

**DEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT**

[Docket No. FR-4889-N-08]

**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 Assistant
Secretary for Policy Development and
Research, HUD.

ACTION: Notice.

SUMMARY: This document designates "Difficult Development Areas" (DDAs) and "Qualified Census Tracts" (QCTs) for purposes of the Low-Income Housing Tax Credit (LIHTC) under Section 42 of the Internal Revenue Code of 1986 (the Code) (26 U.S.C. 42). The United States Department of Housing and Urban Development (HUD) makes new DDA designations annually and is making new designation of QCTs at this time on the basis of revised metropolitan statistical area (MSA) definitions published by the Office of Management and Budget (OMB) and on the basis of more detailed census tract income distribution data from the 2000 Census.

FOR FURTHER INFORMATION CONTACT: For questions on how areas are designated and on geographic definitions, contact Michael K. Hollar, Economist, Economic Development and Public Finance Division, Office of Policy Development and Research, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410-6000, telephone (202) 708-0426, extension 5878, or send an e-mail to Michael_K_Hollar@hud.gov. For specific legal questions pertaining to Section 42, contact Branch 5, Office of the Associate Chief Counsel, Passthroughs and Special Industries, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, telephone (202) 622-3040. For questions about the "HUB Zones" program, contact Michael P. McHale, Assistant Administrator for Procurement Policy, Office of Government Contracting, Small Business Administration, 409 Third Street, SW., Suite 8800, Washington, DC 20416, telephone (202) 205-8885, fax (202) 205-7167, or send an e-mail to hubzone@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 DDAs and QCTs are available electronically on the Internet at <http://www.huduser.org/datasets/qct.html>.

SUPPLEMENTARY INFORMATION:

This Document

This notice designates DDAs for each of the 50 states, the District of Columbia, Puerto Rico, American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands. The designations of DDAs in this notice are based on final Fiscal Year (FY) 2006 Fair Market Rents (FMRs), FY2006 income limits, and 2000 Census population counts as explained below. This notice also lists those areas treated as DDAs under the Gulf Opportunity Zone Act of 2005 (Pub. L. 109-135; the GO Zone Act). Specifically, the GO Zone Act provides that areas determined by the President to warrant individual or individual and public assistance from the federal government under the Robert T. Stafford Disaster Relief and Emergency Assistance (Stafford Act) as a result of Hurricanes Katrina, Rita, or Wilma shall be treated as DDAs designated under subclause (I) of Internal Revenue Code section 42(d)(5)(C)(iii) (i.e., areas designated by the Secretary of Housing and Urban Development as having high construction, land, and utility costs relative to area median gross income (AMGI)), and shall not be taken into account for purposes of applying the limitation under subclause II of such section (i.e., the 20 percent cap on the total population of designated areas).

This notice designates QCTs for each of the 50 States, the District of Columbia, and Puerto Rico based on new MSA definitions published by the Office of Management and Budget (OMB) and new detailed data on census tract household income distributions from the 2000 Census. The designations of QCTs under Section 42 of the Internal Revenue Code published December 12, 2002, (67 FR 76451) for the U.S. Virgin Islands, and on December 19, 2003, (68 FR 70982) for American Samoa, Guam, and the Northern Mariana Islands, remain in effect because these areas are not affected by new metropolitan area definitions or the release of more detailed 2000 Census data on household incomes.

2000 Census

Data from the 2000 Census on total population of metropolitan areas and nonmetropolitan areas are used in the designation of DDAs. OMB published new metropolitan area definitions incorporating 2000 Census data first in OMB Bulletin No. 03-04 on June 6,

2003, and updated periodically through OMB Bulletin No. 06-01 on December 5, 2005. The FY2006 FMRs and FY2006 income limits used to designate DDAs are based on these new MSA definitions with modifications to account for substantial differences in rental housing markets (and in some cases median income levels) within MSAs.

HUD has obtained a more highly detailed, special tabulation of 2000 Census household income data at the census tract level than that published for general public use by the Census Bureau. HUD is using these new data to more accurately determine the eligibility of census tracts for QCT designation. This QCT designation uses the new OMB metropolitan area definitions without modification for purposes of evaluating how many census tracts can be designated under the population cap but uses the HUD-modified definitions and their associated area median incomes for determining QCT eligibility.

Background

The U.S. Department of the Treasury (Treasury) and its Internal Revenue Service (IRS) are authorized to interpret and enforce the provisions of the Internal Revenue Code (the Code), including the LIHTC found at Section 42 of the Code. The Secretary of HUD is required to designate DDAs and QCTs by Section 42(d)(5)(C) of the Code. In order to assist in understanding HUD's mandated designation of DDAs and QCTs for use in administering Section 42, a summary of the section is provided. The following summary does not purport to bind Treasury or the IRS in any way, nor does it purport to bind HUD, since HUD has authority to interpret or administer the Code only in instances where it receives explicit 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 allowed a credit ceiling based on a statutory formula indicated at Section 42(h)(3). States may carry forward unallocated credits derived from the credit ceiling for one year; however, to the extent these unallocated credits are not used by then, the credits go into a national

pool to be redistributed to states as additional credit. State and local housing agencies allocate the state's credit ceiling among low-income housing buildings whose owners have applied for the credit. Besides Section 42 credits derived from the credit ceiling, states may also provide Section 42 credits to owners of buildings based on the percentage of certain building costs financed by tax-exempt bond proceeds. Credits provided under the tax-exempt bond "volume cap" do not reduce the credits available from the credit ceiling.

The credits allocated to a building are based on the cost of units placed in service as low-income units under particular minimum occupancy and maximum rent criteria. In general, a building must meet one of two thresholds to be eligible for the LIHTC: Either 20 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 50 percent of the Area Median Gross Income (AMGI) or 40 percent of the 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 10 years and is intended to yield a present value of either: (1) 70 percent of the "qualified basis" for new construction or substantial rehabilitation expenditures that are not federally subsidized (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 buildings 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 credits up to a deduction equivalent of \$25,000 (the actual maximum amount of credit that an individual can claim depends on the individual's marginal tax rate). Individuals cannot use the credits against the alternative minimum tax. Corporations, other than S or personal service corporations, can use the credits against ordinary income tax. They cannot use the credits against the alternative minimum tax. These

corporations can also deduct losses from the project.

The qualified basis represents the product of the building's "applicable fraction" and its "eligible basis." The applicable fraction is based on the number of low-income units in the building as a percentage of the total number of units, or based on the floor space of low income units as a percentage of the total floor space of residential units in the building. The eligible basis is the adjusted basis attributable to acquisition, rehabilitation, or new construction costs (depending on the type of LIHTC involved). These costs include amounts chargeable to a capital account that are incurred prior to the end of the first taxable year in which the qualified low-income building is placed in service or, at the election of the taxpayer, the end of the succeeding taxable year. In the case of buildings located in designated DDAs or designated QCTs, eligible basis can be increased by up to 130 percent from what it would otherwise be. This means that the available credits also can be increased by up to 30 percent. For example, if a 70 percent credit is available, it effectively could be increased to as much as 91 percent.

Section 42 of the Code defines a DDA 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 DDAs in metropolitan areas (taken together) may not contain more than 20 percent of the aggregate population of all metropolitan areas, and all designated areas not in metropolitan areas may not contain more than 20 percent of the aggregate population of all nonmetropolitan areas.

The GO Zone Act provides that areas determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma shall be treated as DDAs designated under subclause I of Internal Revenue Code section 42(d)(5)(C)(iii) (i.e., areas designated by the Secretary of HUD as having high construction, land, and utility costs relative to AMGI), and shall not be taken into account for purposes of applying the limitation under subclause II of such section (i.e., the 20 percent cap on the total population of designated areas). This notice lists the affected areas described in the GO Zone Act. Because the populations of DDAs designated under the GO Zone Act are not counted against the statutory 20 percent cap on the aggregate population of DDAs, the total population of designated metropolitan DDAs listed in

this notice exceeds 20 percent of the total population of all MSAs, and the population of all nonmetropolitan DDAs listed in this notice exceeds 20 percent of the total population of nonmetropolitan counties.

Explanation of HUD Designation Methodology

A. Difficult Development Areas

This notice lists all areas determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma as DDAs according to lists of counties and parishes from the Federal Emergency Management Agency Web site (<http://www.fema.gov/>). Affected metropolitan areas and nonmetropolitan areas are assigned the indicator "[GO Zone]" in the lists of DDAs.

In developing the list of the remaining DDAs, HUD compared housing costs with incomes. HUD used 2000 Census population data and the MSA definitions as published in OMB Bulletin No. 06-01 on December 5, 2005, with modifications as described below. In keeping with past practice of basing the coming year's DDA designations on data from the preceding year, the basis for these comparisons was the FY2006 HUD income limits for very low-income households (Very Low Income Limits, or VLILs), which are based on 50 percent of AMGI, and final FY2006 FMRs used for the Housing Choice Voucher program. In formulating the FY2006 FMRs and VLILs, HUD modified the current OMB definitions of MSAs to account for substantial differences in rents among areas within each new MSA that were in different FMR areas under definitions used in prior years. HUD formed these "HUD Metro FMR Areas" (HMFAs) in cases where one or more of the parts of newly defined MSAs that previously were in separate FMR areas had 2000 Census base 40th-percentile recent mover rents that differed, by 5 percent or more, from the same statistic calculated at the MSA level. In addition, a few HMFAs were formed on the basis of very large differences in AMGIs among the MSA parts. All HMFAs are contained entirely within MSAs. All nonmetropolitan counties are outside of MSAs and are not broken up by HUD for purposes of setting FMRs and VLILs. (Complete details on HUD's process for determining FY2006 FMR areas and FMRs are available at <http://www.huduser.org/datasets/fmr/fmrs/index.asp?data=fmr06>).

HUD's unit of analysis for designating metropolitan DDAs, therefore, consists of: Entire MSAs where these were not broken up into HMFAs for purposes of computing FMRs and VLILs; and HMFAs within the MSAs that were broken up for such purposes. Hereafter in this notice, the unit of analysis for designating metropolitan DDAs will be called the HMFA, and the unit of analysis for nonmetropolitan DDAs will be the nonmetropolitan county or county equivalent area. The procedure used in making the DDA calculations follows:

1. For each HMFA and each nonmetropolitan county, a ratio was calculated. This calculation used the final FY2006 two-bedroom FMR and the FY2006 four-person VLIL.

a. The numerator of the ratio was the area's final FY2006 FMR. In general, the FMR is based on the 40th-percentile gross rent paid by recent movers to live in a two-bedroom apartment. In metropolitan areas granted an FMR based on the 50th-percentile rent for purposes of improving the administration of HUD's Housing Choice Voucher program (see 71 FR 7832), the 40th-percentile rent was used to ensure nationwide consistency of comparisons.

b. The denominator of the ratio was the monthly LIHTC income-based rent limit, which was calculated as $\frac{1}{12}$ of 30 percent of 120 percent of the area's VLIL (where 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 HMFAs and for nonmetropolitan counties.

3. The non-GO Zone DDAs are those HMFAs and nonmetropolitan counties not in areas determined by the President to warrant individual or individual and public assistance from the federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma with the highest ratios cumulative to 20 percent of the 2000 population of all HMFAs and of all nonmetropolitan counties, respectively.

B. Qualified Census Tracts

In developing this list of QCTs, HUD used 2000 Census 100-percent count data on total population, total households, and population in households; a special tabulation of household income at the tract level from the 2000 Census; the 2000 Census base AMGIs computed at the HMFA level as described above to determine tract

eligibility; and the MSA definitions published in OMB Bulletin No. 06-01 on December 5, 2005, for determining how many eligible tracts can be designated under the statutory 20 percent population cap.

HUD uses the HMFA-level AMGIs to determine QCT eligibility because the statute, specifically 26 U.S.C. 42(d)(5)(C)(iv)(II), refers to the same section of the Code that defines income for purposes of tenant eligibility and unit maximum rent, specifically 26 U.S.C. 42(g)(4). By rule, the IRS sets these income limits according to HUD's VLILs, which in FY2006 and thereafter are established at the HMFA level. Similarly, HUD uses the entire MSA to determine how many eligible tracts can be designated under the 20 percent population cap as required by the statute (26 U.S.C. 42(d)(5)(C)(ii)(III)), which states that MSAs should be treated as singular areas. The QCTs were determined as follows:

1. To be eligible to be designated a QCT, a census tract must have 50 percent of its households with incomes below 60 percent of the AMGI or have a poverty rate of 25 percent or more. In metropolitan areas, HUD calculates 60 percent of AMGI by multiplying by a factor of 0.6 the HMFA median family income for 1999, as estimated by HUD from 2000 Census data. Outside of metropolitan areas, HUD calculates 60 percent of AMGI by multiplying by a factor of 0.6 the state-specific, non-metropolitan balance median family income for 1999, as estimated by HUD. (For a complete listing of HMFA median family incomes for 1999, see http://www.huduser.org/datasets/il/il06/Medians_2006.pdf. For a complete listing of state non-metropolitan balance median family incomes for 1999, see http://www.huduser.org/datasets/il/il06/MedianNotice_2006.pdf.)

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. In performing this calculation, HUD used a special tabulation of household income data from the 2000 Census that provides more detail than the data on household income distribution publicly released by the Census Bureau and used in the designation of QCTs published December 12, 2002. Therefore, even in MSAs where there was no geographic change, a different set of census tracts

may be determined eligible and designated as QCTs based on these more accurate data. HUD's special tabulations of census tract household income distribution are available for download from http://qct.huduser.org/tract_data.html.

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

4. QCTs are those census tracts 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 for QCTs. 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 the event of a tie, 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 the event of a tie, 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, subsequent census tracts are then considered to determine if one or more census tract(s) with smaller population(s) could be designated without exceeding the 20 percent limit.

C. Application of Population Caps to DDA Determinations

In identifying DDAs, HUD applied caps, or limitations, as noted above. The cumulative population of metropolitan DDAs not in areas determined by the President to warrant individual or individual and public assistance from the federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma cannot exceed 20 percent of the cumulative population of all metropolitan areas and the cumulative population of nonmetropolitan DDAs not in areas determined by the President to warrant individual or individual and public assistance from the federal government under the Stafford Act by reason of Katrina, Rita, or Wilma cannot exceed 20 percent of the cumulative population of all nonmetropolitan areas.

In applying these caps, HUD established procedures to deal with how to treat small overruns of the caps. The remainder of this section explains 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 nonmetropolitan DDAs, there may be minimal overruns of the cap. HUD believes the designation of these additional areas is consistent with the intent of the legislation. As long as the apparent excess is small due to measurement errors, some latitude is justifiable because it is impossible to determine whether the 20 percent cap has been exceeded. Despite the care and effort involved in a decennial census, the Census Bureau and all users of the data recognize that the population counts for a given area and for the entire country are not precise. 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 and Other Geographic Matters

As stated in OMB Bulletin 06-01 defining metropolitan areas:

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

Following OMB guidance, the estimation procedure for the FY2006 FMRs incorporates the current OMB definitions of metropolitan areas based on the new Core-Based Statistical Area (CBSA) standards as implemented with 2000 Census data, but makes adjustments to the definitions in order to separate subparts of these areas in cases where FMRs (and in a few cases, VLLs) would otherwise change significantly if the new area definitions were used without modification. In CBSAs where sub-areas are established, it is HUD's view that the geographic extent of the housing markets are not yet the same as the geographic extent of the CBSAs, but may become so in the future as the social and economic integration of the CBSA component areas increases.

The geographic baseline for the new estimation procedure is the CBSA Metropolitan Areas (referred to as Metropolitan Statistical Areas or MSAs) and CBSA Non-Metropolitan Counties (non-metropolitan counties include the county components of Micropolitan CBSAs where the counties are generally assigned separate FMRs). The proposed HUD-modified CBSA definitions allow for sub-area FMRs within MSAs based on the boundaries of "Old FMR Areas" (OFAs) within the boundaries of new MSAs. (OFAs are the FMR areas defined for the FY2005 FMRs. Collectively, they include June 30, 1999, OMB-definition Metropolitan Statistical Areas and Primary Metropolitan Statistical Areas (old definition MSAs/PMSAs), metropolitan counties deleted from old

definition MSAs/PMSAs by HUD for FMR-setting purposes, and counties and county parts outside of old definition MSAs/PMSAs referred to as non-metropolitan counties.) Sub-areas of MSAs are assigned their own FMRs when the sub-area 2000 Census Base FMR differs significantly from the MSA 2000 Census Base FMR (and in some cases where the 2000 Census base AMGI differs significantly from the MSA 2000 Census Base AMGI). MSA subareas, and the remaining portions of MSAs after sub-areas have been determined, are referred to as "HUD Metro FMR Areas (HMFAs)" to distinguish these areas from OMB's official definition of MSAs.

In addition, Waller County, Texas, which is part of the Houston-Baytown-Sugar Land, TX HMFA, is not an area determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma. It is therefore excluded from the definition of the Houston-Baytown-Sugar Land, TX HMFA and is assigned the FMR and VLL of the Houston-Baytown-Sugar Land, TX HMFA and is evaluated as if it were a separate metropolitan area for purposes of designating DDAs. The Houston-Baytown-Sugar Land, TX HMFA is assigned the indicator "(part)" in the list of Metropolitan DDAs.

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

For the convenience of readers of this notice, the geographical definitions of designated Metropolitan DDAs are included in the list of DDAs.

The Census Bureau provides no tabulations of 2000 Census data for Broomfield County, Colorado, an area that was created from parts of four Colorado counties when the City of Broomfield became a county in November 2001. Broomfield County is made up of former parts of Adams, Boulder, Jefferson, and Weld counties. The boundaries of Broomfield County are similar, but not identical to, the boundaries of Broomfield city at the time of the 2000 Census. In OMB metropolitan area definitions and, therefore, for purposes of this notice, Broomfield County is included as part of the Denver-Aurora, CO MSA. Census tracts in Broomfield County include the

parts of the Adams, Boulder, Jefferson, and Weld County census tracts that were within the boundaries of Broomfield city according to the 2000 Census, plus parts of three Adams County tracts (85.15, 85.16, and 85.28), and one Jefferson County tract (98.25) that were not within any municipality during the 2000 Census but which, according to Census Bureau maps, are within the boundaries of Broomfield County. Data for Adams, Boulder, Jefferson, and Weld counties and their census tracts were adjusted to exclude the data assigned to Broomfield County and its census tracts.

Future Designations

DDAs are designated annually as updated income and FMR data are made public. QCTs are designated periodically as new data become available, or as metropolitan area definitions change. QCTs are being updated at this time to reflect the recent change to 2000 Census-based metropolitan area definitions (OMB Bulletin NO. 03-04, June 6, 2003, as updated through OMB Bulletin 06-01, December 5, 2005) and the availability of new detailed 2000 Census income distribution tables.

Effective Date

For DDAs designated by reason of being in areas determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma (the GO Zone Designation), the designation is effective: (1) For housing credit dollar amounts allocated and buildings placed in service during the period beginning on January 1, 2006, and ending on December 31, 2008; or (2) for purposes of Section 42(h)(4)(B) of the Internal Revenue Code, for buildings placed in service during the period beginning on January 1, 2006, and ending on December 31, 2008, but only with respect to bonds issued after December 31, 2005.

The 2007 lists of QCTs and the 2007 lists of DDAs that are not part of the GO Zone Designation are effective: (1) For allocations of credit after December 31, 2006; or (2) for purposes of Section 42(h)(4)(B) of the Code, if the bonds are issued and the building is placed in service after December 31, 2006. If an area is not on a subsequent list of DDAs or QCTs, the 2007 lists are effective for the area if: (1) The allocation of credit to an applicant is made no later than the end of the 365-day period after the submission to the credit-allocating agency of a complete application by the

applicant, and the submission is made before the effective date of the subsequent lists; or (2) for purposes of Section 42(h)(4)(B) of the Code, if: (a) The bonds are issued or the building is placed in service no later than the end of the 365-day period after the applicant submits a complete application to the bond-issuing agency, and (b) the submission is made before the effective date of the subsequent lists, provided that both the issuance of the bonds and the placement in service of the building occur after the application is submitted.

An application is deemed to be submitted on the date it is filed if the application is determined to be complete as certified in writing by the credit-allocating or bond-issuing agency. A "complete application" means that no more than *de minimis* clarification of the application is required for the agency to make a decision about the allocation of tax credits or issuance of bonds requested in the application.

The designations of QCTs under Section 42 of the Internal Revenue Code published December 12, 2002, (67 FR 76451) for the U.S. Virgin Islands, and on December 19, 2003, (68 FR 70982) for American Samoa, Guam, and the Northern Mariana Islands, remain in effect.

Members of the public are hereby reminded that the Secretary of Housing and Urban Development, or his designee, has sole legal authority to designate DDAs and QCTs by publishing lists of geographic entities as defined by, in the case of DDAs, the several states and the governments of the insular areas of the United States and, in the case of QCTs, by the Census Bureau; and to establish the effective dates of these lists. The Secretary of the Treasury, through the IRS thereof, has sole legal authority to interpret, and to determine and enforce compliance with, the Internal Revenue Code and associated regulations including **Federal Register** notices published by HUD for purposes of designating DDAs and QCTs. Representations made by any other entity as to the content of HUD notices designating DDAs and QCTs that do not precisely match the language published by HUD should not be relied upon by taxpayers in determining what actions are necessary to comply with HUD notices.

Interpretive Examples of Effective Date

For the convenience of readers of this notice, interpretive examples are provided below to illustrate the consequences of the effective date in areas that gain or lose DDA status. The term "regular DDA" as used below refers to DDAs that are designated by

the Secretary of HUD as having high construction, land, and utility costs relative to AMGI. The term "GO Zone DDA" refers to areas determined by the President to warrant individual or individual and public assistance from the Federal government under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma. The examples covering regular DDAs are equally applicable to QCT designations.

(Case A) Project A is located in a 2007 regular DDA that is NOT a designated regular DDA in 2008. An application for tax credits for Project A is filed with the allocating agency on November 15, 2007, and, in writing, the credit-allocating agency certifies the application as complete. Credits are allocated to Project A on October 30, 2008. Project A is eligible for the increase in basis accorded a project in a 2007 regular DDA because the application was filed before January 1, 2008 (the assumed effective date for the 2008 regular DDA lists), and tax credits were allocated no later than the end of the 365-day period after the filing of the complete application for an allocation of tax credits.

(Case B) Project B is located in a 2007 regular DDA that is NOT a designated regular DDA in 2008. An application for tax credits for Project B is filed with the allocating agency on December 1, 2007, and, in writing, the credit-allocating agency certifies the application as complete. Credits are allocated to Project B on March 30, 2009. Project B is NOT eligible for the increase in basis accorded a project in a 2007 regular DDA because, although the application for an allocation of tax credits was filed BEFORE January 1, 2008 (the assumed effective date of the 2008 regular DDA lists), the tax credits were allocated later than the end of the 365-day period after the filing of the complete application.

(Case C) Project C is located in a 2007 regular DDA that was not a DDA in 2006. Project C was placed in service on November 15, 2006. An application for tax-exempt bond financing for Project C is filed with the bond-issuing agency on January 15, 2007, and, in writing, the bond-issuing agency certifies the application as complete. The bonds that will support the permanent financing of Project C are issued on September 30, 2007. Project C is NOT eligible for the increase in basis otherwise accorded a project in a 2007 DDA because the project was placed in service BEFORE January 1, 2007.

(Case D) Project D is located in an area that is a regular DDA in 2007, but is NOT a regular DDA in 2008. An application for tax-exempt bond financing for Project D is filed with the

bond-issuing agency on October 30, 2007, and, in writing, the bond-issuing agency certifies the application as complete. Bonds are issued for Project D on April 30, 2008, but Project D is not placed in service until January 30, 2009. Project D is eligible for the increase in basis available to projects located in 2007 regular DDAs 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 April 30, 2008, within the 365-day period after a complete application for tax-exempt bond financing was filed, the application was filed during a time when the location of Project D was in a regular DDA, and both the issuance of the bonds and placement in service of project D occurred after the application was submitted.

(Case E) Project E is located in a GO Zone DDA. The bonds used to finance project E are issued on July 1, 2008, and project E is placed in service July 1, 2009. Project E is NOT eligible for the increase in basis available to projects in GO Zone DDAs because it was not placed in service during the period

beginning on January 1, 2006, and ending on December 31, 2008.

(Case F) Project F is located in a GO Zone DDA. The bonds used to finance project F were issued July 1, 2005, and project F is placed in service on July 1, 2006. Project F is NOT eligible for the increase in basis available to projects in GO Zone DDAs because the bonds used to finance project F were issued BEFORE December 31, 2005.

Findings and Certifications

Environmental Impact

In accordance with 40 CFR 1508.4 of the regulations of the Council on Environmental Quality and 24 CFR 50.19(c)(6) of HUD's regulations, the policies and procedures contained in this notice provide for the establishment of fiscal requirements or procedures that do not constitute a development decision affecting 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.

Federalism Impact

Executive Order 13132 (entitled "Federalism") prohibits an agency from publishing any policy document that has federalism implications if the document either imposes substantial direct compliance costs on state and local governments and is not required by statute, or the document preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the executive order. This notice merely designates "Difficult Development Areas" and "Qualified Census Tracts" 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. This notice also details the technical methodology used in making such designations. As a result, this notice is not subject to review under the order.

Dated: September 12, 2006.

Darlene F. Williams,

Assistant Secretary for Policy Development and Research.

BILLING CODE 4120-67-P

**2007 IRS SECTION 42(q)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005 [MSA] and derived FY2006 HUD Metro FMR Area Definitions [HMFA])**

State	Metropolitan Area	Metropolitan Area Components
Alabama	Mobile, AL MSA [GO Zone] Tuscaloosa, AL MSA [GO Zone]	Mobile County Greene County Tuscaloosa County
Arizona	Flagstaff, AZ MSA Prescott, AZ MSA Yuma, AZ MSA	Cococino County Yavapai County Yuma County
California	Los Angeles-Long Beach, CA HMFA Napa, CA MSA Oakland-Fremont, CA HMFA Orange County, CA HMFA Oxnard-Thousand Oaks-Ventura, CA MSA Sacramento--Arden-Arcade--Roseville, CA HMFA Salinas, CA MSA San Diego-Carlsbad-San Marcos, CA MSA San Luis Obispo-Paso Robles, CA MSA Santa Barbara-Santa Maria, CA MSA Santa Cruz-Watsonville, CA MSA Santa Rosa-Petaluma, CA MSA Stockton, CA MSA Yolo, CA HMFA	Los Angeles County Napa County Alameda County Orange County Ventura County El Dorado County Monterey County San Diego County San Luis Obispo County Santa Barbara County Santa Cruz County Sonoma County San Joaquin County Yolo County
Florida	Cape Coral-Fort Myers, FL MSA [GO Zone] Deltona-Daytona Beach-Ormond Beach, FL MSA Fort Lauderdale, FL HMFA [GO Zone] Miami-Miami Beach-Kendall, FL HMFA [GO Zone] Naples-Marco Island, FL MSA [GO Zone] Palm Bay-Melbourne-Titusville, FL MSA [GO Zone] Port St. Lucie-Fort Pierce, FL MSA [GO Zone] Sebastian-Vero Beach, FL MSA [GO Zone] Tampa-St. Petersburg-Clearwater, FL MSA West Palm Beach-Boca Raton, FL HMFA [GO Zone]	Lee County Volusia County Broward County Miami-Dade County Collier County Brevard County Martin County Indian River County Hernando County Palm Beach County
Hawaii	Honolulu, HI MSA	Honolulu County
Louisiana	Baton Rouge, LA HMFA [GO Zone] Houma-Bayou Cane-Thibodaux, LA MSA [GO Zone] Iberville Parish, LA HMFA [GO Zone] Lafayette, LA MSA [GO Zone] Lake Charles, LA MSA [GO Zone] New Orleans-Metairie-Kenner, LA MSA [GO Zone]	Ascension Parish Pointe Coupee Parish Lafourche Parish Iberville Parish Lafayette Parish Calcasieu Parish Jefferson Parish St. Charles Parish East Baton Rouge Parish St. Helena Parish Terrebonne Parish St. Martin Parish Cameron Parish Orleans Parish St. John the Baptist Parish East Feliciana Parish West Baton Rouge Parish West Feliciana Parish Pinellas County

Metropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on metropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

2007 IRS SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 5, 2005 [MSA] and derived FY2006 HUD Metro FMR Area Definitions [HMFA])

State	Metropolitan Area	Metropolitan Area Components
Massachusetts	Boston-Cambridge-Quincy, MA-NH HMFA	Acton town
		Ashland town
		Belmont town
		Braintree town
		Canton town
		Cohasset town
		Dover town
		Foxborough town
		Hamilton town
		Holliston town
		Ipswich town
		Littleton town
		Manchester-by-the-Sea town
		Maynard town
		Melrose city
		Nahant town
		Newburyport city
		Norwell town
		Plainville town
		Reading town
		Rowley town
		Scituate town
		Somerville city
		Sudbury town
		Wakefield town
		Watertown city
		Weston town
		Winchester town
		Abington town
		East Bridgewater town
		Manton town
		Rochester town
		Hancock County
Forrest County		
Copiah County		
George County		
Simpson County		
Mississippi	Brockton, MA HMFA	Amesbury town
		Ayer town
		Beverly city
		Brookline town
		Carlisle town
		Concord town
		Duxbury town
		Framingham town
		Hanover town
		Hopkinton town
		Kingston town
		Lynn city
		Marblehead town
		Medfield town
		Middleton town
		Natick town
		Newton city
		Norwood town
		Plymouth town
		Revere city
		Salem city
		Sharon town
		Stoneham town
		Swampscott town
		Walpole town
		Wayland town
		Westwood town
		Winthrop town
		Avon town
		Halifax town
		Mattapoisett town
		West Bridgewater town
		Harrison County
Lamar County		
Hinds County		
Jackson County		
Simpson County		
Mississippi	Gulfport-Biloxi, MS MSA [GO Zone]	Acton town
		Ashby town
		Bellingham town
		Bedford town
		Boston city
		Burlington town
		Carver town
		Danvers town
		Essex town
		Franklin city
		Hingham town
		Hudson town
		Lexington town
		Lynnfield town
		Marborough city
		Medford city
		Millis town
		Needham town
		Norfolk town
		Peabody city
		Quincy city
		Rockland town
		Salisbury town
		Sherborn town
		Stoughton town
		Topsfield town
		Waltham city
		Wellesley town
		Weymouth town
		Woburn city
		Bridgewater town
		Hanson town
		Middleborough town
Whitman town		
Stone County		
Perry County		
Madison County		
Mississippi	Hattiesburg, MS MSA [GO Zone]	Acton town
		Ashby town
		Bellingham town
		Bedford town
		Boston city
		Burlington town
		Carver town
		Danvers town
		Essex town
		Franklin city
		Hingham town
		Hudson town
		Lexington town
		Lynnfield town
		Marborough city
		Medford city
		Millis town
		Needham town
		Norfolk town
		Peabody city
		Quincy city
		Rockland town
		Salisbury town
		Sherborn town
		Stoughton town
		Topsfield town
		Waltham city
		Wellesley town
		Weymouth town
		Woburn city
		Bridgewater town
		Hanson town
		Middleborough town
Whitman town		
Stone County		
Perry County		
Madison County		
Mississippi	Jackson, MS HMFA [GO Zone]	Acton town
		Ashby town
		Bellingham town
		Bedford town
		Boston city
		Burlington town
		Carver town
		Danvers town
		Essex town
		Franklin city
		Hingham town
		Hudson town
		Lexington town
		Lynnfield town
		Marborough city
		Medford city
		Millis town
		Needham town
		Norfolk town
		Peabody city
		Quincy city
		Rockland town
		Salisbury town
		Sherborn town
		Stoughton town
		Topsfield town
		Waltham city
		Wellesley town
		Weymouth town
		Woburn city
		Bridgewater town
		Hanson town
		Middleborough town
Whitman town		
Stone County		
Perry County		
Madison County		
Mississippi	Pascagoula, MS MSA [GO Zone]	Acton town
		Ashby town
		Bellingham town
		Bedford town
		Boston city
		Burlington town
		Carver town
		Danvers town
		Essex town
		Franklin city
		Hingham town
		Hudson town
		Lexington town
		Lynnfield town
		Marborough city
		Medford city
		Millis town
		Needham town
		Norfolk town
		Peabody city
		Quincy city
		Rockland town
		Salisbury town
		Sherborn town
		Stoughton town
		Topsfield town
		Waltham city
		Wellesley town
		Weymouth town
		Woburn city
		Bridgewater town
		Hanson town
		Middleborough town
Whitman town		
Stone County		
Perry County		
Madison County		
Mississippi	Simpson County, MS HMFA [GO Zone]	Acton town
		Ashby town
		Bellingham town
		Bedford town
		Boston city
		Burlington town
		Carver town
		Danvers town
		Essex town
		Franklin city
		Hingham town
		Hudson town
		Lexington town
		Lynnfield town
		Marborough city
		Medford city
		Millis town
		Needham town
		Norfolk town
		Peabody city
		Quincy city
		Rockland town
		Salisbury town
		Sherborn town
		Stoughton town
		Topsfield town
		Waltham city
		Wellesley town
		Weymouth town
		Woburn city
		Bridgewater town
		Hanson town
		Middleborough town
Whitman town		
Stone County		
Perry County		
Madison County		
Rankin County		

Metropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on metropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

**2007 IRS SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005 [MSA] and derived FY2006 HUD Metro FMR Area Definitions [HMFA])**

State	Metropolitan Area	Metropolitan Area Components
New Hampshire	Boston-Cambridge-Quincy, MA-NH HMFA	Seabrook town
New Jersey	Atlantic City, NJ MSA	Atlantic County
	Jersey City, NJ HMFA	Hudson County
New York	Vineland-Millville-Bridgeton, NJ MSA	Cumberland County
	Nassau-Suffolk, NY HMFA	Nassau County
Texas	New York, NY HMFA	Kings County
		Richmond County
		Orange County
		Suffolk County
		Jefferson County
	Beaumont-Port Arthur, TX MSA [GO Zone]	Fort Bend County
	Brazoria County, TX HMFA [GO Zone]	Galveston County
	Houston-Baytown-Sugar Land, TX HMFA (part) [GO Zone]	San Jacinto County
		Montgomery County
		Liberty County
		Chambers County
		Brazoria County
		Hidalgo County
Washington	McAllen-Edinburg-Mission, TX MSA	Hidalgo County
Puerto Rico	Mount Vernon-Anacortes, WA MSA	Skagit County
	Aguadilla-Isabela-San Sebastián, PR MSA	Aguadilla Municipio Lares Municipio Moca Municipio
Caguas, PR HMFA	Barranquitas-Aibonito-Quebradillas, PR HMFA	Barranquitas Municipio Quebradillas Municipio Cayey Municipio
		Aibonito Municipio
		Orocovis Municipio
		Caguas Municipio
		San Lorenzo Municipio
		Ceiba Municipio
		Arroyo Municipio
		Hormigueros Municipio
		Juana Díaz Municipio
		Cabo Rojo Municipio
		Aguas Buenas Municipio
		Carolina Municipio
Fajardo, PR MSA	Fajardo Municipio	Fajardo Municipio
Guayama, PR MSA	Guayama Municipio	Luquillo Municipio
Mayagüez, PR MSA	Mayagüez Municipio	Patillas Municipio
Ponce, PR MSA	Ponce Municipio	Villalba Municipio
San Germán-Cabo Rojo, PR MSA	Lajas Municipio	Sabana Grande Municipio
San Juan-Guaynabo, PR HMFA	Barceloneta Municipio	Bayamón Municipio
	Cataño Municipio	Comerio Municipio
	Florida Municipio	Guaynabo Municipio
	Las Piedras Municipio	Loiza Municipio
	Morovis Municipio	Naranjito Municipio
	San Juan Municipio	Toa Alta Municipio
	Vega Alta Municipio	Vega Baja Municipio
		Yabucoa Municipio
		Isabela Municipio
		San Sebastián Municipio
		Maunabo Municipio
		Gurabo Municipio
		San Germán Municipio
		Canóvanas Municipio
		Corozal Municipio
		Humacao Municipio
		Manatí Municipio
		Río Grande Municipio
		Trujillo Alto Municipio

Metropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on metropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

**2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005)**

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Baldwin County [GO Zone] Pickens County [GO Zone]	Choctaw County [GO Zone] Sumter County [GO Zone]	Clarke County [GO Zone] Washington County [GO Zone]	Marengo County [GO Zone]
Alaska	Aleutians East Borough Haines Borough Lake and Peninsula Borough Prince of Wales-Outer Ketchikan Census Area Valdez-Cordova Census Area Yukon-Koyukuk Census Area	Bethel Census Area Juneau City and Borough Nome Census Area Sitka City and Borough Wade Hampton Census Area	Bristol Bay Borough Ketchikan Gateway Borough North Slope Borough Skagway-Hoonah-Angoon Census Area Wrangell-Petersburg Census Area	Dillingham Census Area Kodiak Island Borough Northwest Arctic Borough Southeast Fairbanks Census Area Yakutat City and Borough
Arizona	Apache County Greenlee County	Cochise County La Paz County	Gila County Navajo County	Graham County Santa Cruz County
Arkansas	Baxter County Clay County Desha County Izard County Lawrence County Marion County Nevada County Polk County Searcy County	Bradley County Cleburne County Drew County Jackson County Lee County Mississippi County Newton County Randolph County Sevier County	Carroll County Cross County Fulton County Johnson County Little River County Monroe County Phillips County St. Francis County	Chicot County Dallas County Hempstead County Lafayette County Logan County Montgomery County Pike County Scott County
California	Amador County Lake County Modoc County Sierra County Tuolumne County	Colusa County Lassen County Mono County Siskiyou County	Del Norte County Mariposa County Nevada County Tehama County	Humboldt County Mendocino County Plumas County Trinity County
Colorado	Archuleta County Eagle County Jackson County Montrose County Routt County	Chaffee County Garfield County La Plata County Ouray County San Juan County	Custer County Gunnison County Lake County Pitkin County San Miguel County	Dolores County Hinsdale County Mineral County Rio Blanco County Summit County
Delaware	Sussex County			
Florida	Citrus County Glades County [GO Zone] Monroe County [GO Zone]	Columbia County Hardee County Okeechobee County [GO Zone]	DeSoto County Henry County [GO Zone] Walton County	Flagler County Highlands County
Georgia	Gilmer County	Talbot County	Towns County	White County
Hawaii	Hawaii County	Kalawao County	Kauai County	Maui County

Nonmetropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on nonmetropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

**2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005)**

State	Nonmetropolitan Counties or County Equivalents	
Idaho	Benewah County	Blaine County
	Camas County	Cassia County
	Jerome County	Lincoln County
	Butler County	Carlsle County
Kentucky	Montgomery County	Nicholas County
	Simpson County	
Louisiana	Acadia Parish [GO Zone]	Allen Parish [GO Zone]
	Bienville Parish	Claiborne Parish
	Jefferson Davis Parish [GO Zone]	Natchitoches Parish
	St. James Parish [GO Zone]	St. Landry Parish [GO Zone]
	Vermilion Parish [GO Zone]	Vernon Parish [GO Zone]
	Franklin County	Hancock County
	Piscataquis County	Waldo County
	St. Mary's County	
Maryland	Dukes County	
	Benzie County	
Michigan	Adams County [GO Zone]	Grand Traverse County
	Benton County	Alcorn County
Mississippi	Chickasaw County	Bolivar County
	Clay County	Choctaw County [GO Zone]
	Greene County [GO Zone]	Coahoma County
	Issaquena County	Grenada County
	Jones County [GO Zone]	Jasper County [GO Zone]
	Lawrence County [GO Zone]	Kemper County [GO Zone]
	Lowndes County [GO Zone]	Leake County [GO Zone]
	Newton County [GO Zone]	Marion County [GO Zone]
	Pearl River County [GO Zone]	Noxubee County [GO Zone]
	Scott County [GO Zone]	Pike County [GO Zone]
	Tallahatchie County	Sharkey County
	Wayne County [GO Zone]	Walhall County [GO Zone]
	Yazoo County [GO Zone]	Wilkinson County [GO Zone]
	Stone County	Taney County
Montana	Beaverhead County	Broadwater County
	Gallatin County	Granite County
	Madison County	Meagher County
	Powell County	Ravalli County
Missouri	Bonner County	Assumption Parish [GO Zone]
	Gooding County	Evangeline Parish [GO Zone]
	Twin Falls County	Red River Parish
	Fulton County	St. Mary Parish [GO Zone]
	Owen County	Washington Parish [GO Zone]
	Boundary County	Knox County
	Idaho County	
	Lincoln County	
	Powell County	
	Beauregard Parish [GO Zone]	
	Iberia Parish [GO Zone]	
	Sabine Parish [GO Zone]	
	Tangipahoa Parish [GO Zone]	
	Lincoln County	
Powell County		
Montana	Deer Lodge County	Flathead County
	Lake County	Lincoln County
	Mineral County	Park County
	Sanders County	
	Grand Traverse County	
	Alcona County	
	Bolivar County	
	Choctaw County [GO Zone]	
	Coahoma County	
	Grenada County	
	Jasper County [GO Zone]	
	Kemper County [GO Zone]	
	Leake County [GO Zone]	
	Marion County [GO Zone]	
Noxubee County [GO Zone]		
Pike County [GO Zone]		
Sharkey County		
Walhall County [GO Zone]		
Wilkinson County [GO Zone]		
Taney County		
Broadwater County		
Granite County		
Meagher County		
Ravalli County		
Altaia County [GO Zone]		
Carroll County		
Clarke County [GO Zone]		
Franklin County [GO Zone]		
Humphreys County [GO Zone]		
Jefferson Davis County [GO Zone]		
Lauderdale County [GO Zone]		
Lincoln County [GO Zone]		
Neshoba County [GO Zone]		
Panola County		
Quitman County		
Sunflower County		
Washington County		
Yalobusha County		

Nonmetropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on nonmetropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

**2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005)**

State	Nonmetropolitan Counties or County Equivalents		
Nevada	Churchill County	Douglas County	Elko County
	Lyon County		Humboldt County
New Hampshire	Belknap County	Carroll County	Grafton County
	Merrimack County		
New Mexico	Catron County	Chaves County	Curry County
	DeBaca County	Grant County	Hidalgo County
	Lincoln County	Luna County	Mora County
	Quay County	Rio Arriba County	San Miguel County
	Sierra County	Socorro County	
	Cortland County	Essex County	Greene County
	Hamilton County	Jefferson County	Sullivan County
North Carolina	Avery County	Chowan County	Dare County
	Gates County	Hyde County	Jones County
	McDowell County	Mitchell County	Perquimans County
	Rutherford County	Tyrrell County	Wilson County
	Hughes County	Oktuskee County	
	Clatsop County	Coos County	Curry County
	Douglas County	Gilliam County	Hood River County
Oregon	Jefferson County	Josephine County	Linn County
	Morrow County	Tillamook County	Wallowa County
	Wasco County	Wheeler County	
	Monroe County	Wayne County	
	Beaufort County	Georgetown County	
	Bedford County	Haywood County	Jasper County
Texas	Anderson County	Angelina County [GO Zone]	Brown County
	Coke County	Coleman County	Dallam County
	Eastland County	Frio County	Grimes County
	Henderson County	Houston County	Kerr County
	Kleberg County	Lamar County	Llano County
	Madison County	Marion County	Montague County
	Morris County	Nacogdoches County [GO Zone]	Newton County [GO Zone]
	Palo Pinto County	Polk County [GO Zone]	Sabine County [GO Zone]
	San Augustine County [GO Zone]	San Saba County	Titus County
	Trinity County [GO Zone]	Tyler County [GO Zone]	

Nonmetropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on nonmetropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

**2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005)**

State	Nonmetropolitan Counties or County Equivalents	
Utah	Beaver County	Garfield County
	Piute County	Rich County
	Wasatch County	Wayne County
	Bennington County	Windham County
Vermont	Culpeper County	Northampton County
	Ciallam County	Grant County
Virginia	Kittitas County	Klickitat County
	Okanogan County	San Juan County
	Calhoun County	Doddridge County
West Virginia	Roane County	Taylor County
	Teton County	
Wyoming	Eastern District	Manu'a District
American Samoa	Guam	Swains Island
Northern Mariana Islands	Northern Islands Municipality	Rota Municipality
	Adjuntas Municipio	Coamo Municipio
Puerto Rico	Las Marianas Municipio	Maricao Municipio
	Uhuado Municipio	Vieques Municipio
	St. Croix	St. John
Virgin Islands		St. Thomas
Utah	Kane County	Millard County
	Sanpete County	Sevier County
	Prince Edward County	Westmoreland County
	Grays Harbor County	Jefferson County
	Lewis County	Mason County
	Grant County	Pendleton County
	Swains Island	Western District
	Saipan Municipality	Tinian Municipality
	Culebra Municipio	Jayuya Municipio
	Salinas Municipio	Santa Isabel Municipio

Nonmetropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20% population cap on nonmetropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Abilene, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	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-Isabela-San Sebastián, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	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									
Isabela Municipio	4106.00													
Lares Municipio	9578.00	9579.00	9581.00	9582.00	9583.00	9584.00								
San Sebastián Municipio	9593.00	9892.00												

METROPOLITAN AREA: Akron, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	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	5066.00	5067.00
	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	TRACT	TRACT
Dougherty County	2.00	3.00	8.00	12.00	13.00	14.01	14.02	15.00	103.01	103.02	106.01			
Terrell County	9803.00													

METROPOLITAN AREA: Albany-Schenectady-Troy, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	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	128.00	129.00	132.00										
Rensselaer County	404.00	405.00	406.00	407.00	408.00	410.00	515.00							
Schenectady County	201.02	202.00	203.00	208.00	209.00	210.01	210.02	211.02	214.00	217.00				

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Augusta-Richmond County, GA-SC MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Burke County, GA	9502.00 9504.00 9507.00 9508.00
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
Aiken County, SC	105.04 106.00 204.00 214.00

METROPOLITAN AREA: Austin-Round Rock, TX MSA	
COUNTY OR COUNTY EQUIVALENT	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
Williamson County	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
	210.00 214.02

METROPOLITAN AREA: Bakersfield, CA MSA	
COUNTY OR COUNTY EQUIVALENT	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 23.01 23.02 25.00 25.01 25.02 25.03 25.04 25.05 25.06 25.07 25.08 25.09 25.10 25.11 25.12 25.13 25.14 25.15 25.16 25.17 25.18 25.19 25.20 25.21 25.22 25.23 25.24 25.25 25.26 25.27 25.28 25.29 25.30 25.31 25.32 25.33 25.34 25.35 25.36 25.37 25.38 25.39 25.40 25.41 25.42 25.43 25.44 25.45 25.46 25.47 25.48 25.49 25.50 25.51 25.52 25.53 25.54 25.55 25.56 25.57 25.58 25.59 25.60 25.61 25.62 25.63 25.64 25.65 25.66 25.67 25.68 25.69 25.70 25.71 25.72 25.73 25.74 25.75 25.76 25.77 25.78 25.79 25.80 25.81 25.82 25.83 25.84 25.85 25.86 25.87 25.88 25.89 25.90 25.91 25.92 25.93 25.94 25.95 25.96 25.97 25.98 25.99 26.00 26.01 26.02 26.03 26.04 26.05 26.06 26.07 26.08 26.09 26.10 26.11 26.12 26.13 26.14 26.15 26.16 26.17 26.18 26.19 26.20 26.21 26.22 26.23 26.24 26.25 26.26 26.27 26.28 26.29 26.30 26.31 26.32 26.33 26.34 26.35 26.36 26.37 26.38 26.39 26.40 26.41 26.42 26.43 26.44 26.45 26.46 26.47 26.48 26.49 26.50 26.51 26.52 26.53 26.54 26.55 26.56 26.57 26.58 26.59 26.60 26.61 26.62 26.63 26.64 26.65 26.66 26.67 26.68 26.69 26.70 26.71 26.72 26.73 26.74 26.75 26.76 26.77 26.78 26.79 26.80 26.81 26.82 26.83 26.84 26.85 26.86 26.87 26.88 26.89 26.90 26.91 26.92 26.93 26.94 26.95 26.96 26.97 26.98 26.99 27.00

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Baltimore-Towson, MD MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Anne Arundel County	7028.00 7302.03 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 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

METROPOLITAN AREA: Bangor, ME MSA

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

METROPOLITAN AREA: Barnstable Town, MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT
Barnstable County	123.00 124.00

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Billings, MT MSA														
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yellowstone County	2.00	3.00												
METROPOLITAN AREA: Binghamton, NY MSA														
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	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-Hoover, AL MSA														
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bibb County	101.00													
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	103.02	106.02	112.10	130.02		
	131.00	136.01	138.01											
METROPOLITAN AREA: Bismarck, ND MSA														
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Burleigh County	101.00													
METROPOLITAN AREA: Blacksburg-Christiansburg-Radford, VA MSA														
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Montgomery County	202.00	204.00	207.00											
Radford city	101.00													
METROPOLITAN AREA: Bloomington, IN MSA														
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monroe County	1.00	2.01	2.02	3.01	6.00	9.01	16.00							

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Bloomington-Normal, IL MSA														
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	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								
METROPOLITAN AREA: Boise City-Nampa, ID MSA														
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ada County	1.00													
Canyon County	201.00	202.00	213.00											
Owyhee County	9403.00													
METROPOLITAN AREA: Boston-Cambridge-Quincy, MA-NH MSA														
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Essex County, MA	2043.00	2058.00	2060.00	2061.00	2062.00	2063.00	2067.00	2068.00	2069.00	2070.00	2071.00	2072.00	2073.00	2074.00
	2108.00	2215.00	2216.00	2501.00	2502.00	2503.00	2504.00	2505.00	2506.00	2507.00	2509.00	2510.00	2511.00	2512.00
	2511.00	2512.00	2513.00	2514.00	2515.00	2516.00	2517.00	2524.00	2601.00	2602.00	2608.00	2609.00	2610.00	2611.00
Middlesex County, MA	3022.00	3101.00	3104.00	3107.00	3108.00	3110.00	3111.00	3112.00	3118.00	3119.00	3120.00	3121.00	3122.00	3123.00
	3513.00	3514.00	3522.00	3524.00	3527.00	3539.00	3549.00	3631.00						
	4178.02													
Norfolk County, MA	5103.00	5104.00	5105.02	5108.00	5109.00	5110.00	5114.00							
Plymouth 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	104.03	104.04
Suffolk County, MA	105.00	402.00	408.00	501.00	502.00	503.00	504.00	505.00	507.00	509.00	510.00	512.00	513.00	514.00
	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
	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	822.00
	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
	918.00	919.00	923.00	924.00	1001.00	1002.00	1003.00	1005.00	1011.01	1011.02	1102.00	1401.04	1402.00	1403.00
	1501.00	1601.00	1602.00	1604.00	1605.00	1606.00	1707.00							
Strafford County, NH	802.01	802.02												
METROPOLITAN AREA: Boulder, CO MSA														
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	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							

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Buffalo-Niagara Falls, NY MSA	
COUNTY OR COUNTY EQUIVALENT	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
Niagara County	202.00
	204.00
	205.00
	206.00
	209.00
	211.00
	212.00
	213.00
	214.00
	217.00
	237.00

METROPOLITAN AREA: Burlington, NC MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Alamance County	201.01

METROPOLITAN AREA: Burlington-South Burlington, VT MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Chittenden County	3.00
	4.00
	5.00
	6.00
	10.00

METROPOLITAN AREA: Canton-Massillon, OH MSA	
COUNTY OR COUNTY EQUIVALENT	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: Cape Coral-Fort Myers, FL MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Lee County	1.00
	3.01
	3.02
	4.01
	5.02
	5.04
	6.00
	11.00

METROPOLITAN AREA: Casper, WY MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Natrona County	2.00

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Cleveland-Elyria-Mentor, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
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	1054.00	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	1119.01	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	1172.02	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	1208.02	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	239.00	708.00	709.01				
METROPOLITAN AREA: College Station-Bryan, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brazos County	13.01	13.03	14.00	15.00	16.03	16.04	17.00					
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	19.00	22.00	23.00	28.00	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	13.00		

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Dallas-Fort Worth-Arlington, TX MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Collin County	309.00
Dallas County	4.01
	21.00
	38.00
	55.00
	78.18
	90.00
	101.01
	109.02
	146.02
Delta County	9502.00
Denton County	206.01
Ellis County	604.00
Hunt County	9605.00
Johnson County	1308.00
Kaufman County	505.00
Tarrant County	1002.02
	1020.00
	1038.00
	1052.05
	1222.00
	309.00
	4.03
	22.00
	39.01
	56.00
	78.19
	91.03
	101.02
	111.05
	149.01
	207.00
	208.00
	9606.00
	1309.00
	1003.00
	1025.00
	1039.00
	1058.00
	1223.00
	4.05
	24.00
	39.02
	57.00
	84.00
	91.05
	102.00
	114.01
	155.00
	208.00
	9608.00
	1309.00
	1004.00
	1029.00
	1040.00
	1059.00
	1224.00
	9.00
	27.01
	41.00
	60.01
	86.04
	93.01
	105.00
	115.00
	161.00
	210.00
	211.00
	212.00
	12.04
	27.02
	43.00
	60.02
	87.01
	93.03
	106.01
	118.00
	166.05
	211.00
	212.00
	14.00
	29.00
	46.00
	64.00
	87.03
	93.04
	106.02
	120.00
	169.01
	182.04
	15.02
	32.01
	47.00
	67.00
	87.04
	96.10
	107.01
	122.08
	182.04
	15.04
	34.00
	49.00
	72.01
	88.01
	98.04
	108.01
	122.11
	192.09
	15.03
	33.00
	48.00
	69.00
	87.05
	98.02
	107.04
	122.10
	190.13
	16.00
	35.00
	50.00
	72.02
	88.02
	99.00
	108.02
	123.02
	199.00
	1014.02
	1035.00
	1046.02
	1065.15
	1014.03
	1036.01
	1046.03
	1065.16
	1016.00
	1036.02
	1046.04
	1217.03
	1017.00
	1037.01
	1047.00
	1217.04
	1018.00
	1037.02
	1048.02
	1219.02

METROPOLITAN AREA: Danville, IL MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Vermilion County	1.00
	4.00
	6.00
	11.00

METROPOLITAN AREA: Danville, VA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Danville city	3.00
	4.00
	5.00
	6.00
	10.00

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Denver-Aurora, CO MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Adams County	78.00 79.00 83.08 87.03 87.06 88.01 89.01 93.19
Arapahoe County	59.51 65.01 72.02 73.00
Denver County	2.02 4.02 6.00 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
Jefferson County	36.01 36.02 36.03 41.01 44.04 45.01 45.02
	100.00 104.02 104.05

METROPOLITAN AREA: Des Moines-West Des Moines, IA MSA	
COUNTY OR COUNTY EQUIVALENT	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

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Detroit-Warren-Livonia, MI MSA					
COUNTY OR COUNTY EQUIVALENT	TRACT				
Macomb County	2313.00	2450.00	2470.00	2471.00	2605.00
	1412.00	1416.00	1417.00	1421.00	1422.00
	1981.00				
St. Clair County	6200.00	6230.00	6240.00	6250.00	
	5003.00	5004.00	5005.00	5006.00	5017.00
Wayne County	5039.00	5040.00	5041.00	5042.00	5043.00
	5052.00	5053.00	5063.00	5064.00	5065.00
	5077.00	5078.00	5079.00	5080.00	5102.00
	5112.00	5115.00	5116.00	5117.00	5121.00
	5135.00	5136.00	5139.00	5140.00	5141.00
	5151.00	5152.00	5153.00	5156.00	5157.00
	5174.00	5175.00	5176.00	5177.00	5178.00
	5202.00	5203.00	5204.00	5205.00	5206.00
	5220.00	5221.00	5222.00	5223.00	5224.00
	5238.00	5240.00	5241.00	5242.00	5243.00
	5256.00	5257.00	5258.00	5260.00	5261.00
	5304.00	5307.00	5308.00	5310.00	5311.00
	5322.00	5324.00	5325.00	5326.00	5327.00
	5337.00	5341.00	5342.00	5343.00	5344.00
	5361.00	5363.00	5364.00	5365.00	5366.00
5383.00	5390.00	5391.00	5402.00	5404.00	
5438.00	5439.00	5442.00	5451.00	5452.00	
5521.00	5522.00	5523.00	5524.00	5526.00	
5706.00	5708.00	5710.00	5733.00	5735.00	
5795.00	5796.00	5797.00	5798.00	5846.00	
					5860.00
					5020.00
					5044.00
					5066.00
					5103.00
					5122.00
					5143.00
					5161.00
					5180.00
					5207.00
					5231.00
					5245.00
					5262.00
					5313.00
					5330.00
					5345.00
					5367.00
					5410.00
					5453.00
					5530.00
					5736.00
					5848.00
					5033.00
					5046.00
					5072.00
					5105.00
					5124.00
					5146.00
					5163.00
					5184.00
					5213.00
					5233.00
					5251.00
					5264.00
					5315.00
					5332.00
					5350.00
					5371.00
					5412.00
					5455.00
					5532.00
					5739.00
					5034.00
					5047.00
					5074.00
					5106.00
					5126.00
					5147.00
					5164.00
					5185.00
					5214.00
					5234.00
					5252.00
					5265.00
					5316.00
					5333.00
					5351.00
					5372.00
					5427.00
					5456.00
					5533.00
					5740.00
					5035.00
					5048.00
					5074.00
					5107.00
					5129.00
					5148.00
					5166.00
					5186.00
					5215.00
					5235.00
					5253.00
					5301.00
					5317.00
					5334.00
					5352.00
					5373.00
					5435.00
					5460.00
					5534.00
					5791.00
					5036.00
					5050.00
					5075.00
					5108.00
					5132.00
					5149.00
					5168.00
					5188.00
					5218.00
					5236.00
					5254.00
					5302.00
					5318.00
					5335.00
					5354.00
					5377.00
					5436.00
					5464.00
					5536.00
					5792.00

METROPOLITAN AREA: Dothan, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT
Henry County	301.00
Houston County	406.00
	412.00
	414.00
	415.00

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Fairbanks, AK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairbanks North Star Borough	1.00											
METROPOLITAN AREA: Fajardo, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fajardo Municipio	1503.01											
Luquillo Municipio	1401.02	1403.00										
METROPOLITAN AREA: Fargo, 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: Farmington, NM MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Juan County	4.02	9428.00	9429.00	9431.00								
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-MO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washington County, AR	107.01	108.00	109.00	111.01								
METROPOLITAN AREA: Flagstaff, AZ MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cocconino County	8.00	10.00	18.00	9411.00	9445.00	9445.00	9446.00					

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

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										
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-Wyoming, 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										
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 MSA												
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							

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Honolulu, HI MSA	
COUNTY OR COUNTY EQUIVALENT	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
	90.00
	93.00
	94.00
	95.01

METROPOLITAN AREA: Hot Springs, AR MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Garland County	106.00
	107.00
	115.00

METROPOLITAN AREA: Houma-Bayou Cane-Thibodaux, LA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Lafourche Parish	204.00
	7.00
Terrebonne Parish	9.00
	13.00
	16.00

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Houston-Sugar Land-Baytown, TX MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Brazoria County	6643.00
Fort Bend County	6749.00
Galveston County	7222.00
Harris County	1000.00
	2114.00
	2205.00
	2221.00
	2308.00
	2337.00
	3108.00
	3122.00
	3137.00
	3235.00
	3322.00
	4216.00
	5102.00
	5305.00
Liberty County	7002.00
Montgomery County	6931.00
Waller County	6804.00

METROPOLITAN AREA: Huntington-Ashland, WV-KY-OH MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Boyd County, KY	302.00
Lawrence County, OH	503.00
Cabell County, WV	2.00
	18.00
Wayne County, WV	208.00

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
 (2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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	15.00	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, 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: Lafayette, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lafayette Parish	1.00	2.00	3.00	4.00	7.00	8.00	9.00	11.00	13.00	21.03		
St. Martin Parish	205.00	209.00										
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				

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Lakeland, 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								
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	10.00	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	5.00	6.00	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-Paradise, NV MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	3.01	3.02	4.00	5.03	5.04	5.11	5.14	6.00	7.00	8.00	9.00	11.00
	15.00	22.01	22.04	24.04	24.05	24.06	26.01	26.03	27.06	34.25	38.00	43.00
	44.00	46.00	47.03	47.07	47.08	47.09	47.10	47.13				

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
 (2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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	138.00	138.00	138.00	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	21.00	35.00	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: Logan, UT-ID MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cache County, UT	6.00	7.02	8.00									
METROPOLITAN AREA: Longview, 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							
METROPOLITAN AREA: Longview, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cowlitz County	1.00	3.00	5.02	6.01	10.00	11.00						

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Los Angeles-Long Beach-Santa Ana, CA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Los Angeles County	1047.01
	1224.10
	1275.20
	1904.00
	1912.04
	1926.10
	1992.01
	2037.10
	2049.10
	2077.10
	2091.02
	2113.10
	2123.03
	2132.02
	2190.20
	2218.10
	2243.20
	2282.10
	2291.00
	2318.00
	2361.00
	2392.00
	2404.00
	2420.00
	2696.00
	2961.00
	4025.02
	4334.01
	4823.04
	5312.01
	5326.06
	5335.02
	5350.00
	5402.03
	1153.02
	1230.10
	1282.10
	1905.10
	1913.00
	1926.20
	1992.02
	2037.20
	2051.10
	2079.00
	2092.00
	2113.20
	2123.04
	2133.10
	2193.00
	2218.20
2244.10	
2282.20	
2292.00	
2319.00	
2362.01	
2393.10	
2405.00	
2421.00	
2755.20	
2962.10	
4027.02	
4334.02	
4825.02	
5312.02	
5327.00	
5335.03	
5351.01	
5404.00	
1174.06	
1232.03	
1343.05	
1907.00	
1914.20	
1956.00	
1997.00	
2039.00	
2060.10	
2083.00	
2094.01	
2114.20	
2123.05	
2134.01	
2211.10	
2221.00	
2246.00	
2283.20	
2294.10	
2321.20	
2371.00	
2393.30	
2407.00	
2423.00	
2911.20	
2966.00	
4028.02	
4335.01	
5041.02	
5313.02	
5329.00	
5337.02	
5352.00	
5406.00	
1175.10	
1232.04	
1345.10	
1908.00	
1915.00	
1957.10	
1998.00	
2041.20	
2060.30	
2084.00	
2094.02	
2118.01	
2124.10	
2134.02	
2211.20	
2222.00	
2247.00	
2284.10	
2294.20	
2322.00	
2372.00	
2395.00	
2408.00	
2426.00	
2932.02	
2971.10	
4047.03	
4335.02	
5303.01	
5315.01	
5330.00	
5340.01	
5353.00	
5407.00	
1175.20	
1232.05	
1835.20	
1909.01	
1916.10	
1957.20	
1999.00	
2042.00	
2060.40	
2085.00	
2094.03	
2118.02	
2124.20	
2181.10	
2212.20	
2225.00	
2260.00	
2284.20	
2311.00	
2324.00	
2374.00	
2396.00	
2409.00	
2427.00	
2944.20	
2971.20	
4082.02	
4338.01	
5304.00	
5315.02	
5331.03	
5341.02	
5354.00	
5408.00	
1175.30	
1232.06	
1838.10	
1909.02	
1916.20	
1958.02	
2012.00	
2043.00	
2060.50	
2087.20	
2095.10	
2119.10	
2125.00	
2181.20	
2213.01	
2226.00	
2264.10	
2285.00	
2312.10	
2325.00	
2375.00	
2397.00	
2410.00	
2430.00	
2945.20	
3021.03	
4088.00	
4339.01	
5305.00	
5316.02	
5331.04	
5342.02	
5355.01	
5414.00	
1193.40	
1233.03	
1838.20	
1910.00	
1917.10	
1971.10	
2031.00	
2044.10	
2062.00	
2088.00	
2095.20	
2119.20	
2126.10	
2182.10	
2213.02	
2227.00	
2264.20	
2286.00	
2312.20	
2326.00	
2376.00	
2398.00	
2411.10	
2431.00	
2947.00	
3022.01	
4328.01	
4616.00	
5307.00	
5316.03	
5331.05	
5343.01	
5356.05	
5415.00	
1200.20	
1234.10	
1853.20	
1911.10	
1917.20	
1976.00	
2032.00	
2044.20	
2063.00	
2089.02	
2098.10	
2121.00	
2126.20	
2184.00	
2214.00	
2240.10	
2267.00	
2287.10	
2313.00	
2327.00	
2377.10	
2400.10	
2411.20	
2653.01	
2948.10	
3024.00	
4328.02	
4619.00	
5309.01	
5316.04	
5331.06	
5344.04	
5358.04	
5416.03	
1200.30	
1234.20	
1864.01	
1911.20	
1918.10	
1977.00	
2033.00	
2046.00	
2071.00	
2089.03	
2098.20	
2122.02	
2129.00	
2186.00	
2215.00	
2240.20	
2270.10	
2287.20	
2316.00	
2328.00	
2377.20	
2400.20	
2412.00	
2653.03	
2948.20	
3025.01	
4332.00	
4620.00	
5309.02	
5317.01	
5332.01	
5344.05	
5400.00	
5416.04	
1201.01	
1235.20	
1902.00	
1912.01	
1918.20	
1990.00	
2035.00	
2047.00	
2073.00	
2089.04	
2100.10	
2122.03	
2131.00	
2188.00	
2216.00	
2242.00	
2270.20	
2288.00	
2317.10	
2349.00	
2383.10	
2402.00	
2413.00	
2653.04	
2948.30	
4023.02	
4333.01	
4817.14	
5310.00	
5317.02	
5334.01	
5344.06	
5402.01	
5416.05	

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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	104.00	105.00	106.00	107.00	111.00	112.00	113.00	114.00	115.00	122.00	123.00
	125.00	126.00	127.00	128.00	129.00	130.00						
METROPOLITAN AREA: Madera, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madera County	6.02	8.00	9.00									
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-Nashua, NH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hillsborough County	4.00	5.00	14.00	15.00	20.00	105.00	107.00	108.00				
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
Mayaguez Municipio	801.00	802.00	803.00	805.00	806.00	809.00	810.00	811.00	812.00			

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

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								

METROPOLITAN AREA: Medford, OR MSA												
COUNTY OR COUNTY EQUIVALENT												
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	1.00	2.02	2.03	19.00								

METROPOLITAN AREA: Memphis, TN-MS-AR MSA												
COUNTY OR COUNTY EQUIVALENT												
	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crittenden County, AR	301.01	301.02	303.02	304.01	304.02	305.01	305.02	306.00	310.00	311.00		
Marshall County, MS	9504.00											
Tunica County, MS	9502.00											
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
	78.10	78.21	79.00	81.10	82.00	84.00	90.00	99.00	101.10	101.20	103.00	104.10
Tipton County, TN	104.20	105.00	220.22	222.20	223.10	224.21						
	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	

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Miami-Fort Lauderdale-Miami Beach, FL MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Broward County	103.04
	409.02
	503.08
	1008.01
Miami-Dade County	2.06
	8.03
	15.02
	20.03
	29.00
	42.02
	64.01
	105.00
	13.01
	29.00
81.01	
Palm Beach County	103.04
	409.02
	503.08
	1008.01
	2.06
	8.03
	15.02
	20.03
	29.00
	42.02
64.01	
105.00	
13.01	
29.00	
81.01	

METROPOLITAN AREA: Michigan City-La Porte, IN MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
La Porte County	401.00

METROPOLITAN AREA: Midland, TX MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Midland County	9.00

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Milwaukee-Waukesha-West Allis, WI MSA	
COUNTY OR COUNTY EQUIVALENT	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
	149.00 150.00 151.00 154.00 155.00 156.00 157.00 158.00 159.00 160.00 163.00 164.00
	165.00 166.00 167.00 168.00 169.00 170.00 174.00 175.00 176.00 177.00 178.00 179.00
Waukesha County	187.00 188.00 905.00
	2027.00

METROPOLITAN AREA: Minneapolis-St. Paul-Bloomington, MN-WI MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Dakota County, MN	601.05
Hennepin County, MN	22.00 27.00 33.00 35.01 38.00 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 85.00 268.19 1002.00 1005.00 1009.00 1013.00 1014.00
	1015.00 1016.00 1018.00 1020.00 1021.00 1023.00 1025.00 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 1074.00 1086.00 1088.00 1089.00
Ramsey County, MN	305.00 310.00 313.00 314.00 315.00 316.00 317.00 319.00 324.00 325.00 326.00 327.00
	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
Missoula County	2.01 3.00 5.00 7.00

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Mobile, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT														
Mobile County	2.00	4.01	4.02	5.00	6.00	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	32.05	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	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	39.08

METROPOLITAN AREA: Monroe, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ouachita Parish	3.00	4.02	6.00	7.00	8.00	9.00	11.00	14.00	15.00	16.00	56.00	57.00	106.01	107.00					

METROPOLITAN AREA: Monroe, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monroe County	8318.00																		

METROPOLITAN AREA: Montgomery, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lowndes County	9810.00	9811.00	9812.00																
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: Morgantown, WV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monongalia County	101.00	102.00	103.00	106.00	107.00														

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Morristown, TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hamblen County	1003.00											
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			
METROPOLITAN AREA: Muskegon-Norton Shores, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Muskegon County	2.00	3.00	5.00	6.02	11.00	12.00	13.00	14.01	14.02			
METROPOLITAN AREA: Myrtle Beach-Conway-North 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: Napa, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Napa County	2009.00											
METROPOLITAN AREA: Naples-Marco Island, 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							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: New York-Northern New Jersey-Long Island, NY-NJ-PA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Bergen County, NJ	154.00
	2.00
	16.00
	29.00
	44.00
	62.00
	86.00
	98.00
	116.00
	184.00
	27.00
	169.00
	27.05
	55.00
	8017.00
	8100.02
Essex County, NJ	181.00
	3.00
Hudson County, NJ	4.00
	18.00
	31.00
	46.00
	67.00
	88.00
	103.00
	118.00
	187.00
	31.00
	175.00
	45.00
	57.00
	8056.00
	8058.00
	Middlesex County, NJ
175.00	
Monmouth County, NJ	4.00
	18.00
	31.00
	46.00
	67.00
	88.00
	103.00
	118.00
	187.00
	31.00
	175.00
	45.00
	57.00
	8056.00
	8058.00
	Morris County, NJ
175.00	
Ocean County, NJ	4.00
	175.00
Passaic County, NJ	4.00
	18.00
	31.00
	46.00
	67.00
	88.00
	103.00
	118.00
	187.00
	31.00
	175.00
	45.00
	57.00
	8056.00
	8058.00
	Somerset County, NJ
175.00	
Union County, NJ	4.00
	175.00
Bronx County, NY	4.00
	18.00
	31.00
	46.00
	67.00
	88.00
	103.00
	118.00
	187.00
	31.00
	175.00
	45.00
	57.00
	8056.00
	8058.00

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: New York-Northern New Jersey-Long Island, NY-NJ-PA MSA (continued)													
COUNTY OR COUNTY EQUIVALENT	TRACT												
Bronx County, NY (continued)	227.01	227.02	229.01	229.02	230.00	231.00	233.01	233.02	235.01	235.02	237.01	237.02	
	239.00	241.00	243.00	245.00	249.00	251.00	253.00	255.00	257.00	258.00	263.00	265.00	
	267.00	269.00	271.01	273.00	277.00	284.00	317.00	324.00	334.00	336.00	338.00	359.00	
	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	376.00	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	403.01	403.02	405.00	407.01	408.00	419.00	420.00	425.00	
	429.01	429.02	458.00										
	2.00	13.00	20.00	23.00	25.00	29.01	29.02	29.02	37.00	59.00	71.00	76.00	78.00
	80.00	82.00	84.00	85.00	88.00	90.00	92.00	92.00	96.00	98.00	100.00	102.00	104.00
	106.00	108.00	110.00	112.00	114.00	116.00	118.00	118.00	122.00	123.00	125.00	127.00	185.01
	185.02	190.00	212.00	216.00	218.00	219.00	220.00	220.00	221.00	222.00	223.00	224.00	225.00
	226.00	227.00	228.00	229.00	230.00	232.00	233.00	233.00	234.00	235.00	236.00	237.00	238.00
	239.00	240.00	241.00	242.00	243.00	245.00	247.00	247.00	251.00	253.00	255.00	259.01	259.02
	261.00	263.00	265.00	269.00	269.00	271.01	271.02	271.02	273.00	275.00	276.00	277.00	279.00
281.00	283.00	285.01	285.02	286.00	287.00	289.00	289.00	291.00	292.00	293.00	299.00	303.00	
307.00	309.00	311.00	313.00	315.00	317.01	325.00	325.00	326.00	328.00	329.00	330.00	331.00	
340.00	342.00	343.00	347.00	348.02	349.00	351.00	351.00	352.00	353.00	357.00	359.00	360.01	
360.02	361.00	362.00	363.00	364.00	364.00	365.01	365.02	367.00	369.00	371.00	373.00	375.00	
381.00	382.00	385.00	386.00	387.00	389.00	389.00	391.00	392.00	393.00	394.00	395.00	397.00	
399.00	401.00	403.00	405.00	409.00	411.00	413.00	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	437.00	439.00	441.00	443.00	444.00	445.00	
447.00	453.00	455.00	464.00	465.00	472.00	476.00	476.00	478.00	480.00	481.00	482.00	484.00	
486.00	489.00	490.00	491.00	492.00	493.00	505.00	505.00	506.00	507.00	508.00	509.00	510.00	
511.00	513.00	516.00	523.00	525.00	527.00	529.00	529.00	530.00	531.00	533.00	534.00	535.00	
537.00	539.00	545.00	547.00	549.00	550.00	551.00	551.00	572.00	579.00	582.00	610.01	788.00	
792.00	794.00	820.00	828.00	830.00	874.01	876.00	876.00	882.00	884.00	890.00	892.00	894.00	
900.00	902.00	904.00	906.00	908.00	910.00	912.00	912.00	914.00	916.00	918.00	920.00	944.02	
982.00	1034.00	1058.00	1098.00	1102.00	1106.00	1110.00	1110.00	1114.00	1118.00	1120.00	1122.00	1124.00	
1126.00	1128.00	1130.00	1132.00	1134.00	1136.00	1138.00	1138.00	1140.00	1146.00	1148.00	1150.00	1152.00	
1154.00	1156.00	1160.00	1166.00	1168.00	1170.00	1176.01	1176.01	1184.00	1186.00	1188.00	1190.00	1192.00	
1194.00	1196.00	1200.00	1202.00	1210.00	1214.00	1220.00							
4067.00	4068.00	4070.00	4072.01	4078.02	4111.00								
2.01	2.02	6.00	8.00	10.02	14.02	16.00	16.00	18.00	20.00	22.01	24.00	25.00	
26.01	28.00	29.00	36.01	36.02	41.00	62.00	62.00	94.00	113.00	115.00	117.00	119.00	
135.00	143.00	156.02	162.00	164.00	166.00	168.00	168.00	170.00	172.01	172.02	174.01	174.02	
Nassau County, NY													
New York County, NY													

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: New York-Northern New Jersey-Long Island, NY-NJ-PA MSA (continued)	
COUNTY OR COUNTY EQUIVALENT	TRACT
New York County, NY (continued)	178.00 180.00 182.00 184.00 186.00 188.00 189.00 190.00 192.00 194.00 196.00 197.01
	197.02 198.00 200.00 201.02 202.00 204.00 206.00 207.02 208.00 209.01 209.02 210.00
	211.00 213.01 213.02 216.00 217.01 217.02 218.00 219.00 220.00 221.01 222.00 223.01
	223.02 224.00 225.00 226.00 227.01 227.02 228.00 229.00 230.00 231.01 231.02 232.00
	233.00 234.00 235.01 235.02 237.00 239.00 240.00 241.00 243.01 243.02 245.00 247.00
	249.00 251.00 253.00 261.00 263.00 267.00 269.00 277.00 279.00 283.00 285.00 289.00
	291.00 293.00 309.00 315.00
	25.00 27.00 37.00 42.00 43.00 47.00 81.00 87.00 105.00 107.00 157.00 163.00
	182.00 184.01 198.00 205.01 212.00 246.00 248.00 250.00 252.00 260.00 266.00 272.00
	278.00 293.00 337.00 377.00 379.00 381.00 403.00 410.00 442.00 460.00 545.00 547.00
Queens County, NY	549.00 553.00 559.00 589.00 766.00 853.00 871.00 942.02 952.00 972.01 992.00 1010.01
	1010.02 1032.01 1227.02 1319.00 1567.00
	29.00 40.00 133.01 185.00 207.00 219.00
Richmond County, NY	115.03 121.02 121.03 121.04 122.01
	1224.06 1225.01 1233.01 1233.02 1455.00 1456.03 1580.07 1584.06 1585.02 1591.03 1698.00 1701.01
Suffolk County, NY	1904.01
	1.01 1.03 2.01 3.00 4.01 4.02 5.00 10.00 11.01 12.00 13.03 29.00
Westchester County, NY	31.00 93.00 119.01 143.00
METROPOLITAN AREA: Niles-Benton Harbor, MI MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Berrien County	3.00 4.00 5.00 6.00 21.00 22.00 23.00 205.00
METROPOLITAN AREA: Norwich-New London, CT MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
New London County	6901.00 6905.00 6967.00
METROPOLITAN AREA: Ocala, FL MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Marion County	17.00 18.00 20.02

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: Omaha-Council Bluffs, NE-IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pottawattamie County, IA	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
Sarpy County, NE	32.00	40.00	50.00	51.00	52.00	53.00	54.00	59.01	59.02	60.00	61.01	
	103.02											
METROPOLITAN AREA: Orlando-Kissimmee, 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
Seminole County	159.01	165.06	175.01	176.00								
	201.01	202.01	204.01	205.00	209.01							
METROPOLITAN AREA: Oshkosh-Neenah, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Winnebago County	7.00											
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: Oxnard-Thousand Oaks-Ventura, CA MSA												
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	34.01	35.00	38.00	43.01	45.01
	45.03	46.00	47.06	50.01	50.02							
METROPOLITAN AREA: Palm Bay-Melbourne-Titusville, 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						

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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	9211.00										
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
Juana Diaz Municipio	7102.00											
Ponce Municipio	702.02	703.00	704.00	708.00	709.00	713.00	716.02	719.00	721.01	727.04		
Villaiba Municipio	7201.00											
METROPOLITAN AREA: Portland-South Portland-Biddeford, 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-Beaverton, OR-WA MSA												
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	44.00	49.00
Washington County, OR	51.00	52.00	53.00	54.00	55.00	56.00	76.00	83.01	96.06	98.01		
Clark County, WA	332.00											
	410.05	416.00	417.00	423.00	424.00	427.00						
METROPOLITAN AREA: Port St. Lucie-Fort Pierce, 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	9.01	14.02					

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Raleigh-Cary, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Franklin County	601.00	602.00										
Johnston County	403.00	406.00	407.00	414.00								
Wake County	501.00	504.00	506.00	507.00	508.00	509.00	511.00	520.01	521.02	522.01	522.02	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											
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-Sparks, 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							

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
 (2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: San Juan-Caguas-Guaynabo, PR MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Aguas Buenas Municipio	2303.00 2304.00 2305.01
Arecibo Municipio	3004.00 3005.00 3013.00 3019.00 3021.00
Barceloneta Municipio	5902.00 5903.00 5904.00
Barranquitas Municipio	9524.00
Bayamon Municipio	307.00 312.01 320.00
Caguas Municipio	2009.00 2012.00 2016.00 2019.00 2027.01
Canovanas Municipio	1001.01 1001.02 1007.00
Carolina Municipio	505.03 508.41
Catano Municipio	202.00 203.00 204.02 204.04
Cayey Municipio	2606.00 2607.00
Cidra Municipio	2402.01 2402.02
Comerio Municipio	9517.00 9518.00 9519.00 9520.00 9521.00
Corozal Municipio	5302.00 5303.00 5306.00
Florida Municipio	5801.00
Guaynabo Municipio	401.01
Gurabo Municipio	2103.00
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
Manati Municipio	5701.00 5703.00 5704.00 5706.00 5707.00
Morovis Municipio	9552.00 9553.00 9554.01 9554.02 9555.00
Naguabo Municipio	1702.00 1703.00
Naranjito Municipio	5202.00 5203.00 5204.00
Orocovis Municipio	9548.02 9549.01 9549.02
San Juan Municipio	6.00 7.00 13.00 23.00 28.00 29.00 34.00 35.01 35.02 36.00 37.00 38.00
	44.00 45.00 46.00 47.00 48.00 49.00 50.00 51.03 51.02 54.02 56.02 61.01 62.00
	82.01 82.02 87.00 90.00
San Lorenzo Municipio	2202.00 2206.00 2207.00
Toa Baja Municipio	1217.00 1218.01 1221.00 1222.00 1224.00
Vega Alta Municipio	5501.00 5503.00
Vega Baja Municipio	5601.00 5606.00 5609.00
Yabucoa Municipio	9507.00 9508.00 9512.00

2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

METROPOLITAN AREA: San Luis Obispo-Paso Robles, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Luis Obispo County	109.01	109.02	111.01	112.00	114.00							
METROPOLITAN AREA: Santa Barbara-Santa Maria, 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 MSA												
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										
METROPOLITAN AREA: Santa Rosa-Petaluma, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sonoma County	1520.00											
METROPOLITAN AREA: Sarasota-Bradenton-Venice, 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	20.00	21.00	
	22.00	23.00	24.00	25.00	28.00	32.00	44.00	101.01	106.04			

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

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	211.00	213.00	217.00	218.00	219.00
	221.00	223.00	224.00	232.00	233.00	235.00	236.00	237.00	246.01	246.02		
De Soto Parish	9505.00	9506.00										
METROPOLITAN AREA: Sioux City, IA-NE-SD 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										
METROPOLITAN AREA: South Bend-Mishawaka, IN-MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Joseph County, IN	1.00	6.00	10.00	17.00	19.00	20.00	21.00	23.00	27.00	28.00	29.00	
METROPOLITAN AREA: Spartanburg, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spartanburg County	203.01	204.00	205.00	208.00	210.01	217.00						
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	

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

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	23.00	24.00			
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	8204.00	8206.00									
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	33.00	55.00						
METROPOLITAN AREA: 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						
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							
METROPOLITAN AREA: Stockton, 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

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Texarkana, TX-Texarkana, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	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	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lucas County	8.00	9.00	12.02	13.02	13.04	14.00	14.00	15.00	16.00	17.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.02
	33.00	34.00	35.00	36.00	37.00	38.00	38.00	40.00	41.00	42.00	43.01	44.00	45.00	46.00	47.01	48.00	49.00	50.00
Wood County	51.00	53.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00	54.00
	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	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Shawnee County	4.00	5.00	6.00	11.00	31.00	40.00												

METROPOLITAN AREA: Trenton-Ewing, NJ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	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	10.00	11.00	14.01	14.02	15.00	16.00	17.00	18.00	19.00	20.00	21.00	

METROPOLITAN AREA: Tucson, AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	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	10.00	13.01	13.02	14.00	15.00	21.00	22.00	23.00	24.00	25.03	26.01	27.01
	39.02	41.04	41.11	43.20	45.09	51.00	9406.00	9407.00	31.01	37.01	37.02	38.01	38.02					

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Tulsa, OK MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Creek County	210.00
Okmulgee County	1.00 2.00
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
Greene County	600.00 601.00
Hale County	403.00 404.00
Tuscaloosa County	112.00 114.00 117.01 118.00 119.00 126.00

METROPOLITAN AREA: Tyler, TX MSA	
COUNTY OR COUNTY EQUIVALENT	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
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: Valdosta, GA MSA	
COUNTY OR COUNTY EQUIVALENT	TRACT
Brooks County	9905.00
Echols County	9801.00 9802.00
Lowndes County	108.00 109.00 110.00 113.01 113.02

**2007 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

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: Winston-Salem, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
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									
METROPOLITAN AREA: Worcester, MA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Worcester County	7105.00	7107.00	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	7443.00	7542.00	7543.00	7542.00	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: Yauco, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guánica Municipio	9609.00	9610.00	9612.00	9613.00								
Guayanilla Municipio	7404.00											
Yauco Municipio	7501.01											
METROPOLITAN AREA: York-Hanover, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
York County	1.00	2.00	5.00	7.00	9.00	10.00	11.00	12.00	15.00	16.00		

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Arizona		NONMETROPOLITAN PART OF STATE: Arkansas	
COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT
Apache County	9401.00	Arkansas County	9804.00
Cochise County	6.00	Bradley County	9501.00
Gila County	9402.00	Chicot County	9802.00
Graham County	9405.00	Columbia County	9502.00
Mohave County	9404.00	Cross County	9501.00
Navajo County	9401.00	Desha County	9501.00
Santa Cruz County	9964.02	Hempstead County	9805.00
		Johnson County	9520.00
		Lafayette County	9702.00
		Lee County	9703.00
		Mississippi County	101.00
		Monroe County	9501.00
		Nevada County	9902.00
		Ouachita County	9506.00
		Phillips County	9801.00
		Polk County	9506.00
		Pope County	9514.00
		St. Francis County	9601.00
		Sevier County	9803.00
		Union County	9509.00
		White County	9708.00
		Woodruff County	9901.00

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
 (2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Georgia (continued)	
COUNTY OR COUNTY EQUIVALENT	TRACT
Macon County	9803.00 9804.00
Mitchell County	9803.00 9805.00
Peach County	402.00 403.02 404.00
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
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
Hawaii County	203.00 204.00 205.00 211.00
Kalawao County	319.00
Kauai County	410.00
Maui County	313.00

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

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											
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											
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							
Claborne County	9503.00											
Clarke County	9503.00											
Clay County	9503.00											
Coahoma County	9501.00	9506.00	9507.00									
Covington County	9502.00											
Grenada County	9503.00											
Holmes County	9501.00	9502.00	9503.00	9504.00	9505.00							

2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
 (2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)

NONMETROPOLITAN PART OF STATE: Nevada		NONMETROPOLITAN PART OF STATE: New Mexico	
COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT	TRACT
Elko County	9403.00	Chaves County	4.00
Mineral County	9402.00	Cibola County	9458.00
		Curry County	1.00
		Grant County	9844.00
		Hidalgo County	9882.00
		Lea County	1.00
		Luna County	2.00
		McKinley County	9402.00
		Otero County	8.00
		Quay County	9586.02
		Rio Arriba County	6.00
		Roosevelt County	2.00
		Socorro County	9461.00

**2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

NONMETROPOLITAN PART OF STATE: South Dakota	
COUNTY OR COUNTY EQUIVALENT	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
Melette 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

**2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

NONMETROPOLITAN PART OF: American Samoa												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Eastern District	9501.00	9504.00										
Manu'a District	9517.00	9518.00										
Swains Island	9520.00											
Western District	9510.00	9515.00										
NONMETROPOLITAN PART OF: Guam												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guam	9508.00	9513.00	9515.00	9518.00	9522.00	9524.00	9526.00	9528.00	9530.00	9533.00	9534.00	9544.00
	9548.00	9554.00										
NONMETROPOLITAN PART OF: 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	9507.00	9509.00	9510.00	9511.00	9512.00	9513.02						
NONMETROPOLITAN PART OF: Puerto Rico												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adjuntas Municipio	9564.00	9565.00	9568.00									
Coamo Municipio	9543.00											
Las Marias Municipio	9598.00	9599.00										
Maricao Municipio	9601.00											
Utua Municipio	9569.00	9574.00	9575.00									
Vieques Municipio	9501.00	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						