin Parish	209.00											

METROPOLITAN AREA: Lafayette, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tippecanoe County	4.00	6.00	53.00	54.00	55.00	103.00	105.00					

METROPOLITAN AREA: Lake Charles, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calcasieu Parish	1.00	2.00	3.00	4.00	6.00	7.00	12.02	14.00				

METROPOLITAN AREA: Lakeland-Winter Haven, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Polk County	101.00	102.00	109.00	110.00	111.00	112.01	112.02	126.01	131.03	132.00	133.00	136.00
	137.01	143.01	145.01	145.02								

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Lancaster, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lancaster County	1.00	4.00	8.00	9.00	14.00	15.00	16.00					

METROPOLITAN AREA: Lansing-East Lansing, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ingham County	2.00	3.00	5.00	6.00	7.00	12.00	13.00	14.00	15.00	19.00	20.00	21.00
	38.02	39.02	41.00	42.00	43.01	43.02	44.02	44.03	44.05			

METROPOLITAN AREA: Laredo, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Webb County	3.00	4.00	6.00	7.00	9.02	12.00	13.00	18.05				

METROPOLITAN AREA: Las Cruces, NM MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dona Ana County	9.00	10.00	14.00	17.02	17.04	18.03						

METROPOLITAN AREA: Las Vegas, NV-AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mohave County, AZ	9404.00	9501.00	9504.00	9505.00								
Clark County, NV	3.01	3.02	4.00	5.03	5.04	5.11	5.14	6.00	7.00	8.00	9.00	11.00
	22.01	22.04	24.04	24.05	26.01	34.25	38.00	43.00	44.00	46.00	47.03	47.07
	47.08	47.09	47.10	47.13								

METROPOLITAN AREA: Lawrence, KS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Douglas County	3.00	4.00	5.02									

METROPOLITAN AREA: Lawrence, MA-NH PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Essex County, MA	2501.00	2502.00	2503.00	2504.00	2505.00	2506.00	2507.00	2509.00	2510.00	2511.00	2512.00	2513.00
	2514.00	2515.00	2516.00	2517.00	2524.00	2601.00	2602.00					

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Lawton, OK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Comanche County	8.00	11.00	12.00	13.00	15.00	16.00	17.00	19.02				

METROPOLITAN AREA: Lewiston-Auburn, ME MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Androscoggin County	101.00	201.00	203.00	204.00								

METROPOLITAN AREA: Lexington, KY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fayette County	1.00	2.00	3.00	4.00	7.00	8.01	8.02	9.00	10.00	11.00	12.00	13.00
	18.00	19.00										
Madison County	102.00	103.00	104.00	105.00								

METROPOLITAN AREA: Lima, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen County	125.00	127.00	128.00	133.00	134.00	136.00	137.00	138.00				

METROPOLITAN AREA: Lincoln, NE MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lancaster County	4.00	5.00	6.00	7.00	8.00	17.00	18.00	19.00	20.00	35.00		

METROPOLITAN AREA: Little Rock-North Little Rock, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Faulkner County	304.03	307.00	309.00									
Pulaski County	1.00	2.00	3.00	4.00	5.00	7.00	8.00	10.00	11.00	12.00	13.00	17.00
	18.00	19.00	25.00	26.00	28.00	29.00	30.00	36.06	40.01			

METROPOLITAN AREA: Longview-Marshall, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Gregg County	11.00	12.00	13.00	14.00	15.00							
Harrison County	204.01	204.02										

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Los Angeles-Long Beach, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Los Angeles County	1047.01	1153.02	1174.05	1174.06	1175.10	1175.20	1193.40	1200.30	1201.01	1201.02	1224.10	1232.03
	1232.04	1232.05	1232.06	1234.10	1234.20	1272.20	1275.20	1282.10	1283.03	1343.05	1835.20	1838.10
	1838.20	1864.01	1902.00	1904.00	1905.10	1905.20	1907.00	1908.00	1909.01	1909.02	1911.10	1911.20
	1912.01	1912.03	1912.04	1913.00	1914.10	1914.20	1915.00	1916.10	1916.20	1917.10	1917.20	1918.10
	1918.20	1925.20	1926.10	1926.20	1927.00	1956.00	1957.10	1957.20	1958.02	1971.10	1976.00	1977.00
	1990.00	1991.20	1992.01	1994.00	1997.00	1998.00	1999.00	2012.00	2031.00	2032.00	2033.00	2035.00
	2036.00	2037.10	2037.20	2038.00	2041.20	2042.00	2043.00	2044.10	2044.20	2046.00	2047.00	2049.10
	2051.10	2051.20	2060.10	2060.30	2060.40	2060.50	2062.00	2063.00	2071.00	2073.00	2074.00	2077.10
	2079.00	2080.00	2083.00	2084.00	2085.00	2087.20	2088.00	2089.02	2089.03	2089.04	2091.01	2091.02
	2092.00	2093.00	2094.01	2094.02	2094.03	2095.10	2095.20	2098.10	2098.20	2100.10	2112.00	2113.10
	2113.20	2114.10	2118.02	2119.10	2119.20	2121.00	2122.02	2122.03	2122.04	2123.03	2123.04	2123.05
	2123.06	2124.10	2124.20	2125.00	2126.10	2129.00	2132.01	2132.02	2133.10	2133.20	2134.01	2134.02
	2181.10	2181.20	2182.10	2184.00	2188.00	2189.00	2193.00	2199.00	2211.10	2211.20	2212.20	2213.01
	2213.02	2214.00	2215.00	2216.00	2217.10	2218.10	2218.20	2219.00	2221.00	2222.00	2225.00	2226.00
	2227.00	2240.10	2240.20	2242.00	2243.10	2243.20	2244.10	2244.20	2246.00	2247.00	2260.00	2264.10
	2264.20	2267.00	2270.10	2270.20	2281.00	2282.10	2282.20	2283.10	2283.20	2284.10	2284.20	2285.00
	2286.00	2287.10	2287.20	2288.00	2289.00	2291.00	2292.00	2293.00	2294.10	2294.20	2311.00	2312.10
	2312.20	2313.00	2316.00	2317.10	2317.20	2318.00	2319.00	2321.10	2321.20	2322.00	2324.00	2325.00
	2326.00	2327.00	2328.00	2349.00	2352.02	2361.00	2362.01	2362.02	2371.00	2372.00	2375.00	2376.00
	2377.10	2377.20	2383.10	2383.20	2392.00	2393.10	2393.20	2393.30	2395.00	2396.00	2397.00	2398.00
	2400.10	2400.20	2402.00	2403.00	2404.00	2405.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.10
	2411.20	2412.00	2413.00	2414.00	2420.00	2421.00	2422.00	2423.00	2426.00	2427.00	2430.00	2431.00
	2653.01	2653.03	2653.04	2653.05	2696.00	2755.20	2911.10	2911.20	2932.02	2945.20	2947.00	2948.10
	2948.20	2948.30	2949.00	2961.00	2962.10	2962.20	2966.00	2971.10	2971.20	3022.01	3025.01	4023.02
	4025.01	4027.02	4028.01	4028.02	4088.00	4328.01	4328.02	4332.00	4333.01	4333.02	4334.01	4334.02
	4334.03	4335.01	4335.02	4339.01	4619.00	4620.00	4823.03	4823.04	4825.03	5041.02	5303.01	5304.00
	5305.00	5309.01	5311.01	5312.01	5312.02	5313.01	5313.02	5315.01	5315.02	5316.02	5316.04	5317.02
	5326.05	5326.06	5327.00	5328.00	5329.00	5330.00	5331.03	5331.04	5331.05	5331.06	5332.01	5335.01
	5335.02	5335.03	5336.01	5340.01	5341.02	5343.01	5344.04	5344.05	5349.00	5350.00	5351.01	5351.02
	5352.00	5353.00	5354.00	5355.01	5356.05	5358.04	5400.00	5402.01	5402.02	5402.03	5404.00	5405.02
	5406.00	5407.00	5414.00	5415.00	5416.03	5416.04	5416.05	5416.06	5421.02	5425.01	5425.02	5426.01
	5426.02	5538.01	5541.01	5702.04	5704.01	5706.01	5706.03	5716.00	5725.00	5728.00	5729.00	5730.01

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Los Angeles-Long Beach, CA PMSA (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Los Angeles County (Continued)	5730.02	5732.01	5732.02	5733.00	5746.01	5751.01	5751.02	5751.03	5752.01	5752.02	5753.00	5754.01
	5754.02	5755.00	5758.01	5758.02	5758.03	5759.01	5759.02	5762.00	5763.00	5764.01	5764.02	5764.03
	5765.01	5765.02	5765.03	5769.01	6001.00	6002.01	6002.02	6003.01	6006.02	6011.00	6012.11	6015.01
	6015.02	6017.00	6018.02	6019.00	7011.00	9006.02	9007.04	9008.06	9104.02	9104.03	9105.01	9105.02

METROPOLITAN AREA: Louisville, KY-IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Floyd County, IN	705.00	708.01										
Jefferson County, KY	2.00	3.00	4.00	6.00	10.00	11.00	14.00	15.00	17.00	18.00	21.00	23.00
	24.00	27.00	28.00	30.00	35.00	37.00	41.00	43.01	43.02	49.00	50.00	51.00
	53.00	56.00	59.00	62.00	65.00	66.00	128.02					

METROPOLITAN AREA: Lowell, MA-NH PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Middlesex County, MA	3101.00	3104.00	3107.00	3108.00	3110.00	3111.00	3112.00	3118.00	3119.00	3120.00	3124.00	

METROPOLITAN AREA: Lubbock, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lubbock County	2.02	3.01	3.02	6.03	6.05	6.07	7.00	9.00	10.00	12.00	13.00	17.03
	25.00	104.02										

METROPOLITAN AREA: Lynchburg, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Amherst County	105.02											
Lynchburg city	2.03	4.00	5.00	6.00	7 00	14.00						

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Macon, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bibb County	101.00	103.00	104.00	105.00	106.00	107.00	111.00	112.00	113.00	114.00	115.00	122.00
	123.00	124.00	125.00	127.00	128.00	129.00	130.00					
Houston County	204.00	207.00										
Peach County	402.00	403.02	404.00									

METROPOLITAN AREA: Madison, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dane County	6.00	11.00	12.00	14.01	16.01	16.02	17.01	32.00				

METROPOLITAN AREA: Manchester, NH PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hillsborough County	4.00	5.00	13.00	14.00	15.00	20.00						

METROPOLITAN AREA: Mansfield, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Richland County	1.00	2.00	3.00	6.00	7.00							

METROPOLITAN AREA: Mayaguez, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cabo Rojo Municipio	8301.00											
Mayaguez Municipio	801.00	802.00	803.00	805.00	806.00	809.00	810.00	811.00	812.00	819.00		
Sabana Grande Municipio	9605.00	9608.00										
San German Municipio	8401.00											

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	205.01	207.23	211.00	213.03	219.01	222.02	225.01	226.00	231.01	237.00	241.01	241.02
	241.03	241.04	242.01	245.00								

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Medford-Ashland, OR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	1.00	2.02	2.03	19.00								

METROPOLITAN AREA: Melbourne-Titusville-Palm Bay, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brevard County	607.00	608.00	623.00	626.00	648.00	649.02						

METROPOLITAN AREA: Memphis, TN-AR-MS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crittenden County, AR	301.01	301.02	303.02	304.01	304.02	305.01	305.02	306.00	310.00	311.00		
Shelby County, TN	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	13.00	14.00	15.00
	18.00	19.00	20.00	21.00	22.00	23.00	24.00	28.00	36.00	37.00	38.00	39.00
	40.00	41.00	44.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	53.00	54.00
	55.00	57.00	58.00	59.00	60.00	61.00	62.00	65.00	67.00	68.00	70.00	73.00
	75.00	78.10	78.21	79.00	81.10	82.00	84.00	90.00	101.10	101.20	103.00	104.10
	104.20	105.00	205.21	220.22	222.20	223.10	224.21	224.22				
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	10.03	10.05	13.01	13.02	14.01	15.02	15.03	16.01	16.02	18.02	19.01	

METROPOLITAN AREA: Miami, FL PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Miami-Dade County	2.08	2.10	3.06	4.02	4.03	4.07	4.08	5.03	7.03	8.03	9.03	10.02
	10.03	10.04	10.06	12.03	13.01	14.01	14.02	15.01	15.02	16.01	17.01	17.02
	17.03	18.01	18.02	18.03	19.01	19.03	19.04	20.01	20.03	20.04	22.01	22.02
	23.00	24.01	24.02	25.00	26.00	27.02	28.00	29.00	30.01	30.03	30.04	31.00
	34.00	36.01	36.02	37.01	37.02	39.01	39.05	42.02	44.02	48.00	51.00	52.01
	52.02	53.01	53.02	54.01	54.02	64.01	64.02	66.02	72.00	76.03	83.03	89.04
	93.07	102.06	105.00	106.02	107.02	108.00	109.00	110.01	113.00	114.02		

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Middlesex-Somerset-Hunterdon, NJ PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Middlesex County	27.05	40.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	52.00	53.00	54.00
	55.00	56.00	57.00	58.00	59.00	69.00	82.06					
Somerset County	512.00											

METROPOLITAN AREA: Milwaukee-Waukesha, WI PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Milwaukee County	2.01	3.02	11.00	12.00	14.00	18.00	19.00	20.00	21.00	23.00	24.00	25.00
	26.00	28.00	29.00	40.00	41.00	42.00	44.00	45.00	46.00	47.00	48.00	62.00
	63.00	64.00	65.00	66.00	67.00	68.00	69.00	70.00	78.00	80.00	81.00	82.00
	83.00	84.00	85.00	86.00	87.00	88.00	89.00	90.00	91.00	92.00	96.00	97.00
	98.00	99.00	100.00	101.00	102.00	103.00	104.00	105.00	106.00	107.00	108.00	110.00
	112.00	113.00	115.00	116.00	117.00	118.00	119.00	120.00	121.00	122.00	123.00	132.00
	134.00	135.00	136.00	137.00	138.00	139.00	140.00	141.00	145.00	146.00	147.00	148.00
	149.00	150.00	151.00	154.00	155.00	156.00	157.00	158.00	159.00	163.00	164.00	165.00
	166.00	167.00	168.00	169.00	170.00	174.00	175.00	176.00	177.00	178.00	179.00	187.00
	188.00	905.00										
Waukesha County	2027.00											

METROPOLITAN AREA: Minneapolis-St. Paul, MN-WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hennepin County, MN	22.00	27.00	33.00	35.01	38.00	59.01	59.02	68.00	73.01	73.02	77.00	78.01
	78.02	79.00	82.00	83.00	84.00	85.00	1002.00	1005.00	1009.00	1013.00	1014.00	1015.00
	1016.00	1018.00	1020.00	1021.00	1023.00	1026.00	1028.00	1029.00	1031.00	1034.00	1037.00	1039.00
	1041.00	1044.00	1047.00	1048.00	1049.00	1054.00	1056.00	1057.00	1060.00	1062.00	1064.00	1069.00
	1070.00	1071.00	1072.00	1086.00	1088.00	1094.00						
Ramsey County, MN	305.00	310.00	312.00	313.00	314.00	315.00	316.00	317.00	319.00	324.00	325.00	326.00
	327.00	328.00	329.00	330.00	331.00	334.00	335.00	336.00	337.00	344.00	359.00	361.00
	376.02	408.02	420.01									

METROPOLITAN AREA: Missoula, MT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Missoula County	2.01	3.00	5.00	7.00								

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Mobile, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Baldwin County	106.00											
Mobile County	2.00	4.01	4.02	5.00	6.00	7.01	7.02	10.01	10.02	11.00	12.00	13.02
	14.00	15.01	15.02	16.00	23.01	24.00	26.00	27.00	32.03	32.05	36.06	38.00
	39.01	39.02	40.00	41.00	42.00	43.00	44.00	45.00	46.00	47.00	48.00	49.00
	71.02											

METROPOLITAN AREA: Modesto, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stanislaus County	3.01	8.03	16.01	16.03	16.04	17.00	18.00	21.00	22.00	23.01	23.02	24.00
	31.00	33.00	34.00	38.02	38.03	39.06						

METROPOLITAN AREA: Monmouth-Ocean, NJ PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monmouth County	8017.00	8034.00	8056.00	8058.00	8070.03	8070.04	8071.00	8072.00	8073.00	8075.00	8076.00	8099.03
	8100.02											
Ocean County	7152.00	7153.01	7153.02	7154.02	7156.00	7159.00	7200.00	7201.01	7201.02	7201.03	7202.02	7222.00
	7312.01	7312.04	7312.05	7312.06								

METROPOLITAN AREA: Monroe, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ouachita Parish	3.00	6.00	7.00	8.00	9.00	11.00	14.00	15.00	56.00	57.00	106.01	107.00

METROPOLITAN AREA: Montgomery, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Montgomery County	1.00	2.00	3.00	4.00	6.00	7.00	10.00	11.00	12.00	15.00	22.01	22.02
	23.00	24.00	30.00	56.03	61.00							

METROPOLITAN AREA: Muncie, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Delaware County	1.00	2.00	3.00	4.00	6.00	7.00	9.02	10.00	19.01			

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Myrtle Beach, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Horry County	506.00	507.00	704.00									

METROPOLITAN AREA: Naples, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Collier County	7.00	112.04	112.05	113.00	114.00							

METROPOLITAN AREA: Nashua, NH PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hillsborough County	105.00	107.00	108.00									

METROPOLITAN AREA: Nashville, TN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Davidson County	107.02	114.00	118.00	119.00	123.00	124.00	125.00	126.00	136.00	137.00	138.00	139.00
	140.00	142.00	143.00	144.00	145.00	146.00	148.00	159.00	160.00	161.00	162.00	164.00
	165.00	166.00										
Rutherford County	416.00	419.00										
Sumner County	208.00											
Wilson County	307.00											

METROPOLITAN AREA: Nassau-Suffolk, NY PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Nassau County	4067.00	4068.00	4070.00	4072.01	4078.02	4111.00						
Suffolk County	1224.06	1225.01	1233.01	1233.02	1455.00	1456.03	1580.07	1584.06	1585.02	1591.03	1698.00	1701.01
	1904.01											

METROPOLITAN AREA: New Bedford, MA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bristol County	6506.00	6507.00	6508.00	6509.00	6511.00	6512.00	6513.00	6517.00	6518.00	6519.00	6525.00	6526.00
	6527.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: New Haven-Meriden, CT PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Haven County	1401.00	1402.00	1403.00	1404.00	1405.00	1406.00	1407.00	1408.00	1413.00	1415.00	1416.00	1417.00
	1421.00	1423.00	1424.00	1425.00	1426.02	1701.00	1702.00	1703.00	1710.00	1803.00		

METROPOLITAN AREA: New London-Norwich, CT-RI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New London County, CT	6901.00	6905.00	6967.00									

METROPOLITAN AREA: New Orleans, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson Parish	205.05	206.00	207.00	208.00	209.00	237.00	252.01	257.00	261.00	262.00	268.00	269.00
	273.00	275.02	276.02									
Orleans Parish	2.00	3.00	4.00	6.01	6.02	6.03	6.13	7.01	7.02	8.00	9.01	9.02
	9.03	9.04	11.00	12.00	13.01	13.02	13.03	13.04	14.01	14.02	15.00	16.00
	17.03	17.06	17.14	17.22	17.33	17.36	17.42	19.00	20.00	21.00	22.00	27.00
	28.00	29.00	30.00	31.00	33.05	33.06	34.00	35.00	36.00	39.00	40.00	44.01
	44.02	45.00	48.00	49.00	50.00	58.00	59.00	60.00	63.00	65.00	67.00	68.00
	69.00	70.00	71.00	72.00	75.01	75.02	76.05	80.00	81.01	83.00	85.00	86.00
	87.00	88.00	89.00	91.00	92.00	93.01	93.02	94.00	96.00	97.00	100.00	102.00
	103.00	111.00	121.02	130.00	131.00							
St. Bernard Parish	306.03											
St. James Parish	405.00											
St. John the Baptist Parish	708.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: New York, NY PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bronx County	11.00	17.00	20.00	23.00	25.00	27.01	27.02	33.00	35.00	37.00	39.00	41.00
	43.00	44.00	46.00	47.00	48.00	49.00	50.00	52.00	53.02	54.00	56.00	58.00
	59.01	62.00	65.00	67.00	69.00	73.00	75.00	77.00	79.00	85.00	86.00	87.00
	88.00	89.00	91.00	97.00	99.00	102.00	105.00	110.00	115.01	115.02	119.00	121.01
	121.02	123.00	127.01	127.02	129.01	129.02	131.00	133.00	135.00	137.00	139.00	141.00
	143.00	144.00	145.00	147.00	149.00	151.00	153.00	155.00	157.00	161.00	163.00	165.00
	167.00	169.00	171.00	173.00	175.00	177.00	179.00	181.00	189.00	193.00	195.00	197.00
	199.00	201.00	205.00	211.00	213.01	213.02	215.01	215.02	217.01	217.02	219.00	220.00
	221.00	223.00	225.00	227.01	227.02	229.01	229.02	231.00	233.01	235.02	237.01	237.02
	239.00	241.00	243.00	245.00	249.00	251.00	253.00	255.00	258.00	263.00	265.00	271.01
	284.00	317.00	324.00	334.00	338.00	361.00	363.00	365.01	365.02	367.00	369.01	369.02
	371.00	373.00	374.00	375.01	375.02	375.03	377.00	379.00	381.00	383.00	385.00	387.00
	389.00	391.00	393.00	396.00	397.00	399.01	399.02	401.00	403.02	405.00	407.01	419.00
	458.00											
Kings County	20.00	23.00	25.00	29.01	59.00	71.00	85.00	104.00	106.00	112.00	118.00	127.00
	185.01	185.02	216.00	218.00	220.00	221.00	222.00	225.00	226.00	228.00	230.00	232.00
	233.00	234.00	235.00	236.00	237.00	238.00	241.00	243.00	245.00	247.00	251.00	255.00
	259.01	259.02	261.00	263.00	265.00	275.00	277.00	279.00	281.00	283.00	285.02	286.00
	287.00	289.00	293.00	299.00	303.00	307.00	309.00	326.00	328.00	330.00	340.00	342.00
	343.00	347.00	348.02	352.00	357.00	359.00	360.01	360.02	361.00	362.00	363.00	364.00
	365.01	365.02	367.00	369.00	371.00	373.00	375.00	381.00	382.00	385.00	387.00	389.00
	391.00	393.00	395.00	397.00	399.00	401.00	409.00	411.00	413.00	415.00	417.00	419.00
	421.00	423.00	425.00	427.00	429.00	431.00	433.00	435.00	437.00	441.00	447.00	453.00
	455.00	465.00	472.00	480.00	481.00	482.00	489.00	491.00	493.00	505.00	506.00	507.00
	508.00	509.00	510.00	516.00	523.00	525.00	527.00	529.00	531.00	533.00	534.00	535.00
	537.00	539.00	545.00	547.00	572.00	579.00	610.01	874.01	884.00	890.00	892.00	900.00
	902.00	906.00	908.00	910.00	912.00	914.00	916.00	918.00	944.02	982.00	1034.00	1058.00
	1106.00	1110.00	1114.00	1126.00	1128.00	1130.00	1132.00	1134.00	1136.00	1138.00	1140.00	1148.00
	1150.00	1152.00	1154.00	1156.00	1160.00	1166.00	1170.00	1188.00	1190.00	1194.00	1210.00	1214.00
New York County	2.01	6.00	10.02	14.02	16.00	20.00	24.00	25.00	29.00	36.01	41.00	94.00
	117.00	119.00	143.00	156.02	162.00	164.00	168.00	172.01	172.02	178.00	180.00	182.00

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: New York, NY PMSA (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New York County (Continued)	184.00	186.00	188.00	190.00	192.00	194.00	196.00	197.01	201.02	202.00	204.00	209.01
	209.02	213.01	213.02	217.02	218.00	219.00	220.00	221.01	222.00	223.01	223.02	224.00
	226.00	227.02	228.00	229.00	230.00	231.02	232.00	233.00	234.00	235.01	235.02	237.00
	239.00	240.00	243.01	243.02	245.00	249.00	251.00	261.00	267.00	269.00	277.00	285.00
	289.00	291.00	293.00									
Queens County	25.00	27.00	37.00	43.00	87.00	105.00	107.00	212.00	246.00	250.00	252.00	260.00
	266.00	278.00	377.00	545.00	641.02	766.00	871.00	942.02	952.00	972.01	992.00	1010.01
	1010.02	1032.01	1227.02	1319.00	1567.00							
Richmond County	29.00	133.01	185.00	219.00	319.01							
Rockland County	115.03	121.02										
Westchester County	1.03	2.01	5.00	10.00	11.01	12.00	29.00	31.00	93.00	119.01		

METROPOLITAN AREA: Newark, NJ PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Essex County	2.00	3.00	4.00	6.00	7.00	8.00	9.00	10.00	13.00	14.00	15.00	16.00
	17.00	18.00	19.00	20.00	22.01	24.00	25.00	26.00	27.00	28.00	29.00	30.00
	31.00	34.00	35.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	44.00	45.00
	46.00	48.01	48.02	49.00	50.00	51.00	53.00	54.00	57.00	58.00	62.00	66.00
	67.00	68.00	69.00	74.00	75.01	75.02	77.00	80.00	81.00	82.00	85.00	86.00
	87.00	88.00	89.00	90.00	91.00	92.00	93.00	94.00	95.00	96.00	97.00	98.00
	99.00	103.00	105.00	106.00	107.00	108.00	109.00	111.00	112.00	113.00	116.00	117.00
	118.00	124.00	126.00	131.00	132.00	133.00	178.00	182.00	183.00	184.00	186.00	187.00
	227.00	228.00										
Morris County	456.01											
Union County	302.00	303.00	304.00	305.00	306.00	308.01	310.00	311.00	312.00	313.00	314.00	315.00
	316.00	317.00	319.02	345.00	390.00	393.00						
Warren County	309.00											

METROPOLITAN AREA: Newburgh, NY-PA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Orange County, NY	4.00	5.00	6.00	12.00	14.00	17.00	22.00	150.01	150.02			

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Norfolk-Virginia Beach-Newport News, VA-NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
York County, VA	505.00											
Chesapeake city, VA	201.00	202.00	203.00	205.01	205.02	207.00						
Hampton city, VA	106.01	113.00	114.00									
Newport News city, VA	301.00	303.00	304.00	305.00	306.00	308.00	309.00					
Norfolk city, VA	14.00	25.00	26.00	27.00	29.00	34.00	35.01	41.00	42.00	43.00	44.00	46.00
	47.00	48.00	50.00	51.00	52.00	53.00	57.01	58.00	65.01	65.02	67.00	
Portsmouth city, VA	2105.00	2111.00	2114.00	2118.00	2119.00	2120.00	2121.00	2126.00				
Suffolk city, VA	651.00	653.00	654.00	655.00								
Virginia Beach city, VA	442.00	458.10										
Williamsburg city, VA	3702.00											

METROPOLITAN AREA: Oakland, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alameda County	4007.00	4008.00	4009.00	4010.00	4011.00	4013.00	4014.00	4015.00	4016.00	4017.00	4018.00	4021.00
	4022.00	4024.00	4025.00	4026.00	4027.00	4028.00	4029.00	4030.00	4031.00	4033.00	4034.00	4054.00
	4057.00	4058.00	4059.00	4060.00	4061.00	4062.01	4062.02	4063.00	4065.00	4066.00	4070.00	4072.00
	4073.00	4074.00	4075.00	4076.00	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	4204.00	4224.00	4225.00
	4226.00	4227.00	4228.00	4229.00	4232.00	4235.00	4236.02	4240.01	4240.02	4340.00	4375.00	4377.00
Contra Costa County	3050.00	3072.02	3100.00	3120.00	3141.04	3160.00	3280.00	3361.02	3650.02	3672.00	3680.00	3690.01
	3730.00	3750.00	3760.00	3770.00	3790.00	3820.00						

METROPOLITAN AREA: Ocala, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marion County	17.00	18.00	20.02									

METROPOLITAN AREA: Odessa-Midland, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ector County	3.00	7.00	11.00	12.00	14.00	15.00	18.00	19.00				
Midland County	9.00	14.00	15.00	16.00	17.00							

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Oklahoma City, OK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Canadian County	3004.00											
Cleveland County	2001.00	2002.00	2005.00	2006.01	2007.00	2012.01	2012.02	2012.03				
Logan County	6002.00											
Oklahoma County	1004.00	1005.00	1007.00	1008.00	1010.00	1011.00	1012.00	1013.00	1014.00	1015.00	1024.00	1025.00
	1026.00	1028.00	1030.00	1031.01	1032.00	1033.00	1034.00	1035.00	1036.01	1036.02	1037.00	1038.00
	1039.00	1041.00	1042.00	1043.00	1044.00	1045.00	1046.00	1047.00	1048.00	1049.00	1052.02	1053.00
	1054.00	1055.00	1056.00	1057.00	1058.00	1063.01	1063.02	1069.12	1069.14	1069.15	1070.01	1070.02
	1072.16	1072.18	1072.23	1073.05	1073.06	1079.00	1080.10	1080.11	1082.07	1082.08	1088.03	
Pottawatomie County	5002.00	5003.02										

METROPOLITAN AREA: Olympia, WA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Thurston County	101.00											

METROPOLITAN AREA: Omaha, NE-IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pottawattamie County, IA	307.00	309.00										
Douglas County, NE	3.00	5.00	6.00	7.00	8.00	11.00	12.00	16.00	19.00	20.00	27.00	29.00
	32.00	39.00	40.00	50.00	51.00	52.00	53.00	54.00	59.01	59.02	60.00	61.01
Sarpy County, NE	103.02											

METROPOLITAN AREA: Orange County, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Orange County	12.01	13.04	116.01	116.02	117.14	117.20	218.13	423.12	626.14	626.26	626.27	626.46
	636.04	636.05	637.01	740.03	743.00	744.03	744.05	744.06	744.07	745.01	746.01	746.02
	748.01	748.02	748.05	748.06	749.01	749.02	750.02	750.03	750.04	751.00	752.02	865.02
	866.01	869.01	873.00	874.03	874.04	874.05	875.01	875.04	878.03	878.06	879.01	890.04
	891.04	891.05	891.06	992.48	992.49	994.02	995.02	995.09	995.10	998.02	999.04	1105.00
	1106.06											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Orlando, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lake County	305.01	306.02										
Orange County	101.00	104.00	105.00	106.00	114.00	115.00	117.01	117.02	119.01	121.00	145.02	146.01
	159.01	165.06	175.01	176.00								
Seminole County	201.01	202.01	204.01	205.00	209.01							

METROPOLITAN AREA: Owensboro, KY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Daviess County	2.00	3.00	4.00									

METROPOLITAN AREA: Panama City, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bay County	16.00	17.00	18.00	20.00	22.00							

METROPOLITAN AREA: Parkersburg-Marietta, WV-OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wood County, WV	5.00	6.00	7.01									

METROPOLITAN AREA: Pensacola, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Escambia County	1.00	3.00	4.00	6.00	13.00	14.01	15.00	16.00	17.00	18.00	19.00	20.00
	21.00	22.00	40.00									

METROPOLITAN AREA: Peoria-Pekin, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Peoria County	1.00	2.00	3.00	5.00	6.00	7.00	8.00	9.00	12.00	13.00	16.00	18.00
	19.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Philadelphia, PA-NJ PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Burlington County, NJ	7020.00	7021.01	7022.04									
Camden County, NJ	6001.00	6002.00	6003.00	6004.00	6005.00	6007.00	6008.00	6009.00	6010.00	6011.01	6011.02	6012.00
	6013.00	6014.00	6015.00	6016.00	6017.00	6018.00	6019.00	6020.00	6025.01	6082.04	6101.00	6102.00
Gloucester County, NJ	5014.02	5014.04										
Salem County, NJ	203.00	219.00	220.00									
Chester County, PA	3026.00	3054.00	3055.00	3056.00	3109.00							
Delaware County, PA	4004.01	4024.00	4025.00	4029.00	4045.00	4047.00	4048.00	4049.00	4050.00	4051.00	4052.00	4053.00
	4054.00	4056.00	4057.00	4058.00	4063.00	4064.02	4066.00					
Montgomery County, PA	2039.01	2039.02	2088.01	2089.04	2090.00							
Philadelphia County, PA	2.00	5.00	9.00	13.00	14.00	19.00	20.00	21.00	22.00	25.00	27.00	28.00
	29.00	30.00	31.00	32.00	33.00	34.00	35.00	36.00	37.01	37.02	39.01	40.01
	41.01	41.02	44.00	46.00	56.00	62.00	63.00	64.00	65.00	66.00	67.00	69.00
	70.00	71.00	72.00	73.00	74.00	77.00	80.00	81.00	82.00	83.01	83.02	84.00
	85.00	86.00	87.00	88.00	89.00	90.00	91.00	92.00	93.00	94.00	95.00	96.00
	101.00	102.00	103.00	104.00	105.00	106.00	107.00	108.00	109.00	110.00	111.00	112.00
	114.00	117.00	119.00	126.00	127.00	131.00	132.00	133.00	137.00	138.00	139.00	140.00
	141.00	144.00	145.00	146.00	147.00	148.00	149.00	150.00	151.00	152.00	153.00	155.00
	156.00	157.00	159.00	160.00	161.00	162.00	163.00	164.00	165.00	166.00	167.00	168.00
	169.01	169.02	170.00	171.00	172.00	173.00	174.00	175.00	176.01	176.02	177.00	178.00
	179.00	181.00	182.00	185.00	186.00	188.00	189.00	190.00	192.00	193.00	194.00	195.00
	196.00	197.00	198.00	199.00	200.00	201.00	202.00	203.00	204.00	205.00	206.00	239.00
	240.00	241.00	242.00	243.00	244.00	245.00	246.00	247.00	249.00	250.00	252.00	273.00
	275.00	277.00	278.00	279.00	280.00	282.00	283.00	284.00	286.00	287.00	288.00	289.00
	293.00	294.00	295.00	297.00	298.00	299.00	300.00	303.00	304.00	321.00	322.00	327.00
	354.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Phoenix-Mesa, AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Maricopa County	202.02	506.03	608.00	614.00	716.00	822.02	926.00	927.04	927.05	927.11	928.00	929.00
	931.04	1033.04	1033.05	1033.06	1045.01	1046.00	1071.02	1072.01	1086.01	1090.00	1091.00	1092.00
	1096.04	1098.01	1101.00	1102.00	1103.00	1107.01	1112.02	1112.03	1114.01	1115.01	1116.02	1121.00
	1122.01	1122.02	1123.01	1123.02	1125.02	1125.07	1126.01	1126.02	1127.00	1128.00	1129.00	1131.00
	1132.01	1132.02	1132.03	1133.00	1134.00	1135.00	1136.01	1136.02	1137.00	1138.00	1139.00	1140.00
	1141.00	1142.00	1143.01	1143.02	1144.01	1144.02	1145.00	1146.00	1147.01	1147.02	1147.03	1148.00
	1149.00	1150.00	1151.00	1152.00	1153.00	1154.00	1155.00	1156.00	1158.01	1158.02	1159.00	1160.00
	1161.00	1162.03	1166.02	3187.00	3191.01	3191.02	3192.00	3200.02	4213.02	4214.00	4216.02	4220.01
	9407.00	9410.00	9411.00									
Pinal County	4.00	10.00	12.00	15.00	19.00	20.00	9406.00	9411.00	9412.00			

METROPOLITAN AREA: Pine Bluff, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	5.02	10.00	13.00	14.01	17.00	19.01						

METROPOLITAN AREA: Pittsburgh, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegheny County	103.00	201.00	203.00	305.00	402.00	404.00	405.00	406.00	409.00	501.00	507.00	509.00
	510.00	511.00	603.00	605.00	804.00	902.00	1016.00	1017.00	1113.00	1114.00	1115.00	1201.00
	1203.00	1204.00	1207.00	1208.00	1301.00	1302.00	1303.00	1304.00	1306.00	1504.00	1515.00	1603.00
	1604.00	1606.00	1607.00	1803.00	1809.00	1921.00	2019.00	2108.00	2204.00	2206.00	2304.00	2503.00
	2507.00	2509.00	2609.00	2614.00	2615.00	2620.00	2805.00	2808.00	3101.00	4644.00	4838.00	4867.00
	4869.00	4929.00	5050.00	5100.00	5128.00	5129.00	5138.00	5140.00	5153.00	5509.00	5512.00	5519.00
	5521.00	5523.00	5604.00	5606.00	5610.00	5611.00	5612.00					
Beaver County	6012.00	6015.00	6028.00	6045.00								
Butler County	9023.00	9024.00	9104.00	9105.00								
Fayette County	2607.00	2608.00	2612.00	2618.00	2619.00	2621.00	2623.00	2630.00				
Washington County	7041.00	7546.00	7832.00	7922.00								
Westmoreland County	8001.00	8007.00	8028.00	8054.00								

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Pittsfield, MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berkshire County	9001.00											

METROPOLITAN AREA: Pocatello, ID MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bannock County	8.00	9.00	16.01	16.03								

METROPOLITAN AREA: Ponce, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guayanilla Municipio	7404.00											
Juana Diaz Municipio	7102.00	7107.00										
Ponce Municipio	702.02	703.00	704.00	708.00	709.00	710.00	713.00	716.02	718.00	719.00	721.01	727.04
Yauco Municipio	7501.01	7502.01	7504.00									

METROPOLITAN AREA: Portland, ME MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	3.00	5.00	6.00	10.00	12.00							

METROPOLITAN AREA: Portland-Vancouver, OR-WA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Multnomah County, OR	11.01	21.00	22.01	22.02	23.01	33.01	34.01	34.02	40.01	42.00	49.00	51.00
	52.00	53.00	54.00	55.00	56.00	76.00	83.01	96.06	98.01			
Washington County, OR	332.00											
Clark County, WA	410.05	416.00	424.00	427.00								

METROPOLITAN AREA: Portsmouth-Rochester, NH-ME PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Strafford County, NH	802.01	802.02										

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Providence-Fall River-Warwick, RI-MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bristol County, MA	6402.00	6403.00	6409.00	6410.00	6411.00	6412.00	6413.00	6414.00	6420.00			
Providence County, RI	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00
	14.00	16.00	17.00	18.00	19.00	20.00	22.00	25.00	26.00	27.00	29.00	31.00
	36.01	36.02	37.00	108.00	109.00	110.00	111.00	151.00	152.00	161.00	174.00	176.00
	180.00	181.00	183.00									

METROPOLITAN AREA: Provo-Orem, UT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Utah County	14.02	16.01	16.02	16.03	17.00	18.01	18.02	19.00	24.00	25.00		

METROPOLITAN AREA: Pueblo, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pueblo County	3.00	6.00	7.00	8.00	10.00	12.00	13.00	14.00	19.00	21.00	23.00	26.00

METROPOLITAN AREA: Racine, WI PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Racine County	1.00	3.00	4.00	5.00	10.01	22.00						

METROPOLITAN AREA: Raleigh-Durham-Chapel Hill, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Durham County	3.01	4.02	5.00	8.01	8.02	9.00	10.01	10.02	11.00	12.01	12.02	13.01
	13.03	13.04	14.00	15.01	15.02	15.03	17.09					
Franklin County	601.00											
Johnston County	403.00	406.00	407.00	414.00								
Orange County	113.00	114.00	116.00	117.00								
Wake County	501.00	506.00	507.00	508.00	509.00	511.00	520.01	522.01	523.01	524.05		

METROPOLITAN AREA: Rapid City, SD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pennington County	103.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Reading, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berks County	1.00	2.00	3.00	10.00	11.00	12.00	13.00	14.00	17.00	19.00	21.00	22.00
	23.00	25.00	26.00	140.00								

METROPOLITAN AREA: Redding, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Shasta County	101.00	109.00	112.00	120.00	121.00							

METROPOLITAN AREA: Reno, NV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washoe County	1.00	9.00	18.00	19.01	22.03							

METROPOLITAN AREA: Richland-Kennewick-Pasco, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benton County	112.00											
Franklin County	201.00	202.00	204.00									

METROPOLITAN AREA: Richmond-Petersburg, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chesterfield County	1004.05	1004.06										
Goochland County	4003.00											
Henrico County	2008.04	2008.05										
Hopewell city	8203.00	8207.00										
Petersburg city	8101.00	8102.00	8105.00	8106.00	8107.00	8108.00						
Richmond city	103.00	108.00	109.00	110.00	111.00	201.00	202.00	203.00	204.00	205.00	206.00	207.00
	208.00	209.00	210.00	211.00	301.00	302.00	305.00	402.00	403.00	404.00	413.00	414.00
	601.00	602.00	603.00	604.00	607.00	608.00	609.00					

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Riverside-San Bernardino, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Riverside County	303.00	304.00	305.01	305.02	305.03	313.00	402.03	402.04	410.01	411.00	415.00	416.00
	417.04	422.02	422.09	422.10	422.11	425.04	425.05	425.15	425.19	425.20	427.23	428.00
	429.02	429.04	430.01	430.06	433.08	434.01	434.05	435.07	436.00	440.00	441.01	442.00
	443.00	445.07	445.09	445.10	448.06	449.15	452.07	453.01	454.00	455.01	455.02	456.03
	456.04	456.05	457.03	457.04	457.05	457.06	462.00	9401.00				
San Bernardino County	3.01	14.00	15.00	16.00	22.03	28.00	31.00	34.02	37.00	40.00	41.00	42.01
	42.02	47.00	48.00	49.00	50.00	53.00	54.00	55.00	56.00	57.00	58.00	59.00
	62.02	63.02	64.01	64.02	65.00	68.00	69.00	70.00	72.00	74.07	74.08	75.00
	76.01	80.02	94.00	97.10	97.16	98.00	99.01	100.14	100.20	104.11	106.00	107.00
	117.00	9401.00	9405.00									

METROPOLITAN AREA: Roanoke, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Roanoke city	7.00	8.00	9.00	10.00	11.00	12.00	13.00					
Salem city	104.00											

METROPOLITAN AREA: Rochester, MN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Olmsted County	1.00	6.00										

METROPOLITAN AREA: Rochester, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Genesee County	9401.00											
Livingston County	304.00	305.00										
Monroe County	2.00	7.00	13.00	15.00	22.00	23.00	24.00	27.00	30.00	32.00	33.00	34.00
	38.03	38.04	39.00	40.00	41.00	46.02	47.01	48.00	49.00	50.00	51.00	52.00
	53.00	55.00	56.00	57.00	59.00	64.00	65.00	66.00	69.00	75.00	79.00	80.00
	81.00	84.00	85.00	87.02	92.00	93.01	93.02	94.00	96.01	96.02	96.03	96.04
	131.03											
Ontario County	517.00	518.00										

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Rockford, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Winnebago County	10.00	11.00	12.00	20.00	24.00	25.00	26.00	27.00	28.00	29.00	31.00	32.00

METROPOLITAN AREA: Rocky Mount, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Edgecombe County	201.00	202.00	204.00									
Nash County	101.00	102.00										

METROPOLITAN AREA: Sacramento, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Dorado County	301.01											
Sacramento County	5.00	6.00	7.00	10.00	11.00	12.00	18.00	20.00	21.00	22.00	27.00	28.00
	32.01	36.00	37.00	41.00	42.02	42.03	43.00	44.01	44.02	45.00	46.01	46.02
	48.01	49.03	49.05	50.02	51.03	52.01	53.00	55.02	62.01	62.02	63.00	64.00
	65.00	66.00	67.02	68.00	69.00	70.01	74.04	74.13	83.00	88.00	89.11	90.07
	91.10											

METROPOLITAN AREA: Saginaw-Bay City-Midland, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bay County	2802.00	2807.00										
Saginaw County	1.00	2.00	4.00	6.00	7.00	8.00	9.00	10.00	11.00	13.00	17.00	18.00

METROPOLITAN AREA: St. Cloud, MN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stearns County	1.00	2.00	3.02									

METROPOLITAN AREA: St. Joseph, MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buchanan County	10.00	12.00										

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: St. Louis, MO-IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madison County, IL	4003.00	4005.00	4006.00	4007.00	4009.01	4013.00	4021.00	4024.00				
St. Clair County, IL	5004.00	5005.00	5006.00	5009.00	5011.00	5013.00	5014.00	5021.00	5022.00	5024.01	5025.00	5026.03
	5027.00	5028.00	5029.00	5042.01	5045.00							
St. Louis County, MO	2121.00	2136.00	2139.00	2141.00	2160.00	2161.00	2169.00	2218.00				
St. Louis city, MO	1015.00	1018.00	1052.00	1053.00	1054.00	1055.00	1061.00	1062.00	1063.00	1064.00	1065.00	1066.00
	1067.00	1071.00	1072.00	1074.00	1075.00	1076.00	1082.00	1084.00	1085.00	1096.00	1097.00	1101.00
	1102.00	1103.00	1104.00	1105.00	1111.00	1112.00	1113.00	1114.00	1115.00	1122.00	1123.00	1152.00
	1155.00	1156.00	1157.00	1163.00	1164.00	1165.00	1172.00	1181.00	1184.00	1185.00	1186.00	1191.00
	1193.00	1201.00	1202.00	1203.00	1211.00	1212.00	1213.00	1214.00	1221.00	1224.00	1231.00	1232.00
	1233.00	1241.00	1242.00	1243.00	1246.00	1255.00	1257.00	1266.00	1267.00			

METROPOLITAN AREA: Salem, OR PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marion County	2.00	4.00	5.00	7.00	8.00	9.00	10.00	17.01				

METROPOLITAN AREA: Salinas, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monterey County	5.00	6.00	7.00	9.00	13.00	106.02	113.02	141.01	141.02			

METROPOLITAN AREA: Salt Lake City-Ogden, UT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Davis County	1256.00											
Salt Lake County	1001.00	1003.02	1007.00	1014.00	1020.00	1021.00	1022.00	1023.00	1024.00	1025.00	1027.00	1029.00
	1115.00											
Weber County	2002.02	2008.00	2009.00	2011.00	2012.00	2013.00	2018.00	2019.00				

METROPOLITAN AREA: San Angelo, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tom Green County	4.00	5.00	6.00	7.00	9.00							

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: San Antonio, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bexar County	1101.00	1102.00	1103.00	1105.00	1106.00	1107.00	1108.00	1109.00	1110.00	1205.02	1214.04	1301.00
	1302.00	1303.00	1304.00	1305.00	1306.00	1307.00	1308.00	1309.00	1311.00	1312.00	1402.00	1410.00
	1411.00	1501.00	1503.00	1504.00	1505.01	1505.02	1507.00	1508.00	1511.00	1514.00	1519.00	1520.00
	1601.00	1605.00	1606.00	1607.01	1607.02	1609.00	1610.00	1613.01	1615.01	1616.00	1701.01	1701.02
	1702.00	1703.00	1704.01	1704.02	1705.00	1707.00	1708.00	1709.00	1710.00	1711.00	1712.00	1713.00
	1714.00	1715.00	1716.00	1804.00	1805.04	1808.00	1818.06	1901.00	1903.00	1905.02	1910.04	

METROPOLITAN AREA: San Diego, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Diego County	9.00	16.00	21.00	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	28.04	29.04	31.11	33.02	33.03	34.03	34.04
	35.01	35.02	36.01	36.02	36.03	39.01	39.02	40.00	41.00	45.01	45.02	46.00
	47.00	48.00	49.00	50.00	51.00	52.00	53.00	56.00	57.00	58.00	62.00	64.00
	65.00	83.39	83.41	83.43	86.00	100.05	100.09	100.12	100.13	100.15	101.12	114.00
	115.00	116.01	116.02	117.00	118.01	118.02	119.01	120.02	125.00	132.05	139.07	144.00
	157.01	157.03	158.01	158.02	159.01	182.00	184.00	190.02	195.01	195.02	202.02	202.07
	202.12											

METROPOLITAN AREA: San Francisco, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marin County	1122.00											
San Francisco County	107.00	113.00	114.00	115.00	117.00	118.00	120.00	121.00	122.00	123.00	124.00	125.00
	161.00	176.01	178.00	179.02	201.00	230.02	231.01	231.02	231.03	234.00	332.01	603.00
	605.02	607.00										
San Mateo County	6102.02	6102.03	6106.01									

METROPOLITAN AREA: San Jose, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Clara County	5008.00	5009.01	5009.02	5010.00	5014.00	5015.01	5015.02	5016.00	5017.00	5019.00	5020.02	5031.05
	5031.10	5031.12	5031.13	5032.13	5032.14	5036.01	5037.06	5037.09	5046.01	5116.06	5116.07	5126.01

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: San Juan-Bayamon, PR PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguas Buenas Municipio	2303.00	2304.00	2305.01									
Barceloneta Municipio	5902.00	5903.00										
Bayamon Municipio	307.00	312.01	320.00									
Canovanas Municipio	1001.01	1001.02	1007.00									
Carolina Municipio	505.03	508.41										
Catano Municipio	202.00	203.00	204.02	204.04								
Comerio Municipio	9517.00	9518.00	9519.00	9520.00	9521.00							
Corozal Municipio	5302.00	5303.00	5306.00									
Fajardo Municipio	1503.01											
Florida Municipio	5801.00											
Guaynabo Municipio	401.01											
Humacao Municipio	1806.00											
Juncos Municipio	5001.00	5004.01										
Las Piedras Municipio	1902.01											
Loiza Municipio	1101.01	1101.02	1102.00	1103.01	1103.02	1104.00	1106.00					
Luquillo Municipio	1401.02	1403.00										
Manati Municipio	5703.00	5704.00	5706.00	5707.00								
Morovis Municipio	9553.00	9554.02	9555.00									
Naguabo Municipio	1702.00	1703.00										
Naranjito Municipio	5202.00	5203.00										
San Juan Municipio	6.00	7.00	13.00	28.00	29.00	34.00	35.01	35.02	36.00	37.00	38.00	42.00
	44.00	45.00	46.00	47.00	48.00	49.00	50.00	51.03	54.02	56.02	61.01	62.00
	82.01	82.02	87.00	90.00								
Toa Baja Municipio	1217.00	1218.01	1221.00	1222.00	1224.00							
Vega Alta Municipio	5501.00											
Vega Baja Municipio	5606.00	5609.00										
Yabucoa Municipio	9507.00	9508.00	9512.00									

METROPOLITAN AREA: San Luis Obispo-Atascadero-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	111.01	112.00	114.00							

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Santa Barbara-Santa Maria-Lompoc, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Barbara County	23.04	24.03	24.04	25.00	27.02	29.02	29.03	29.11	29.12			

METROPOLITAN AREA: Santa Cruz-Watsonville, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Cruz County	1007.00	1010.00	1101.00	1103.00	1104.00							

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	3.00	10.02	12.02									

METROPOLITAN AREA: Santa Rosa, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sonoma County	1520.00											

METROPOLITAN AREA: Sarasota-Bradenton, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Manatee County	1.03	3.05	3.06	7.03	15.02							
Sarasota County	1.02	2.00	3.00									

METROPOLITAN AREA: Savannah, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chatham County	1.00	3.00	6.01	8.00	11.00	12.00	13.00	15.00	18.00	19.00	20.00	21.00
	22.00	23.00	24.00	25.00	28.00	32.00	43.00	44.00	101.01	106.04		

METROPOLITAN AREA: Scranton--Wilkes-Barre--Hazleton, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Columbia County	511.00	512.00										
Lackawanna County	1002.00	1003.00										
Luzerne County	2001.00	2005.00	2008.00	2009.00	2010.00	2132.00	2174.00					

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Seattle-Bellevue-Everett, WA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Island County	9702.00	9707.00	9709.00									
King County	4.01	43.00	52.00	53.01	72.00	73.00	81.00	84.00	85.00	86.00	87.00	90.00
	91.00	92.00	93.00	107.00	112.00	265.00	290.04	305.01				
Snohomish County	402.00	407.00										

METROPOLITAN AREA: Sharon, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mercer County	301.00	302.00	306.00	307.00	308.00							

METROPOLITAN AREA: Sheboygan, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sheboygan County	5.00	6.00										

METROPOLITAN AREA: Sherman-Denison, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grayson County	2.00	16.01										

METROPOLITAN AREA: Shreveport-Bossier City, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bossier Parish	104.00	113.00										
Caddo Parish	201.00	202.00	204.00	206.00	207.00	208.00	209.00	210.00	211.00	213.00	217.00	218.00
	219.00	221.00	223.00	225.00	232.00	233.00	235.00	236.00	237.00	246.01	246.02	
Webster Parish	317.00	319.00										

METROPOLITAN AREA: Sioux City, IA-NE MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Woodbury County, IA	13.00	15.00	16.00	17.00								

METROPOLITAN AREA: Sioux Falls, SD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Minnehaha County	7.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: South Bend, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Joseph County	1.00	6.00	10.00	17.00	19.00	20.00	21.00	23.00	27.00	28.00	29.00	

METROPOLITAN AREA: Spokane, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spokane County	1.00	16.00	24.00	25.00	26.00	30.00	33.00	35.00	36.00	40.00	140.01	

METROPOLITAN AREA: Springfield, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sangamon County	8.00	9.00	13.00	14.00	15.00	16.00	17.00	24.00				

METROPOLITAN AREA: Springfield, MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	1.00	2.00	5.00	7.00	18.00	33.00	55.00					

METROPOLITAN AREA: Springfield, MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hampden County	8006.00	8007.00	8008.00	8009.00	8011.01	8011.02	8012.00	8013.00	8014.01	8014.02	8015.02	8018.00
	8019.00	8020.00	8021.00	8022.00	8023.00	8109.01	8114.00	8115.00	8116.00	8117.00	8118.00	8123.00
	8127.02											
Hampshire County	8203.00	8206.00										

METROPOLITAN AREA: Stamford-Norwalk, CT PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	201.00	214.00	215.00	218.02	222.00	223.00	437.00	438.00	440.00	441.00	444.00	445.00

METROPOLITAN AREA: State College, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Centre County	120.00	121.00	122.00	125.00	126.00							

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Steubenville-Weirton, OH-WV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County, OH	2.00	4.00	8.00	9.00								

METROPOLITAN AREA: Stockton-Lodi, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Joaquin County	1.00	3.00	4.02	5.00	6.00	7.00	8.00	14.00	16.00	17.00	19.00	20.00
	21.00	22.00	23.00	31.13	33.09	34.04	34.06	34.07	38.03	39.00	44.01	45.00

METROPOLITAN AREA: Sumter, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sumter County	7.00	8.98	11.00	13.00	15.00							

METROPOLITAN AREA: Syracuse, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cayuga County	419.00											
Onondaga County	2.00	5.00	6.00	10.00	13.00	14.00	15.00	16.00	21.00	22.00	23.00	24.00
	30.00	32.00	34.00	35.00	36.01	38.00	39.00	40.00	42.00	43.00	44.00	51.00
	52.00	53.00	54.00	55.00	56.02	58.00	59.00	61.01	61.02			
Oswego County	211.02	216.01	216.02									

METROPOLITAN AREA: Tacoma, WA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pierce County	610.02	613.00	614.00	616.01	616.02	617.00	622.00	628.01	717.03	717.06	718.05	718.06
	720.00											

METROPOLITAN AREA: Tallahassee, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Leon County	3.03	4.00	5.00	6.00	10.01	11.01	12.00	14.00	19.00	20.01	20.02	21.02

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Tampa-St. Petersburg-Clearwater, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hillsborough County	7.00	12.00	18.00	19.00	21.00	29.00	30.00	31.00	32.00	33.00	34.00	35.00
	36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	44.00	50.00	51.01	53.00
	108.03	108.05	108.06	108.07	108.08	124.02	124.03	129.00	139.06			
Pasco County	310.06											
Pinellas County	205.00	206.00	207.00	208.00	209.00	210.00	212.00	213.00	214.00	215.00	216.00	218.00
	256.02	262.00	268.08									

METROPOLITAN AREA: Terre Haute, IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vigo County	1.00	2.00	3.00	5.00	6.00	8.00	19.00					

METROPOLITAN AREA: Texarkana, TX-Texarkana, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Miller County, AR	204.00	205.00	206.00									
Bowie County, TX	104.00	105.00	106.00	108.00								

METROPOLITAN AREA: Toledo, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lucas County	8.00	9.00	12.02	13.02	13.04	14.00	15.00	16.00	17.00	18.00	19.00	20.00
	21.00	22.00	23.00	24.02	25.00	26.00	27.00	28.00	29.00	30.00	31.00	32.00
	33.00	34.00	35.00	36.00	37.00	38.00	40.00	41.00	42.00	43.01	47.01	48.00
	51.00	53.00	54.00	68.00	73.03							
Wood County	217.01	217.02	218.00									

METROPOLITAN AREA: Topeka, KS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Shawnee County	4.00	5.00	6.00	11.00	31.00	40.00						

METROPOLITAN AREA: Trenton, NJ PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mercer County	1.00	2.00	5.00	8.00	9.00	10.00	11.00	14.01	14.02	15.00	16.00	17.00
	18.00	19.00	20.00	21.00								

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Tucson, AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pima County	1.00	3.00	4.00	5.00	9.00	10.00	13.01	13.02	14.00	15.00	21.00	22.00
	23.00	24.00	25.03	26.01	27.01	28.01	28.02	31.01	37.01	37.02	38.01	38.02
	39.02	41.04	41.11	43.20	45.09	51.00	9406.00	9407.00	9408.00			

METROPOLITAN AREA: Tulsa, OK MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Creek County	210.00											
Tulsa County	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	12.00	13.00	21.00
	22.00	23.00	25.00	27.00	46.00	57.00	62.00	67.01	68.01	76.08	79.00	80.01
	91.01	111.00										

METROPOLITAN AREA: Tuscaloosa, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tuscaloosa County	112.00	114.00	116.00	117.01	117.03	118.00	119.00	126.00				

METROPOLITAN AREA: Tyler, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Smith County	1.00	2.01	2.02	3.00	4.00	5.00	7.00					

METROPOLITAN AREA: Utica-Rome, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Herkimer County	111.00											
Oneida County	201.00	203.00	207.01	208.02	208.03	209.00	210.00	211.01	211.02	211.03	212.01	213.01
	213.02	215.00	218.00	220.00	223.00	226.00	229.00					

METROPOLITAN AREA: Vallejo-Fairfield-Napa, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Napa County	2009.00											
Solano County	2507.01	2508.00	2509.00	2510.00	2516.00	2518.02	2525.02	2526.06	2526.07			

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Ventura, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ventura County	2.00	5.00	6.00	23.00	24.00	32.01	32.02	35.00	38.00	43.01	45.01	45.03
	46.00	47.04	47.06	50.01	50.02							

METROPOLITAN AREA: Victoria, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Victoria County	3.01											

METROPOLITAN AREA: Vineland-Millville-Bridgeton, NJ PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	201.00	203.00	205.01	301.00	401.00							

METROPOLITAN AREA: Visalia-Tulare-Porterville, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tulare County	3.02	5.01	6.00	11.00	16.01	22.02	26.01	28.00	29.01	38.02	40.00	41.01
	42.00	43.00	44.00									

METROPOLITAN AREA: Waco, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
McLennan County	1.00	2.00	3.00	4.00	7.00	10.00	12.00	14.00	15.00	19.00	33.00	

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Washington, DC-MD-VA-WV PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
District of Columbia	2.01	18.03	18.04	20.01	21.01	24.00	25.02	28.01	28.02	29.00	30.00	31.00
	32.00	34.00	35.00	36.00	37.00	46.00	47.00	48.01	48.02	49.01	49.02	50.00
	52.02	57.01	58.00	59.00	60.02	64.00	68.01	68.04	71.00	72.00	73.02	73.04
	73.08	74.01	74.03	74.04	74.06	74.07	74.08	74.09	75.02	75.03	75.04	76.01
	76.03	76.05	77.03	77.07	77.08	77.09	78.03	78.04	78.06	78.07	78.08	78.09
	79.01	84.02	85.00	86.00	87.02	88.02	88.03	88.04	89.03	89.04	90.00	91.02
	92.01	92.03	92.04	95.01	96.01	96.02	96.03	96.04	97.00	98.01	98.02	98.03
	98.04	98.06	98.07	98.08	98.09	99.03	99.04	99.05	99.06	99.07		
Charles County, MD	8509.01											
Frederick County, MD	7501.00	7503.00	7509.00									
Montgomery County, MD	7009.04											
Prince George's County, MD	8017.04	8024.04	8025.02	8032.00	8034.01	8035.08	8035.09	8040.01	8043.00	8048.00	8051.01	8056.01
	8056.02	8067.03	8072.00									
Arlington County, VA	1027.00											
Culpeper County, VA	9903.00											
Fairfax County, VA	4215.00	4219.00										
Prince William County, VA	9009.01	9009.03										
Warren County, VA	204.00	205.00										
Fredericksburg city, VA	2.00	4.00	5.00									
Berkeley County, WV	9713.00	9715.00	9716.00	9717.00								
Jefferson County, WV	9724.00											

METROPOLITAN AREA: Waterbury, CT PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Haven County	3501.00	3502.00	3503.00	3504.00	3505.00	3508.00	3512.00	3514.00	3517.00	3522.00		

METROPOLITAN AREA: Waterloo-Cedar Falls, IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Black Hawk County	1.00	9.00	17.01	23.02								

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Wausau, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marathon County	1.00											

METROPOLITAN AREA: West Palm Beach-Boca Raton, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Palm Beach County	13.01	13.02	14.03	14.04	17.00	19.02	19.09	21.00	22.00	23.00	24.00	26.00
	29.00	40.13	44.02	49.01	51.00	52.02	59.13	61.00	67.00	68.01	80.01	80.02
	81.01	81.02	82.01	82.02	82.03	83.01	83.02					

METROPOLITAN AREA: Wheeling, WV-OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Belmont County, OH	115.00	116.00	121.00									
Ohio County, WV	1.00	4.00	7.00	8.00	24.00							

METROPOLITAN AREA: Wichita, KS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sedgwick County	1.00	4.00	6.00	7.00	8.00	9.00	11.00	18.00	24.00	26.00	36.00	37.00
	65.00	68.00	78.00									

METROPOLITAN AREA: Wichita Falls, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wichita County	101.00	102.00	104.00	111.00	112.00	130.00						

METROPOLITAN AREA: Williamsport, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lycoming County	4.00	8.00										

METROPOLITAN AREA: Wilmington-Newark, DE-MD PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Castle County, DE	6.01	6.02	7.00	8.00	9.00	16.00	17.00	19.00	20.00	21.00	22.00	23.00
	144.03	145.01	145.02									
Cecil County, MD	304.00											

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Wilmington, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Hanover County	101.00	103.00	105.01	110.00	111.00	113.00	114.00					

METROPOLITAN AREA: Worcester, MA-CT PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Worcester County, MA	7312.01	7312.02	7313.00	7314.00	7315.00	7316.00	7317.00	7318.00	7319.00	7320.01	7321.00	7324.00
	7325.00	7330.00	7384.00	7421.00	7542.00	7543.00	7572.00	7573.00				

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	15.00	20.01	25.00	27.02					

METROPOLITAN AREA: Yolo, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yolo County	101.01	102.03	105.01	106.02	107.01	107.03						

METROPOLITAN AREA: York, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
York County	1.00	2.00	5.00	7.00	9.00	10.00	11.00	12.00	15.00	16.00		

METROPOLITAN AREA: Youngstown-Warren, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Columbiana County	9521.00	9523.00										
Mahoning County	8002.00	8004.00	8005.00	8006.00	8007.00	8009.00	8010.00	8016.00	8017.00	8019.00	8020.00	8021.00
	8022.00	8023.00	8024.00	8025.00	8031.00	8034.00	8035.00	8037.00	8040.00	8041.00	8043.00	8044.00
	8103.00											
Trumbull County	9201.00	9205.00	9206.00	9208.00	9212.00	9324.00						

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	502.02										
Yuba County	401.00	403.00	404.00									

2003 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

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	3.02	4.01	106.00	114.01	115.01	116.00					

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Alabama

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9502.00	9503.00	9504.00	9506.00	9507.00	9509.00						
Bibb County	101.00											
Bullock County	9521.00	9522.00										
Butler County	9529.00	9531.00	9532.00	9534.00								
Choctaw County	9567.00	9570.00										
Clarke County	9577.00	9578.00										
Coffee County	110.00	113.00										
Conecuh County	9604.00	9605.00	9606.00									
Covington County	9621.00	9627.00	9630.00									
Crenshaw County	9634.00											
Dallas County	9964.00	9965.00	9966.00	9968.00	9969.00	9970.00	9971.00	9972.00	9973.00			
Escambia County	9704.00	9706.00										
Greene County	600.00	601.00	602.00									
Hale County	401.00	403.00	404.00									
Henry County	301.00											
Lowndes County	9810.00	9811.00	9812.00									
Macon County	9816.00	9817.00	9818.00	9819.00	9820.00	9821.00	9822.00	9823.00				
Marengo County	9829.00	9831.00	9832.00									
Monroe County	9856.00	9858.00	9860.00									
Perry County	9870.00	9871.00	9872.00									
Pickens County	501.00	503.00	504.00									
Pike County	9889.00	9891.00	9893.00									
Sumter County	9911.00	9912.00	9913.00	9915.00	9916.00							
Talladega County	106.00	118.00										
Wilcox County	9947.00	9948.00	9949.00	9950.00	9951.00							

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Alaska

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bethel Census Area	1.00	3.00										
Dillingham Census Area	1.00											
Kenai Peninsula Borough	1.00											
Nome Census Area	1.00											
Prince of Wales-Outer Ketchikan Census Area	3.00											
Skagway-Hoonah-Angoon Census Area	2.00											
Wade Hampton Census Area	1.00											
Yukon-Koyukuk Census Area	1.00	4.00										

NONMETROPOLITAN PART OF STATE: Arizona

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Apache County	9401.00	9426.00	9427.00	9440.00	9441.00	9442.00	9443.00	9449.00	9451.00			
Cochise County	6.00	8.00	9.00									
Gila County	9402.00	9404.00										
Graham County	9405.00											
Navajo County	9401.00	9403.00	9410.00	9411.00	9423.00	9424.00	9444.00	9445.00	9447.00	9448.00		
Santa Cruz County	9962.00	9964.02										

NONMETROPOLITAN PART OF STATE: Arkansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arkansas County	9804.00											
Bradley County	9501.00	9503.00	9505.00									
Chicot County	9802.00	9803.00	9804.00									
Columbia County	9502.00	9505.00										
Cross County	9501.00	9505.00										
Desha County	9501.00	9502.00	9503.00	9504.00								
Garland County	106.00	107.00	115.00									
Hempstead County	9805.00											
Johnson County	9520.00											
Lafayette County	9702.00											
Lee County	9703.00	9704.00										
Lincoln County	9602.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Arkansas (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mississippi County	101.00	103.00	110.00									
Monroe County	9501.00	9503.00										
Nevada County	9902.00											
Ouachita County	9506.00											
Phillips County	9801.00	9803.00	9804.00	9805.00	9806.00							
Poinsett County	9903.00	9907.00										
Polk County	9506.00											
Pope County	9514.00											
St. Francis County	9601.00	9604.00	9606.00									
Sevier County	9803.00											
Union County	9509.00	9510.00										
White County	9708.00											
Woodruff County	9901.00	9902.00										

NONMETROPOLITAN PART OF STATE: California

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Del Norte County	1.01											
Humboldt County	1.00	2.00	5.00	10.00	12.00	101.01						
Imperial County	102.00	104.00	107.00	112.02	114.00	115.00	116.00	121.00	123.02	125.00		
Kings County	9.00	11.00	13.00	14.00	15.00	16.01	17.01					
Lake County	7.00	8.00										
Siskiyou County	1.00	7.02										
Trinity County	4.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Colorado

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamosa County	9817.00											
Conejos County	9746.00	9748.00										
Costilla County	9826.00	9827.00										
Huerfano County	9806.00											
Las Animas County	1.00											
Logan County	9962.00											
Montezuma County	9410.00											
Otero County	9880.00											

NONMETROPOLITAN PART OF STATE: Connecticut

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Litchfield County	3103.00											

NONMETROPOLITAN PART OF STATE: Florida

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Columbia County	9903.00											
DeSoto County	9803.00											
Hamilton County	9801.00	9802.00	9803.00									
Hardee County	9702.00	9703.00	9704.00									
Hendry County	2.00	3.00	9401.00									
Highlands County	9603.00	9609.00	9612.00	9617.00								
Indian River County	503.02											
Madison County	9903.02											
Okeechobee County	9903.00											
Putnam County	9507.00	9508.00	9514.00									
Taylor County	9503.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Georgia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bacon County	9702.00											
Baker County	9601.00											
Baldwin County	9705.00											
Ben Hill County	9604.00											
Brooks County	9904.00	9905.00										
Bulloch County	9904.01	9904.02										
Burke County	9502.00	9504.00	9507.00	9508.00								
Calhoun County	9502.00											
Candler County	9501.00											
Clay County	9601.00											
Colquitt County	9703.00											
Crisp County	9801.00	9802.00										
Decatur County	9703.00	9704.00	9708.00									
Early County	9902.00	9904.00										
Echols County	9801.00	9802.00										
Emanuel County	9801.00	9803.00	9804.00	9805.00	9806.00							
Evans County	9702.00	9703.00										
Floyd County	5.00	6.00	11.00	15.00	16.00							
Glynn County	7.00	8.00	9.00									
Grady County	9503.00	9504.00										
Greene County	9504.00											
Hall County	8.00	11.00										
Hancock County	9801.00	9802.00										
Jeff Davis County	9602.00											
Jefferson County	9604.00											
Jenkins County	9601.00											
Johnson County	9802.00											
Laurens County	9503.00	9509.00										
Liberty County	106.00											
Lowndes County	105.00	108.00	109.00	110.00	113.01	113.02						
Macon County	9803.00	9804.00										
Marion County	9802.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Georgia (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mitchell County	9803.00	9805.00										
Randolph County	9901.00	9902.00										
Screven County	9702.00											
Seminole County	9802.00											
Sumter County	9503.00											
Talbot County	9601.00											
Taylor County	9503.00											
Terrell County	9803.00	9804.00										
Thomas County	9601.00											
Tift County	9906.00	9907.00										
Toombs County	9701.00	9706.00										
Treutlen County	9601.00	9602.00										
Troup County	9608.00											
Turner County	9702.00											
Ware County	9504.00	9507.00	9508.00									
Warren County	9703.00	9704.00										
Washington County	9503.00	9507.00										
Wheeler County	9801.00											
Wilcox County	9904.00											

NONMETROPOLITAN PART OF STATE: Hawaii

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hawaii County	203.00	204.00	205.00	211.00								
Kalawao County	319.00											
Kauai County	410.00											
Maui County	313.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Idaho

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bingham County	9508.00											
Cassia County	9504.00											
Latah County	51.00	54.00										
Lewis County	9503.00											
Madison County	9503.01	9503.02										
Nez Perce County	9903.00											
Owyhee County	9403.00											

NONMETROPOLITAN PART OF STATE: Illinois

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	4.00	7.00	8.00									
Alexander County	9578.00	9579.00										
Coles County	7.00	8.00										
Jackson County	107.00	108.00	109.00	111.00	112.00	113.00	114.00	115.00				
Jefferson County	509.00	510.00										
Knox County	8.00	9.00										
McDonough County	104.00	105.00	106.00									
Pulaski County	9711.00											
Richland County	9780.00											
Saline County	9555.00											
Vermilion County	1.00	2.00	4.00	6.00	11.00							

NONMETROPOLITAN PART OF STATE: Indiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grant County	2.00											
Henry County	9763.00											
Knox County	9550.00	9553.00	9554.00									
Wayne County	2.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Iowa

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	13.01							
Wapello County	9605.00											
Webster County	7.00											

NONMETROPOLITAN PART OF STATE: Kansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crawford County	9575.00											
Ellis County	9729.00											
Lyon County	4.00											
Reno County	6.00											
Riley County	3.01	3.02	4.00	5.00	8.01							
Seward County	9660.00											

NONMETROPOLITAN PART OF STATE: Kentucky

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9703.00											
Bell County	9601.00	9602.00	9603.00	9604.00	9605.00	9606.00	9608.00	9609.00	9610.00			
Breathitt County	9801.00	9803.00	9804.00	9805.00	9806.00	9807.00						
Calloway County	103.00											
Casey County	9505.00											
Clay County	9501.00	9502.00	9503.00	9504.00	9505.00	9506.00						
Clinton County	9702.00											
Crittenden County	9903.00											
Elliott County	9801.00											
Floyd County	9803.00	9804.00	9805.00	9808.00	9809.00	9810.00						
Hardin County	15.00											
Harlan County	9701.00	9702.00	9703.00	9705.00	9706.00	9709.00	9710.00	9711.00	9712.00			
Hopkins County	9704.00											
Jackson County	9601.00	9602.00	9603.00									
Johnson County	9601.00	9605.00										
Knott County	9601.00	9602.00	9603.00	9604.00	9605.00							
Knox County	9901.00	9902.00	9903.00	9904.00	9905.00	9906.00	9907.00					

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Kentucky (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Laurel County	9701.00											
Lawrence County	9902.00	9903.00	9904.00	9905.00								
Lee County	9501.00	9502.00	9503.00									
Leslie County	9801.00	9802.00	9803.00									
Letcher County	9501.00	9502.00	9503.00	9505.00								
Lewis County	9902.00	9904.00										
McCracken County	301.00	302.00	303.00	304.00	305.00	306.00						
McCreary County	9601.00	9602.00	9603.00	9604.00								
Magoffin County	9701.00	9702.00	9704.00									
Martin County	9501.00	9502.00	9503.00									
Menifee County	9601.00											
Morgan County	9501.00											
Muhlenberg County	9601.00											
Owsley County	9901.00	9902.00										
Perry County	9701.00	9703.00	9705.00	9707.00	9709.00							
Pike County	9903.00	9909.00	9917.00									
Pulaski County	9910.00											
Rockcastle County	9502.00											
Warren County	101.00	102.00	103.00	104.00								
Wayne County	9802.00	9803.00	9804.00	9805.00	9806.00							
Whitley County	9804.00	9806.00	9807.00	9808.00								
Wolfe County	9902.00	9903.00										

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Louisiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen Parish	9503.00											
Assumption Parish	505.00											
Avoyelles Parish	304.00	306.00	309.00									
Bienville Parish	9703.00											
Catahoula Parish	9802.00											
Concordia Parish	9902.00											
De Soto Parish	9505.00	9506.00										
East Carroll Parish	9901.00	9903.00										
Evangeline Parish	9504.00	9505.00	9506.00									
Franklin Parish	9503.00	9506.00										
Grant Parish	203.00											
Iberia Parish	308.00	309.00	310.00									
Iberville Parish	9525.02											
Jackson Parish	9704.00											
Jefferson Davis Parish	9806.00											
Lincoln Parish	9603.00	9604.00	9608.00	9609.00	9610.00							
Madison Parish	9602.00	9603.00	9604.00									
Morehouse Parish	9504.00	9508.00										
Natchitoches Parish	9904.00	9906.00	9907.00									
Pointe Coupee Parish	9520.00											
Red River Parish	9603.00											
Richland Parish	9705.00											
Sabine Parish	9803.00	9805.00										
St. Mary Parish	407.00	411.00	416.00									
Tangipahoa Parish	9533.00	9536.00	9543.00	9544.00								
Tensas Parish	9802.00	9803.00										
Vermilion Parish	9508.00											
Washington Parish	9503.00	9508.00	9509.00									
Winn Parish	9604.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Maine

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kennebec County	241.02											

NONMETROPOLITAN PART OF STATE: Maryland

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dorchester County	9705.00											
Somerset County	9801.01	9806.00										
Wicomico County	3.00	102.00										

NONMETROPOLITAN PART OF STATE: Massachusetts

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berkshire County	9211.00											
Franklin County	413.00											

NONMETROPOLITAN PART OF STATE: Michigan

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chippewa County	9703.00											
Clare County	9812.00											
Houghton County	9903.00	9908.00										
Isabella County	9505.00	9511.00	9512.00									
Marquette County	5.00	6.00	8.00	24.00								
Mecosta County	9605.00	9606.00	9611.00									
Ogemaw County	9507.00											
St. Joseph County	402.00	404.00										

NONMETROPOLITAN PART OF STATE: Minnesota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beltrami County	9508.00											
Blue Earth County	9707.00	9711.01										
Cass County	9612.00											
Winona County	9705.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Mississippi

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	3.00	4.00	8.00									
Attala County	606.00											
Bolivar County	9501.00	9502.00	9503.00	9504.00	9507.00							
Calhoun County	9502.00											
Claiborne County	9503.00											
Clarke County	9503.00											
Clay County	9503.00											
Coahoma County	9501.00	9503.00	9506.00	9507.00								
Copiah County	9501.00											
Covington County	9502.00											
Grenada County	9503.00											
Holmes County	9501.00	9502.00	9503.00	9504.00	9505.00							
Humphreys County	9502.00	9503.00										
Issaquena County	9501.00											
Jefferson County	9501.00	9502.00										
Jones County	9506.00	9507.00										
Lafayette County	9503.00											
Lauderdale County	1.00	2.00	4.00	5.00	6.00	7.00						
Leake County	402.00											
Leflore County	9502.00	9503.00	9507.00	9508.00	9509.00							
Lincoln County	9505.00											
Lowndes County	6.00	7.00	8.00	11.00								
Marion County	9503.00											
Monroe County	9504.00	9508.00										
Neshoba County	105.00											
Noxubee County	9502.00	9503.00										
Oktibbeha County	9503.00	9504.00										
Panola County	9502.00											
Pike County	9503.00											
Quitman County	9501.00	9503.00										
Sharkey County	9501.00	9502.00										
Sunflower County	9501.00	9503.00	9504.02	9505.00								

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Mississippi (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tallahatchie County	9502.00	9503.00	9504.00									
Tunica County	9502.00											
Walthall County	9502.00											
Warren County	9503.00											
Washington County	3.00	4.00	6.00	10.00	11.00	12.00	13.00	21.00				
Wayne County	9502.00											
Wilkinson County	9501.00	9502.00										
Yazoo County	9503.00	9505.00										

NONMETROPOLITAN PART OF STATE: Missouri

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9503.00	9505.00	9509.00	9510.00								
Butler County	9505.00	9507.00	9508.00									
Cape Girardeau County	9808.00	9809.00	9810.00	9814.00								
Carter County	9601.00	9602.00										
Cole County	101.00	105.00	106.00									
Dunklin County	9601.00	9604.00	9605.00	9606.00	9610.00							
Howell County	9901.00	9907.00										
Johnson County	9604.00											
Lewis County	9702.00											
Mississippi County	9502.00	9504.00										
New Madrid County	9603.00	9606.00										
Pemiscot County	9702.00	9703.00	9704.00	9706.00								
Pettis County	9806.00											
Phelps County	9904.00											
Ripley County	9702.00											
Scott County	9812.00											
Shannon County	9702.00											
Washington County	9603.00											
Wright County	9904.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Montana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Big Horn County	9403.00	9406.00	9407.00									
Blaine County	9401.00	9402.00										
Chouteau County	9401.00											
Daniels County	9402.00	9403.00										
Gallatin County	6.00	9.00	11.00									
Glacier County	9401.00	9402.00	9403.00									
Golden Valley County	1.00											
Hill County	403.00	9401.00	9402.00									
Lake County	9405.00											
Lewis and Clark County	9.00											
Lincoln County	5.00											
Phillips County	9402.00											
Pondera County	9403.00											
Ravalli County	8.00											
Roosevelt County	9401.00	9402.00	9404.00									
Rosebud County	9404.00											
Sanders County	9401.00											
Sheridan County	9402.00											
Silver Bow County	1.00											
Valley County	9405.00											

NONMETROPOLITAN PART OF STATE: Nebraska

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buffalo County	9696.00											
Burt County	9401.00											
Keya Paha County	9754.00											
Knox County	9671.00											
Scotts Bluff County	9537.00											
Thurston County	9402.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Nevada

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Elko County	9403.00											
Mineral County	9402.00											

NONMETROPOLITAN PART OF STATE: New Mexico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chaves County	4.00	5.00	6.00									
Cibola County	9458.00	9459.00	9460.00									
Curry County	1.00	2.02	4.00	5.00								
Grant County	9844.00											
Hidalgo County	9882.00											
Lea County	1.00	2.00	3.00	4.00								
Luna County	2.00	4.00	5.00	6.00								
McKinley County	9402.00	9403.00	9404.00	9434.00	9435.00	9436.00	9437.00	9438.00	9439.00	9453.00	9457.00	9460.00
Otero County	8.00											
Quay County	9586.02											
Rio Arriba County	6.00	9433.00										
Roosevelt County	2.00											
San Juan County	9428.00	9429.00	9430.00	9431.00								
Socorro County	9461.00	9783.02										

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: New York

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cattaraugus County	9402.00											
Clinton County	1012.00	1013.00	1016.00									
Columbia County	9912.00											
Cortland County	9906.00	9908.00	9909.00									
Fulton County	9907.00											
Jefferson County	612.00	621.00										
Otsego County	9909.00	9910.00	9911.00									
St. Lawrence County	9908.00	9909.00	9911.00									
Sullivan County	9509.00	9518.00	9519.00									
Tompkins County	1.00	2.00	3.00	4.00	7.00	11.00						
Ulster County	9535.00											

NONMETROPOLITAN PART OF STATE: North Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anson County	9804.00											
Beaufort County	9903.00	9904.00	9908.00									
Bertie County	9602.00	9603.00	9604.00									
Bladen County	9504.00	9506.00										
Cleveland County	9509.00											
Columbus County	9907.00	9909.00	9912.00									
Craven County	9608.00	9609.00										
Duplin County	9903.00											
Graham County	9803.00											
Granville County	9704.00											
Halifax County	9901.00	9906.00	9908.00	9909.00	9911.00							
Harnett County	701.00	702.00										
Henderson County	9912.00											
Iredell County	602.00	604.00										
Jackson County	9506.00											
Lee County	302.00	303.00										
Lenoir County	102.00	103.00	104.00	105.00	107.00							
Martin County	9706.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: North Carolina (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Northampton County	9803.00											
Pasquotank County	9601.00	9603.00										
Perquimans County	9802.00											
Richmond County	9705.00	9706.00	9707.00	9710.00								
Robeson County	9601.00	9603.00	9605.00	9608.00	9611.00							
Rockingham County	402.00											
Scotland County	102.00	103.00										
Surry County	9904.00											
Swain County	9601.00											
Vance County	9605.00	9606.00	9607.00									
Warren County	9504.00											
Washington County	9502.00											
Watauga County	9804.00	9805.00	9806.00									
Wilson County	1.00	2.00	7.00	8.01	8.02							

NONMETROPOLITAN PART OF STATE: North Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benson County	9401.00	9402.00										
Dunn County	9401.00											
McKenzie County	9401.00											
McLean County	9403.00											
Mercer County	9403.00											
Mountrail County	9402.00											
Richland County	9403.00											
Rolette County	9517.00	9518.00										
Sioux County	9401.00	9402.00	9403.00									

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Ohio

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Athens County	9726.00	9727.00	9728.00	9729.00	9730.00	9731.01	9731.02	9731.03				
Erie County	408.00											
Gallia County	9537.00											
Guernsey County	9776.00											
Meigs County	9644.00											
Muskingum County	9814.00	9821.00										
Pike County	9527.00											
Scioto County	9932.00	9934.00	9935.00	9936.00								
Wayne County	15.00											

NONMETROPOLITAN PART OF STATE: Oklahoma

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9769.00	9770.00										
Bryan County	9962.00	9964.00										
Caddo County	9621.00											
Carter County	9928.00	9931.00										
Cherokee County	9779.00	9780.00	9783.00									
Choctaw County	9969.00	9972.00	9973.00									
Custer County	9606.00											
Delaware County	9761.00											
Grady County	1.00	2.00										
Harmon County	9678.00											
Hughes County	9846.00											
Jackson County	9686.00	9687.00										
Kay County	5.00											
Latimer County	9872.00											
McCurtain County	9982.00	9986.00	9987.00									
McIntosh County	9802.00											
Marshall County	9947.00											
Muskogee County	2.00	3.00	4.00	6.00								
Okfuskee County	9810.00											
Okmulgee County	1.00	2.00										

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Oklahoma (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ottawa County	9745.00											
Payne County	102.00	103.00	104.00	105.00	107.00							
Pittsburg County	9862.00	9863.00	9864.00									
Pontotoc County	9891.00											
Pushmataha County	9976.00											
Seminole County	9835.00	9836.00	9838.00									
Stephens County	6.00											
Washington County	2.00	3.00	9.00									

NONMETROPOLITAN PART OF STATE: Oregon

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clatsop County	9503.00											
Jefferson County	9604.00											
Klamath County	9716.00	9717.00	9718.00									
Malheur County	9704.00											
Union County	9707.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Pennsylvania

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	315.01											
Clarion County	9906.00											
Clinton County	9706.00	9707.00										
Crawford County	1116.00											
Franklin County	110.00											
Huntingdon County	9509.00											
Indiana County	9602.00	9610.00	9611.01	9611.02								
Jefferson County	9507.00											
Lawrence County	3.00	4.00	6.00	9.00								
Mc Kean County	4202.00											
Mifflin County	9608.00											
Northumberland County	9616.00	9617.00										
Schuylkill County	6.00											
Venango County	2003.00											

NONMETROPOLITAN PART OF STATE: Rhode Island

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Newport County	405.00	412.00										

NONMETROPOLITAN PART OF STATE: South Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allendale County	9702.00	9704.00										
Bamberg County	9601.00	9602.00	9603.00									
Barnwell County	9702.00											
Beaufort County	1.00											
Chesterfield County	9506.00	9508.00										
Clarendon County	9605.00	9608.01										
Colleton County	9701.00	9703.00										
Darlington County	106.00	107.00	114.00	115.00	116.00							
Dillon County	9701.00	9704.00										
Georgetown County	9802.00	9806.00										
Greenwood County	9705.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: South Carolina (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hampton County	9801.00	9804.00	9805.00									
Lancaster County	107.00	108.00										
Lee County	9805.00	9806.00										
Marion County	9503.00	9504.00	9506.00									
Marlboro County	9602.00	9605.00										
Newberry County	9505.02											
Orangeburg County	102.00	103.00	104.00	105.00	106.00	111.00	112.00	113.00				
Union County	302.00											
Williamsburg County	9701.00	9705.01	9705.02	9708.00								

NONMETROPOLITAN PART OF STATE: South Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bennett County	9406.00	9408.00	9410.00	9411.00								
Buffalo County	9401.00											
Charles Mix County	9702.00	9703.00										
Clay County	9656.00											
Corson County	9405.00	9406.00	9407.00	9408.00	9409.00							
Dewey County	9409.00	9413.00	9414.00	9415.00	9416.00							
Hyde County	9401.00											
Jackson County	9401.00	9402.00										
Lyman County	9401.00											
Marshall County	9401.00											
Mellette County	9403.00											
Roberts County	9405.00	9406.00										
Shannon County	9403.00	9404.00	9405.00	9406.00	9407.00							
Todd County	9401.00	9402.00										
Ziebach County	9411.00	9412.00	9414.00	9415.00								

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Tennessee

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bradley County	103.00	104.00	107.00	108.00								
Campbell County	9502.00	9503.00	9506.00	9510.00								
Claiborne County	9703.00	9704.00	9709.00									
Cocke County	9802.00											
Coffee County	9709.00											
Cumberland County	9704.00											
Fentress County	9651.00											
Greene County	901.00											
Grundy County	9550.00	9553.00										
Hamblen County	1003.00											
Hancock County	9601.00	9602.00	9603.00									
Hardin County	9804.00											
Henry County	9693.00											
Jackson County	9604.00											
Lauderdale County	505.02											
Lawrence County	9603.00											
Marshall County	9553.00											
Maury County	105.00											
Overton County	9501.00											
Putnam County	7.00	8.00										
Roane County	305.00											
Scott County	9753.00											
Weakley County	9682.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Texas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	9505.00	9507.00										
Angelina County	5.00	6.00										
Aransas County	9504.00											
Atascosa County	9603.00	9605.00										
Bee County	9504.00	9505.00	9506.00									
Brewster County	9504.00											
Brooks County	9502.00											
Brown County	9506.00	9507.00	9508.00									
Camp County	9502.00											
Cherokee County	9504.00	9505.00	9507.00									
Cochran County	9501.00											
Cooke County	9904.00	9905.00										
Crosby County	9502.00	9503.00										
Culberson County	9502.00											
Deaf Smith County	9505.00											
DeWitt County	9702.00											
Dimmit County	9501.00	9502.00	9503.00									
Duval County	9501.00	9503.00	9504.00									
Edwards County	9501.00											
Falls County	9903.00	9904.00										
Floyd County	9506.00											
Frio County	9502.00	9503.00										
Gonzales County	9903.00											
Gray County	9506.00	9507.00	9508.00									
Hale County	9501.00	9502.00										
Hall County	9504.00											
Haskell County	9503.00											
Hill County	9609.00	9610.00										
Hockley County	9504.00											
Houston County	9503.00	9504.00										
Howard County	9503.00	9504.00	9505.00									
Hudspeth County	9501.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Texas (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hutchinson County	9507.00											
Jasper County	9503.00	9506.00										
Jim Hogg County	9504.00											
Jim Wells County	9502.00	9505.00	9506.00	9507.00								
Karnes County	9703.00	9704.00										
Kleberg County	202.00	203.00										
Knox County	9502.00											
Lamar County	5.00	6.00	8.00									
La Salle County	9501.00	9502.00										
Limestone County	9701.00	9704.00										
Marion County	9503.00	9504.00										
Matagorda County	7301.00	7304.00										
Maverick County	9501.00	9502.01	9502.02	9502.03	9503.00	9504.00	9505.00	9506.01	9506.02			
Menard County	9502.00											
Nacogdoches County	9506.00	9507.00	9508.00	9509.00	9510.00							
Navarro County	9708.00											
Newton County	9503.00											
Nolan County	9503.00	9504.00										
Palo Pinto County	9808.00	9809.00										
Pecos County	9503.00											
Presidio County	9502.00											
Reeves County	9501.00	9502.00	9503.00	9505.00								
Robertson County	9602.00	9605.00										
Runnels County	9502.00											
Starr County	9501.01	9501.02	9501.03	9502.01	9502.02	9504.00	9505.00	9506.00	9507.01	9507.02		
Terrell County	9501.00											
Terry County	9504.00											
Titus County	9506.00											
Uvalde County	9505.00											
Val Verde County	9502.02	9503.00	9504.00	9506.01	9506.02	9507.00						
Walker County	7906.00	7907.00	7908.00									
Washington County	1701.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Texas (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wharton County	7403.00	7407.00										
Wilbarger County	9505.00											
Willacy County	9503.00	9504.00	9505.00	9507.00								
Zapata County	9502.00	9503.00										
Zavala County	9501.00	9502.00	9503.01	9503.02								

NONMETROPOLITAN PART OF STATE: Utah

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cache County	6.00	7.02	8.00									
Duchesne County	9401.00											
San Juan County	9420.00	9421.00										
Sanpete County	9724.00											
Uintah County	9401.00	9402.00										
Washington County	2713.00											

NONMETROPOLITAN PART OF STATE: Vermont

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Rutland County	9631.00											

NONMETROPOLITAN PART OF STATE: Virginia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Accomack County	9904.00											
Buchanan County	9901.00	9902.00	9905.00	9907.00								
Buckingham County	9901.00											
Lee County	9901.00	9903.00	9905.00	9906.00								
Montgomery County	202.00	203.00	204.00	206.00	207.00							
Tazewell County	9905.00											
Wise County	9912.00	9915.00										
Franklin city	902.00											
Harrisonburg city	2.02	3.00										
Martinsville city	2.00	4.00										
Radford city	101.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Washington

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9504.00											
Asotin County	9804.00											
Chelan County	9610.00											
Clallam County	9801.00											
Cowlitz County	1.00	3.00	5.02	6.01	10.00	11.00						
Grant County	9808.00											
Grays Harbor County	1.00	10.00										
Jefferson County	9501.00											
Kittitas County	9754.01	9755.00	9756.00									
Lewis County	9709.00											
Mason County	9614.00											
Okanogan County	9702.00	9708.00										
Stevens County	9510.00											
Walla Walla County	9204.00	9205.00										
Whitman County	1.00	5.00	6.00									

NONMETROPOLITAN PART OF STATE: West Virginia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9656.00											
Boone County	9586.00	9587.00										
Calhoun County	9626.00											
Clay County	9579.00	9580.00	9581.00									
Fayette County	204.00	205.00										
Gilmer County	9678.00											
Greenbrier County	9502.00											
Harrison County	301.00	303.00	316.00	317.00								
Lewis County	9674.00											
Lincoln County	9556.00	9557.00	9558.00									
Logan County	9562.00	9566.00										
McDowell County	9536.00	9537.00	9538.00	9539.00	9540.00	9541.00	9542.00	9543.00	9544.00			
Marion County	201.00	202.00	205.00									
Mercer County	9513.00	9516.00	9519.00	9520.00								

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: West Virginia (Continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mingo County	9571.00	9572.00	9573.00	9574.00	9575.00	9576.00	9577.00					
Monongalia County	101.00	102.00	103.00	106.00	107.00	109.01						
Nicholas County	9803.00	9805.00										
Raleigh County	102.00											
Roane County	9630.00	9631.00										
Summers County	9505.00	9507.00										
Webster County	9701.00	9702.00	9703.00									
Wyoming County	9529.02	9530.00										

NONMETROPOLITAN PART OF STATE: Wisconsin

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dunn County	9708.00											
Menominee County	9701.00											
Portage County	9604.00											
Vernon County	9602.00											
Walworth County	5.00											

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	9634.00	9635.00									
Fremont County	9401.00											

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (2000 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

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	9568.00								
Barranquitas Municipio	9524.00											
Ciales Municipio	9559.00											
Coamo Municipio	9543.00											
Guanica Municipio	9609.00	9610.00	9612.00	9613.00	9615.00							
Jayuya Municipio	9561.00											
Lares Municipio	9578.00	9579.00	9581.00	9583.00	9584.00							
Las Marias Municipio	9597.00	9599.00										
Maricao Municipio	9601.00											
Orocovis Municipio	9548.02	9549.01	9549.02									
Patillas Municipio	2901.00											
Salinas Municipio	9527.00											
San Sebastian Municipio	9892.00											
Santa Isabel Municipio	9535.00											
Utuado Municipio	9569.00	9574.00	9575.00									
Vieques Municipio	9501.00	9502.00	9503.00									

NONMETROPOLITAN PART OF: Virgin Islands

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Croix	9702.00	9703.00	9708.00	9709.00	9711.00	9713.00						

2003 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: American Samoa

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Eastern District	9501.00	9502.00										
Manu'a District	9517.00	9518.00										
Swains Island	9520.00											
Western District	9511.00											

NONMETROPOLITAN PART OF STATE: Guam

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guam	9502.00	9512.00	9513.00	9526.00	9530.00	9539.98	9548.00	9555.00				

NONMETROPOLITAN PART OF STATE: Northern Mariana Islands

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Northern Islands Municipality	9501.00											
Saipan Municipality	9504.99	9508.00	9511.00	9514.00	9515.00							
Tinian Municipality	9501.00											

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BILLING CODE 4210–62–C