DEPARTMENT OF LABOR

Employment and Training Administration

Investigations Regarding Certifications of Eligibility to Apply for Worker Adjustment Assistance

Correction

In notice document 91-21394 appearing on page 44106 in the issue of Friday, September 6, 1991, the file line was omitted. It should appear following the appendix as set forth below:

[FR Doc. 91-23194 Filed 9-5-91; 8:45 am]

BILLING CODE 1505-01-D

SECURITIES AND EXCHANGE COMMISSION

Commission Meeting

Correction

In the issue of Wednesday, September 11, 1991, in the document appearing on page 46342, make the following correction: On the same page, in the second column, in the file line at the end of the document, "FR Doc. 91-21763" should read "FR Doc. 91-21736".

BILLING CODE 1505-01-D

federal register

Monday
September 16 1991

Part II

Department of Housing and Urban Development

Office of the Secretary

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

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Office of the Secretary

[Docket No. N-91-3124; FR 2851-N-02]

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

AGENCY: Office of the Secretary, HUD.

ACTION: Notice.

SUMMARY: This document provides a revised designation of "qualified census tracts" and an updated designation of "difficult development areas" for purposes of the low income housing tax credit ("LIHTC") under section 42 of the Internal Revenue Code of 1986, and provides the revised methodology used by the United States Department of Housing and Urban Development ("HUD") to reflect changes resulting from 1990 amendments to section 42.

FOR FURTHER INFORMATION CONTACT: Harold J. Gross, Acting Senior Tax Attorney, Office of the General Counsel, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410, telephone (202) 708-3260. A telecommunications device for deaf persons (TDD) is available at (202) 708-9300. (These are not toll-free telephone numbers.)

SUPPLEMENTARY INFORMATION:

Previous Notice: A previous Notice published in the **Federal Register** on August 22, 1990 (55 FR 34397), made an initial designation of Qualified Census Tracts and Difficult Development Areas and invited comment on these designations and on HUD's methodology, for consideration before the next round of designations.

Public Comment Review: Five comments were received. Two comments urged that census tracts eligible for Community Development Block Grant funds be designated as Qualified Census Tracts. HUD believes that this would be clearly inconsistent with the requirements in sections 42(d)(5)(C)(ii) (I) and (II) of the Internal Revenue Code of 1986 on designation of Qualified Census Tracts.

One comment requested review of census tract 2503.01 in Baltimore, MD, based on a number of factors, including several not contained in the requirements of Code section 42(d)(5)(C)(ii)(I). The Department has determined that census tract 2503.01 in Baltimore does not meet the requirements of section 42(d)(5)(C)(ii)(I).

A fourth comment expressed appreciation that the Boston Primary Metropolitan Statistical Area ("PMSA") was designated as a Difficult Development Area, and urged HUD to ensure that its methodology for designating Difficult Development Areas continue to target resources where they are most needed and that such methodology not put lower-income core cities at a disadvantage. HUD intends to continue using its current methodology for designating Difficult Development Areas and to review periodically the performance of this methodology in accomplishing the purposes of Code section 42(d)(5)(C)(iii).

A fifth comment, asking for information on obtaining census tract maps, was unrelated to the methodology for designating Qualified Census Tracts and Difficult Development Areas.

Summary of Relevant Changes to Low Income Housing Tax Credit

The Omnibus Budget Reconciliation Act of 1990 the "Act" amended section 42(d)(5)(C)(ii)(I) in two ways that affect the designation of Qualified Census Tracts. First, consistent with HUD methodology, an amendment made by section 11701(a)(2) of the Act specifies that the income test should be based on the most recent census data. Second, an amendment made by section 11407(b)(4) of the Act allows the Secretary of Housing and Urban Development to use enumeration districts if sufficient data are not available to use census tracts. For designations based on the 1980 Census, this change has the effect of allowing HUD to designate Qualified Census Tracts in areas for which the Census Bureau did not develop tracts, generally, in non-metropolitan areas.

Basis for New Designations of Qualified Census Tracts and Difficult Development Areas

The amendment to Code section 42(d)(5)(C)(ii)(I) required HUD to redesignate Qualified Census Tracts for two reasons. First, HUD may now designate enumeration districts in areas, mainly non-metropolitan areas, that have not been delineated into census tracts. Second, the designation of enumeration districts in areas where census tracts have already been designated could result in the disqualification of already designated census tracts, if the population of the newly designated enumeration districts plus the population of the previously designated census tracts exceeds 20 percent of the population of the area. In addition, HUD discovered a calculation error that affected the designation of Qualified Census Tracts in Puerto Rico.

This notice lists all areas—census tracts, enumeration districts, and, where applicable, other small geographical areas identified by the Census Bureau within untracted regions—that satisfy the requirement for designation as Qualified Census Tracts. For the 50 States and the District of Columbia, as a result of these changes, no previously designated Qualified Census Tract has been deleted, but some enumeration districts and other geographical entities have been added as Qualified Census Tracts. In Puerto Rico, some census tracts incorrectly designated in the last Notice have been deleted. The principal change for Puerto Rico, however, is that the addition of enumeration districts in combination with the 20 percent rule has eliminated certain previously designated census tracts that were not as poor as the enumeration districts that were added.

HUD bases its designation of Difficult Development Areas on estimates of local rents and incomes which are updated annually. Therefore, HUD will update its designation of Difficult Development Areas annually as it obtains new information on local rents and incomes.

This Notice lists Difficult Development Areas based on FY '91 Fair Market Rents ("FMRs") published in the October 1, 1990 **Federal Register** and FY '91 estimates of the section 8 very low income limit which were approved by HUD on April 17, 1991. The new list contains eight metropolitan areas and 28 non-metropolitan counties that were not on the initial list. Two metropolitan areas and 10 non-metropolitan counties that were on the initial list are not on the new list. Once again, the New York PMSA was the metropolitan area that put the list of metropolitan areas over the 20 percent cap. As explained in the August 22, 1990 Notice, HUD divided the New York metropolitan area into its constituent areas, each of which has a population comparable to or larger than most metropolitan areas. Each county was ranked on the basis of data from the 1980 Census and the top-ranked county (Bronx) was included in the designation. Last year, New York County (Manhattan) was also included, but this year the addition of the eight new metropolitan areas precluded the inclusion of New York County within the 20 percent cap.

Revised Explanation of HUD Designation Methodology

A. Qualified Census Tracts

In developing the LIHTC list of Qualified Census Tracts, HUD uses the most recent Census data and the most

current metropolitan area definitions established by the Office of Management and Budget. Census data are available from the 1980 census for most areas on either a census tract or enumeration district basis. Block Numbering Areas ("BNAs") and remainders of Minor Civil Divisions ("MCDs") were used where tracts or enumeration districts were not available. Therefore, all U.S. geographic areas are covered. The 1990 Census will delineate census tracts for the entire United States.

Qualified Census Tracts are determined as follows:

1. A census tract must have 50 percent of its households with incomes below 60 percent of the area median gross income ("AMGI") to be eligible. HUD has defined 60 percent of AMGI as 120 percent of HUD's Very Low Income Limits, which are based on 50 percent of area median family income, adjusted for high cost and low income areas. The 1990 income estimates are then deflated to the appropriate year, so they match the Census income data.

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

3. Qualified Census Tracts are those in which 50 percent or more of the households are income-eligible and the population of all census tracts that satisfy this criterion does not exceed 20 percent of the total population of the respective area.

4. In areas where more than 20 percent of the population qualifies, census tracts are ordered from the highest percentage of eligible households to the lowest. Starting with the highest percentage, census tracts are included until the 20 percent limit is exceeded. If a census tract is excluded because it raises the percentage above 20 percent, then subsequent census tracts are considered to determine if a census tract with a smaller population could be included without exceeding the 20 percent limit.

B. Difficult Development Areas

In developing the list of Difficult Development Areas, HUD compares incomes with housing costs. The basis for these comparisons are the HUD income limits and FMRs used for the Section 8 Existing Housing Program. The procedure used in making these calculations follows:

1. For each metropolitan area and each nonmetropolitan county, a ratio is calculated. This calculation uses the two-bedroom FMR and the four-person income limit for Very Low Income households. The numerator of the ratio is the ratio of the area FMR to the US average FMR. The denominator of the ratio is the ratio of 60 percent of the AMGI to 60 percent of the U.S. median gross income.

2. The ratios of the FMR to the income limit are arrayed in descending order, separately, for metropolitan areas and for nonmetropolitan counties.

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

4. The American Housing Survey data used to calculate the FMRs for New York City are adjusted by eliminating rent-controlled units. The FMRs are recalculated on the basis of the adjusted data. Because FMRs are based on recent mover rents, the FMRs generally reflect market rents rather than rent-controlled rents.

Other Matters

A finding of No Significant Impact with respect to the environment has been made in accordance with HUD regulations at 24 CFR part 50, which implement section 102(2)(C) of the National Environmental Policy Act of 1969. The Finding of No Significant Impact is available for public inspection between 7:30 a.m. and 5:30 p.m. weekdays in the Office of the Rules Docket Clerk at the above address.

This notice does not constitute a "major rule" as that term is defined in section 1(d) of the Executive Order on Federal Regulations issued by the President on February 17, 1981. An analysis of the rule indicates that it does not (1) have an annual effect on the economy of $100 million or more; (2) cause a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or (3) have a significant adverse effect on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic or export markets.

In accordance with 5 U.S.C. 605(b) (the Regulatory Flexibility Act), the undersigned hereby certifies that this notice does not have a significant economic impact on a substantial number of small entities. The notice involves the designation of "difficult development areas" and "qualified census tracts" as required by Code section 42 which designates areas and tracts for use by political subdivisions of the States in allocating the Low Income Housing Tax Credit under section 42 of the Code. This notice places no new requirements on the States, their political subdivisions, or on the applicants for the credit. This notice only details the technical methodology used in making such designations.

Executive Order 12612, Federalism

The General Counsel, as the Designated Official under section 6(a) of Executive Order 12612, Federalism, has determined that the policies contained in this notice will not have substantial direct effects on States or their political subdivisions, or the relationship between the Federal government and the States, or on the distribution of power and responsibilities among the various levels of government. As a result, the notice is not subject to review under the order. The notice merely designates "difficult development areas" and "qualified census tracts" as required under Code section 42, as amended, which designated areas and tracts are for the use by political subdivisions of the States in allocating the Low Income Housing Tax Credit under section 42 of the Code.

Executive Order 12606, The Family

The General Counsel, as the Designated Official under Executive Order 12606, The Family, has determined that this notice does not have potential for significant impact on family formation, maintenance, and general well-being, and, thus, is not subject to review under the Order. The notice involves the designation of "difficult development area" and "qualified census tracts" as required by section 42 of the Code, as amended, which designated areas and tracts are for use by political subdivisions of the States in allocating the Low Income Housing Tax Credit under section 42 of the Code. The notice also details the technical methodology used in making such designations.

Dated: August 21, 1991.

Frank Keating,

Acting Secretary.

BILLING CODE 4210-32-M

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: ALABAMA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL BARBOUR	E 0326A	641	E 0327A	186	E 0333	768	E 0340	1224				
AL BULLOCK	E 0002A	599	E 0004	1357	E 0008	1146						
AL BUTLER	E 0287	868	E 0292	1263								
AL CHAMBERS	E 0109	420	E 0112B	491								
AL CHEROKEE	E 0236B	55										
AL CHOCTAW	E 0326A	154	E 0327A	247	E 0329	1511	E 0330A	834	E 0338T	1475	E 0340	1170
AL CLARKE	E 0057	1034	E 0066	1795	E 0067	1843	E 0068	897				
AL CONECUH	E 0003	313										
AL COOSA	E 0079T	1458										
AL COVINGTON	E 0160	973	E 0173	1115								
AL CRENSHAW	E 0136	494	E 0137	944								
AL CULLMAN	E 0102U	586	E 0134C	178								
AL DALLAS	E 0052V	716	E 0055	310	E 0063	1155	E 0065	1194	E 0066	2066	E 0067	637
	E 0068	1246	E 0069	1309	T 9905.	6079						
AL DE KALB	E 0404U	1031	E 0424B	48	E 0434B	96						
AL ESCAMBIA	E 0229	759	E 0234	871	E 0240	1072	E 0243	1385	E 0244	1295	E 0245	1621
AL FRANKLIN	E 0061T	1008	E 0065A	346								
AL GREENE	E 0178B	40	E 0178D	35	E 0179A	580	E 0180	1593	E 0181A	1016	E 0182	1070
	E 0183	164	E 0184	955	E 0185	429	E 0187	683	E 0188	1169		
AL HALE	E 0202	604	E 0206	861	E 0207	1271	E 0208	1698	E 0210	839	E 0213	307
	E 0214	1786										
AL JACKSON	E 0190	585										
AL LEE	T 0401.	660	T 0406.	5607	T 0408.	2746	T 0415.	372	T 0416.	2474		
AL LOWNDES	E 0476A	721	E 0476B	72	E 0478A	2128	E 0479A	1059	E 0479B	649	E 0485T	2100
AL MACON	E 0081U	597	E 0083	1449	E 0084	1389						
AL MARENGO	E 0352	911	E 0353	845	E 0364	1355	E 0367	669	E 0368	807	E 0370	1621
	E 0372	806										
AL MONROE	E 0101	1387	E 0102	433	E 0105	787						
AL PERRY	E 0151	1027	E 0156	1659	E 0159	1626	E 0160	1072	E 0161	1521		
AL PICKENS	E 0564	1159	E 0566	164	E 0570	606	E 0571	1384				
AL PIKE	E 0026	1485	E 0034	1362	E 0057A	29	E 0058A	112				
AL SUMTER	E 0226	1317	E 0228	699	E 0229	399	E 0232A	1185	E 0235T	1149	E 0239	1013
	E 0241	1064										
AL TALLADEGA	T 0106.	3984	T 0118.	2499								
AL TALLAPOOSA	E 0180D	392	E 0184B	52								
AL WASHINGTON	E 0126U	511										
AL WILCOX	E 0025	1292	E 0029	2025	E 0031	624	E 0032	1539	E 0034	1442	E 0036A	292
	E 0037A	1500										

133796 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.2

STATE: ALASKA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AK ALEUTIAN ISLANDS	E 0126	59	E 0138	69	E 0142	1	E 0143	50	E 0144	93		

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: ALASKA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AK BETHEL	E 0275	62	E 0276	107	E 0277	39	E 0279	108	E 0280	105	E 0282	129
	E 0283	246	E 0286	48	E 0290	35	E 0292	236	E 0294	198	E 0296	454
	E 0305	244	E 0306	262	E 0307	219	E 0308	299	E 0309	342	E 0310	131
	E 0311	298	E 0312	333	E 0313	160	E 0315	119	E 0317A	230	E 0318	216
	E 0320	228	E 0323	371	E 0325	354	E 0326	239	E 0327	412	E 0328	168
AK DILLINGHAM	E 0479	94	E 0480	87	E 0481	83	E 0483	117	E 0486	77	E 0487	79
	E 0494	70	E 0495	470	E 0500	79	E 0512	138	E 0513	40	E 0514	111
AK FAIRBANKS NORTH ST	T 0011.	5812	T 0018.	5343								
AK HAINES	E 1105	218										
AK KENAI PENINSULA	E 1201	103	E 1202	239	E 1209	360	E 1224	50	E 1234	36	E 1259	128
	E 1270	161	E 1271	124								
AK KETCHIKAN GATEWAY	E 0956	76	E 0957	395	E 0972	226	E 0976	90	E 0985	33		
AK KOBUK	E 0026	192	E 0028	62	E 0030	361	E 0033	492	E 0034	273	E 0035	241
	E 0040	150	E 0044	177	E 0045	55	E 0046	175				
AK KODIAK ISLAND	E 0600	11	E 0624	13	E 0626	96	E 0628	340	E 0631	105		
AK MATANUSKA-SUSITNA	E 1136	139	E 1152	17	E 1160	112	E 1161	25	E 1163	22	E 1164A	98
	E 1165	116	E 1170	187	E 1176	48	E 1177	33				
AK NOME	E 0200	394	E 0204	139	E 0205	133	E 0212	138	E 0213	212	E 0220	188
	E 0234	125	E 0235	87	E 0236	211	E 0238	164	E 0241	623	E 0242	239
	E 0243	331	E 0244	491	E 0245	445						
AK NORTH SLOPE	E 0095	68	E 0097	203								
AK PRINCE OF WALES-OU	E 1000	77	E 1001	50	E 1009	90	E 1028	28				
AK SITKA	E 1067	270										
AK SKAGWAY-YAKUTAT-AN	E 1305	135	E 1308	28	E 1312	224	E 1319	49	E 1320	138	E 1322	415
	E 1327	12										
AK SOUTHEAST FAIRBANK	E 0800	54	E 0801	110	E 0804	37	E 0810	1635	E 0814	360	E 0816	107
	E 0817	112	E 0828	151	E 0832	81						
AK VALDEZ-CORDOVA	E 0375	30	E 0380	87	E 0381	104	E 0384	31	E 0385	213	E 0390	135
	E 0391	180	E 0395	100	E 0396	696	E 0398	99	E 0416	16	E 0423	68
	E 0432	33										
AK WADE HAMPTON	E 0557A	567	E 0560	522	E 0562	103	E 0565	282	E 0570	169	E 0573	262
	E 0574	325	E 0577	250	E 0581	627	E 0582A	466				
AK YUKON-KOYUKUK	E 0650	111	E 0653	132	E 0658	100	E 0660	66	E 0662	586	E 0664	32
	E 0666	36	E 0668	81	E 0678	133	E 0680	96	E 0682	73	E 0684	188
	E 0693	153	E 0694	50	E 0696	61	E 0698	197	E 0700	476	E 0703	98
	E 0704	350	E 0705	247	E 0723	89	E 0746	209	E 0750	91	E 0756	48
	E 0759	131	E 0760	114	E 0761A	241	E 0769	36				

42987 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 18.9

STATE: ARIZONA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AZ APACHE	E N3503	36	E N3504	133	E N3506	169	E N3518	184	E N3519	55	E N3520	367
	E N3522	141	E N3528	210	E N3532	103	E N3533	45	E N3537	714	E N3538	74

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: ARIZONA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AZ APACHE	E N3543	401	E N3546	303	E N3548	283	E N3549	131	E N3550	207	E N3551	146
	E N3552	220	E N3554	53	E N3555	49	E N3556	107	E N3557	694	E N3558	48
	E N3560	158	E N3561	487	E N3562	85	E N3563	79	E N3564	64	E N3566	77
	E N3570	59	E N3571	75	E N3572	150	E N3574	199	E N3581	418	E N3582	58
	E N3585	261	E N3590	234	E N3594	310	E N3596	67	E N3597	179	E N3598	138
	E N3601	154	E N3602	144	E N3604	464	E N3606	87	E N3607	237	E N3610	211
	E N3612	269	E N3616	58	E N3617	277	E N3618	94	E N3619	132	E N3625	56
	E N3627	544	E N3630	291	E N3652	161	E N3677	94	E N3702	97	E N3704	74
	E N3705	654	E N3708	99	E N3709	235	E N3710	490	E N3712	212	E N3714	206
	E N3715	552	E N3717	191	E N3718	368	E N3720	169	E N3721	535	E N3722	138
	E N3725	150	E N3726	123	E N3732	183	E N3734	508	E N3735	147	E N3736	68
	E N3738	408	E N3739	109	E N3740	253	E N3741	350	E N3745	152	E N3746	168
	E N3748	721	E N3749	349	E N3750	193	E N3754	442	E N3756	253	E N3757	299
	E N3758	414	E N3759	58								
AZ COCHISE	E 0082A	497	E 0089	594	T 9907.	6684						
AZ COCONINO	E 0137	41	E A0174	217	E N0125	278	E N5002	51	E N5011	129	E N5012	150
	E N5013	202	E N5014	110	E N5015	147	E N5017	190	E N5018	255	E N5019	172
	E N5023	171	E N5026	259	E N5028	55	E N5029	63	E N5032	99	E N5037	61
	E N5041	111	E N5043	96	E N5045	112	E N5046	52	E N5047	108	E N5048	64
	E N5049	147	E N5050	63	E N5052	271	E N5055	229	E N5056	92	E N5057	103
	E N5068	174	E N5073	29	E N5076	112	E N5077	316	E N5078	36	E N5079	68
	E N5082	333	E N5084	115	E N5086	91	E N5087	22	E N5089	224	E N5094	90
	E N5108	107	E N5109	131	E N5110	45	E N5114	67	E N5115	211	E N5116	70
	E N5117	47	E N5118	29	E N5120	106	E N5121	39	E N5125	64	E N5130	198
	E N5134	761	E N5140	479	E N5141	749	E N5802	225	E N5807	128	E N5808	267
	E N7850	34	E N7853	57	E N7854	44	E N7855	46	E N7856	109	E N7860	88
	E N7871	163										
AZ GILA	E 0450	65	E 0457	209	E 0461	299	E 0462	54	E 0504	631	E 0507	595
	E N0464	403	E N0465	678	E N0466	233	E N0468	116	E N0469	114	E N0470	162
	E N0471	589	E N0473	105	E N0479	601	E N6006	163	E N6027	140	E N6031	240
AZ GRAHAM	E 0064	843	E 0087	700	E N0050	1175						
AZ GREENLEE	E 0001	702	E 0014	30	E 0017	76	E 0018	191	E 0019	412	E 0021	270
AZ MOHAVE	E 0003	1453	E 0025	104	E 0032	104	E 0033	478	E 0034	412	E 0035	51
	E 0036	27	E 0051	1286	E 0075	164	E 0128	65	E 0133	22	E N0002	173
	E N0027	534	E N0028	273								
AZ NAVAJO	E 0380	250	E 0386	1168	E 0393	269	E 0419	70	E N4001	157	E N4004	289
	E N4012	280	E N4013	284	E N4017	383	E N4018	234	E N4055	45	E N4058	64
	E N4071	320	E N4072	267	E N4506	83	E N4507	425	E N4509	277	E N4516	184
	E N4521	110	E N4533	78	E N4534	60	E N4540	167	E N4553	66	E N4557	143
	E N4558	244	E N4560	99	E N4572	129	E N4574	68	E N4576	62	E N4605	83
	E N4606	100	E N4608	218	E N4609	268	E N4610	68	E N4614	57	E N4615	74
	E N4617	157	E N4618	95	E N4621	46	E N4622	891	E N4624	56	E N4625	94
	E N4626	156	E N4627	70	E N4628	128	E N4630	129	E N4632	133	E N4633	36
	E N4635	41	E N4636	128	E N4637	66	E N4638	66	E N4800	55	E N4804	241
	E N4805	140	E N4811	84	E N4812	47	E N4813	125	E N4815	95	E N4816	562

STATE: ARIZONA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AZ NAVAJO	E N4817	339	E N4818	257	E N4819	443	E N4820	94	E N4821	780	E N4822	394
	E N4823	152	E N4824	618	E N4827	202	E N4828	192	E N4829	126	E N4832	75
	E N4834	599	E N4837	386	E N7002	260	E N7003	54	E N7008	133	E N7011	505
	E N7012	528	E N7013	253	E N7024	438	E N7031	157	E N7805	64	E N7808	100
	E N7811	99	E N7812	77	E N7814	64	E N7816	91	E N7817	91	E N7823	122
	E N7824	75	E N7867	41								
AZ PINAL	T 0001.	5250	T 0010.	4596	T 0018.	611	T 0019.	2321				
AZ SANTA CRUZ	E 0006	42										
AZ YAVAPAI	E 0455	456	E 0456	40	E 0470	99	E 0471	321	E 0472	165	E 0481	157
	E 0484	34	E 0486	178	E 0490	258	E 0491	222	E 0500	304	E 0509	485
	E 0515	221	E 0524	142	E 0529	372	E 0532	325	E 0536	291	E 0537	663
	E 0538	289	E 0540	735								
AZ YUMA	T 0001.	2456	T 0003.	5231	T 0013.	4346	T 0101.	1461	T 0105.	1618	T 0106.	985
	T 0115.	7044										

113562 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 16.8

STATE: ARKANSAS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AR ARKANSAS	E 0012	1208	E 0020	97								
AR ASHLEY	E 0978	352	E 0983	790	E 0984	1181	E 0985	781	E 0991	641	E 0992	110
	E 0995	471	E 0996	175	E 0997	123	E 0998	1227	E 0999	268	E 1005	1375
AR BAXTER	E 0811	150										
AR BOONE	E 0679	191	E 0686	349	E 0697	31						
AR BRADLEY	E 0305	1475	E 0312	240	E 0316	290	E 0317	432	E 0318	190	E 0319	143
AR CALHOUN	E 0500	108	E 0516	319	E 0521	392						
AR CARROLL	E 1277B	84	E 1281	111	E 1291	257	E 1301	94				
AR CHICOT	E 1050	1644	E 1051	1633	E 1056	977	E 1061	1861	E 1063	1072		
AR CLARK	E 0659	123	E 0665	77								
AR CLAY	E 1054E	61	E 1055	227	E 1056	410	E 1086	1139	E 1094	243		
AR CLEBURNE	E 0113	50										
AR CLEVELAND	E 0455	83	E 0466	411								
AR COLUMBIA	E 0011	463										
AR CONWAY	E 0363	368	E 0372	55								
AR CRAIGHEAD	E 0547	16	E 0551	35	E 0567	161	E 0573	130				
AR CROSS	E 0701	589	E 0710	930								
AR DALLAS	E 0176	173										
AR DESHA	E 1252	141	E 1256	618	E 1259A	1529	E 1260	1437	E 1262A	579	E 1266	395
AR DREW	E 1150	279	E 1151	533	E 1153	400	E 1168	385				
AR FRANKLIN	E 1176	31	E 1178	402	E 1180	36	E 1181	227	E 1185	194	E 1198E	45
	E 1206	353										
AR FULTON	E 0022	69										
AR GARLAND	E 1311A	48	E 1328A	142	E 1331	118	E 1341	53	E 1358	69	E 1381	62
	T 9902.	5082										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: ARKANSAS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AR GRANT	E 0743	540										
AR GREENE	E 0342	285										
AR HEMPSTEAD	E 0414	1518	E 0415	831	E 0426	326	E 0427	920				
AR HOT SPRING	E 1228	312										
AR HOWARD	E 0077	43	E 0078	178	E 0082	141	E 0093	943	E 0106	158		
AR INDEPENDENCE	E 1126	249	E 1134	105	E 1158	94	E 1168	398	E 1175	380		
AR IZARD	E 0470	122	E 0471	414	E 0487	175	E 0500	118	E 0501	76		
AR JACKSON	E 0936B	50	E 0950	491								
AR JOHNSON	E 0181	44										
AR LAFAYETTE	E 0130	886	E 0141	1382								
AR LAWRENCE	E 0122A	263	E 0124	92	E 0127	282	E 0132	49	E 0134	315	E 0139	169
AR LEE	E 0825	166	E 0826	511	E 0827A	362	E 0831	1177	E 0832	797	E 0834	1341
	E 0835	1488	E 0836	1255	E 0838	191	E 0841	14	E 0846	810	E 0847	218
AR LINCOLN	E 0352	1671	E 0356	1113	E 0357	789	E 0359	623	E 0361B	53		
AR LOGAN	E 0457	63	E 0458	103	E 0474	112						
AR MADISON	E 0262	357	E 0268	197								
AR MARION	E 0052	327	E 0053	176	E 0054	82	E 0084	217	E 0092	30	E 0097	161
	E 0099	189										
AR MISSISSIPPI	E 1297	281	E 1298	208	E 1315	725	E 1316	335				
AR MONROE	E 0207	804	E 0210	206	E 0211A	238	E 0213A	214	E 0218	344	E 0219	204
	E 0220	237	T 9901.	4909								
AR MONTGOMERY	E 0020	267										
AR NEVADA	E 0790	266	E 0793	184								
AR NEWTON	E 0358	170	E 0368	137	E 0369	72	E 0371	142	E 0372	224	E 0373	400
	E 0374	478	E 0378	156	E 0379	86	E 0380	87				
AR OUACHITA	E 0232	278	E 0233	342	E 0234	85	E 0244	628				
AR PERRY	E 0416	254										
AR PHILLIPS	E 1201A	411	E 1209	1029	E 1211	977	E 1212	639	E 1213	424	E 1216	692
	E 1217	608	E 1222	1054	E 1223	778	T 9902.	4391	T 9904.	5253		
AR PIKE	E 0604	264	E 0606	177								
AR POLK	E 0128	107	E 0143	98								
AR POPE	E 0526	156	E 0535	13	E 0538B	104	E 0559	53				
AR PRAIRIE	E 0302	191	E 0303	800	E 0306	159	E 0315	486	E 0316	343		
AR RANDOLPH	E 0254	82	E 0257	187	E 0264	123	E 0283	441	E 0284	230		
AR ST. FRANCIS	E 0751	340	E 0754	714	E 0767	1194	E 0771	285	E 0773	1219	E 0775	528
AR SCOTT	E 0600	223	E 0601	86	E 0607	131	E 0609	87	E 0610	62	E 0611	75
	E 0617	117	E 0621	401								
AR SEARCY	E 0301	350	E 0304	257	E 0306	600	E 0308	368	E 0313	671	E 0316	378
	E 0317	501	E 0319	140	E 0320	177	E 0323	270				
AR SEVIER	E 1114	495	E 1116	80								
AR SHARP	E 0976	493	E 0977	226	E 0979	169	E 0988C	103	E 0995	77	E 0996	120
	E 1001	213	E 1010	319	E 1011	270						
AR STONE	E 0401	76	E 0405	353	E 0414	408	E 0417	79	E 0419	108	E 0421	206
	E 0427	371										
AR UNION	E 0881	720	E 0889	435	E 0902	1029	T 9904.	4902				

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: ARKANSAS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AR VAN BUREN	E 0053	294	E 0054B	45	E 0055B	57	E 0061B	96	E 0062G	55	E 0066	172
	E 0072A	182										
AR WHITE	E 0187	385										
AR WOODRUFF	E 0653	180	E 0655	1369	E 0663A	567	E 0671	75	E 0673	922	E 0675	114
AR YELL	E 0838	352	E 0851	333	E 0857	78	E 0861	132				

125820 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.0

STATE: CALIFORNIA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA CALAVERAS	E 0058	413										
CA DEL NORTE	E 0327	187	E 0330	1181	E 0335	1005						
CA GLENN	E 0007C	37	E N0009	73								
CA HUMBOLDT	T 0010.	5238										
CA IMPERIAL	T 0114.	3083	T 0120.	4722	T 0125.	2428						
CA INYO	E 0261	22	E 0295	215	E 0296	302	E 0309	299	E 0310	247	E N0252	160
	E N0253	236	E N0279	203	E N0280	249	E N0291	248				
CA KINGS	T 0011.	4736	T 0013.	2160								
CA LAKE	E 0051	1012	E 0055	593	E 0063	1824	E 0089	400	E 0094	455	E 0095	1015
	E 0097	506	E 0098	860	E 0104	840	E 0110	546				
CA LASSEN	E 0253	53	E 0254	49	E 0279	688						
CA MADERA	T 0009.	3852										
CA MARIPOSA	E 0485	228	E 0487	567	E 0494	572						
CA MENDOCINO	E 0152	23	E 0160	766	E 0165	222	E 0190	292	E 0191A	274	E 0194	633
	E 0208	75	E 0235	628	E 0240	126						
CA MODOC	E 0727	511	E 0737	2								
CA MONO	E 0024	175										
CA NEVADA	T 0010.	139										
CA SAN BENITO	E 0005A	169										
CA SISKIYOU	E 0110A	276	E 0114	691	E 0115	190	E 0119	488	E 0122	509	E 0124	119
	E 0130	292	E 0133	64	E 0136	141	E 0159	240	E 0161	22	E 0162	160
CA TEHAMA	E 0625	829	E 0626	412	E 0660	995	E 0670	186				
CA TRINITY	E 0008	113	E 0011	120	E 0012	399	E 0014	71	E 0025	221		
CA TUOLUMNE	E 0185	68	E 0187	27	E 0197	233	E 0215	303	E 0216	604	E 0227	410
	E N0207	93										

53815 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.5

STATE: COLORADO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CO ARCHULETA	E N0785	158										
CO BACA	E 0554	240	E 0566	150								
CO BENT	E 0181	43										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: COLORADO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CO CONEJOS	E 0625	687	E 0627	339	E 0630	596	E 0631	66	E 0633	469	E 0634	485
	E 0635	460	E 0637	531	E 0638	623	E 0639	480	E 0640	135	E 0641	881
CO COSTILLA	E 0326	298	E 0329	842	E 0330	817	E 0331	218	E 0333	182		
CO CROWLEY	E 1100	306	E 1103	599	E 1104	192	E 1105	253				
CO CUSTER	E 1150	280	E 1151	324	E 1155	122						
CO DELTA	E 1631	459	E 1632	186	E 1633	915	E 1634A	236	E 1635	180	T 9902.	1184
	T 9903.	6751	T 9904.	849	T 9905.	268						
CO DOLORES	E 0500	76										
CO EAGLE	E 0703	94	E 0704	185								
CO ELBERT	E 0601	252	E 0609	420								
CO FREMONT	E 1453	72	E 1455	190	E 1456	215	E 1457A	544	E 1463	208	E 1464	115
	T 9902.	4498										
CO GARFIELD	E 0611	34										
CO GUNNISON	E 0800	59	E 0802	62	E 0807	50	E 0815	36	E 0819	41		
CO HINSDALE	E 0025	63										
CO HUERFANO	E 0407	134	E 0409	184	E 0410	94						
CO KIOWA	E 0725	87	E 0733	126	E 0735	31						
CO KIT CARSON	E 0232	53										
CO LA PLATA	E N1396	99	E N1397	82	E N1405	201	E N1407	186	E N1408	300	E N1411	33
	E N1413	47										
CO LAS ANIMAS	E 0054	64	E 0056	76	E 0060	101	E 0065	87	E 0068	52	E 0069	322
	E 0070	127										
CO LOGAN	E 0012	48										
CO MESA	T 0001.	453	T 0003.	1464	T 0009.	1381						
CO MOFFAT	E 0132	69										
CO MONTEZUMA	E 0902	31	E N0915	112	E N0916	213	E N0917	564				
CO MONTROSE	E 1300	693	E 1301	567	E 1314	222						
CO OTERO	E 1211	459	E 1212	714	E 1214	639	E 1216	111	E 1217	58		
CO PARK	E 0461A	93	E 0463	36	E 0465	147	E 0468	158	E 0469	60	E 0470	20
CO PHILLIPS	E 0132	75										
CO PITKIN	E 0781	221	E 0782	179	E 0783	378	E 0788A	122	E 0795	144		
CO PROWERS	E 0280	617										
CO RIO GRANDE	E 0983	380										
CO SAGUACHE	E 0676	656	E 0678	54	E 0684	20	E 0685	890	E 0691	131		
CO SAN MIGUEL	E 0001	41	E 0003	495	E 0010	204						
CO SUMMIT	E 0215	39										
CO TELLER	T 0102.	1221										
CO WASHINGTON	E 0156	357										
CO YUMA	E 0184	262										

46302 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.2

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: CONNECTICUT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT TOLLAND	T 8804.	1109										
CT WINDHAM	T 8003.	4768										

5877 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.6

STATE: FLORIDA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL CALHOUN	E 0005	272	E 0008	156	E 0016	463						
FL CHARLOTTE	E 0205A	921	E 0207	808	E 0211	44	E 0213	164	E 0215	584	E 0306	61
FL COLUMBIA	E 0500	96	E 0506	1163	E 0508	311	E 0515B	513	E 0526	386		
FL DE SOTO	E 0003T	744	E 0003U	1746								
FL DIXIE	E 0105	304										
FL FLAGLER	E 0010	1116	E 0011U	246								
FL FRANKLIN	E 0201	286	E 0204T	124	E 0207	1246	E 0210	808				
FL GLADES	E 0056	160	E 0073	518	E N0055	96						
FL GULF	E 0227V	622										
FL HAMILTON	E 0602A	218	E 0603A	1043								
FL HARDEE	E 0668	101	E 0669	1328								
FL HENDRY	E 0055	2301	E N0062	387								
FL HIGHLANDS	E 0829	2032	E 0831	197	E 0832	62	E 0839	52	E 0859B	141	E 0866	1578
FL HOLMES	E 0175	304	E 0177A	204	E 0177B	113	E 0185	799	E 0191	284	E 0194	1020
FL INDIAN RIVER	T 0503.	5730										
FL JACKSON	E 0052	1060	E 0055	1475	E 0061	854	E 0065	1434	E 0085	1179		
FL JEFFERSON	E 0277	1366	E 0278	200	E 0283	550	E 0284	269				
FL LAFAYETTE	E 0003	405										
FL LEVY	E 0334	147	E 0349	72								
FL LIBERTY	E 0254B	59	E 0255	329	E 0257	204	E 0259	134				
FL MADISON	E 0378	1041	E 0386	1571	E 0391	264						
FL OKEECHOBEE	E 0025B	44										
FL PUTNAM	E 0430A	368	E 0434	23	E 0456	906	T 9901.	5849				
FL SUMTER	E 0007B	62										
FL SUWANNEE	E 0027	1056	E 0048	622								
FL TAYLOR	E 0152	780	E 0156	2771								
FL UNION	E 0013	198										
FL WALTON	E 0280	905										
FL WASHINGTON	E 0125	716	E 0138	633	E 0140	228	E 0141	757	E 0143	347	E 0148	52

60782 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.1

STATE: GEORGIA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
GA CLAY	T 9901.	3553										
GA FLOYD	T 0011.	2399	T 0016.	4551	T 0019.	1328						

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: GEORGIA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
GA GLYNN	T 9906.	4937										
GA GRADY	T 9903.	5059										
GA LOWNDES	T 9909.	4309	T 9910.	5035	T 9911.	5898						

37069 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.8

STATE: HAWAII

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
HI HAWAII	T 0204.	4003										
HI KAUAI	T 0410.	226										
HI MAUI	T 0313.	572	T 0317.	3574								

8375 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.1

STATE: IDAHO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
ID ADAMS	E 0053	39	E 0056	68								
ID BANNOCK	T 0008.	1986										
ID BENEWAH	E 0150	261	E N0151	199	E N0162	74	E N0167	258	E N0173	100	E N0177	99
ID BINGHAM	E 0417	39	E 0420	237	E 0423	177	E 0431	136	E 0440	501	E 0450	962
	E N0461	504	E N0462	231	E N0465	472						
ID BLAINE	E 1029	47										
ID BONNER	E 0512	55	E 0524A	750	E 0527	583	E 0528	709	E 0548	218	E 0549	231
	E 0552	42	E 0554	230								
ID BONNEVILLE	E 0777	429	E 0788	70	E 0791	38						
ID BOUNDARY	E 0806	456	E 0808	477	E 0810B	54	E 0815	247	E 0817	121	E 0818	169
ID BUTTE	E 0025	37	E 0035	48								
ID CANYON	T 0214.	399	T 0220.	459								
ID CASSIA	E 0556	192	E 0564	590	E 0590	64						
ID CLEARWATER	E N1051	26	E N1054	291	E N1057	64	E N1059	27	E N1067A	34	E N1074	41
ID ELMORE	E 0327	65	E 0357	248	E 0363A	78						
ID FRANKLIN	E 0375	169	E 0377	59								
ID GEM	E 0227	150	E 0230	82	E 0235	395	E 0240B	31				
ID GOODING	E 0100	208	E 0111	31								
ID IDAHO	E 0929	116	E 0964	151	E 0967	59	E 0970	24	E 0976	154	E 0984	211
	E 0985	63	E 0987	67	E 0990	288	E N0946	57	E N0950	98	E N0957	121
	E N0961	166										
ID JEFFERSON	E 0742	59										
ID JEROME	E 0052	76										
ID KOOTENAI	E 0646	26	E 0652	346	E 0710	39	E N0716	75	E N0718	75	E N0721	44
	E N0731	107										
ID LATAH	E 0357	57	E 0374	157	E 0377	43	T 9903.	5789				
ID LEMHI	E 0106	188										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: IDAHO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
ID LEWIS	E N0301	257	E N0303	83	E N0309B	31						
ID LINCOLN	E 0302	416	E 0310	166								
ID MINIDOKA	E 0295	62										
ID NEZ PERCE	E N0204	31	E N0206	73	E N0207	50	E N0208	69	E N0209	131	E N0214	185
ID ONEIDA	E 0506	142	E 0509	123								
ID OWYHEE	E 0008	205	E 0011	85	E 0012	366	E 0017	56	E 0021	127	E 0025	54
	E N0019	195										
ID PAYETTE	E 0156	60	E 0162A	261	E 0163D	67	E 0164A	70	E 0177	360		
ID POWER	E 1100	44	E 1115	99								
ID SHOSHONE	E 0856	286	E 0886	230								
ID TETON	E 0002	160										
ID TWIN FALLS	E 0614A	38	E 0619	76	E 0628	103	E 0645	50	E 0649	186	E 0664	69
ID WASHINGTON	E 0102	40	E 0104	476	E 0107	29	E 0113	483	E 0114	980		

30787 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.0

STATE: ILLINOIS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL ADAMS	T 0007.	2002	T 0008.	3540								
IL ALEXANDER	E 0953	909	E 0961	1167	E 0963	575	E 0966	589	E 0967	1210	E 0968A	620
IL BOND	E 0100	707										
IL BROWN	E 0050	149	E 0051	32	E 0053	184	E 0057	1190				
IL BUREAU	E 0366	180	E 0370	33	E 0398C	26	E 0398F	12				
IL CALHOUN	E 0577	166										
IL CASS	E 0239	77										
IL CLAY	E 0003	178	E 0010	145	E 0019	895	E 0023	469				
IL DE KALB	E 0984A	43	E 1002A	45	E 1010	27	E 1028	967	T 9902.	18007		
IL DE WITT	E 0020	32										
IL DOUGLAS	E 1583B	16										
IL EFFINGHAM	E 0051	54										
IL FAYETTE	E 0952	208	E 0955	229	E 0956	128						
IL FRANKLIN	E 1220	178										
IL FULTON	E 0385	192	E 0387	344	E 0405	583						
IL GALLATIN	E 0482	396	T 9903.	1841								
IL GREENE	E 0302A	1118	E 0305	328								
IL HAMILTON	E 0275	58										
IL HANCOCK	E 0159	44										
IL HARDIN	E 0228	641	E 0230	22	E 0231	478	E 0232	157	E 0233	298	E 0234	468
IL JACKSON	E 0622	381	T 9904.	7200	T 9905.	10927						
IL JASPER	E 0203A	121	E 0206	166								
IL JEFFERSON	E 0873H	82	T 9906.	2137								
IL JOHNSON	E 1375	276	E 1376B	262	E 1384	67	E 1389A	346	E 1390	172		
IL KNOX	T 9906.	4124										
IL LA SALLE	E 0517G	32	T 9905.	2385								

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: ILLINOIS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL LAWRENCE	E 0250	171	E 0260	729	E 0261	940						
IL LOGAN	E 0787	57										
IL MCDONOUGH	E 1384	54	E 1387	31	E 1399	750	T 9901.	2224				
IL MACOUPIN	E 1221	116	E 1241	148	E 1252	270						
IL MARION	E 0076	945	E 0087	428	E 0090	353	E 0097	787	E 0099	876	E 0103	63
	E 0105	19										
IL MARSHALL	E 0242	84										
IL MASSAC	E 0408	36										
IL MONTGOMERY	E 1568	33	E 1590A	125								
IL PIKE	E 0953	279	E 0959	547	E 0963	170	E 0964	299	E 0968	60	E 0969	69
	E 0970	59	E 0987	420	E 0992	27	E 0993	247	E 0996	322	E 0998	487
	E 1000	1112										
IL POPE	E 0802	82	E 0808	960	E 0810	171	E 0812A	177	E 0813A	159	E 0816	187
IL PULASKI	E 1256	550	E 1258	477	E 1264	295	E 1265	1374	E 1266	690	E 1267	1102
IL RANDOLPH	E 1500	308	E 1509	117								
IL SALINE	E 0742	140	T 9902.	4053								
IL SCHUYLER	E 0601	246	E 0604	168	E 0609	120						
IL SCOTT	E 0656B	60	E 0656C	65	E 0657	73	E 0660A	81	E 0661B	184	E 0665A	145
	E 0667A	56	E 0673	171								
IL SHELBY	E 0165	470	E 0166	194								
IL STEPHENSON	E 0024	138										
IL UNION	E 1441B	140	E 1444B	275	E 1446	97	E 1449A	238				
IL VERMILION	T 0001.	3027										
IL WASHINGTON	E 1156	174	E 1157	241								
IL WAYNE	E 1321	123										
IL WHITE	E 0004	37	E 0016	215								
IL WILLIAMSON	E 1552	519	E 1559	1201	E 1563	809	E 1572	278	E 1580	368	E 1591	1054
	E 1597A	36										

105817 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.1

STATE: INDIANA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN BARTHOLOMEW	E 0980	461										
IN BLACKFORD	E 0006C	107	E 0006E	36								
IN CARROLL	E 0159E	116										
IN CRAWFORD	E 0010	64	E 0011	136								
IN DAVIESS	E 0007	940	E 0008	1333								
IN DECATUR	E 0856	177	E 0870	95								
IN DUBOIS	E 0343	224										
IN FRANKLIN	E 0385B	106										
IN FULTON	E 0111D	15										
IN GREENE	E 0287T	1144										
IN JAY	E 0033U	191										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: INDIANA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP	TRACT/ED	POP.
IN JENNINGS	E 0030	884	E 0034C	56								
IN KNOX	E 0152U	621	E 0153	1367	E 0154B	239	E 0168	270	T 9901.	5557		
IN LAGRANGE	E 0019	1103										
IN LA PORTE	T 0402.	2276										
IN MARTIN	E 0113	351										
IN NOBLE	E 0555B	52	E 0555C	371	E 0575B	111						
IN OHIO	E 0151B	571										
IN PIKE	E 0635	38	E 0638B	111								
IN PUTNAM	E 1214	1079										
IN RANDOLPH	E 0972B	19										
IN SCOTT	E 0326	1407										
IN STARKE	E 0008T	1277										
IN UNION	E 0732	496										
IN WASHINGTON	E 0228	836	E 0247	298								
IN WAYNE	T 0001.	1129	T 0002.	4521	T 0003.	1284						

31469.TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.8

STATE: IOWA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IA ADAIR	E 0831	288	E 0845A	281	E 0846	221	E 0849	293	E 0851A	248		
IA ADAMS	E 0328	197										
IA ALLAMAKEE	E 0229	240	E 0230	191	E 0245	258						
IA APPANOOSE	E 0008	93	E 0009	643	E 0013	150	E 0014	75	E 0018	244	E 0028	217
	E 0031	255										
IA AUDUBON	E 0064	379										
IA BENTON	E 0861	1278										
IA BUCHANAN	E 1125	554										
IA BUENA VISTA	E 0556	356										
IA CALHOUN	E 0827	46	E 0847	52								
IA CEDAR	E 0705A	381										
IA CERRO GORDO	E 1074	161										
IA CLARKE	E 0050	356	E 0065	290								
IA CLAY	E 1212	289	E 1216	80	E 1219	72						
IA CLAYTON	E 0947	310	E 0948	341	E 0949	64	E 0957	246				
IA CLINTON	E 0339	119										
IA DAVIS	E 0082	202	E 0089	267	E 0092	313	E 0093	479	E 0094	402		
IA DECATUR	E 0275	31	E 0276	297	E 0280	245	E 0282	188	E 0283	213	E 0288	979
	E 0302	167										
IA DES MOINES	E 0509	25	E 0513	182								
IA EMMET	E 0003	194	E 0009U	716								
IA GREENE	E 0530	82	E 0531	292								
IA GUTHRIE	E 0246	310										
IA HARDIN	E 0605	398										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: IOWA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IA HARRISON	E 0205	305										
IA HENRY	E 0280	32	E 0299A	113								
IA HOWARD	E 0015	368	E 0018	212								
IA HUMBOLDT	E 0529	40										
IA IDA	E 0431	326										
IA JACKSON	E 0094	198										
IA JEFFERSON	E 0687	523	E 0689	580	E 0697	372						
IA JONES	E 0223C	61										
IA KEOKUK	E 0397A	482										
IA KOSSUTH	E 0051	194	E 0094	400	E 0095A	16						
IA LUCAS	E 0111	1668	E 0115	223	E 0117	254	E 0118	171	E 0119	245		
IA LYON	E 1030	261	E 1044A	384	E 1047	246						
IA MAHASKA	E 0425	244										
IA MARSHALL	E 0580	273										
IA MONONA	E 0301	338	E 0315	194								
IA MONROE	E 0131	185	E 0132	218	E 0143	236						
IA O'BRIEN	E 0797A	378										
IA PAGE	E 0481U	569	E 0508	101	E 0512	44	E 0513	299				
IA PALO ALTO	E 0622	85										
IA PLYMOUTH	E 1377	70	E 1385	361								
IA POWESHIEK	E 0793	364										
IA RINGGOLD	E 0001	60	E 0004	210	E 0009	234	E 0011	186	E 0015	184	E 0019	204
	E 0020	278	E 0021	210	E 0022	277	E 0026	101	E 0027	91	E 0029	170
	E 0030	108										
IA SHELBY	E 1607	318										
IA SIOUX	E 0961	152	E 0980	452	E 0985	110						
IA STORY	T 0005.	3670	T 0007.	3023	T 0008.	5872						
IA TAMA	E 0526	194	E 0533	44	E 0539	66						
IA TAYLOR	E 0429	247	E 0434	114	E 0436	196	E 0447	143	E 0448	280		
IA UNION	E 0480	157	E 0490	87	E 0491	263	E 0492	185	E 0495A	79		
IA VAN BUREN	E 0176	299	E 0182	729	E 0183	302	E 0186	182	E 0193	96	E 0194	242
	E 0198	567										
IA WAYNE	E 0378	305	E 0386	149	E 0388	1036	E 0391	670	E 0396A	319		
IA WEBSTER	T 0007.	2566	T 0008.	1184								
IA WINNESHIEK	E 0427	532	E 0430	445								
IA WRIGHT	E 0804	307	E 0816	60								

54838 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.2

STATE: KANSAS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KS ALLEN	E 0169	104	E 3150	64								
KS ANDERSON	E 0844	192	E 0846	55								
KS ATCHISON	E 0252	107										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: KANSAS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KS BARBER	E 0205	85	E 0219	97								
KS BARTON	E 1452	52	E 1453	109	E 1460	316						
KS BROWN	E 0057	80	E N0050	60								
KS CHAUTAUQUA	E 1128	88	E 1141	139								
KS CHEROKEE	E 1287A	483	E 1298	880	E 1305	194						
KS CHEYENNE	E 0205	88	E 0212	114	E 0214	75						
KS CLAY	E 0363T	483	E 0367	155	E 0372	35	E 0377	150				
KS CLOUD	E 1991	95										
KS COFFEY	E 0420	91										
KS CRAWFORD	E 0553A	165	E 0554	308	E 0560	647						
KS DECATUR	E 0951	171	E 0956	67	E 0961	55						
KS EDWARDS	E 0009	268										
KS ELLSWORTH	E 0858	99										
KS GEARY	E 1358	2054										
KS GOVE	E 1385	80	E 1386	148	E 1390	26						
KS GRAHAM	E 1225	67	E 1232	110	E 1237	81	E 1239	109				
KS GREELEY	E 1877	137	E 1879	156								
KS HAMILTON	E 1356	238										
KS HARPER	E 0383	29										
KS JACKSON	E N0026	210										
KS JEWELL	E 1255	67	E 1262	166	E 1264	115	E 1272	153	E 1277	68		
KS KINGMAN	E 0808A	31										
KS KIOWA	E 0416A	28										
KS LABETTE	E 0507	123	E 0523A	912								
KS LINCOLN	E 1785	62	E 1802	78	E 1804	105						
KS LYON	E 0275	322	E 0277	117								
KS MARION	E 0459	152	E 0479	224	E 0485	34						
KS MARSHALL	E 3101	127	E 3119	181	E 3132	111	E 3135	113				
KS MITCHELL	E 0428	84	E 0451	38								
KS MONTGOMERY	E 1619	190	E 1624C	22								
KS MORRIS	E 0020	82										
KS MORTON	E 1951	47										
KS NEMAHA	E 0122	158										
KS NORTON	E 3050	362	E 3051	155	E 3053	33	E 3060	358	E 3061	240	E 3068	226
KS OSBORNE	E 0270	48	E 0272	78	E 0273	42	E 0275	31	E 0278	59	E 0277	58
	E 0279	27										
KS OTTAWA	E 1019	331										
KS PAWNEE	E 0727	33	E 0734	89	E 0755	82						
KS PHILLIPS	E 1151	52	E 1153	68	E 1157	119	E 1164	106	E 1183	55	E 1184	39
	E 1187	23										
KS PRATT	E 0167	59										
KS RAWLINS	E 1319A	66	E 1319B	47	E 1322	28	E 1323	70	E 1324	101		
KS RENO	E 1238B	3	T 9907.	3731								
KS REPUBLIC	E 0675	120	E 0682	212	E 0695	75	E 0697	147	E 0702	480	E 0704	377
	E 0710	106										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: KANSAS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KS RILEY	E 0890A	4361	E 0895U	606	T 9902.	2059	T 9904.	2839				
KS ROOKS	E 1700	157	E 1709	86	E 1716	185						
KS RUSH	E 1652	163	E 1670	116								
KS RUSSELL	E 0600	524	E 0607	89	E 0608	182	E 0627	220				
KS SHERIDAN	E 0651	66	E 0666	156	E 0668	106						
KS SHERMAN	E 1401	41										
KS SMITH	E 1825	89	E 1828	51	E 1832	93	E 1834	82	E 1835A	440	E 1836	123
	E 1839	286	E 1849	114	E 1850	52	E 1852	79	E 1857	94		
KS STAFFORD	E 0325	122	E 0327	58	E 0330	60						
KS STEVENS	E 0581	287	E 0587	128								
KS SUMNER	E 0550	1250										
KS THOMAS	E 2051	171	E 2060	198	E 2068	204	E 2071	83	E 2072	117		
KS WASHINGTON	E 0453	80	E 0455	119	E 0460A	153	E 0472	55				
KS WILSON	E 0704	98	E 0707A	111								
KS WOODSON	E 3001	157										

38772 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.3

STATE: KENTUCKY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP	TRACT/ED	POP.
KY ADAIR	E 0376	986										
KY ALLEN	E 0130	723										
KY BELL	E 0101	1245	E 0102	2381	E 0103	2005	E 0112	483				
KY BREATHITT	E 0076	688	E 0077	1557	E 0078	613	E 0079	1545	E 0080	1335	E 0082U	416
	E 0085	1807	E 0087	1154	E 0088	723						
KY BRECKINRIDGE	E 0054D	125										
KY BUTLER	E 0106	394										
KY CARROLL	E 0033	205										
KY CASEY	E 0352	676	E 0355A	1782	E 0359	662	E 0360	1580				
KY CLAY	E 0025	990	E 0026	1407	E 0033U	329	E 0034	1004	E 0036	1604	E 0037	559
	E 0038	1389	E 0040	2124								
KY CLINTON	E 0026	1336	E 0028	785	E 0029	1626	E 0031	1883				
KY CUMBERLAND	E 0527	409	E 0528	1399	E 0531	1163						
KY EDMONSON	E 0152	532										
KY ELLIOTT	E 0005	739	E 0006	1650								
KY ESTILL	E 0434	273										
KY FLEMING	E 0281	380										
KY FLOYD	E 0599	1323	E 0606U	567								
KY FRANKLIN	T 9902.	3578										
KY FULTON	E 0201	975										
KY GRANT	E 0362	249										
KY GRAVES	E 0133	166										
KY GRAYSON	E 0630	929	E 0639A	1085								
KY HARDIN	E 0166	73										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: KENTUCKY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KY HARLAN	E 0257	1720	E 0258	613	E 0261A	340	E 0262A	1884	E 0263A	1222	E 0266	1493
	E 0267	748	E 0268	1234	E 0272	1925	E 0273T	1420				
KY HARRISON	E 0030	349	E 0031	1011								
KY HART	E 0225	824	E 0240	505								
KY HOPKINS	E 0432T	841	E 0432U	637	E 0437	345	E 0444A	405	E 0445A	408		
KY JACKSON	E 0075	733	E 0081	1802	E 0082	1060	E 0083	1332				
KY JOHNSON	E 0631	209	E 0632U	176	E 0642T	974						
KY KNOTT	E 0102	1525	E 0103	1591								
KY KNOX	E 0450	203	E 0451	2139	E 0453	1504	E 0472	1194	E 0473	979	E 0474	1385
KY LAUREL	E 0361	306										
KY LAWRENCE	E 0429	1207	E 0430	410	E 0431	138	E 0432A	661	E 0432B	127	E 0433A	687
KY LEE	E 0002	1608	E 0003	1364								
KY LESLIE	E 0226	1876										
KY LETCHER	E 0757B	103	E 0763	1190	E 0764U	339						
KY LEWIS	E 0926U	759	E 0927	201	E 0936	1341						
KY LIVINGSTON	E 0402D	31	E 0404	788								
KY MCCRACKEN	T 0001.	2037	T 0002.	2605	T 0003.	1726	T 0004.	2590	T 0005.	2492	T 0006.	4943
KY MCCREARY	E 0175	1498	E 0176	716	E 0177	1109	E 0181	955	E 0182	1858	E 0183	1389
	E 0184	1383	E 0185	1931								
KY MCLEAN	E 0652	127										
KY MADISON	E 0680	1233										
KY MAGOFFIN	E 0177A	1644	E 0180	1657	E 0181	1863						
KY MARION	E 0209	1024	E 0211	331								
KY MARSHALL	E 0967	135										
KY MERCER	E 0808U	1526										
KY METCALFE	E 0450	1670	E 0451	827								
KY MONROE	E 0602	340	E 0611A	1289								
KY MONTGOMERY	E 0526	1044	E 0528U	578								
KY MORGAN	E 0150	1413	E 0151	1480	E 0152	1639	E 0153	1808				
KY NELSON	E 0053	169										
KY OHIO	E 0635	68										
KY OWEN	E 0225	46										
KY OWSLEY	E 0401	1767	E 0403	363	E 0404	1418	E 0405	874				
KY PERRY	E 0300	1864	E 0304	1216								
KY PIKE	E 0500	1077										
KY PULASKI	E 0601	1174	E 0625	770	E 0632T	302						
KY ROCKCASTLE	E 0205B	223	E 0207	334	E 0209	1426						
KY ROWAN	E 0401U	504	E 0404	1012	E 0409	212						
KY RUSSELL	E 0400	1660	E 0405A	1583								
KY SIMPSON	E 0182	1259										
KY TAYLOR	E 0759	1213	E 0761B	106								
KY UNION	E 0831T	1288										
KY WARREN	T 9902.	4813	T 9905.	3564								
KY WASHINGTON	E 0678U	607										
KY WAYNE	E 0279	959	E 0280T	1241	E 0281T	1351	E 0283D	1403	E 0283E	42	E 0284	1159

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: KENTUCKY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KY WAYNE	E 0287	813	E 0288	903	E 0289	1105						
KY WEBSTER	E 0384U	546										
KY WHITLEY	E 0562	1386	E 0564	1981	E 0569	1523	E 0570	1882	E 0571	1661	E 0572	754
	E 0573	701	E 0574	1911	E 0576	1078	E 0577	621	E 0578	254		
KY WOLFE	E 0326	664	E 0327	1066	E 0330T	1676						

207929 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.5

STATE: LOUISIANA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
LA ACADIA	E 0646	1198	E 0647	1587	E 0663	338	E 0666	523	E 0667	208		
LA ALLEN	E 0002	1345	E 0004	623	E 0005	983	E 0016	580				
LA ASSUMPTION	E 0007	780	E 0013A	829	E 0021	440						
LA AVOYELLES	T 0304.	7016										
LA BEAUREGARD	E 0400B	43	E 0409	781								
LA BIENVILLE	E 0455A	514	E 0474	92	E 0475	167						
LA CATAHOULA	E 0502	560	E 0510	368	E 0511	144	E 0512	98	E 0515	157	E 0517	584
	E 0518A	216	E 0520B	207	E 0521	1117						
LA CLAIBORNE	E 0152	1075	E 0164	1160	E 0169	754	E 0172	845				
LA CONCORDIA	E 0776	838	E 0777	39	E 0778	108	E 0780	663	E 0781	729	E 0785A	975
	E 0785B	362	E 0787	1204	E 0796	1074						
LA DE SOTO	E 0335	732	E 0340A	1107	E 0342	401	E 0342N	107	E 0344A	611	E 0344N	924
	E 0351	829										
LA EAST CARROLL	E 0006	666	E 0007	677	E 0008	857	E 0009	919	E 0010	606	E 0011	774
	E 0015	279	E 0016	604								
LA EAST FELICIANA	E 0176	764	E 0189	273								
LA EVANGELINE	E 0207A	1387	E 0227	336	T 9902.	5276						
LA FRANKLIN	E 0051	286	E 0058	982	E 0059T	1867	E 0059U	338	E 0067	1705	E 0070	410
LA JACKSON	E 0108	85	E 0109	70	E 0111	439	E 0112	254	E 0114	79	E 0115B	139
	E 0117	902	E 0118C	66	E 0123	1440						
LA JEFFERSON DAVIS	E 0100	899										
LA LA SALLE	E 0452A	150	E 0453A	60	E 0458	569	E 0460	54	E 0467	240	E 0473C	94
	E 0476A	591	E 0483B	158	E 0484I	38						
LA LINCOLN	E 0250	56	E 0264	759	E 0271	433						
LA MADISON	E 0401C	557	E 0402A	2109	E 0402C	243	E 0403	929	E 0404B	1099	E 0405A	1119
	E 0405C	107	E 0405D	194	E 0405E	68	E 0406A	900	E 0406B	319	E 0406C	293
	E 0407C	206	E 0414D	64								
LA MOREHOUSE	E 0152	643	E 0163A	666	E 0164A	971	E 0167	439	E 0171A	39	T 9902.	1913
	T 9903.	5427	T 9904.	4948								
LA NATCHITOCHES	E 0378	612	E 0379D	51	E 0381B	70	E 0387	279	E 0388	238	E 0391	521
	E 0395	527										
LA POINTE COUPEE	E 0053	252	E 0058	1493								
LA RED RIVER	E 0003B	105	E 0005	484	E 0007A	712	E 0008C	24	E 0014A	692	E 0014B	283
	E 0015B	77	E 0018C	212								

STATE: LOUISIANA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
LA RICHLAND	E 0100	2107	E 0103	2045	E 0104	1340	E 0105T	1406	E 0105U	1019	E 0107	576
	E 0115	316	E 0119	1016								
LA SABINE	E 0207	475	E 0226	949	E 0235	33						
LA ST. HELENA	E 0007	1416										
LA ST. LANDRY	E 0725	1022	E 0727	327	E 0731	828	E 0732	1690	E 0734	976	E 0737	532
	E 0746	1713	E 0749	1613	E 0755	449	E 0762A	1165	T 9902.	4641		
LA ST. MARY	E 0169	105	E 0174	1594	E 0183A	1372	E 0185	1641	E 0188	278	E N0183B	544
	E N0183C	528										
LA TANGIPAHOA	E 0102	132	E 0107	1170	E 0126	141						
LA TENSAS	E 0230B	164	E 0232	347	E 0234A	123	E 0234B	190	E 0235	663	E 0236	1339
LA UNION	E 0056	71	E 0064	1106	E 0066	172	E 0069	115				
LA VERMILION	E 0485	1283	E 0488	1282								
LA VERNON	E 0551	846	E 0557	1361	E 0558	1377	E 0561T	1179	E 0571T	1349	E 0571V	1264
LA WASHINGTON	E 0030	755	E 0034A	1777								
LA WEBSTER	T 0302.	5746										
LA WEST CARROLL	E 0627	1079	E 0628	1655	E 0629	559	E 0633	1782	E 0635	221	E 0637A	385
LA WEST FELICIANA	E 0408	5746	E 0410	582								
LA WINN	E 0276	129	E 0277	67	E 0278	378	E 0281	146	E 0284	429	E 0291	505
	E 0295U	505	E 0296T	1490	E 0302	132	E 0307	353	E 0309	522		

166834 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.7

STATE: MAINE

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
ME AROOSTOOK	E 1103	34	E 1122	147	E 1127	574	E 1180	353	E 1189	274	E 1202	30
	E 1203	67	E 1209	229								
ME FRANKLIN	E 0002	16	E 0029	48								
ME HANCOCK	E 1600	44	E 1605	47	E 1610	197	E 1623A	39	E 1771	37	E 1773	337
ME KNOX	E 0001	57	E 0014	140	E 0058	159						
ME OXFORD	E 0107	65	E 0135	123								
ME PISCATAQUIS	E 0130	151	E 0152	287								
ME SOMERSET	E 0465	72	E 0467	60	E 0470	74	E 0475	278	E 0503	160	E 0536	437
ME WALDO	E 1040	270	E 1049	321								
ME WASHINGTON	E 0185	40	E 0199	140	E 0200	36	E 0202	88	E 0203	625	E 0221	192
	E 0235	782	E 0251	517	E 0254	443	E 0255	327	E 0259	151	E 0287	695
	E 0295	362	E N0187	277	E N0223	161	E N0224	70	E N0225	113	E N0227	205

10351 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.4

STATE: MARYLAND

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MD CAROLINE	E 0175	36	E 0177	156								
MD DORCHESTER	E 0074	530	E 0083	97								

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: MARYLAND

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MD GARRETT	E 0303A	305	E 0308	511	E 0320C	56						
MD KENT	E 0137	464	E 0145	347								
MD ST. MARY●S	E 0096	567	E 0100U	124	E 0101	476						
MD SOMERSET	E 0008	235	E 0011	166	E 0012	440	E 0013	613	E 0025	916	E 0026	745
	E 0028	577										
MD TALBOT	E 0225	50	E 0246	446								
MD WICOMICO	T 0003.	1403										
MD WORCESTER	E 0328V	29	E 0336	111	E 0342	241	E 0346	86	E 0349	90	E 0368	846

10663 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.6

STATE: MASSACHUSETTS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA BARNSTABLE	E 0126	179	E 0127	672	E 0128	66	E 0130	182	E 0131	174	E 0134	62
	E 0138	57	E 0140	167	E 0143	134	E 0145	292	E 0151	78	E 0157	160
	E 0160	31	E 0165	52	E 0170	83	E 0180	223	E 0193	444	E 0196	233
	E 0216	855	E 0228	119	E 0232	120	E 0245	67	E 0258	116	E 0259	377
	E 0261	280	E 0264	124	E 0276	277	E 0279	357	E 0285	175	E 0288	168
	E 0299	464	E 0310	226	E 0313	532	E 0314	719	E 0315	144	E 0318	117
	E 0333	171	E 0342	463	E 0343	754	E 0345	844	E 0346	355	E 0348	381
	E 0349	475	E 0352	215	E 0353	229	E 0354	399	E 0359	94	E 0362	240
	E 0416	1491	E 0424	2040	E 0426	81	E 0430	775	E 0431	358	E 0435	177
	E 0442	226	E 0450	425	E 0456	328	E 0488	211				
MA BERKSHIRE	T 9211.	547										
MA DUKES	E 0078	261	E 0079	668	E 0091	220	E 0101	53				
MA FRANKLIN	E 0021U	648	E 0042	1738								
MA HAMPSHIRE	T 8204.	10734										

34127 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.7

STATE: MICHIGAN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI ALCONA	E 1029	110	E 1038	677	E 1042	206	E 1043	364	E 1045	243	E 1046	415
	E 1053	53										
MI ALGER	E 0726	161	E 0752	361								
MI ALPENA	E 0746	477	E 0747	286	E 0760	160						
MI ANTRIM	E 0954	319	E 0958	63	E 0978	224						
MI ARENAC	E 0382	767										
MI BARAGA	E 0001	74	E 0003	141	E 0004	200	E 0009	179	E 0020	452	E N0005	751
	E N0017	112	E N0019	243								
MI BENZIE	E 0374	281	E 0379	73								
MI CHARLEVOIX	E 1391	1116	E 1413	343								
MI CHEBOYGAN	E 1303	525	E 1315	188	E 1323	51	E 1332	44	E 1333	456	E 1336	233

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: MICHIGAN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI CHIPPEWA	E 0256	48	E 0267	64	E 0268	103	E 0269	251	E 0270	227	E 0271	64
	E 0284	40	E 0316	64								
MI CLARE	E 0575	287	E 0577	289	E 0578	415	E 0580	68	E 0583	401	E 0589	460
	E 0591	509	E 0592	644	E 0594	275	E 0595	134	E 0596	608	E 0604	256
	E 0609	158	E 0617	112								
MI CRAWFORD	E 0225	92	E 0226	113	E 0235	383	E 0242	97	E 0247	256		
MI DELTA	E 0601	516	E 0602	34	E 0618	323	E 0633	688				
MI DICKINSON	E 0074	525	E 0086	436	E 0090	471						
MI EMMET	E 0278A	313	E 0279	53	E 0281	215	E 0296	167	E 0313	513		
MI GLADWIN	E 0202	439	E 0205	312	E 0214	468	E 0215	1136				
MI GOGEBIC	E 0527	132	E 0531	527	E 0533	452	E 0534	603	T 9902.	3603		
MI GRAND TRAVERSE	E 0836	205	E 0868	228	E 0875	23	E 0879	402				
MI HOUGHTON	E 0825	244	E 0826	447	E 0827	566	E 0833	47	E 0834	324	E 0835	382
	E 0843	398	E 0844	372	E 0846	394	E 0847	278	E 0848	208	E 0862	165
	E 0867	74	E 0868	169	E 0879	3380	E 0886	549	E 0887	511		
MI HURON	E 0084	175	E 0094	402								
MI IOSCO	E 1129	5166	E 1142	450	E 1143	114	E 1146	91	E 1147	336	E 1156	466
	E 1157	171	E 1161	173	E 1171	399	E 1172	222	E 1183	187	E 1188	566
	E 1189	438										
MI IRON	E 0775	626	E 0781	301	E 0784	229	E 0787	50	E 0794	843		
MI KALKASKA	E 0070	146	E 0072	59	E 0074	240	E 0081	366				
MI KEWEENAW	E 0502	113	E 0508N	96	E 0509	707	E 0510	210	E 0512	272	E 0513	271
	E 0514	63										
MI LAKE	E 0152	342	E 0154T	315	E 0154U	223	E 0158	148	E 0161	272	E 0162	128
	E 0163	737	E 0169T	146	E 0169U	361	E 0170T	434	E 0170U	81	E 0171	37
MI LENAWEE	E 0282	166										
MI LUCE	E 0136	63										
MI MACKINAC	E 1033	44	E 1045	31	E 1048	46	E 1054	166	E 1060	128	E 1061	349
	E 1062	270										
MI MARQUETTE	E 0376	133	E 0396	982	E 0418	440	E 0437	160	E 0438	163		
MI MECOSTA	E 0077	343	E 0082	123	E 0091T	109	T 9903.	6233				
MI MENOMINEE	E 0957	76	E 0963	621	E 0964	598	E 0966	212	E N2009	64	E N2011	76
MI MISSAUKEE	E 1253	268										
MI MONTMORENCY	E 0001	553	E 0005	89	E 0007	35	E 0009	815	E 0012	373	E 0014	109
	E 0017	353	E 0018	199	E 0021	182	E 0029	360				
MI NEWAYGO	E 0427	293	E 0428	275	E 0429	199	E 0431	508				
MI OGEMAW	E 0525	341	E 0526	33	E 0527	212	E 0528	449	E 0534	79	E 0536	189
	E 0537	197	E 0538	434	E 0539	241	E 0542	275	E 0544	428	E 0545	376
	E 0553	329	E 0554	128	E 0570	31	E 0572	1140	E 0573	398	E 0574	652
	E 0576	332	E 0579	83								
MI ONTONAGON	E 0200	116	E 0215	103	E 0221	256	E 0222	672	E 0224	247	E 0225	228
MI OSCODA	E 0450	328	E 0462	70	E 0463	71	E 0464	70	E 0466	81	E 0470	311
	E 0472	27	E 0475	114	E 0476	158	E 0478	103	E 0479	24		
MI PRESQUE ISLE	E 0104	276	E 0106	270	E 0108	421	E 0112	278	E 0115	288	E 0120	257
	E 0121	407	E 0123	734								

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: MICHIGAN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI ROSCOMMON	E 0625	139	E 0627	107	E 0629	313	E 0633	188	E 0640	110	E 0641	418
	E 0644	439	E 0652	461	E 0659	491						
MI SCHOOLCRAFT	E 0900	174	E 0917	398								
MI TUSCOLA	E 0596	136										

87068 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.9

STATE: MINNESOTA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MN AITKIN	E 1401	43	E 1405	54	E 1406	27	E 1409	171	E 1410	38	E 1412	275
	E 1413	258	E 1414	242	E 1417	155	E 1427	83	E 1429	106	E 1430	447
	E 1432	289	E 1436	754	E 1438	452	E 1441	62	E 1444	126	E 1447	60
	E 1450	61	E 1457	196	E 1458	320	E 1459	218	E 1462	53	E 1464	70
	E 1466	126	E A1425	66	E A1442	208						
MN BECKER	E 0525	121	E 0564	292	E N0527	103	E N0528	343	E N0530	145	E N0533	86
	E N0537	189	E N0543	232	E N0582	33						
MN BELTRAMI	E 1208	64	E 1209	15	E 1213	54	E 1265	133	E 1271	64	E 1284	324
	E 1285	228	E 1286	220	E 1289	182	E 1299	117	E 1300	171	E 1302	165
	E 1307	159	E N1211	31	E N1273	680	E N1275	520	E N1313	55	E N1341	86
	E N1342	97										
MN BIG STONE	E 1034	332	E 1049	83								
MN BLUE EARTH	E 1386B	20										
MN BROWN	E 0551	90	E 0569	276								
MN CARLTON	E 0122	229	E 0126	204	E 0138	64	E 0140	418	E A0119	565	E N0113	115
	E N0116	60										
MN CASS	E 1627	192	E 1664	50	E 1666	106	E 1669	86	E 1693	191	E 1697	32
	E 1701	396	E 1721	255	E 1724	148	E 1732	700	E 1736	144	E 1737	116
	E 1742	251	E 1745	164	E 1748	92	E 1759	355	E N1631	87	E N1634	23
	E N1647	330	E N1662	148	E N1676	117	E N1688	129	E N1699	35		
MN CHIPPEWA	E 0134B	2	E 0137	310								
MN CLEARWATER	E 0552	195	E 0556	579	E 0557A	365	E 0563	50	E 0564	306	E 0565	193
	E 0567A	354	E 0567B	107	E 0570	469	E 0576	211	E 0580	136	E N0550	65
	E N0579	363										
MN COTTONWOOD	E 0509	215	E 0510	40								
MN CROW WING	E 0781	84										
MN DOUGLAS	E 0676	187	E 0682	124	E 0684	323	E 0694	432	E 0704	240	E 0706	303
	E 0711	355										
MN FARIBAULT	E 0389B	137										
MN FILLMORE	E 0576	291	E 0596	311	E 0610	386						
MN GOODHUE	T 9901.	2448										
MN GRANT	E 0356	118										
MN HUBBARD	E 0606	84	E 0608	404	E 0632	152	E 0638	482	E 0640	1087		
MN ITASCA	E 1480	457	E 1483	54	E 1484	50	E 1485	160	E 1486	77	E 1487	86
	E 1488	78	E 1489	151	E 1490	82	E 1505	353	E 1508	127	E 1510	105

STATE: MINNESOTA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MN ITASCA	E 1513B	67	E 1514	115	E 1518	97	E 1525A	234	E 1603	128	E N1491	158
	E N1493	162	E N1494	136	E N1496	266	E N1499	149				
MN JACKSON	E 0010B	32										
MN KITTSON	E 0276	36	E 0286	368	E 0288	30						
MN KOOCHICHING	E 1793	331	E 1804	212	E 1822	110	E 1825	444	E 1907	129	E 1908	312
	E 1909	597	E 1914	128	E N1910	77						
MN LAC QUI PARLE	E 0904	106	E 0908	50	E 0934	174						
MN LAKE	E 0077	390										
MN LAKE OF THE WOODS	E 0819	38	E 0860	96	E 0865	198	E 0896	135				
MN LINCOLN	E 0800	289	E 0802	202	E 0806A	357						
MN MAHNOMEN	E N0053	155	E N0058	187	E N0059	175	E N0060	123	E N0061A	298	E N0062A	262
	E N0065	189	E N0073	128	E N0074	470	E N0078	126	E N0080	170		
MN MARSHALL	E 0379	107	E 0392	170	E 0393	223	E 0400	212	E 0401	67	E 0404	87
	E 0406	79	E 0440	159	E 0441	66						
MN MEEKER	E 1550	141										
MN MORRISON	E 1114	322	E 1115	93	E 1118	51	E 1125	256	E 1129	219	E 1143	103
	E 1151	276	E 1153	126	E 1154	400						
MN MOWER	T 0004.	1297										
MN MURRAY	E 0254	274	E 0263	201								
MN NOBLES	E 1475A	129										
MN NORMAN	E 0018	522										
MN OTTER TAIL	E 0866A	167	E 0873	401	E 0885	194	E 0899	372	E 0903	370	E 0920	121
	E 0921	87	E 0924	394	E 0925	323	E 0931	354				
MN PENNINGTON	E 0476	191	E 0477	74	E 0489	228	E 0492	130	E 0494	162		
MN PINE	E 0501	79	E 0505	222	E 0507	48	E 0509	169	E 0515	134	E 0516	60
	E 0521	202	E 0525	573	E 0531	124	E 0532	86	E 0535	281	E 0547	61
MN PIPESTONE	E 0850	328	E 0855A	234	E 0857	261	E 0859	329				
MN POPE	E 0121	62	E 0123	341	E 0129	207	E 0130	218				
MN RED LAKE	E 0325	206	E 0330	302	E 0333	95						
MN REDWOOD	E 0732	96	E 0745	262	E 0762	118	E 0769	158	E N0754	28		
MN ROCK	E 0678	72	E 0689	922	E 0695	153						
MN ROSEAU	E 0683	110	E 0732	164	E 0733	71	E 0737	202	E 0741	103	E 0761	184
	E 0765	58	E 0770	127	E 0771	165	E 0773	47				
MN SIBLEY	E 1129	331										
MN STEVENS	E 0650	130	E 0654	773								
MN SWIFT	E 0001	341	E 0007	232	E 0018B	25	E 0028	274				
MN TODD	E 1259	508	E 1290	74								
MN TRAVERSE	E 0160	136										
MN WABASHA	E 0381	63										
MN WADENA	E 0251	220	E 0257	234	E 0258	69	E 0259	185	E 0260	374		

59575 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.1

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: MISSISSIPPI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MS BOLIVAR	T 9901.	4256	T 9902.	5415	T 9903.	7155	T 9907.	8954	T 9908.	5285		
MS COAHOMA	T 9901.	8692	T 9902.	2964	T 9905.	5783						
MS FORREST	T 0001.	1273	T 0004.	3261	T 0005.	2614	T 0006.	7270	T 0009.	4305	T 0105.	3223
MS HOLMES	T 9901.	9239	T 9903.	5441								
MS HUMPHREYS	T 9902.	5952	T 9903.	4282								
MS JEFFERSON	T 9902.	4768										
MS JONES	T 9906.	3759										
MS LAUDERDALE	T 0001.	668	T 0004.	7702	T 0005.	1190	T 0006.	4325				
MS LEFLORE	T 9901.	3113	T 9904.	7112	T 9906.	4572	T 9909.	1181				
MS LOWNDES	T 0007.03	3569	T 0008.	6053	T 0011.	2292						
MS SUNFLOWER	T 9902.	6152										
MS TALLAHATCHIE	T 9904.	4464										
MS TUNICA	T 9901.	6743	T 9902.	2485	T 9903.	424						
MS WARREN	T 9902.	2652	T 9905.	4124	T 9906.	4082	T 9907.	1961	T 9908.	3154		
MS WASHINGTON	T 0001.	1190	T 0004.	6486	T 0005.	377	T 0006.	5788	T 0011.	3278	T 0018.	940
	T 0019.	1973	T 0020.	4581	T 0022.	1647						

208169 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.5

STATE: MISSOURI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MO AUDRAIN	E 3169	1048										
MO BARRY	E 0386	184	E 0389A	307								
MO BARTON	E 0512	560										
MO BATES	E 1835	281										
MO BENTON	E 0011A	125	E 0015	289								
MO BOLLINGER	E 0425	109	E 0427	911	E 0430	865	E 0432	120	E 0438A	121		
MO BUTLER	E 0265	645	E 0267	545	E 0273	826	E 0274	348	E 0275	474	E 0277	740
	T 9904.	2734	T 9905.	2642								
MO CALDWELL	E 1325	523										
MO CALLAWAY	E 2025	336										
MO CAMDEN	E 0833	171										
MO CAPE GIRARDEAU	E 1200	130	E 1204	252	E 1237	45	E 1244	81	E 1247	104	E 1248	59
MO CARROLL	E 1641	64										
MO CARTER	E 0007A	360	E 0008	265								
MO CEDAR	E 0102	639	E 0103	891	E 0115	565						
MO CHARITON	E 1506	137	E 1519	76								
MO CLINTON	E 0245B	28										
MO COLE	E 3011	667	E 3013	220	T 9902.	3857						
MO DADE	E 0329	136										
MO DALLAS	E 0653	450	E 0657	617								
MO DAVIESS	E 0402	165	E 0416	192								
MO DENT	E 0378U	795	E 0379	890	E 0385	152	E 0389	390	E 0391	218		
MO DOUGLAS	E 0883	655	E 0884	1061	E 0891	320	E 0893	216	E 0894	315	E 0895	302

STATE: MISSOURI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MO DOUGLAS	E 0896	194	E 0898	567								
MO DUNKLIN	E 0875	648	E 0879	1141	E 0880	1019	E 0881	1023	E 0884	1084	E 0890	457
	E 0899	675	E 0902	831								
MO GENTRY	E 1801A	126	E 1806	131	E 1814	30						
MO GRUNDY	E 0551	389	E 0559A	323								
MO HARRISON	E 0309	114	E 0312	496	E 0316	374	E 0328	158				
MO HICKORY	E 0600	190	E 0601	217	E 0602	254	E 0605	342	E 0613	149		
MO HOLT	E 0503	126	E 0505	379	E 0513	210						
MO HOWARD	E 0150	359										
MO HOWELL	E 0650	895	E 0653	511	E 0657D	45	E 0658	466	E 0666	1276	E 0672T	999
MO IRON	E 0539	237										
MO KNOX	E 0979	227	E 0992	105								
MO LACLEDE	E 0450A	46	E 0460	802	E 0462	871	E 0466B	73				
MO LAWRENCE	E 0706	232	E 0716T	742	E 0719E	127	E 0720	77				
MO LEWIS	E 1555	419										
MO LINN	E 1451	144										
MO LIVINGSTON	E 0940	251	E 0943	311								
MO MCDONALD	E 0938	440										
MO MACON	E 0225	79	E 0227C	57	E 0230	98	E 0232	166	E 0234	102	E 0237	150
MO MADISON	E 0479	1068	E 0480	828	E 0484	272	E 0489	485	E 0490	397	E 0493	306
	E 0494	368										
MO MARIES	E 0032	428										
MO MARION	E 1936	32										
MO MERCER	E 0201	55	E 0204	299	E 0207	225						
MO MILLER	E 1275	128	E 1305	109								
MO MISSISSIPPI	E 0100	309	E 0104	1075	E 0105	2155	E 0111	943	E 0117	282		
MO MONITEAU	E 1225	50	E 1239B	143								
MO MONROE	E 0693	142										
MO MONTGOMERY	E 0153	91										
MO NEW MADRID	E 0580	42	E 0581	369	E 0588	237	E 0590	384	E 0591	536	E 0592	428
	E 0593	180	E 0597	197	E 0602	409						
MO NODAWAY	E 0616	66										
MO OREGON	E 0152	338	E 0153	404	E 0154	215	E 0155	374	E 0156	721	E 0158	251
	E 0159	259	E 0161	140	E 0162	105	E 0165	284	E 0167	1131		
MO OZARK	E 0280	155	E 0281	346	E 0282	484	E 0283	91	E 0288	383	E 0293	237
MO PEMISCOT	E 0825B	56	E 0827	184	E 0829	306	E 0832A	211	E 0836	1439	E 0838	1023
	E 0845	1251										
MO PIKE	E 0200B	89	E 0212	808	E 0220	77						
MO POLK	E 1003	140	E 1016	1453	E 1021B	48	E 1022	278	E 1026	51	E 1034B	51
MO PULASKI	E 1014	57	E 1015	30	E 1016	81	E 1029	128				
MO PUTNAM	E 0350	162	E 0354	876	E 0358	116	E 0366	105				
MO RANDOLPH	E 1025	267	E 1059B	55								
MO REYNOLDS	E 0802	241										
MO RIPLEY	E 0951	809	E 0953	379	E 0954	626	E 0955	769	E 0957	454	E 0965	593
	E 0966A	393	E 0967	540	E 0969	326						

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: MISSOURI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MO ST. CLAIR	E 0550	184	E 0562	686	E 0565	45	E 0566	285	E 0567	73	E 0569	145
	E 0572	91										
MO ST. FRANCOIS	E 0419B	22	E 0434C	35	E 0446	356	E 0463	263				
MO SALINE	E 0733	71										
MO SCHUYLER	E 0800	462										
MO SCOTLAND	E 0086	295	E 0087	128								
MO SCOTT	E 1140	551	E 1141	425	E 1146	170	E 1147	274				
MO SHANNON	E 0201	220	E 0203	98	E 0211	785	E 0213	622				
MO STODDARD	E 0701	539	E 0706	260	E 0709	1111	E 0715	136	E 0718B	147	E 0720	298
	E 0728	928										
MO STONE	E 0983	94	E 0985A	149								
MO SULLIVAN	E 1676B	102	E 1678	116	E 1681	93	E 1682	133	E 1688	285		
MO TANEY	E 0771	377										
MO TEXAS	E 0335A	353	E 0336	383								
MO VERNON	E 0150	327	E 0155	136	E 0157	48						
MO WASHINGTON	E 0301	1020	E 0306A	358	E 0307	1347	E 0314	349				
MO WAYNE	E 1075	473	E 1076	498	E 1077	1289	E 1078D	887	E 1081	257	E 1084	477
	E 1087	196	E 1090	341								
MO WEBSTER	E 0244B	70										
MO WORTH	E 0001	95	E 0008	137	E 0010	74						
MO WRIGHT	E 1208	492	E 1210	84	E 1216	147	E 1218	25	E 1221	868	E 1223	798

108183 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.5

STATE: MONTANA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MT BEAVERHEAD	E 0625	122	E 0628	84	E 0630	36	E 0637	624	E 0638	114	E 0643	361
	E 0644	256	E 0652	142	E 0656	191	E 0660	71	E 0661	88		
MT BIG HORN	T 9902.	771	T 9904.	70	E N3049	220						
MT BLAINE	E 2051	39	E N3529	556	E N3530	129	E N3531	299	E N3538	223	E N3551	73
	E N3552	73	E N3556	86	E N3557	113						
MT CARTER	E 0027	320										
MT CHOUTEAU	E 0509	40	E N0513	119								
MT CUSTER	E 1450	31	E 1455	314	E 1456	53	E 1466	120	E 1469	74	E 1470	47
	E 1471	63										
MT DAWSON	E 0378	184	E 0380	113	E 0384	86						
MT FALLON	E 0178	182	E 0179	155								
MT FERGUS	E 1091	44	E 1092	85	E 1093	139	E 1097	186	E 1105	139	E 1124	56
	E 1130	168										
MT FLATHEAD	E 1128	82	E 1129	53	E 1130	36	E 1137	84	E 1143	28	E 1208	575
MT GARFIELD	E 0055	76										
MT GLACIER	E 0275	249	E N0279	411	E N0283	136	E N0286	416	E N0288	161	E N0289	115
	E N0290	1246	E N0292	277	E N0293	51	E N0296	340	E N0297	116		
MT GOLDEN VALLEY	E 0330	178	E 0333	51								

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: MONTANA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MT GRANITE	E 0027	296	E 0029	377								
MT HILL	E 0102	265	E 0116A	161	E 0121	57	E N0113	395				
MT JEFFERSON	E 0933	252	E 0935	184								
MT LAKE	E 0864	59	E N0865A	560	E N0869	172	E N0871	188	E N0872	175	E N0873	104
	E N0878	168	E N0883	117	E N0884	45	E N0893	146	E N0901	290	E N0912	64
	E N0913	179	E N0914	51	E N0915	52	E N0917	59	E N0924A	488	E N0925	90
MT LEWIS AND CLARK	E 0984	188										
MT LIBERTY	E 0008	222										
MT LINCOLN	E 0709	36	E 0712	56								
MT MCCONE	E 0004	105	E 0006	290								
MT MADISON	E 0976	296	E 0977	437	E 0982	476						
MT MEAGHER	E 0827	73	E 0828	133	E 0833	65						
MT MISSOULA	T 0003.	2094										
MT MUSSELSHELL	E 1203	59	E 1204	43	E 1206	96						
MT PARK	E 1175	871	E 1186	100								
MT PETROLEUM	E 0227	79										
MT PHILLIPS	E 1952	146	E 1954A	252	E 1960	173	E N3509	44				
MT PONDERA	E 1087A	580	E 1088	110	E N1092	366						
MT POWDER RIVER	E 0455	34										
MT POWELL	E 0772	223										
MT PRAIRIE	E 0075	200	E 0076	70	E 0077	142	E 0078	495				
MT ROOSEVELT	E N0559	52	E N0566A	1093								
MT ROSEBUD	T 9904.	1002										
MT SANDERS	E 0214	388	E N0200A	217	E N0201	182	E N0203	91				
MT SILVER BOW	T 9903.	5973	T 9904	5004								
MT STILLWATER	E 1002	208										
MT SWEET GRASS	E 1251	140	E 1253	138								
MT TETON	E 0327	74	E 0337	61	E 0341	25						
MT VALLEY	E 0678	139	E 0681	29	E 0684	248	E 0688	578	E 0692	106	E 0703	65
	E N0696	96	E N0698	193								
MT WHEATLAND	E 0802	55										

41845 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.0

STATE: NEBRASKA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NE ADAMS	E 0903	98										
NE ANTELOPE	E 1156	86	E 1165	409	E 1166	221	E 1167	114	E 1171	103	E 1172	293
	E 1175	161	E 1176	151	E 1177	147	E 1178	126	E 1180	257	E 1181	199
	E 1182	141										
NE BLAINE	E 1450	46	E 1451	224								
NE BOONE	E 1100	185	E 1103	501	E 1106	198	E 1108	102	E 1109	235	E 1110	196
	E 1113	719	E 1117	274	E 1121	184	E 1124	222				
NE BOYD	E 1201	104	E 1202	66	E 1203	166	E 1206	54	E 1210	219	E 1213	276

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: NEBRASKA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NE BOYD	E 1218	84	E 1221	286								
NE BROWN	E 1437	87										
NE BUFFALO	E 1368	190										
NE BUTLER	E 0050	119	E 0074	60								
NE CASS	E 1185	209										
NE CEDAR	E 1050	111	E 1057A	383	E 1058	117	E 1069	271	E 1073A	227	E 1079	151
NE CHASE	E 1559	41	E 1561	167	E 1562	205						
NE CHERRY	E 0705	86	E 0708A	93	E 0711	177	E 0717	37	E 0718	80	E 0727	81
NE CHEYENNE	E 0409A	772										
NE CLAY	E 0804	94	E 0824	174	E 0826	69						
NE CUMING	E 0333	30	E 0351	326								
NE CUSTER	E 1029	111	E 1035	48	E 1045	168	E 1059	388	E 1074	274	E 1075	187
	E 1077	176	E 1079	71								
NE DAWES	E 1181	287	E 1197	335	E 1200	227						
NE DIXON	E 0377	310	E 0380	209	E 0381	76	E 0382	193	E 0383	186	E 0384	212
	E 0388	90	E 0392	142	E 0404A	150						
NE FILLMORE	E 1349	59	E 1351	135								
NE FRANKLIN	E 0201	80	E 0203	120	E 0213A	98	E 0217	138	E 0222	160		
NE FRONTIER	E 0114	45	E 0116	81	E 0117	48	E 0121	51	E 0130	46		
NE FURNAS	E 1704	147	E 1707	247	E 1708	297	E 1709	186	E 1712	278	E 1714	129
NE GAGE	E 0837	99	E 0843	83								
NE GARDEN	E 0859	32										
NE GARFIELD	E 0255	761	E 0259	131								
NE GOSPER	E 0233	178	E 0236	65								
NE GREELEY	E 0179	597	E 0181	301	E 0182	234						
NE HALL	E 0686	44										
NE HAMILTON	E 0055	106										
NE HARLAN	E 0354	87										
NE HAYES	E 1375	40	E 1377	71	E 1378	39	E 1380	40	E 1382	46	E 1392	85
NE HITCHCOCK	E 1276	104	E 1279A	22	E 1283	159	E 1299	65	E 1300	33	E 1301	42
NE HOLT	E 0451	75	E 0453	64	E 0456	99	E 0459	37	E 0461	150	E 0467	641
	E 0468	461	E 0484	172	E 0486	41	E 0488	181	E 0490	50	E 0492	67
	E 0493	30	E 0501	84	E 0504	219						
NE HOOKER	E 0903	47										
NE HOWARD	E 0533	506										
NE JEFFERSON	E 0446	421	E 0449A	123	E 0452	89						
NE JOHNSON	E 0763	145										
NE KEITH	E 1230	520										
NE KNOX	E 0478	172	E 0485A	58	E 0489	64	E 0490	121	E 0494	286	E 0497	701
	E 0498	278	E 0501A	139	E 0502	617	E 0504	136	E 0507	159	E 0508	82
	E 0509	194	E N0481	50	E N0491	71						
NE LINCOLN	E 0935	32										
NE LOGAN	E 0576	54	E 0581	112								
NE LOUP	E 0055	170										
NE MADISON	E 1580	201	E 1589	58	E 1592	192	E 1595	195	E 1596	206	E 1599	250

STATE: NEBRASKA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NE MORRILL	E 1325	154	E 1326	102	E 1327A	398	E 1333	161	E 1335	133		
NE NANCE	E 0853	150	E 0864	262	E 0867	266						
NE NEMAHA	E 0181	81	E 0186	90	E 0189	245	E 0191	195				
NE OTOE	E 1510	101	E 1519	47	E 1521	224	E 1525A	101				
NE PAWNEE	E 0278	108	E 0282	134	E 0288	107	E 0289	604	E 0291	135	E 0293	153
	E 0294	178	E 0295	197								
NE PERKINS	E 0003	245	E 0014	278								
NE PHELPS	E 1273	102	E 1274	148								
NE PIERCE	E 1000	46	E 1008	267	E 1009	81	E 1017	203	E 1019	78		
NE PLATTE	E 1001	301	E 1002	37	E 1010	378	E 1012	226	E 1013	63		
NE POLK	E 0418	397										
NE RED WILLOW	E 1104B	76	E 1107A	57	E 1107B	95	E 1116B	107	E 1118A	161	E 1120A	68
NE RICHARDSON	E 0926	299	E 0939	230	E 0958A	516	E 0961	220	E 0964	131	E 0965	155
NE ROCK	E 0289	64										
NE SALINE	E 1113	142	E 1117D	505	E 1123	230	E 1127	157				
NE SAUNDERS	E 0124	23	E 0127	286								
NE SCOTTS BLUFF	E 0607	234	E 0618	332								
NE SHERIDAN	E 0354	463	E 0355	331	E 0366	136						
NE SHERMAN	E 0578	65	E 0582	428	E 0587	116	E 0589	138	E 0591A	197	E 0593	75
NE STANTON	E 0011	51										
NE THAYER	E 0675	255	E 0676	266	E 0677	158	E 0687A	69	E 0690	71		
NE THOMAS	E 1356	85										
NE THURSTON	E N1450	256	E N1451	145	E N1452	501	E N1468	157	E N1475	39	E N1478	539
NE VALLEY	E 0303	114	E 0306	134	E 0307	250	E 0314	405	E 0317	127		
NE WAYNE	E 0580	241	E 0583	308	E 0584B	42	E 0595	261				
NE WEBSTER	E 0035	48	E 0037	344								
NE WHEELER	E 0005	132										
NE YORK	F 0256	33	E 0262	202								

48119 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.6

STATE: NEVADA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NV CHURCHILL	E 0856	527	E 0859	83	E 0860	29	E 0872	417	E N0865	64		
NV DOUGLAS	E 0058	27	E 0064	16	E N0031	129						
NV ELKO	E 0502	124	E A0510	106	E N0541	649	E N0543	128				
NV EUREKA	E 0485	214	E 0487	23								
NV HUMBOLDT	E 0608	83	E 0609	85	E 0620	86	E N0607	37	E N1569	73	E N1574	399
NV LANDER	E 0100	404	E 0103	200								
NV LINCOLN	E 0785	551										
NV LYON	E 0018	42	E A0012	819								
NV MINERAL	E 0800	114	E 0805	378	E 0811	13						
NV NYE	E 0732	27	E N0730	106								
NV PERSHING	E 0165	61	E N0175	126								

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: NEVADA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NV WHITE PINE	E 0699	212	E N0682	74								

6426 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.5

STATE: NEW HAMPSHIRE

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NH GRAFTON	E 0145	1686										
NH SULLIVAN	E 0236	322										

2008 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .5

STATE: NEW MEXICO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NM CATRON	E 0001	245	E 0002	226	E 0003	168	E 0010	419				
NM CHAVES	T 0006.	5122										
NM COLFAX	T 9903.	888	T 9904.	316								
NM CURRY	T 0001.	4857										
NM DE BACA	E 0101A	544										
NM GRANT	E 0806	195	E 0810	708	T 9902.	4127						
NM GUADALUPE	E 0500	1279	E 0504	131	E 0508	524	E 0509	345	E 0510	392	E 0511	85
NM HIDALGO	E 0276	786	E 0279	367	E 0280	354	E 0291	35	E 0293	43		
NM LEA	T 0003.	4038										
NM LINCOLN	E 0329	19	E 0332	365	E 0333	142	E 0334A	112	E 0337	61	E 0359	206
NM LUNA	E 0203	412	E 0204A	731	E 0209A	188	T 9901.	4628	T 9902.	2131		
NM MCKINLEY	E 1189B	148	E 2001B	190	T 9999.99	11773	E A1179A	175	E A1179D	186	E A1180B	395
	E A1181	81	E A1182A	84	E A1184A	84	E A1184B	102	E A1186A	371	E A1188	121
	E A1190B	96	E A1191A	215	E A1191B	54	E A1191E	97	E A1193A	407	E A1193B	99
	E A1194A	468	E A1194B	96	E A1195B	130	E A1195C	277	E A1195E	61	E A1195G	127
	E A1196A	198	E A1196B	725	E A1197A	903	E A1197B	64	E A1199A	723	E A1200A	75
	E A1200C	63	E A1200D	59	E A1201A	50	E A1202B	552	E A1203B	124	E N1236	490
	E N1243	113	E N1246	239	E N1247	549	E N1249	280	E N1250	692	E N1252	223
	E N1253	395	E N1254	92	E N1255	266	E N1256	130	E N1258	122	E N1261	109
	E N1262	135	E N1275	220	E N2002A	50	E N2614	83	E N2615	248	E N2617	81
	E N2618	132	E N2619	170	E N2622	199	E N2623	74	E N2624	191	E N2626	162
	E N2627	272	E N2630	439	E N2631	219	E N2633	1123	E N2634	592	E N2637	131
	E N2638	326	E N2639	57	E N2640	61						
NM MORA	E 0650	416	E 0653	119	E 0656	166	E 0657	316	E 0658	146	E 0661	598
	E 0662	599										
NM OTERO	T 0001.	2322										
NM QUAY	E 0192	586										
NM RIO ARRIBA	E 0675	59	E 0676	503	E 0679	684	E 0681	107	E 0702A	34	E 0705	410
	E 0706	495	E N0712	122	E N0714	41	E N0723	588	E N0724	375	E N0734	87
	E N0742	44	E N0743	128	E N0745	194						

STATE: NEW MEXICO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NM ROOSEVELT	E 0127A	836	E 0132	202	E 0138	416	T 9901.	5592				
NM SAN JUAN	T 0008.	2793	T 0010.	16379								
NM SAN MIGUEL	E 0577	100	E 0580	99	E 0581	200	E 0590	519	E 0591	1037	T 9903.	6359
NM SOCORRO	E 0572	130	E 0590	22	E N0578A	650	E N0588	422				
NM TAOS	E 0442	414	E 0445A	139	E 0453	60	E 0466E	74	E 0466G	73	E 0469E	158
	E 0470D	325	E 0471B	170	E 0472E	118	E 0474	1090	E N0446	357	E N0452	206
	E N0468A	89	E N0479D	50								
NM TORRANCE	E 0825	155	E 0827	82	E 0836	802	E 0838	166	E 0839	563	E 0840	607
NM UNION	E 0380A	95	E 0393	443	E 0396	83						
NM VALENCIA	E 1020	34	E 1062	40	E 1099	74	E 2022B	63	E 2032B	81	E N1000	337
	E N1025	127	E N1032	231	E N1037	102	E N2022A	40	E N2024A	116	E N2025A	226
	E N2026A	31	E N2027A	135	E N2028A	86	E N2031A	267	E N2032A	40		

116471 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 16.8

STATE: NEW YORK

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY CORTLAND	T 9906.	3242										
NY TOMPKINS	T 9910.	13015										

16257 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.1

STATE: NORTH CAROLINA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NC ALLEGHANY	E 0009U	661	E 0009V	224								
NC ANSON	E 0284	1463	E 0292	133								
NC ASHE	E 0076	765	E 0082	336	E 0083	522						
NC AVERY	E 0025	750	E 0031E	175								
NC BEAUFORT	E 0575	1423	E 0580	207	E 0582C	36	E 0584B	33	E 0592	1135	E 0597	1018
NC BERTIE	E 0178	824	E 0184	254	E 0186	459	E 0191	1127	E 0198B	105	E 0199	1460
	E 0200	762										
NC BLADEN	E 0051	483	E 0063	458	E 0066	1641	E 0069B	1294				
NC CALDWELL	E 0382	293										
NC CAMDEN	E 0100U	840										
NC CARTERET	E 0057	322	E 0072V	248								
NC CHEROKEE	E 0043	1000	E 0051	46	E N0038	25						
NC CLAY	E 0002	435										
NC CLEVELAND	E 0933	38										
NC COLUMBUS	E 0193	1376	E 0204	1456								
NC CRAVEN	E 0272	651										
NC DARE	E 0367	37										
NC DUPLIN	E 0134	1259	E 0136B	42	E 0144U	911	E 0149	477	E 0158	499		
NC GRAHAM	E N0357	54	E N0359	38								

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: NORTH CAROLINA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NC GRANVILLE	E 0389	1883										
NC HALIFAX	E 0625	1136	E 0627	1801	E 0629	263	E 0639T	652	E 0642	707	E 0648	1156
	E 0650T	1152	E 0652	711	E 0654	1341	E 0656	2073	E 0661	1016		
NC HENDERSON	E 0640	953	E 0644	1277	T 9904.	23						
NC HERTFORD	E 0487	1380	E 0491	210	E 0497	1475						
NC HOKE	E 0709D	64	E 0712B	170	E 0715A	1329						
NC HYDE	E 0002	864										
NC IREDELL	T 0602.	2706										
NC JACKSON	E 0479B	124	E 0483A	425	E N0452	81	E N0453	53	E N0454	109	E N0455	466
NC JONES	E 0002	772										
NC LEE	T 0303.	3313										
NC LENOIR	E 0325	339	T 9904.	4485	T 9905.	4827						
NC MCDOWELL	E 0587B	169										
NC MACON	E 0177	812										
NC MADISON	T 0102.	1524	T 0103.	925	T 0104.	1547						
NC MARTIN	E 0040	1333										
NC MITCHELL	E 0153	514										
NC MOORE	E 0348	1543	E 0350	203								
NC NASH	T 0101.	488										
NC NORTHAMPTON	E 0405	1011	E 0415	509								
NC PAMLICO	E 0530A	798	E 0530B	100								
NC PASQUOTANK	E 0808A	395										
NC PENDER	E 0688	1372										
NC PERQUIMANS	E 0860	138	E 0861U	601								
NC PITT	E 0252U	230	E 0269	424	E 0279	1148	E 0284A	1492	E 0288	597	T 9905.	5147
NC RICHMOND	E 0237	1278	E 0238T	1526								
NC ROBESON	E 0403	1226	E 0405	178	E 0425	1641	E 0427	101	E 0428	137	E 0447	83
	E 0448	249	E 0456	1068	E 0457	213	T 9902.	5427				
NC RUTHERFORD	E 0526T	813										
NC SAMPSON	E 0166	1043	E 0190	1935								
NC STANLY	E 0010	139	E 0013U	573								
NC SURRY	E 0012E	30	E 0013	408								
NC SWAIN	E N0079	618	E N0084	97								
NC TRANSYLVANIA	E 0408	100	E 0413A	807	E 0413B	41	E 0414U	447				
NC TYRRELL	E 0230	474										
NC WARREN	E 0004	569	E 0014	824								
NC WATAUGA	E 0125	280	E 0126	207								
NC WAYNE	T 0017.	547	T 0018.	4028								
NC WILSON	T 0002.	1926	T 0008.01	3717								
NC YANCEY	E 0128	867										

123768 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.6

STATE: NORTH DAKOTA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
ND ADAMS	E 2227	42	E 2228	41	E 2230	46	E 2234	186	E 2237	48	E 2238	109
	E 2239	28	E 2243	32	E 2244	45	E 2246	43	E 2248	49	E 2249	63
ND BARNES	E 0957	78	E 0970	75	E 0998	64	E 1011	95	E 1013	87	E 1016	92
ND BENSON	E 1182	52	E 1189	54	E N1207	704	E N1210	63	E N1215	655	E N1222	440
ND BOTTINEAU	E 1111	44	E 1112	101	E 1140	50	E 1149	84	E 1151	89	E 1152	66
	E 1153	49	E 1159	329								
ND BOWMAN	E 0003	49	E 0004	44	E 0009	151	E 0019	54	E 0020	24	E 0021	35
	E 0028	46										
ND BURKE	E 0654	178	E 0655	50	E 0662	27	E 0666	37	E 0670A	43	E 0674	97
	E 0681	54	E 0682	40	E 0683	31	E 0684	43	E 0687	68		
ND CAVALIER	E 1100	119	E 1103	164	E 1110	102	E 1119	100	E 1120	99	E 1139	33
ND DICKEY	E 0258	52	E 0259	46	E 0262	69	E 0263	59	E 0277	61	E 0278	55
	E 0279	49	E 0280	42	E 0282	84	E 0289	101				
ND DIVIDE	E 1270	283	E 1273	39	E 1286	48						
ND DUNN	E 0726A	392	E N0725	220								
ND EMMONS	E 0380	138	E 0386	154	E 0398	127						
ND FOSTER	E 0701	85	E 0717	64	E 0718	53	E 0726	63				
ND GOLDEN VALLEY	E 1205	33										
ND GRANT	E 0327	64	E 0330	503	E 0337	43	E 0338	30	E 0339	62	E 0340	33
	E 0341	75	E 0342	41								
ND GRIGGS	E 0596	68										
ND HETTINGER	E 1300	40	E 1301	51	E 1302	63	E 1303	54	E 1308	47	E 1310	56
	E 1311	59	E 1312	70	E 1314	44	E 1324	38	E 1325	44	E 1328	95
	E 1329	38	E 1330	25								
ND KIDDER	E 0577	84	E 0580	39	E 0582	61	E 0597	30	E 0599	62	E 0601	44
	E 0602	76	E 0609	48	E 0615	87						
ND LA MOURE	E 1879	81	E 1889	74	E 1890	118	E 1898	100	E 1905	53		
ND LOGAN	E 0130A	55	E 0131	57	E 0135	84	E 0136	66	E 0137	57	E 0140	37
	E 0142	69										
ND MCHENRY	E 1701	35	E 1703	76	E 1709	28	E 1710	64	E 1720	71	E 1727	179
	E 1728	65	E 1729	79	E 1741	164	E 1742	71	E 1743	95	E 1745	104
	E 1746	87	E 1749	78	E 1753	84	E 1754	52	E 1756	35	E 1758	36
	E 1761	355	E 1762	109								
ND MCINTOSH	E 1656	672	E 1660	149	E 1661	253	E 1662	40				
ND MCKENZIE	E 1881	32	E 1890	31	E 1891	26	E 1892	60	E 1914	33	E 1919	125
ND MCLEAN	E 1377	23	E 1379	101	E 1410	57	E 1411	41	E N1389	32	E N1390	91
ND MOUNTRAIL	E 1775	75	E 1777	47	E 1784	36	E 1788	25	E 1791	67	E 1793	30
	E 1801	99	E 1807	56	E 1808	44	E 1811	44	E N1822	45	E N1827	67
	E N1828	423										
ND NELSON	E 0919	60	E 0920	78	E 0921	51	E 0922	69	E 0923A	626	E 0925	101
	E 0933	120										
ND PEMBINA	E 1068	100										
ND PIERCE	E 0201	38	E 0214	113	E 0215	85	E 0216	43	E 0218	89	E 0220B	53
	E 0221	102	E 0222	58	E 0223	84						
ND RAMSEY	E 0136	68	E 0138	101	E 0139	75	E 0148	62	E 0149	85	E 0161	385

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: NORTH DAKOTA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
ND RANSOM	E 0061	99	E 0062	103	E 0068	94	E 0078	44	E 0080	123		
ND RENVILLE	E 1603	72	E 1606	51	E 1608	21	E 1609	61	E 1616	77	E 1618	62
	E 1623	76										
ND RICHLAND	E 0640	54										
ND ROLETTE	E A0003	174	E A0006A	93	E A0006B	55	E A0007A	156	E A0007F	108	E A0009	246
	E A0011A	514	E A0012A	756	E A0012B	191	E A0027A	258	E A0031	124	E A0034A	38
	E A0034B	118	E A0035	43	E N0014	325	E N0016	657	E N0019	466		
ND SHERIDAN	E 0463	141	E 0467	56								
ND SIOUX	E N0511	57	E N0524	82								
ND SLOPE	E 0256	43	E 0261	34	E 0263	61	E 0270	190				
ND STARK	E 0984A	743										
ND STEELE	E 0818	94										
ND STUTSMAN	E 0459	28	E 0466	89	E 0468	63	E 0471	89	E 0498	63	E 0500	74
	E 0517	53										
ND TOWNER	E 1326	82	E 1328	43	E 1329	97	E 1333	50	E 1337	65	E 1359	57
ND TRAILL	E 1288	69										
ND WALSH	E 0364	85	E 0366	113	E 0386	114	E 0387	75	E 0390	123	E 0398	124
	E 0399	78										
ND WARD	E 0843	68	E 0852	56	E 0864	104	E 0866	50				
ND WELLS	E 0176	41	E 0178	104	E 0188	106	E 0197	54	E 0198	79	E 0204	66
	E 0208	193	E 0216	49	E 0221	62						
ND WILLIAMS	E 1476	40	E 1482	69	E 1488	30	E 1494	39	E 1506	35	E 1511	35
	E 1514	34	E 1521	37	E 1524	35	E 1531	75				

28225 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.7

STATE: OHIO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH ADAMS	E 0007	210	E 0011	492	E 0013	981	E 0014	1278	E 0018A	214	E 0022	782
	E 0026	660										
OH ATHENS	E 0226	1143	E 0234	1213	T 9903.	11406						
OH BROWN	E 0027	994										
OH COLUMBIANA	E 0070	652										
OH CRAWFORD	E 0179	228										
OH ERIE	T 0408.	3917										
OH GALLIA	E 0153	375	E 0155	148								
OH GUERNSEY	E 0150	491	E 0172E	224								
OH HARDIN	E 0233	2233										
OH HENRY	E 0109	1060										
OH HOLMES	E 0318	2723										
OH HURON	E 1183N	52										
OH JACKSON	E 0252T	1369	E 0253	1396	E 0254	613	E 0256	1250	E 0257	639	E 0258	1479
	E 0260	1437	E 0261	1338	E 0270	705	E 0275	1527				
OH KNOX	E 1022	255										

STATE: OHIO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH LOGAN	E 0113T	185	E 0133	45								
OH MARION	T 0001.	1871	T 0009.	3786								
OH MEIGS	E 0020D	112	E 0021	830	E 0022	800						
OH MONROE	E 0362	482										
OH MORGAN	E 0067	895										
OH MUSKINGUM	E 0752	227	E 0757	139	E 0767	66	E 0795	58	E 0826	281	T 9903.	3502
	T 9904.	2572	T 9907.	5200								
OH NOBLE	E 0675	129	E 0697	359	E 0699	187	E 0700	38				
OH PERRY	E 0428	68										
OH PIKE	E 0100	1174	E 0103	685	E 0120	706						
OH SCIOTO	E 0426	1281	E 0436	804	E 0438	1952	E 0439	199	E 0440	654	E 0442	941
	E 0444	1891	E 0447	1144	E 0448	1051	E 0449	993	E 0466	1017	E 0471	1041
	T 9905.	3891	T 9906.	4716								
OH TUSCARAWAS	E 0958	418	E 0986	164	E 0993	1824						
OH VINTON	E 0064	967										

92829 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.1

STATE: OKLAHOMA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OK ADAIR	E A0577	753	E A0578	507	E A0579	542	E A0582	885	E A0584A	503	E A0584E	69
	E A0586	506	E A0588	598	E A0591	1665	E A0592	586	E A0595	1018	E A0598	724
OK ALFALFA	E 0501	67	E 0504	183								
OK ATOKA	E A0001	1047	E A0003	365	E A0004	500	E A0007	447	E A0008	573	E A0011	158
	E A0018	147										
OK BEAVER	E 0650	146	E 0670	345								
OK BECKHAM	E 0194	106	E A0183	497	E A0185	357						
OK BLAINE	E A0610	440	E A0611	639								
OK BRYAN	T 9903.	3426	E A1075	302	E A1080	599	E A1081	29	E A1085	140	E A1104	743
OK CADDO	E A0751	596	E A0766	697	E A0770E	81	E A0771	144	E A0772	479	E A0776	536
	E A0786	316	E A0790	487	E A0791	1067						
OK CARTER	E A0677	281	E A0678	47	E A0680	636	E A0691	500				
OK CHEROKEE	E A0502	648	E A0505	633	E A0512	1089	E A0514	397	E A0516	341	E A0518	324
	E A0523A	581	E A0529	876	E A0537	972	E A0539	119				
OK CHOCTAW	T 9902.	3331	E A0204A	913	E A0210	465	E A0211	334	E A0212	368	E A0215	894
OK COAL	E A0175	483	E A0178	715	E A0180	284	E A0183	166	E A0184	542	E A0185	28
OK COTTON	E A0137	521										
OK CRAIG	E A0882	1097	E A0884	910								
OK CUSTER	E A0358	62	E A0359	336	E A0371	354						
OK DELAWARE	E A0977T	1028	E A0990	1009	E A0991	1091	E A0992	673	E A1000	303	E A1001	425
	E A1002	663	E A1003	591	E A1008A	931						
OK DEWEY	E A0051	484	E A0064	74								
OK GARVIN	E A0450A	470	E A0451A	618	E A0452	366	E A0460	426	E A0461	646	E A0485	226
OK GRADY	T 0002.	1474										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: OKLAHOMA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OK GRANT	E 0256	138										
OK GREER	E 0454	151	E 0459	744	E 0461	364						
OK HARPER	E 0137A	87										
OK HASKELL	E A0126	537	E A0129	140	E A0130	491	E A0132	782	E A0133	368	E A0136A	303
	E A0138B	119	E A0141	549								
OK HUGHES	E A0629	393	E A0631	314	E A0633A	424	E A0638	434	E A0639	455	E A0647	381
OK JACKSON	T 9906.	2463										
OK JEFFERSON	E A0075	808	E A0077	350	E A0078	111	E A0085	350				
OK JOHNSTON	E A0526	472	E A0527	376	E A0528	1310	E A0529	544	E A0530	780	E A0531	598
	E A0532	405	E A0533	776	E A0538	487						
OK KINGFISHER	E 1254B	90	E 1258	855								
OK KIOWA	E A0085	347	E A0086	708	E A0087	760	E A0097	533	E A0099	536		
OK LATIMER	E A0350	676	E A0351A	965								
OK LINCOLN	E A0834	385	E A0840	22	E A0847	466	E A0851	173				
OK LOVE	E A0059	120										
OK MCCURTAIN	E A0725	133	E A0745	331	E A0762	743	E A0763	748	E A0767	439	E A0769	145
	E A0770	709	E A0776	273	E A0777	656	E A0778	192	E A0779	341	E A0783	604
	E A0784	717										
OK MCINTOSH	E A0676A	532	E A0678A	894	E A0680A	627	E A0683U	217	E A0686	126	E A0689	60
	E A0699	541										
OK MARSHALL	E A0825	600	E A0835A	91	E A0836	94	E A0838	412				
OK MURRAY	E A0205U	408	E A0216	743								
OK MUSKOGEE	T 0002.	2209	T 0004.	1777	T 0005.	1093	T 0006.	2676				
OK NOWATA	E A0261	588										
OK OKFUSKEE	E A0925	338	E A0927	376	E A0933	671	E A0935	319	E A0941A	423		
OK OTTAWA	E A0053	665	E A0054	561	E A0055	954	E A0073	502	E A0077	336		
OK PAWNEE	E 0018	659	E 0023B	35	E A0002	117	E A0007	101	E A0012B	34		
OK PAYNE	T 0003.	8941	T 0004.	2954	T 0005.	3150	T 0007.	770				
OK PITTSBURG	E A0376	597	E A0377	238	E A0379	228	E A0383	279	E A0389	398		
OK PONTOTOC	T 9902.	3133	E A0341	669								
OK PUSHMATAHA	E A0275	165	E A0278	483	E A0283	549	E A0284	583				
OK SEMINOLE	E A0977	256	E A0997	270	E A0998	399	E A1003C	44	E A1011	549	E A1012	391
OK STEPHENS	T 0005.	2025										
OK TILLMAN	E A0003	239	E A0008	322	E A0015	203	E A0017	589	E A0026	501		
OK WASHINGTON	T 0002.	3109										
OK WASHITA	E A0780	188	E A0793	347	E A0797	636	E A0801	264				
OK WOODS	E 0424	57	E 0425	134	E 0435	104	E 0439	157				
OK WOODWARD	E 0300	64										

138195 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.6

STATE: OREGON

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OR BAKER	E 0450	380	E 0452	772	E 0453	181	E 0467	147	E 0468	43		

STATE: OREGON

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OR BENTON	T 0007.	1219	T 0008.	7841	T 0011.	8775						
OR COOS	E 0468	389	E 0483A	728	E 0483B	30	E 0491	236	E 0496	52		
OR CROOK	E 0227	808										
OR CURRY	E 0175	1050	E 0185	45								
OR DESCHUTES	E 0676	346	E 0678	464	E 0679	441	E 0681	207	E 0705	281	E 0712	76
	E 0715B	16	E 0723	92	E 0726	26						
OR DOUGLAS	E 0243	76	E 0271	74								
OR GILLIAM	E 0530	26										
OR GRANT	E 0555	48	E 0559	192	E 0573	102	E 0574	26	E 0575	32		
OR HARNEY	E 1251	43	E 1282	35	E 1297	30						
OR HOOD RIVER	E 0180	98										
OR JEFFERSON	E N0283	43	E N0287	375								
OR JOSEPHINE	E 0022	901	E 0023	176	E 0024A	2853	E 0026	77	E 0027	2120	E 0054B	102
OR KLAMATH	E 0340	109	E 0342	43	E 0343	32	E 0346	820	E 0371	19		
OR LAKE	E 0053	215	E 0054	34	E 0057	411						
OR LINCOLN	E 0006	194	E 0035	26	E 0041	254						
OR MALHEUR	E 0907	320	E 0908	106	E 0920	386	E 0925	143	E 0933	297	E 0936	652
	E 0942	213	E 0947	458	E 0952	194	E 0956	156	E 0961	226	E 0968	40
OR TILLAMOOK	E 0300	97										
OR UMATILLA	E 1333	449	E 1353	67	E 1436	132						
OR UNION	E 0619	75										
OR WALLOWA	E 0775	100	E 0780	38	E 0787	146						
OR WASCO	E 0855	30	E 0856	39	E 0857	65	E 0859	104	E N0847	44	E N0853	51
OR WHEELER	E 0004	80	E 0006	183								

39122 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.5

STATE: PENNSYLVANIA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA ARMSTRONG	E 0876	762										
PA BEDFORD	E 0365	256										
PA BUTLER	T 9004.	1608	T 9005.	637								
PA CLARION	E 0297	248										
PA CLEARFIELD	E 0211	132										
PA FOREST	E 0002	54	E 0003	35	E 0004U	49	E 0014	61				
PA FRANKLIN	E 0618	110										
PA GREENE	E 0027	721	E 0028	539	E 0040	405	E 0041	504				
PA INDIANA	E 0700	352	T 9903.	10573								
PA LAWRENCE	T 0004.	3303	T 0005.	315								
PA MCKEAN	E 0086U	494										
PA MONTOUR	E 0012	635										
PA NORTHUMBERLAND	E 0213	723	E 0249	1028	E 0257	791	E 0265	59	T 9902.	3321		
PA PIKE	E 0029	39										
PA POTTER	E 0333	160										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: PENNSYLVANIA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA TIOGA	E 0776	1740										

29654 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.6

STATE: RHODE ISLAND

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
RI NEWPORT	T 0405.	5274										

5274 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.7

STATE: SOUTH CAROLINA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
SC ABBEVILLE	E 0021A	529	E 0024B	128	E 0027	38	E 0032	95	E 0034U	144	E 0038	136
SC ALLENDALE	E 0058A	1112	E 0059	1731	E 0060A	317	E 0070	873	E 0071	334	E 0072	85
SC BAMBERG	E 0002	816	E 0003	1169	E 0011	1999	E 0016	64	E 0019	86	E 0020	482
	E 0028	245										
SC BARNWELL	E 0463	90										
SC BEAUFORT	E 0500	275	E 0501	1612	E 0502	1107	E 0505	988	E 0509	82	E 0510	211
	E 0532	940										
SC CALHOUN	E 0004	60	E 0013	1455								
SC CHESTERFIELD	E 0452B	244	E 0454A	403	E 0484	152						
SC CLARENDON	E 0128	930	E 0131	58	E 0134	295	E 0142	845	E 0148U	398	E 0151	142
	E 0156	712	E 0157	65	E 0164	588	E 0165	656	E 0166	88	E 0168	876
	E 0169	692	E 0170	452								
SC COLLETON	E 0227	148	E 0233	223	E 0244	371	E 0251	233	E 0254	98	E 0270	314
	E 0271	300	E 0277	375	E 0279	44	E 0287	948				
SC DARLINGTON	E 0557	1053	E 0562	161	E 0563	534	E 0564	2247	E 0567	1928	E 0580	281
	E 0581	499	E 0583	504	E 0594	56	E 0610A	63	E 0612	745	E 0625	1227
	E 0629	169										
SC DILLON	E 0383	1271	E 0389	155	E 0390	197	E 0394A	1749	E 0399	75	E 0400	125
	E 0407	389	E 0410A	924	E 0411	110	E 0412	82	E 0417	557	E 0418	971
SC FAIRFIELD	E 0343	713	E 0344	709	E 0345	328	E 0348	273				
SC GEORGETOWN	E 0286	107	E 0289	97	E 0290	87	E 0291	198	E 0292	598	E 0295	675
	E 0296	428	E 0300	210	E 0305	528	E 0326	1524	T 9902.	4544		
SC GREENWOOD	E 0228D	126	E 0229E	73	E 0243B	41	E 0252A	98				
SC HAMPTON	E 0103	479	E 0119	93	E 0120	79	E 0122	440	E 0123	385	E 0126	1421
	E 0135	209	E 0136	54	E 0137	375	E 0139	515	E 0140	192		
SC HORRY	E 0678	260	E 0682	409	E 0690	560	E 0691	41	E 0697	1497	E 0699	254
	E 0705	121	E 0706	899	E 0717	35	E 0719	576	E 0722	476	E 0725	44
	E 0726	435	E 0744	60	E 0747	878	E 0762	269	E 0778	193	E 0805	98
SC JASPER	E 0176	1008	E 0177	728	E 0180	946	E 0185A	1410	E 0189	93	E 0192	78
SC KERSHAW	E 1303	199	E 1317	1774	E 1320	219	E 1324	116				
SC LAURENS	E 0694	94										

STATE: SOUTH CAROLINA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
SC LEE	E 0005	1349	E 0007	728	E 0013	141	E 0015	638	E 0018	491	E 0024	103
	E 0026	782	E 0027	81	E 0029	1436	E 0031	653				
SC MCCORMICK	E 0301	84	E 0302	326	E 0323	478						
SC MARION	E 0865	1501	E 0867	388	E 0878	384						
SC MARLBORO	E 0050	150	E 0060	81	E 0072	172	E 0081	151	E 0082	313	E 0083	50
	E 0091A	761										
SC NEWBERRY	E 0014B	15										
SC OCONEE	E 0080U	320	E 0087H	37	E 0094T	1069						
SC ORANGEBURG	E 0301	339	E 0305	1136	E 0307	1545	E 0309	1554	E 0311	280	E 0313	1462
	E 0314	588	E 0315	594	E 0317	302	E 0318	1224	E 0319	1359	E 0322	274
	E 0331T	2017	E 0334	897	E 0357	347	E 0375	471	E 0377	572		
SC SALUDA	E 0050	98	E 0052	64	E 0056	564	E 0057N	59	E 0071	249	E 0079B	33
	E 0086	33										
SC SUMTER	T 0001.	2792	T 0012.	327	T 0013.	3120	T 0014.	589	T 0015.	3002		
SC WILLIAMSBURG	E 0204	173	E 0206	1023	E 0210	584	E 0211	67	E 0218	1469	E 0221	207
	E 0237	215	E 0247	131	E 0250	554	E 0251	351	E 0255	40		

116681 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.3

STATE: SOUTH DAKOTA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP
SD AURORA	E 0376	81	E 0391	113	E 0394	138	E 0396	177	E 0397	109		
SD BEADLE	E 1253	72	E 1256	117	E 1257	55	E 1258	77	E 1260	49	E 1263	197
	E 1264	126	E 1274	120	E 1275	304	E 1279	37	E 1284	49	E 1285	154
	E 1287	106	E 1292	50								
SD BENNETT	E A0880A	150	E A0880B	145	E A0881	612	E A0882B	52				
SD BON HOMME	E 0778	245	E 0779	220	E 0784	196						
SD BROOKINGS	E 0975	161	E 0977	165	E 0988	219						
SD BROWN	E 0375	79	E 0378	123	E 0379	96	E 0384	74	E 0388	87	E 0436	108
	E 0437	105	E 0439	102								
SD BRULE	E 1000	45	E 1001	73	E 1002	78	E 1012	85	E 1014	56	E 1017	88
	E 1018	66	E 1023	108	E 1025	45	E 1026	159	E 1029	76		
SD BUFFALO	E 0675	176	E N0679	1016	E N0681	212						
SD BUTTE	E 1629	193	E 1630	47								
SD CAMPBELL	E 0251	570	E 0253	152	E 0254	59	E 0256	86				
SD CHARLES MIX	E 1953	239	E 1961	158	E 1962	303	E N1965	136	E N1966	132	E N1968	147
	E N1979	114	E N1983	148	E N1985	207	E N1986	88	E N1993	91	E N1995	163
	E N1996	70	E N2006	211								
SD CLARK	E 0102	135	E 0105	60	E 0127	105	E 0128	78	E 0129	131	E 0130	90
	E 0132	126										
SD CLAY	E 0154A	383										
SD CODINGTON	E 0675	241	E 0682	90	E N0680	55	E N0686	32				
SD CORSON	E N0600	252	E N0604	81	E N0608	38	E N0610	84	E N0613	32	E N0615	62
	E N0619	65	E N0620	103	E N0624	38	E N0632	479	E N0634	753	E N0641	507

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: SOUTH DAKOTA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
SD CORSON	E N0647	282	E N0650	55								
SD CUSTER	E 2555A	46										
SD DAVISON	E 1210	182										
SD DAY	E 0822	126	E 0834	119	E 0836	73	E 0847	60	E N0837	443	E N0854	61
SD DEUEL	E 0326	198	E 0334	354	E 0335	162	E 0342	129				
SD DEWEY	E A1800	17	E A1818	133	E A1820	207	E A1826	327	E A1830B	353	E A1838	189
	E N1808	143	E N1829A	128								
SD DOUGLAS	E 0300	172	E 0301	104	E 0303	209	E 0304	193	E 0305	206	E 0307	169
	E 0309	180	E 0313	153	E 0317	164						
SD EDMUNDS	E 1901	146	E 1902	144	E 1909	89	E 1912	70	E 1925	77	E 1926	60
	E 1927	42	E 1930	52	E 1932	52						
SD FALL RIVER	E 1757	94	E 1761	40	E 1762	16	E 1764	64	E 1766	44		
SD FAULK	E 0900	80	E 0905	162	E 0906	159	E 0907	78	E 0914	59	E 0915	69
	E 0916	58	E 0918	52	E 0920	62	E 0922	72	E 0923	87		
SD GRANT	E 1130	156	E 1149	95	E 1150	92	E 1156	158				
SD GREGORY	T 9902.	225	E A1127B	70	E A1128A	65	E A1130A	251	E A1130B	128	E A1131A	407
	E A1132	199	E A1136A	105	E A1139	447	E A1140	36	E A1143A	34	E A1143C	72
	E A1144	172	E A1145	115	E A1148A	99	E A1151H	42	E A1152A	137	E A1152B	87
SD HAAKON	E 0236	183	E 0237	112								
SD HAMLIN	E 0054	185	E 0056	96	E 0061	289	E 0064	155				
SD HAND	E 1052	74	E 1053	72	E 1055	73	E 1060	71	E 1061	76	E 1064	33
	E 1066	35	E 1070	94	E 1082	54	E 1083	107	E 1084	38	E 1088	79
	E 1089	93	E 1090	47	E 1091	100	E 1094	60	E 1096	48		
SD HANSON	E 0337	281	E 0339	262	E 0340	181						
SD HARDING	E 0104	59										
SD HUGHES	E 0703	184	E 0709	59								
SD HUTCHINSON	E 0780	245	E 0783	196	E 0784	186	E 0790	188	E 0798	213	E 0803	96
	E 0808	135										
SD HYDE	E 1700	98	E 1701	110	E 1704	40	E 1712	123				
SD JACKSON	E N3150	763	E N3152	50	E N3157	178	E N3159	66	E N3160	47	E N3162	67
	E N3166	58										
SD JERAULD	E 0956	162	E 0958	77	E 0963	83						
SD JONES	E 0155	51										
SD KINGSBURY	E 1311	374	E 1317	66	E 1320	222						
SD LAKE	E 0001	214	E 0002	60								
SD LYMAN	E 2162	34	E 2164	80	E 2165	190	E 2169	50	E 2181	48	E 2184	53
	E 2185	63	E N3021	385	E N3022	125						
SD MCCOOK	E 0229	133	E 0231	207	E 0237	182						
SD MCPHERSON	E 0175	68	E 0176	113	E 0178	45	E 0180	179	E 0183	80	E 0185	102
	E 0188	117	E 0189	315								
SD MARSHALL	E 0508	91	E N0501	139	E N0520	47	E N0523	59	E N0528	40		
SD MELLETTE	E A1350	27	E A1353	48	E A1354B	28	E A1360	134	E A1362B	308	E A1366	120
	E A1367A	31	E A1372	83	E A1374	213						
SD MINER	E 0051	133	E 0052	274	E 0053	61	E 0055	97	E 0057	176	E 0058	158
	E 0065	88	E 0070	106								

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: SOUTH DAKOTA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
SD MOODY	E 1076	101	E 1077	179								
SD PERKINS	E 1405	39	E 1407	30	E 1411	26	E 1413	42	E 1415	51	E 1429	34
	E 1434	111	E 1436	34	E 1438	37	E 1439	29	E 1447	46		
SD POTTER	E 0825	97	E 0826	255	E 0827	233						
SD ROBERTS	E 0625	115	E N0588	87	E N0593	54	E N0600	510	E N0601	338	E N0606	108
	E N0621	525	E N0627	232	E N0628	191	E N0633	71	E N0634	80	E N0636	77
	E N0638	116	E N0640	65	E N0641	78						
SD SANBORN	E 1500	83	E 1501	121	E 1502	118	E 1503	80	E 1504	211	E 1507	135
	E 1511	227										
SD SHANNON	E N3207	37	E N3209	782	E N3210	133	E N3219	69	E N3227	562	E N3230	146
	E N3236	323	E N3239	36	E N3250	934	E N3251	194	E N3252	897	E N3260	48
	E N3264A	116	E N3266	570	E N3268	382						
SD SPINK	E 0463	51	E 0465	46	E 0468	154	E 0476	70	E 0477	55	E 0481	205
	E 0482	102	E 0495	242	E 0497	254	E 0499	93	E 0500	79		
SD STANLEY	E 2026	146										
SD SULLY	E 0027	149	E 0029	168								
SD TODD	E N3057	82	E N3063	236	E N3065	173	E N3068	167	E N3082	35	E N3087	299
	E N3089	187	E N3092	181	E N3094	180	E N3095	65	E N3096	396	E N3100	319
	E N3101	238	E N3107	100	E N3108	92	E N3112	86	E N3116	167		
SD TRIPP	E A0532	56	E A0533A	99	E A0533B	121	E A0540	34	E A0548	67	E A0550	235
	E A0553	130	E A0555	503	E A0572A	32	E A0573A	60	E A0581A	51	E A0584A	51
SD TURNER	E 1182	299	E 1190	100								
SD YANKTON	E 0903	266	E 0918	156								
SD ZIEBACH	E A0001	168	E A0002	131	E A0004	411	E A0005	151	E N0013A	205	E N0016	354
	E N0017	56	E N0018	134								

56424 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.0

STATE: TENNESSEE

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TN BENTON	E 0800	264	E 0801A	113	E 0818	186	F 0826	178				
TN BRADLEY	T 9910.	608	T 9911.	1414	T 9913.	3076						
TN CAMPBELL	E 0052	542	E 0058A	177	E 0068U	1123	T 9901.	2798				
TN CANNON	E 0461	38										
TN CARROLL	E 0582	100	E 0597U	642								
TN CHESTER	E 0280	548	E 0288	2061	E 0291B	32	E 0656B	33				
TN CLAIBORNE	E 0203	849	E 0204	497	E 0211	196	E 0214	1326	E 0218	53	E 0220	1390
	E 0221	1116	E 0223	286	E 0224A	1603	E 0225	573	E 0227	508	E 0229	443
TN COCKE	E 0052	752	E 0055	44	E 0063	102	E 0065	564	E 0070	753	E 0072	753
TN CUMBERLAND	E 0196A	397	E 0197B	57	E 0201	125						
TN DE KALB	E 0203	909	E 0215	338								
TN DYER	E 0160	410	E 0167A	23	E 0169	995						
TN FENTRESS	E 0028	753	E 0030B	76	E 0031B	94	E 0036	591	E 0037	981	E 0039	1628
TN FRANKLIN	E 0562	1105	E 0586	38	E 0587	232	E 0602	44				

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: TENNESSEE

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TN GIBSON	E 0347T	1578	E 0347U	360	E 0363	1116	E 0364	263	E 0369	50	T 9903.	4604
TN GRUNDY	E 0280	44	E 0292	330								
TN HAMBLEN	E 0276	117	E 0277	122	E 0282	55	E 0290A	1082	E 0295	157		
TN HANCOCK	E 0001	520	E 0002	576	E 0005	570	E 0008	520	E 0009	96	E 0010	450
	E 0011A	439	E 0012A	238	E 0014	205	E 0015	583				
TN HARDEMAN	E 0116	148	E 0123	49	E 0125	1627						
TN HARDIN	E 0092	718										
TN HAYWOOD	E 0010	134	E 0015	303	E 0027	1240	E 0028	50				
TN HENDERSON	E 0536	81	E 0550B	66								
TN HENRY	E 0130	266	E 0144	111	E 0146	115						
TN HICKMAN	E 0061	50	E 0066	437								
TN JACKSON	E 0064	29	E 0071A	26								
TN JOHNSON	E 0175	583	E 0180	1244								
TN LAKE	E 0855U	407	E 0857	77								
TN LAWRENCE	E 0666	130										
TN LEWIS	E 0032	103										
TN LINCOLN	E 0394	1240	E 0403A	221								
TN LOUDON	E 0235B	190										
TN MCNAIRY	E 0656A	1544	E 0671	271	E 0674	88	E 0677U	728	E 0685	149		
TN MACON	E 0307	15										
TN MARSHALL	E 0186	1223	E 0188	896	E 0189	98	E 0196A	102	E 0202	125		
TN MAURY	E 0110G	46	E 0114	47	E 0120	32	E 0122	1435				
TN MONROE	E 0051G	211	E 0051U	28	E 0056D	54	E 0065	698	E 0066	1203	E 0069	39
TN MOORE	E 0012	834										
TN MORGAN	E 0283	1177	E 0284	323								
TN OBION	E 0221	465	E 0232	323								
TN OVERTON	E 0013U	182	E 0021	978	E 0022	1603						
TN PERRY	E 0056	39										
TN PUTNAM	E 0153	131										
TN RHEA	E 0361A	685										
TN ROANE	T 0305.	3969										
TN SCOTT	E 0130	51	E 0134A	519	E 0135	237	E 0142B	49	E 0144	1559	E 0145	831
TN VAN BUREN	E 0330	23										
TN WARREN	E 0137A	38	E 0156	81								
TN WAYNE	E 0434	135										
TN WEAKLEY	E 0475	787	E 0490U	266								

82574 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.4

STATE: TEXAS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX ANGELINA	E 0324	762	E 0326T	642	E 0326U	169						
TX ARANSAS	E 0800B	55	E 0810	860								
TX ATASCOSA	E 0481	1406	E 0482	1680	E 0486	857	E 0488	406				

STATE: TEXAS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX BAILEY	E 0153	1332	E 0158	466								
TX BASTROP	E 0392	695	E 0393	661								
TX BAYLOR	E 0751T	31										
TX BOSQUE	E 0475	251	E 0478	29								
TX BREWSTER	E 0315	322	E 0317	348	E 0328	397	E 0330	1131	E 0331	840	E 0334	233
	E 0337	55	E 0340	44	E 0341	58						
TX BRISCOE	E 0026	275										
TX BROOKS	E 0525	1824	E 0526	1034	E 0530	195	E 0531	444	E 0532	249		
TX BROWN	E 0105T	320	T 9901.	2775								
TX BURLESON	E 0402	946										
TX BURNET	E 0204	631										
TX CALDWELL	E 0075	1365	E 0079	1936	E 0084	1001	E 0089B	113				
TX CALHOUN	E 0034	43										
TX CAMP	E 0051	866	E 0053	123								
TX CASS	E 0650	249	E 0657	419	E 0666	858	E 0667U	857				
TX CHEROKEE	E 0415A	418										
TX COCHRAN	E 0200	556	E 0201	479								
TX COLEMAN	E 0775	583	E 0784	201								
TX COLLINGSWORTH	E 0427	670	E 0428	799	E 0430	185						
TX COMANCHE	E 0301	1168										
TX CONCHO	E 0005	256										
TX COTTLE	E 0076	528										
TX CRANE	E 0176	48										
TX CROSBY	E 0656A	471	E 0657	267								
TX CULBERSON	E 0253	78	E 0257	94	E 0258	83	E 0261	971	E 0262A	79		
TX DALLAM	E 0400	118	E 0401	394	E 0402	591	E 0408	251				
TX DELTA	E 0029	751	E 0033	234								
TX DE WITT	E 0201	822	E 0206	1184	E 0207	1380	E 0213	1144				
TX DICKENS	E 0700	409	E 0701	403	E 0702	486	E 0703	55	T 9901.	169Q		
TX DIMMIT	E 0025	939	E 0026	131	E 0027	1843	E 0028	1662	E 0032	771	E 0033	803
TX DONLEY	E 0151	342	E 0157	380								
TX DUVAL	E 0700	1957	E 0703	281	E 0709	1425	E 0712	1061				
TX EASTLAND	E 0426T	945	E 0439	496	E 0448	1204	E 0455	685				
TX EDWARDS	E 0825	505										
TX ERATH	E 0551	102	E 0557	524								
TX FALLS	E 0535	711	E 0536	1360	E 0538A	565	E 0538B	198	E 0541	267		
TX FANNIN	E 1285	1321	E 1288	276								
TX FAYETTE	E 0126	87	E 0132E	45								
TX FISHER	E 0303	490										
TX FLOYD	E 0231	1194	E 0232	848								
TX FOARD	E 0029	256										
TX FRANKLIN	E 0004U	397										
TX FREESTONE	E 0027	754	E 0035	390	E 0036	496	E 0040	599				
TX FRIO	E 0277	2465	E 0278	1664								
TX GAINES	E 0626	983										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: TEXAS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX GOLIAD	E 0182	486										
TX GONZALES	E 0225	942	E 0226	382	E 0230	801	E 0235T	1517	E 0238U	658		
TX GRAY	E 0779	414										
TX HALE	E 2011	674	E 2013	242	E 2017A	595						
TX HALL	E 0100	727	E 0103	832	E 0105	229	E 0111	258				
TX HARDEMAN	E 0375	163	E 0380	105	E 0382	131	E 0389	514	E 0392	41		
TX HARTLEY	E 0254	201										
TX HASKELL	E 0702	212	E 0710	551	E 0712	778	E 0715A	24				
TX HEMPHILL	E 0502	488										
TX HENDERSON	E 0985	122	E 0993	155	E 1003D	54	E 1003E	50				
TX HILL	E 0797	1361	E 0808	315	E 0809	235						
TX HOCKLEY	E 0329	450	E 0332	355	E 0337	625	E 0338	175				
TX HOUSTON	E 0232	396	E 0235	2203	E 0240	1071						
TX HOWARD	T 9901.	3184										
TX HUDSPETH	E 0556	699	E 0557	112								
TX HUNT	E 0575	1159	E 0578T	1270	E 0578U	921	E 0584	345	E 0593	168	T 9902.	4734
TX HUTCHINSON	T 9903.	2926										
TX JASPER	E 0150	228	E 0151	1132								
TX JEFF DAVIS	E 0776	327	E 0780	328	E 0782	34						
TX JIM HOGG	E 0250	1100	E 0253	1032	E 0256	63	E 0257	46				
TX JIM WELLS	E 0603	894										
TX KARNES	E 0382	552	E 0383	469	E 0384	223						
TX KENDALL	E 0728	298										
TX KENEDY	E 0002	276										
TX KIMBLE	E 0127	429	E 0131	196	E 0132	295						
TX KINNEY	E 0126	581	E 0127	210	E 0128	77	E 0130	71				
TX KLEBERG	T 9901.	6861										
TX KNOX	E 0081	388	E 0087	524								
TX LAMAR	E 1214	794	E 1215	735								
TX LAMB	E 0575	1180	E 0580	222	T 9901.	4341						
TX LAMPASAS	E 1255	1047	E 1259	277								
TX LA SALLE	E 0001	1294	E 0002	1515	E 0007B	704						
TX LAVACA	E 0077T	901	E 0085	1061	E 0088	1148						
TX LEE	E 0129	1155										
TX LEON	E 0626	594	E 0634	165	E 0635	615	E 0637	580				
TX LIMESTONE	E 0728	1256	E 0737	618								
TX LIPSCOMB	E 0226	289	E 0232	122								
TX LIVE OAK	E 0107	341										
TX LYNN	E 0725	352	E 0731	890	E 0732	321	E 0733	773				
TX MCCULLOCH	E 0451	202	E 0452	591	E 0455	791	E 0456U	150	E 0457	768	E 0458	848
TX MADISON	E 0900	2883	E 0906	56								
TX MARION	E 0552	976	E 0553	1594	E 0554	1663	E 0555	1269	E 0557	1047		
TX MARTIN	E 0955	463										
TX MASON	E 0025	636										
TX MAVERICK	E 0552D	5338	T 9902	5705	T 9903.	5105	T 9904.	7189				

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: TEXAS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX MEDINA	E 0756	1212										
TX MENARD	E 0352	616	E 0354	555								
TX MILAM	E 0402	388	E 0407	1011	E 0409A	625	E 0410	1045	E 0415A	465	E 0417A	788
	E 0419	468										
TX MORRIS	E 0178	1165										
TX MOTLEY	E 0176	69	E 0178	334	E 0179	338						
TX NACOGDOCHES	E 0053	972	E 0063	371	T 9902.	1959						
TX NAVARRO	E 0114	730	E 0123B	343	T 9905.	2551						
TX NEWTON	E 0226	1017	E 0227B	99	E 0231A	704						
TX NOLAN	T 9902.	3141										
TX OLDHAM	E 0135	74										
TX PALO PINTO	E 0862	208										
TX PANOLA	E 0543	868										
TX PARMER	E 0213	420										
TX PECOS	E 0511	775	E 0513	584								
TX PRESIDIO	E 0577	666	E 0578	609	E 0580	105	E 0581	162	E 0582	162	E 0585	969
	E 0586	754	E 0588	111	E 0590	209						
TX RAINS	E 0500	813										
TX REAGAN	E 0433	47										
TX REAL	E 0175	468	E 0176	728								
TX RED RIVER	E 0700	520	E 0705	759	E 0706	1543	E 0711	1119				
TX REEVES	E 0050	165	E 0055	568	E 0056	284	E 0057	763	T 9901.	4866		
TX REFUGIO	E 0005	1413										
TX ROBERTSON	E 0576	486	E 0582	442	E 0586	1131	E 0587	601	E 0589	1025		
TX RUSK	E 0450	68	E 0472	215								
TX SABINE	E 0126	506	E 0129	612	E 0133U	644						
TX SAN SABA	E 0001	420	E 0005A	691								
TX SCHLEICHER	E 0467	164										
TX SHELBY	E 0002	1005	E 0005	1164	E 0008	1647	E 0017	1017				
TX STARR	E 0200	1692	E 0201	971	E 0202	2039	E 0203	2874	E 0207	405	E 0208	1818
	E 0209	70	E 0210	1621	E 0211	588	E 0212	1709	E 0213A	1675	E 0214	1952
	E 0215A	1650	E 0216A	1487	E 0217	1442	E 0218	580	E 0219	2258		
TX STERLING	E 0303	55	E 0304	100	E 0305	67						
TX SUTTON	E 0906	23										
TX SWISHER	E 0554	1040	E 0555	1680	E 0561	278						
TX TERRELL	E 0754	50										
TX TERRY	E 0256	1349	E 0257U	1007	E 0262	800						
TX TITUS	E 0076	370	E 0079A	61								
TX TRINITY	E 0207G	168										
TX TYLER	E 0415	724										
TX UPSHUR	E 0833	1109										
TX UPTON	E 0877	56	E 0882	431								
TX VAL VERDE	E 0650	97	E 0651	169	T 9903.	5857	T 9906.	3644				
TX VAN ZANDT	E 0353C	137	E 0375	880								
TX WALKER	T 1905.	5666										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: TEXAS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX WARD	E 0600	527										
TX WHARTON	T 1403.	2299										
TX WILBARGER	T 9901.	3597										
TX WILLACY	E 0029	1227	E 0030A	2101	E 0031A	1425	E 0032U	387	E 0033	2200	E 0037	1148
	E 0040	1844										
TX WINKLER	E 0003	406	E 0010	228	E 0015	130	E 0019	102				
TX WOOD	E 0301	1493	E 0314	1387								
TX YOUNG	E 0946B	33										
TX ZAPATA	E 0050	766	E 0051	111	E 0055	165						
TX ZAVALA	E 0450	1450	E 0452	966	E 0454	2598	E 0457	1666				

324210 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.1

STATE: UTAH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
UT BOX ELDER	E 0126	74										
UT CACHE	E 0906A	75										
UT CARBON	T 9908.	306										
UT DAGGETT	E 0055	241										
UT DUCHESNE	E N0282	72	E N0295	217	E N0296	87						
UT EMERY	E 0589A	49										
UT GARFIELD	E 0707	113	E 0718	94	E 0723	102	E 0725	64				
UT GRAND	E 0080	49	T 9901.	92								
UT IRON	E 0383	181	E 0385	255	E 0391	100	E 0394	202				
UT JUAB	E 0653	91										
UT KANE	E 0925	95	E 0928	156	E 0929	38	E 0936A	506				
UT MILLARD	E 1018	55	E 1020	51	E 1025	120	E 1026	87	T 9902.	90	E N1013	49
UT MORGAN	E 0007	176										
UT PIUTE	E 1077	151										
UT RICH	E 0026	87										
UT SAN JUAN	E 1180	128	T 9903.	51	T 9904.	234	E N1500	82	E N1501	55	E N1507	81
	E N1510	83	E N1511	40	E N1512	517	E N1514	430	E N1516	55	E N1517	96
	E N1523	48	E N1524	150	E N1527	200	E N1529	62	E N1530	109	E N1531	129
	E N1532	76	E N1537	118	E N1547	80	E N1549	132	E N1551	53	E N1553	99
	E N1555	69	E N1556	30	E N1566	92	E N1567	77				
UT SANPETE	E 0754	379	E 0765	199								
UT UINTAH	E 0134	62	E N0139	189	E N0148	90	E N0155	202	E N0158	300	E N0159	344
	E N0160	346	E N0161	602								
UT WASHINGTON	E 1103	1009	E 1108A	195								
UT WAYNE	E 0536	140	T 9999.99	157								

11715 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.5

STATE: VERMONT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
VT ESSEX	E 0014	100										
VT LAMOILLE	E 0060	35										

135 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .0 .

STATE: VIRGINIA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
VA LEE	T 9906.	4639										
VA STAUNTON	T 0001.	1456										

6095 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .4

STATE: WASHINGTON

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WA CHELAN	E 0052	79	E 0053	51	E 0065	46	E 0067	928				
WA CLALLAM	E N0502	323	E N0510	107								
WA COWLITZ	T 0001.	268	T 0010.	1317								
WA DOUGLAS	E 0259	567	E 0260	174	E 0266	191	E 0269	268	E 0270	39		
WA FERRY	E N0088	325	E N0091	160								
WA GRANT	E 0394	1152	T 9901.	1196								
WA GRAYS HARBOR	E N0655	83	E N0656	254	E N0672	68						
WA ISLAND	E 0075	2553										
WA JEFFERSON	E 0365	47	E N0363	67								
WA KITTITAS	E 0231	174	T 9902.	4569								
WA LEWIS	E 0060	73	E 0061	579	E 0074	473						
WA MASON	E 0406	285	E 0427	76	E N0413	483						
WA OKANOGAN	E 0675	507	E 0683	563	E 0705	415	E 0711	352	E 0713	151	E 0733	206
	E N0756	69										
WA PACIFIC	E 0591	827	E 0593	87								
WA PEND OREILLE	E 0404	146	E 0406	246	E 0410	38	E 0419B	66	E 0425	210		
WA SAN JUAN	E 0130	92										
WA SKAMANIA	E 0028	45										
WA STEVENS	E 0194	610										
WA WALLA WALLA	E 0301	157	T 9904.	3718								
WA WHITMAN	E 0586	200	E 0595	176	E 0596	136	T 9902.	7475				

33467 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.1

STATE: WEST VIRGINIA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WV BARBOUR	E 0363	1351										
WV BOONE	E 0066B	50										

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: WEST VIRGINIA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WV BRAXTON	E 0502A	1481	E 0507B	37	E 0512B	108	E 0513	1120				
WV CALHOUN	E 0006	307	E 0007	1597								
WV CLAY	E 0101	943	E 0105B	45								
WV DODDRIDGE	E 0005	983	E 0006	282								
WV GILMER	E 0030D	75	E 0031	1553	E 0032	492						
WV GREENBRIER	E 0251	875	E 0264B	79	E 0280	371	E 0282	105	E 0284B	128		
WV HARDY	E 0001	241										
WV LEWIS	E 0431	875	E 0441	376								
WV LINCOLN	E 0540	946	E 0541	755								
WV LOGAN	E 0344	2056										
WV MCDOWELL	E 0585	882	E 0591	813	E 0592	189	E 0595T	1953	E 0598	794		
WV MARION	T 0201.	1214										
WV MASON	E 0488	392	E 0489	67								
WV MERCER	E 0417	674	E 0441	182	E 0442	311	T 9901.	2786				
WV MINGO	E 0223	417										
WV MONONGALIA	T 0101.	4766	T 0102.	5251	T 0103.	3582						
WV MONROE	E 0126	747										
WV MORGAN	E 0082	258										
WV PLEASANTS	E 0075A	1134										
WV RANDOLPH	E 0151	579	E 0152	201	E 0153	792	E 0156	913				
WV RITCHIE	E 0207	779	E 0208	994	E 0212	196	E 0213	116				
WV ROANE	E 0153	338	E 0158	1156	E 0162	1612						
WV SUMMERS	E 0002	1469	E 0003	1213	E 0008	767						
WV TUCKER	E 0405	241										
WV TYLER	E 0336	521	E 0339	826								
WV UPSHUR	E 0313	293	E 0314	139	E 0315A	155	E 0321	1701				
WV WEBSTER	E 0101	250	E 0102	677	E 0103	734	E 0106	722				

61027 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.0

STATE: WISCONSIN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI ASHLAND	E 1292	156	E 1299	276	E 1306	18						
WI BARRON	E 1142	394	E N1106	88								
WI BAYFIELD	E 0420	254	E 0430	608	E 0435	102	E 0441	198	E 0444	242	E 0448	232
	E A0406	85	E N0404	76								
WI BURNETT	E 1383	409	E 1386	172	E 1392	251	E 1411	419	E 1417	361	E 1418	494
WI CLARK	E 0633	367	E 0677	399								
WI CRAWFORD	E 0701	622										
WI DUNN	E 0003	300										
WI FLORENCE	E 0250	265	E 0255	170	E 0256	199	E 0262	192				
WI FOND DU LAC	T 0406.	542										
WI FOREST	E 0125A	195	E 0126	44	E 0140	828	E 0159	162	E A0154	254		
WI GRANT	E 0833	317										

STATE: WISCONSIN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI IRON	E 0479	757	E 0492	109	E 0493	51	E 0498	26				
WI JACKSON	E 0985	539										
WI JUNEAU	E 0286	170	E 0288	216	E 0299	256	E 0303	410	E N0314A	124		
WI LANGLADE	E 0543	515	E 0545	309								
WI LINCOLN	E 0180	104	E 0192	75								
WI MARINETTE	E 0980	61	E 0990	287	E 0997	344	E 1009	211	E 1018	407		
WI MENOMINEE	E 1628A	155	E 1635	300	E N1470	82						
WI MONROE	E 0200	117	E 0220	75	E N0213	81						
WI OCONTO	E 0003	184	E 0006	146	E 0007	23	E 0009	107	E 0015	134	E 0018	345
	E 0026	174	E 0038	469	E 0049	732						
WI ONEIDA	E 0834	47	E 0858A	100								
WI POLK	E 0302	639	E 0321	468	E N0316	34	E N0319	43				
WI PRICE	E 0631	280	E 0633	619	E 0642	498	E 0643	171	E 0644	152	E 0648	308
	E 0649	179	E 0653	166	E 0661	457	E 0665	379				
WI RUSK	E 1203	185	E 1205	72	E 1215	402	E 1217	469	E 1219	465	E 1225	61
	E 1228	240	E 1230	86								
WI SAUK	E 0103A	54	E N0105C	81								
WI SAWYER	E 0678	573	E 0680	269	E 0696	242	E 0697	376	E 0706	264	E 0744	386
	E 0745	105	E N0688	183	E N0689	85	E N0702	222	E N0713	88	E N0718	26
	E N0719	307	E N0727	239								
WI SHAWANO	E 0318	109										
WI TAYLOR	E 0399	142										
WI VERNON	E 1078	398	E 1104	223								
WI VILAS	E 0529	191	E 0535	104	E 0558	343	E 0559	426	E 0575	41	E 0596	52
	E N0585	44	E N0593	484	E N0597	40	E N0600	46				
WI WASHBURN	E 0778	557	E 0779	168	E 0780	273	E 0806	260				
WI WAUPACA	E 0098	203										
WI WOOD	E 0435A	149	E 0436A	188	E N0460	50						

32277 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.1

STATE: WYOMING

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WY ALBANY	E 0526	66	E 0527	37	E 0536	58	E 0539	38	E 0549	102	E 0553	207
	T 9903.	4742										
WY BIG HORN	E 1630	121	E 1640	370	E 1641	244	E 1647	147				
WY CAMPBELL	E 1000	106										
WY CARBON	E 0448	55	E 0453	69								
WY FREMONT	E 1302	140	E 1349	56	E 1364	50						
WY GOSHEN	E 0352	53	E 0353	86	E 0363	110	E 0364	232	E 0373	165	T 9903.	356
WY HOT SPRINGS	E 1900	359	E 1911.	36	E 1912	34	E 1913	94	E N1915	82		
WY JOHNSON	E 0026	52	E 0034	42	E 0038	119						
WY LINCOLN	E 0200A	256	E 0207A	1386	E 0208	1502	E 0213	89	E 0217	32		
WY NIOBRARA	E 0002	357	E 0005	103	E 0006	212	E 0007	338	E 0010	74		

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: WYOMING

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WY PARK	E 0913	30	E 0914	206								
WY PLATTE	E 0114	138										
WY SHERIDAN	E 1525	191	E 1550	65	E 1551	117						
WY SUBLETTE	E 1132	61	E 1142	69								
WY SWEETWATER	E 1984	86	E 1995	418	E 2010	42	E 2013	125	E 2016	28	E 2025	63
	E 2029	75										
WY TETON	E 1078	114										
WY WASHAKIE	E 1177	155										

14760 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.5

METROPOLITAN AREA: Abilene, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX TAYLOR	T 0118.	1215	T 0119.	3010								

4225 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.8

METROPOLITAN AREA: Akron, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH SUMMIT	T 5011.	1815	T 5012.	1384	T 5013.01	969	T 5013.02	1206	T 5014.	2502	T 5015.	1055
	T 5016.	82	T 5017.	2746	T 5018.	1997	T 5019.	2375	T 5024.	2728	T 5025.	2320
	T 5032.	3175	T 5034.	2526	T 5041.	1748	T 5043.	750	T 5044.	2119	T 5053.	2934
	T 5056.	2361	T 5063.04	2913	T 5066.	3179	T 5067.	3272	T 5068.	1391	T 5069.	1308
	T 5074.	1866	T 5101.	4574								

55295 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.4

METROPOLITAN AREA: Albany, GA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
GA DOUGHERTY	T 0002.	4664	T 0008.	3121	T 0012.	2311	T 0013.	283	T 0014.01	2572	T 0014.02	4420
	T 0015.	4963										

22334 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.9

METROPOLITAN AREA: Albany-Schenectady-Troy, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY ALBANY	T 0001.	2631	T 0002.	5876	T 0006.	3514	T 0008.	2579	T 0011.	1712	T 0021.	4165
	T 0023.	2248	T 0024.	318	T 0025.	2060	T 0129.	3665				
NY MONTGOMERY	T 0701.	72	T 0703.	2604	T 0709.	2116						
NY RENSSELAER	T 0404.	3457	T 0407.	4173								
NY SCHENECTADY	T 0203.	1365	T 0209.	4279	T 0210.01	887	T 0210.02	2648				

50369 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.0

METROPOLITAN AREA: Albuquerque, NM

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NM BERNALILLO	T 0012.	6755	T 0013.	4337	T 0014.	3402	T 0015.	3224	T 0016.	2865	T 0020.	2023
	T 0021.	1242	T 0028.	790	T 0045.01	3247	T 0048.	879				

28764 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.9

METROPOLITAN AREA: Alexandria, LA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
LA RAPIDES	T 0111.	3783	T 0118.	40	T 0119.	2477	T 0120.	4660	T 0129.	4192		

15152 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.2

METROPOLITAN AREA: Allentown-Bethlehem-Easton, PA-NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA LEHIGH	T 0002.	898	T 0005.	2324	T 0009.	1664	T 0010.	2895	T 0011.	957	T 0013.	1878
PA NORTHAMPTON	T 0105.	4583	T 0108.	2584	T 0110.	2700	T 0113.	2658	T 0144.	2085	T 0145.	3132

28358 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.5

METROPOLITAN AREA: Altoona, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA BLAIR	T 1019.	2081										

2081 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.5

METROPOLITAN AREA: Amarillo, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX POTTER	T 0111.	2538	T 0112.	923	T 0113.	502	T 0114.	2037	T 0120.	1824	T 0121.	954
	T 0122.	3234	T 0123.	631	T 0129.	2071	T 0130.	2524				

17238 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.9

METROPOLITAN AREA: Anaheim-Santa Ana, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA ORANGE	T 0219 07	46	T 0524.04	7760	T 0626.14	2998	T 0743.	3234	T 0744.03	3350	T 0745.01	5571
	T 0748.01	4424	T 0748.04	8258	T 0749.01	5945	T 0749.02	4159	T 0750.01	3067	T 0750.02	4448
	T 0762.04	2259	T 0873.	5941	T 0874.03	2605	T 0886.01	3519	T 0891.03	8764	T 0995.02	331
	T 0995.03	8828										

85507 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.4

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Anchorage, AK

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AK ANCHORAGE	T 0003.	8157	T 0004.	9189	T 0006.	5505						

22851 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 13.1

METROPOLITAN AREA: Anderson, IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN MADISON	T 0001.	409										

409 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .3

METROPOLITAN AREA: Anderson, SC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
SC ANDERSON	T 0001.	130	T 0006.	5408	T 0007.	7676						

13214 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.9

METROPOLITAN AREA: Ann Arbor, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI WASHTENAW	T 0001.	1142	T 0002.	7646	T 0003.	7008	T 0005.	5742	T 0007.	2569	T 0008.	2714
	T 0009.01	4756	T 0009.02	2850	T 0025.01	1861	T 0025.02	980	T 0026.	2390	T 0028.	2575
	T 0029.02	328	T 0029.03	4157								

46718 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 17.6

METROPOLITAN AREA: Anniston, AL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL CALHOUN	T 0005.	4991	T 0006.	3268	T 0007.	268						

8527 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.1

METROPOLITAN AREA: Appleton-Oshkosh-Neenah, WI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI OUTAGAMIE	T 0101.	1223										
WI WINNEBAGO	T 0006.	1284										

2507 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .9

METROPOLITAN AREA: Asheville, NC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NC BUNCOMBE	T 0001.	679	T 0002.	2173	T 0007.	1377	T 0009.	2954				

7183 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.5

METROPOLITAN AREA: Athens, GA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
GA CLARKE	T 0001.	215	T 0002.	2475	T 0003.	5538	T 0004.	3291	T 0006.	3349	T 0009.	4069

18937 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 14.6

METROPOLITAN AREA Atlanta, GA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
GA COBB	T 0307.	5545	T 0308.	5381								
GA DE KALB	T 0205.	4485	T 0206.	1509	T 0207.	3243	T 0208.	11387	T 0221.	3635	T 0227.	5650
	T 0237.	6619										
GA FULTON	T 0006.	1278	T 0008.	2175	T 0010.95	5100	T 0011.	1648	T 0017.	3083	T 0018.	1488
	T 0020.	1550	T 0021.	2272	T 0022.	2330	T 0023.	3641	T 0024.	3309	T 0025.	4828
	T 0026.	1694	T 0027.	755	T 0028.	2169	T 0029.	1674	T 0031.	2195	T 0032.	1659
	T 0033.	2940	T 0035.	708	T 0036.	615	T 0037.	1169	T 0038.	3684	T 0039.	2885
	T 0040.	2826	T 0041.	2660	T 0042.95	2437	T 0043.	1971	T 0044	2717	T 0046.95	1287
	T 0048.	1937	T 0049.95	2125	T 0053.	3328	T 0055.01	3025	T 0055.02	4424	T 0056.	1752
	T 0057.	1559	T 0058.	1868	T 0062.	1897	T 0063.	2765	T 0064.	2550	T 0066.02	1578
	T 0067.	5132	T 0068.02	1902	T 0071.	4925	T 0072.	6945	T 0078.04	9409	T 0082.02	5199
	T 0083.01	4215	T 0083.02	3917	T 0084.	5748	T 0085.	6080	T 0086.01	6845	T 0086.02	4061
	T 0087.01	3821	T 0087.02	4888	T 0106.01	4583	T 0109.	868	T 0110.	4483	T 0112.01	5797
GA SPALDING	T 9903.	2845	T 9905.	8267								
GA WALTON	T 1104.	3499										

248438 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.6

METROPOLITAN AREA: Atlantic City, NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NJ ATLANTIC	T 0008.	1453	T 0009.	813	T 0010.	771	T 0011.	3121	T 0014.	3293	T 0015.	2650
	T 0016.	1375	T 0017.	1778	T 0018.	1150	T 0019.	2446	T 0020.	1573		
NJ CAPE MAY	T 0215.	2013										

22436 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.1

METROPOLITAN AREA: Augusta, GA-SC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
GA RICHMOND	T 0002.	3684	T 0003.	1997	T 0004.	879	T 0006.	3358	T 0007.	2427	T 0008.	772

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Augusta, GA-SC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
GA RICHMOND	T 0009.	3369	T 0014.	4367	T 0015.	3397	T 0106.	8369				

32619 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.4

METROPOLITAN AREA: Aurora-Elgin, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL KANE	T 8512.	415	T 8515.	977	T 8537.	360						

1752 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .6

METROPOLITAN AREA: Austin, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX HAYS	T 0101.	1943	T 0102.	6023	T 0103.	7271	T 0105.	3207				
TX TRAVIS	T 0002.03	958	T 0003.01	5831	T 0003.02	4755	T 0004.01	3614	T 0004.02	3099	T 0005.	4165
	T 0006.01	6802	T 0006.02	7887	T 0008.02	3570	T 0008.03	2771	T 0008.04	2871	T 0009.01	2150
	T 0009.02	6231	T 0010.	5425	T 0011.	1665	T 0012.	3095	T 0013.05	6489	T 0021.10	3338
	T 0023.04	4002	T 0023.05	5794								
TX WILLIAMSON	T 0210.	3123										

106079 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.8

METROPOLITAN AREA: Bakersfield, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA KERN	T 0013.	5720	T 0016.	1500	T 0021.	2968	T 0022.	4084	T 0025.	5098	T 0048.	6525

25895 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.4

METROPOLITAN AREA: Baltimore, MD

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MD ANNE ARUNDEL	T 7028.	680										
MD BALTIMORE	T 4016.01	1096	T 4507.	2332	T 4508.01	1254						
MD CARROLL	T 5053.	1809										
MD HARFORD	T 3025.	5722										
MD QUEEN ANNE@S	E 0277	60	E 0280	34	E 0286C	33	E 0287B	36	E 0299T	723		
MD BALTIMORE	T 0103.	2639	T 0104.	1763	T 0105.	2268	T 0201.	2687	T 0301.	2938	T 0302.	2850
	T 0402.	3181	T 0501.	4349	T 0603.	2974	T 0604.	3137	T 0605.	1927	T 0703.	3024
	T 0704.	3498	T 0802.	4784	T 0803.01	4243	T 0804.	3327	T 0806.	5775	T 0807.	3944
	T 0808.	4015	T 0904.	2172	T 0905.	2377	T 0908.	6175	T 0909.	4701	T 1001.	2799
	T 1002.	2677	T 1004.	1578	T 1102.	4993	T 1204.	2742	T 1205.	2471	T 1206.	2907
	T 1301.	4661	T 1302.	4245	T 1303.	3700	T 1304.	3047	T 1401.	5402	T 1402.	3309
	T 1403.	4842	T 1501.	4021	T 1502.	4683	T 1503.	3811	T 1506.	5715	T 1508.02	1138

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Baltimore, MD

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MD BALTIMORE	T 1512.	7992	T 1513.	7798	T 1601.	5138	T 1602.	4548	T 1603.	3297	T 1604.	5561
	T 1701.	1815	T 1702.	3363	T 1703.	5414	T 1801.	1365	T 1802.	1755	T 1803.	2264
	T 1901.	2982	T 1902.	3042	T 1903.	3868	T 2001.	3390	T 2002.	4904	T 2003.	3158
	T 2004.	3473	T 2005.	4062	T 2101.	1831	T 2102.	5442	T 2201.	1120	T 2301.	1712
	T 2302.	2695	T 2502.01	865	T 2502.03	2392	T 2502.04	7273	T 2503.02	2920	T 2506.	1504
	T 2603.03	2328	T 2604.03	4514	T 2606.01	3982	T 2608.	2637	T 2718.01	4842	T 2718.02	6256
	T 2804.04	4003										

296773 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 13.5

METROPOLITAN AREA: Bangor, ME

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
ME PENOBSCOT	T 0001.	488	T 0010.	589								

1077 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.3

METROPOLITAN AREA: Baton Rouge, LA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
LA ASCENSION	T 0308.	1449										
LA EAST BATON ROUGE	T 0003.	3017	T 0005.	6053	T 0009.	7291	T 0010.	6788	T 0012.	1395	T 0013.	2831
	T 0014.	984	T 0015.	3754	T 0021.	3227	T 0022.	2853	T 0024.	4190	T 0025.	5748
	T 0028.	10550	T 0030.01	7728	T 0030.02	231	T 0031.	9965				

78054 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 15.8

METROPOLITAN AREA: Battle Creek, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI CALHOUN	T 0001.	128	T 0003.	4156	T 0004.	3182						

7466 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.3

METROPOLITAN AREA: Beaumont-Port Arthur, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX JEFFERSON	T 0001.03	3007	T 0007.	4422	T 0008.	1305	T 0010.	2492	T 0014.	1123	T 0015.	1029
	T 0016.	345	T 0017.	3177	T 0018.	2346	T 0022.	3842	T 0052.	409	T 0053.	2251
	T 0054.	3579	T 0057.	1073	T 0058.	902	T 0059.	2645	T 0061.	2789		
TX ORANGE	T 0202.	9909										

46645 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.4

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Beaver County, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA BEAVER	T 6012.	4751	T 6015.	3598								

8349 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.1

METROPOLITAN AREA: Bellingham, WA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WA WHATCOM	T 0005.	7047	T 0006.	478	T 0010.	5808						

13333 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.5

METROPOLITAN AREA: Benton Harbor, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI BERRIEN	T 0001.	376	T 0002.	1676	T 0003.	2315	T 0004.	2007	T 0005.	3808	T 0022.	4065
	T 0205.	2953										

17200 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.0

METROPOLITAN AREA: Bergen-Passaic, NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NJ PASSAIC	T 1752.	3441	T 1753.	6168	T 1754.	6702	T 1755.	5543	T 1758.	8274	T 1759.	5290
	T 1802.	7963	T 1803.	5965	T 1804.	4086	T 1805.	1633	T 1806.	5085	T 1807.	3087
	T 1808.	2953	T 1809.	3233	T 1812.	4597	T 1813.	5116	T 1814.	3837	T 1815	4246
	T 1816.01	313	T 1816.02	399	T 1817.01	1123	T 1817.02	2931	T 1818.	2446	T 1820.	2244
	T 1821.	3076	T 1822.	3123	T 1823.	7659	T 1828.	3083	T 1829.	2814		

116430 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.0

METROPOLITAN AREA: Billings, MT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MT YELLOWSTONE	T 0001.	1169	T 0002.	3737	T 0003.	3894						

8800 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.1

METROPOLITAN AREA: Biloxi-Gulfport, MS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MS HARRISON	T 0001.	1774	T 0003.	4712	T 0018.	3605						

10091 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.5

METROPOLITAN AREA: Binghamton, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY BROOME	T 0005.	2571	T 0011.	1172	T 0012.	1047	T 0013	3138				

7928 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.0

METROPOLITAN AREA: Birmingham, AL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL JEFFERSON	T 0005.	6926	T 0006.	2138	T 0007.	6317	T 0008.	6585	T 0009.	3269	T 0010.	1270
	T 0012.	5114	T 0017.	699	T 0018.01	2132	T 0019.01	749	T 0023.04	1516	T 0024.	2918
	T 0025.	374	T 0026.01	636	T 0026.02	1366	T 0027.	3056	T 0028.01	650	T 0028.02	391
	T 0029.	5023	T 0030.02	5072	T 0032.	4317	T 0033.	3725	T 0039.	2435	T 0041.	2441
	T 0042.	2474	T 0044.	1559	T 0045.	1939	T 0046.	673	T 0051.01	4524	T 0055.	4711
	T 0101.	4863	T 0102.	4353	T 0103.02	7287	T 0106.02	5911	T 0136.02	122	T 0137.	3012
AL WALKER	T 0201.	4161										

114708 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 13.0

METROPOLITAN AREA: Bismarck, ND

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
ND MORTON	T 0204.	3248										

3248 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.1

METROPOLITAN AREA: Bloomington, IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN MONROE	T 0001.	2991	T 0002.01	7587	T 0002.02	8906						

19484 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.7

METROPOLITAN AREA: Bloomington-Normal, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL MCLEAN	T 0001.01	76	T 0002.	7999	T 0016.	2544						

10619 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.9

METROPOLITAN AREA: Boise City, ID

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
ID ADA	T 0001.	2938	T 0011.	3600								

6538 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.8

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Boston, MA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA ESSEX	T 2061.	2975	T 2062.	4056	T 2068.	2217	T 2069.	2478	T 2070.	1610	T 2072.	2398
MA MIDDLESEX	T 3413.	3327	T 3427.	1190	T 3513.	4337	T 3522.	1687	T 3524.	1974	T 3527.	2369
	T 3539.	5196										
MA NORFOLK	T 4102.	300	T 4173.	391								
MA SUFFOLK	T 0006.02	4530	T 0007.02	6284	T 0101.01	4573	T 0101.02	3283	T 0102.	7686	T 0103.	4567
	T 0104.	11072	T 0302.	1470	T 0402.	1216	T 0408.	1725	T 0501.	3937	T 0502.	3629
	T 0503.	1784	T 0504.	1695	T 0505.	1473	T 0506.	1352	T 0507.	1217	T 0509.	3282
	T 0605.	3065	T 0606.	690	T 0607.	1883	T 0608.	991	T 0609.	2125	T 0610.	2955
	T 0611.	2095	T 0612.	711	T 0614.	320	T 0702.	3552	T 0704.	1821	T 0708.	2830
	T 0709.	2734	T 0711.	1037	T 0712.	1186	T 0801.	311	T 0802.	1420	T 0803.	2384
	T 0804.	1679	T 0805.	4236	T 0806.	1033	T 0808.	1977	T 0810.	4737	T 0812.	4131
	T 0813.	4094	T 0814.	1719	T 0815.	2545	T 0816.	651	T 0817.	3576	T 0818.	2642
	T 0819.	3157	T 0820.	3450	T 0821.	5705	T 0901.	4711	T 0902.	2106	T 0903.	3253
	T 0905.	1295	T 0906.	1955	T 0907.	3000	T 0908.	1021	T 0909.	1426	T 0912.	3189
	T 0913.	2382	T 0914.	2378	T 0915.	4592	T 0916.	2600	T 0918.	3351	T 0919.	3433
	T 0920.	5281	T 0923.	2887	T 0924.	5738	T 1001.	4226	T 1002.	2546	T 1003.	3490
	T 1011.02	4193	T 1102.	1727	T 1203.	5154	T 1205.	2186	T 1601.	5030	T 1602.	3181
	T 1604.	2146	T 1605.	7873	T 1707.	6556						

281628 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.0

METROPOLITAN AREA: Boulder-Longmont, CO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CO BOULDER	T 0122.02	4288	T 0122.05	3552	T 0123.	5622	T 0126.02	837				

14299 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.5

METROPOLITAN AREA: Bradenton, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL MANATEE	T 0001.02	1522										

1522 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.0

METROPOLITAN AREA: Bremerton, WA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WA KITSAP	T 0810.	3566	T 0813.	736								

4302 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.9

METROPOLITAN AREA: Bridgeport-Milford, CT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT FAIRFIELD	T 0703.	2474	T 0704.	2274	T 0705.	2712	T 0706.	1954	T 0707.	94	T 0708.	1113
	T 0709.	3317	T 0713.	2898	T 0715.	332	T 0716.	2637	T 0736.	3273	T 0738.	2420
	T 0739.	3707	T 0740.	1131	T 0741.	1826	T 0742.	3545	T 0743.	5319	T 0744.	5389

46415 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.6

METROPOLITAN AREA: Brockton, MA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA PLYMOUTH	T 5104.	3555	T 5109.	2319								

5874 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.2

METROPOLITAN AREA: Brownsville-Harlingen, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX CAMERON	T 0109.	2561	T 0110.	4897	T 0118.02	3135	T 0125.01	2942	T 0134.01	4059	T 0134.02	3037
	T 0138.01	4650	T 0138.02	5099	T 0139.01	2886	T 0139.03	5264	T 0140.01	3184		

41714 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.9

METROPOLITAN AREA: Bryan-College Station, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX BRAZOS	T 0005.	5200	T 0006.01	210	T 0014.	3274	T 0015.	8526				

17210 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 18.4

METROPOLITAN AREA: Buffalo, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY ERIE	T 0003.	980	T 0004.	685	T 0012.	4178	T 0013.01	134	T 0013.02	1418	T 0014.01	138
	T 0014.02	4103	T 0015.	3941	T 0016.	5990	T 0018.	1403	T 0025.01	214	T 0025.02	3053
	T 0026.	1805	T 0027.01	4518	T 0027.02	6001	T 0029.	5430	T 0031.	4846	T 0032.01	1527
	T 0032.02	5786	T 0033.02	5966	T 0034.	5442	T 0035.	7775	T 0036.	5866	T 0040.02	624
	T 0044.02	3684	T 0059.	4343	T 0062.01	1885	T 0064.	856	T 0067.01	4029	T 0069.	10107
	T 0070.	4384	T 0071.01	6401	T 0071.02	3243	T 0072.01	929	T 0072.02	815	T 0091.12	1715
	T 0121.	1357										

125571 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.4

METROPOLITAN AREA: Burlington, VT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
VT CHITTENDEN	T 0003.	3354	T 0004.	2929	T 0005.	3508	T 0010.	913				

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Burlington, VT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.

10704 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.3

METROPOLITAN AREA: Canton, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH STARK	T 7001.	1622	T 7016.	2303	T 7017.	3872	T 7018.	1871	T 7019.	1982	T 7020.	1086
	T 7023.	1790	T 7024.	2167	T 7025.	2238	T 7101.	1209	T 7104.	1628	T 7138.	405

22173 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.5

METROPOLITAN AREA: Casper, WY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WY NATRONA	T 0001.	1600										

1600 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.2

METROPOLITAN AREA: Cedar Rapids, IA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IA LINN	T 0019.	2362	T 0020.	1727	T 0022.	3149	T 0027.	2415				

9653 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.7

METROPOLITAN AREA: Champaign-Urbana-Rantoul, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL CHAMPAIGN	T 0001.	477	T 0002.	2214	T 0003.	5193	T 0004.	7778	T 0051.	129	T 0052.	2458
	T 0059.	6236	T 0060.	4571								

29056 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 17.3

METROPOLITAN AREA: Charleston, SC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
SC BERKELEY	T 0202.	6277										
SC CHARLESTON	T 0004.	2669	T 0007.	2163	T 0008.	2049	T 0009.	2623	T 0010.	3090	T 0011.	3854
	T 0012.	2023	T 0013.	2388	T 0014.	1529	T 0022.	2440	T 0024.	4155	T 0037.	5485
	T 0041.	1387	T 0045.	2963								

45095 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.5

METROPOLITAN AREA: Charleston, WV

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WV KANAWHA	T 0002.	3043	T 0009.	1156	T 0010.	915						

5114 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.9

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

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NC GASTON	T 0319.	3029	T 0320.	3900	T 0330.	734						
NC MECKLENBURG	T 0003.	662	T 0004.	1104	T 0005.	1516	T 0006.	1901	T 0007.	757	T C008.	3346
	T 0009.	2636	T 0023.	2732	T 0026.	1058	T 0037.	2562	T 0039.	9716	T 0045.	4852
	T 0047.	2410	T 0049.	215	T 0050.	3491	T 0052.	3200				
NC ROWAN	T 0501.	632										
SC YORK	T 0004.02	1502	T 0005.	5733	T 0006.	2042						

59730 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.1

METROPOLITAN AREA: Charlottesville, VA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
VA CHARLOTTESVILLE	T 0002.02	3733	T 0004.01	2907	T 0006.	3346						

9986 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.8

METROPOLITAN AREA: Chattanooga, TN-GA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TN HAMILTON	T 0001.	3370	T 0003.	3463	T 0004.	4847	T 0008.	1913	T 0010.	2149	T 0015.	1832
	T 0016.	3060	T 0019.	7515	T 0020.	1726	T 0021.	1379	T 0022.	167	T 0025.	5064
	T 0027.	1162	T 0031.	872								

38519 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.0

METROPOLITAN AREA: Cheyenne, WY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WY LARAMIE	T 0001.	1739										

1739 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.5

METROPOLITAN AREA: Chicago, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL COOK	T 0101.	6309	T 0312.	5558	T 0315.	9567	T 0316.	3031	T 0317.	8644	T 0318.	2276
	T 0320.	1123	T 0321.	7985	T 0514.	2896	T 0515.	1447	T 0605.	1343	T 0621.	3332
	T 0623.	1488	T 0625.	1471	T 0626.	1313	T 0627.	2761	T 0707.	2927	T 0804.	4659

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Chicago, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL COOK	T 0805.	4346	T 0807.	124	T 0808.	6663	T 0809.	840	T 0810.	4632	T 0817.	1158
	T 0818.	834	T 0819.	1889	T 1304.	81	T 2006.	757	T 2108.	1318	T 2201.	609
	T 2208.	85	T 2210.	3233	T 2211.	5745	T 2212.	3404	T 2213.	4184	T 2214.	3238
	T 2215.	3335	T 2216.	3866	T 2217.	3225	T 2218.	1418	T 2221.	1014	T 2222.	2190
	T 2223.	1131	T 2225.	2007	T 2226.	2553	T 2228.	934	T 2301.	2080	T 2302.	2523
	T 2303.	1236	T 2305.	3137	T 2309.	6797	T 2310.	3995	T 2312.	9126	T 2315.	11173
	T 2316.	2635	T 2317.	1476	T 2318.	436	T 2401.	208	T 2403.	1773	T 2405.	1253
	T 2406.	1443	T 2407.	1719	T 2408.	2104	T 2409.	2513	T 2410.	2538	T 2411.	4802
	T 2412.	2463	T 2414.	4551	T 2415.	3792	T 2416.	4960	T 2417.	315	T 2419.	1291
	T 2420.	4984	T 2421.	3865	T 2422.	4280	T 2426.	7281	T 2427.	2686	T 2428.	1623
	T 2429.	2293	T 2430.	2973	T 2432.	2771	T 2433.	3052	T 2434.	3734	T 2436.	270
	T 2501.	429	T 2514.	6722	T 2515.	7463	T 2517.	2888	T 2518.	9144	T 2519.	10437
	T 2520.	9122	T 2522.	12073	T 2523.	1376	T 2601.	1950	T 2602.	2056	T 2603.	3011
	T 2604.	2888	T 2605.	3558	T 2606.	4503	T 2607.	4013	T 2608.	4618	T 2609.	2896
	T 2610.	4372	T 2701.	508	T 2702.	2127	T 2703.	1950	T 2704.	1592	T 2705.	1951
	T 2706.	1085	T 2707.	969	T 2708.	905	T 2709.	562	T 2710.	1707	T 2711.	2552
	T 2712.	1850	T 2713.	2346	T 2714.	3925	T 2715.	1542	T 2716.	1396	T 2717.	1818
	T 2718.	1788	T 2719.	1007	T 2801.	174	T 2802.	193	T 2803.	342	T 2804.	4347
	T 2805.	4621	T 2806.	183	T 2807.	512	T 2808.	5924	T 2809.	1151	T 2811.	384
	T 2812.	945	T 2813.	1167	T 2814.	574	T 2815.	1295	T 2816.	1338	T 2817.	772
	T 2818.	580	T 2819.	449	T 2826.	214	T 2827.	2257	T 2828.	1988	T 2832.	3210
	T 2833.	479	T 2836.	62	T 2837.	219	T 2838.	3090	T 2839.	7925	T 2840.	1457
	T 2841.	967	T 2842.	962	T 2843.	61	T 2902.	1695	T 2903.	682	T 2905.	1340
	T 2906.	646	T 2907.	1260	T 2908.	1227	T 2909.	7628	T 2910.	2040	T 2911.	6491
	T 2912.	3921	T 2913.	4375	T 2914.	2515	T 2915.	3413	T 2917.	973	T 2918.	888
	T 2919.	631	T 2920.	1174	T 2921.	1081	T 2922.	4551	T 2923.	1243	T 2924.	3963
	T 2925.	6478	T 3001.	2347	T 3002.	1225	T 3003.	1905	T 3004.	558	T 3007.	5443
	T 3009.	5507	T 3012.	4440	T 3014.	967	T 3101.	411	T 3104.	1936	T 3105.	2099
	T 3106.	8207	T 3108.	5927	T 3109.	5859	T 3110.	6423	T 3112.	238	T 3205.	1888
	T 3206.	1485	T 3302.	1777	T 3303.	3233	T 3304.	56	T 3305.	196	T 3402.	5319
	T 3405.	1785	T 3406.	2292	T 3502.	3083	T 3504.	2766	T 3507.	1237	T 3508.	318
	T 3509.	105	T 3511.	7586	T 3512.	939	T 3513.	1827	T 3514.	1863	T 3515.	5430
	T 3601.	1034	T 3602.	5543	T 3603.	2586	T 3604.	4169	T 3605.	3416	T 3701.	1552
	T 3702.	1758	T 3703.	1164	T 3704.	1358	T 3801.	3151	T 3802.	2020	T 3803.	4755
	T 3804.	1780	T 3805.	3029	T 3806.	3694	T 3807.	2070	T 3808.	2453	T 3809.	2349
	T 3810.	3105	T 3811.	675	T 3812.	2837	T 3813.	416	T 3814.	3098	T 3815.	1826
	T 3816.	2180	T 3817.	5681	T 3818.	3090	T 3819.	1819	T 3820.	3713	T 3901.	2114
	T 3902.	2357	T 3903.	3324	T 3904.	3409	T 4001.	3262	T 4002.	5958	T 4003.	3424
	T 4004.	4534	T 4005.	3560	T 4006.	1264	T 4007.	2277	T 4008.	7656	T 4104.	660
	T 4106.	2527	T 4113.	772	T 4201.	1075	T 4202.	2343	T 4203.	2240	T 4204.	2310
	T 4205.	3756	T 4206.	3339	T 4207.	5808	T 4208.	3555	T 4209.	4036	T 4210.	3192
	T 4211.	2675	T 4212.	1994	T 4303.	4393	T 4304.	4114	T 4305.	5959	T 4310.	1558
	T 4313.	12811	T 4401.	10463	T 4607.	5128	T 4608.	1265	T 4610.	2384	T 4914.	4816
	T 5105.	4450	T 5401.	13539	T 5602.	5107	T 5811.	688	T 5901.	183	T 6009.	3900
	T 6014.	864	T 6101.	1220	T 6103.	4654	T 6104.	2460	T 6106.	231	T 6113.	3142

METROPOLITAN AREA: Chicago, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL COOK	T 6119.	4791	T 6120.	3427	T 6121.	2719	T 6122.	2527	T 6601.	156	T 6701.	2782
	T 6702.	3062	T 6703.	2721	T 6704.	3090	T 6706.	3479	T 6707.	2989	T 6709.	2225
	T 6711.	2325	T 6712.	2642	T 6713.	4943	T 6715.	5640	T 6716.	4203	T 6717.	3247
	T 6801.	957	T 6802.	6834	T 6803.	2205	T 6804.	2690	T 6805.	3076	T 6806.	3057
	T 6807.	2091	T 6808.	2129	T 6809.	6624	T 6810.	6213	T 6811.	6927	T 6812.	6017
	T 6813.	4901	T 6814.	5354	T 6901.	2673	T 6902.	374	T 6903.	3187	T 6904.	4907
	T 6905.	1376	T 6906.	744	T 6907.	459	T 6908.	3269	T 6911.	5206	T 6912.	3895
	T 6915.	2864	T 7101.	1854	T 8173.	3179	T 8290.	4324	T 8297.	6555		

994907 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 16.4

METROPOLITAN AREA: Chico, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA BUTTE	T 0005.	3837	T 0013.	3178	T 0028.	3490						

10505 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.3

METROPOLITAN AREA: Cincinnati, OH-KY-IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KY CAMPBELL	T 0501.	2844	T 0502.	2132	T 0505.	3398						
KY KENTON	T 0603.	2762	T 0604.	2485	T 0605.	1284	T 0606.	3044	T 0607.	2701	T 0609.	2715
OH HAMILTON	T 0003.01	2987	T 0003.02	2603	T 0004.	749	T 0007.	2003	T 0008.	373	T 0009.	2616
	T 0010.	2322	T 0011.	1708	T 0014.	873	T 0015.	3727	T 0016.	2961	T 0017.	2307
	T 0018.	2423	T 0019.	1879	T 0021.	1694	T 0022.	3411	T 0023.	3055	T 0025.	2577
	T 0026.	3519	T 0028.	2198	T 0030.	5525	T 0032.	2107	T 0033.	2432	T 0034.	1600
	T 0035.	1793	T 0036.	1928	T 0037.	2613	T 0038.	3394	T 0039.	3152	T 0043.	940
	T 0044.	2290	T 0047.02	1427	T 0066.	2974	T 0067.	4014	T 0068.	5369	T 0074.	2819
	T 0077.	4908	T 0080.	7711	T 0085.02	3159	T 0086.01	5889	T 0087.	1768	T 0091.	2155
	T 0093.	5089	T 0219.	1080	T 0227.	5259						

150745 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.8

METROPOLITAN AREA: Clarksville-Hopkinsville, TN-KY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TN MONTGOMERY	T 1008.	3514										

3514 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.3

METROPOLITAN AREA: Cleveland, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH CUYAHOGA	T 1012.	3028	T 1013.	2252	T 1025.	785	T 1026.	2164	T 1028.	2584	T 1032.	970

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Cleveland, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH CUYAHOGA	T 1033.	2314	T 1034.	4422	T 1035.	3163	T 1037.	1577	T 1038.	2960	T 1039.	3492
	T 1041.	1964	T 1042.	1057	T 1043.	1026	T 1044.	722	T 1045.	1401	T 1046.	1450
	T 1047.	1933	T 1048.	2172	T 1055.	2421	T 1072.	565	T 1073.	94	T 1074.	12
	T 1075.	405	T 1077.	504	T 1079.	1594	T 1083.	1369	T 1084.	1676	T 1085.	229
	T 1086.	536	T 1087.	1065	T 1088.	1349	T 1089.	2446	T 1093.	1624	T 1096.	309
	T 1097.	1802	T 1098.	3038	T 1099.	130	T 1104.	415	T 1106.	581	T 1111.	783
	T 1112.	1450	T 1113.	685	T 1114.	3480	T 1115.	2005	T 1117.	2929	T 1118.	2153
	T 1119.	3321	T 1121.	2807	T 1122.	2734	T 1123.	1794	T 1124.	2547	T 1125.	2093
	T 1126.	2142	T 1127.	1129	T 1128.	1881	T 1129.	1496	T 1131.	1139	T 1132.	733
	T 1133.	1997	T 1134.	1846	T 1135.	2865	T 1136.	2368	T 1137.	504	T 1138.	2975
	T 1139.	173	T 1141.	1726	T 1142.	1031	T 1143.	3026	T 1144.	536	T 1145.	1132
	T 1147.	1727	T 1148.	1416	T 1149.	3393	T 1155.	833	T 1161.	1673	T 1164.	5201
	T 1165.	5198	T 1166.	5584	T 1168.	6123	T 1169.	4410	T 1172.	6057	T 1173.	4943
	T 1181.	2603	T 1182.	4031	T 1183.	3920	T 1184.	3289	T 1185.	2301	T 1186.	4156
	T 1187.	3449	T 1188.	2822	T 1189.	4047	T 1191.	899	T 1192.	2601	T 1193.	5685
	T 1198.	5823	T 1199.	3503	T 1201.	849	T 1202.	4169	T 1203.	931	T 1204.	4246
	T 1206.	5510	T 1507.	4813	T 1509.	1894	T 1618.	1493				

240672 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.7

METROPOLITAN AREA: Colorado Springs, CO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CO EL PASO	T 0013.01	2584	T 0022.	2880	T 0023.	861	T 0026.	1212	T 0044.	13219		

20756 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.7

METROPOLITAN AREA: Columbia, MO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MO BOONE	T 0001.	525	T 0002.	2727	T 0003.	4449	T 0005.	3219	T 0008.	3394	T 0009.	1834
	T 0013.	2446										

18594 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 18.5

METROPOLITAN AREA: Columbia, SC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
SC RICHLAND	T 0005.	3194	T 0009.	3342	T 0010.	5455	T 0013.	4259	T 0014.	1113	T 0015.	1188
	T 0016.	1154	T 0019.	3600	T 0020.02	371	T 0028.	1875	T 0105.02	1161	T 0106.	7623
	T 0109.	2953	T 0117.01	3109								

40397 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.9

METROPOLITAN AREA: Columbus, GA-AL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL RUSSELL	T 0301.	1419	T 0302.	2165	T 0308.	4805						
GA MUSCOGEE	T 0001.	465	T 0003.	1469	T 0013.	1385	T 0014.	2651	T 0015.	1494	T 0016.	3631
	T 0024.	2103	T 0025.	2479	T 0027.	2481	T 0028.	3904	T 0032.	3772		

34223 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 14.3

METROPOLITAN AREA: Columbus, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH FRANKLIN	T 0007.30	5354	T 0011.10	3190	T 0011.20	11219	T 0012.	4961	T 0013.	6759	T 0014.	2569
	T 0015.	3339	T 0016.	2505	T 0017.	3333	T 0018.10	3639	T 0018.20	2979	T 0021.	1706
	T 0022.	2303	T 0023.	1626	T 0024.	528	T 0027.10	4810	T 0028.	3970	T 0029.	2774
	T 0030.	180	T 0031.	797	T 0034.	347	T 0035.	913	T 0036.	2547	T 0037.	5171
	T 0038.	2786	T 0039.	1679	T 0040.	1408	T 0041.	3062	T 0042.	1262	T 0043.	3876
	T 0050.	5300	T 0051.	4206	T 0053.	5155	T 0054.10	2764	T 0056.10	3072	T 0060.	3115
	T 0061.	4234	T 0075.34	3435	T 0078.20	4607	T 0087.30	2543	T 0093.31	1384	T 0097.30	936
OH LICKING	T 0001.	1114										
OH MADISON	T 0410.	1802										
OH PICKAWAY	T 0201.	2264	T 0213.	1766								

139289 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.2

METROPOLITAN AREA: Corpus Christi, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX NUECES	T 0002.	487	T 0003.	576	T 0004.	3015	T 0009.	5873	T 0010.	5399	T 0011.	2826
	T 0012.	6081	T 0013.	4819	T 0015.	5844	T 0016.	11001	T 0017.	8854		
TX SAN PATRICIO	T 0113.	5667										

60442 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 18.5

METROPOLITAN AREA: Cumberland, MD-WV

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MD ALLEGANY	T 0007.	5501	T 0009.	443	T 0010.	2729						
WV MINERAL	E 0664	1491										

10164 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.4

METROPOLITAN AREA: Dallas, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX COLLIN	T 0309.	5974										
TX DALLAS	T 0013.02	3866	T 0015.01	6475	T 0015.02	3808	T 0016.	3219	T 0017.02	1853	T 0019.	1215
	T 0020.	6102	T 0021.	165	T 0022.01	933	T 0022.02	2071	T 0023.	1810	T 0024.	2480

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Dallas, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX DALLAS	T 0025.	3062	T 0027.01	5717	T 0027.02	3267	T 0028.	957	T 0029.	3208	T 0030.	242
	T 0032.02	124	T 0033.	1078	T 0034.	3772	T 0035.	2370	T 0036.	1615	T 0037.	4764
	T 0038.	3772	T 0039.01	2412	T 0039.02	2809	T 0040.	2309	T 0041.	2258	T 0043.	2939
	T 0046.	2337	T 0047.	3006	T 0048.	3272	T 0049.	5221	T 0050.	3219	T 0051.	2381
	T 0055.	5387	T 0056.	6543	T 0057.	6218	T 0069.	2233	T 0086.01	4173	T 0086.02	2875
	T 0087.01	6455	T 0087.03	3973	T 0087.04	7002	T 0089.	6223	T 0093.03	4105	T 0101.	9187
	T 0102.	3764	T 0103.	3858	T 0104.	1877	T 0105.	3663	T 0106.	6600	T 0114.01	4714
	T 0114.02	1026	T 0115.	5842	T 0159.	3656	T 0190.13	4060				
TX DENTON	T 0207.	2884	T 0209.	3296	T 0210.	5358	T 0211.	1835	T 0212.	2712		
TX ELLIS	T 0604.	4001	T 0605.	2211	T 0610.	3021	T 0616.	4568				
TX KAUFMAN	T 0505.	4808	T 0510.	1735								

245945 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.6

METROPOLITAN AREA: Danbury, CT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT FAIRFIELD	T 2101.	3962	T 2102.	5045								

9007 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.3

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

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL ROCK ISLAND	T 0225.	235	T 0226.	564	T 0234.	2726	T 0236.	3010				
IA SCOTT	T 0105.	1341	T 0106.	4273	T 0107.	3045	T 0109.	1269				

16463 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.3

METROPOLITAN AREA: Dayton-Springfield, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH CLARK	T 0001.	972	T 0002.	2856	T 0003.	3197	T 0009.01	3768	T 0009.02	1613	T 0012.	5656
OH MONTGOMERY	T 0001.	756	T 0002.	828	T 0003.	1955	T 0005.	2677	T 0016.	4988	T 0017.	2564
	T 0019.	1361	T 0025.	2501	T 0026.	4835	T 0028.	4759	T 0029.	1931	T 0030.	795
	T 0031.	1279	T 0032.	1577	T 0033.	1742	T 0036.	488	T 0037.	556	T 0038.	248
	T 0039.	4631	T 0040.	1110	T 0044.	3211	T 0046.	1125	T 0047.	3357	T 0048.	2024
	T 0064.	3002	T 0065.	3174	T 0904.	5105						

80641 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.6

METROPOLITAN AREA: Daytona Beach, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL VOLUSIA	T 0814.	1128	T 0815.	2546	T 0819.	3589	T 0820.	2576	T 0821.	6970	T 0905.	2649

METROPOLITAN AREA: Daytona Beach, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.

19458 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.5

METROPOLITAN AREA: Decatur, AL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL LAWRENCE	E 0011	1201	E 0016	284								
AL MORGAN	T 0005.	1613										

3098 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.6

METROPOLITAN AREA: Decatur, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL MACON	T 0001.	525	T 0005.	4721	T 0007.	861	T 0008.	3317				

9424 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.2

METROPOLITAN AREA: Denver, CO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CO ARAPAHOE	T 0054.03	630	T 0065.01	825								
CO DENVER	T 0004.02	6689	T 0006.	2498	T 0007.02	6005	T 0008.	2160	T 0010.	3381	T 0011.01	2908
	T 0011.02	3114	T 0015.	3654	T 0016.	3960	T 0017.01	609	T 0017.02	2030	T 0018.	2353
	T 0019.	3639	T 0020.	751	T 0021.	6177	T 0023.	5343	T 0024.01	3131	T 0024.02	2005
	T 0025.	1004	T 0026.01	2656	T 0026.02	1670	T 0027.01	4392	T 0027.03	5057	T 0028.02	4567
	T 0031.01	1943	T 0031.02	3494	T 0036.01	4928	T 0036.02	4622	T 0041.01	3406	T 0044.02	6390
	T 0045.02	6199	T 0054.01	196	T 0054.02	3910						

116296 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.1

METROPOLITAN AREA: Des Moines, IA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IA POLK	T 0012.	3570	T 0013.	3422	T 0014.	2269	T 0023.	1561	T 0025.	624	T 0026.	2549
	T 0027.	4510	T 0034.	2994	T 0036.	673	T 0037.	2842	T 0038.	930		

25944 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.1

METROPOLITAN AREA: Detroit, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI MACOMB	T 2046.	3806	T 2047.	2344								
MI MONROE	T 0318.	2250										
MI OAKLAND	T 1011.01	3448	T 1011.02	2336	T 1094.	3222	T 1095.	492	T 1096.	4769	T 1097.	2859

METROPOLITAN AREA: Detroit, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI OAKLAND	T 1098.02	2160	T 1100.	2408								
MI ST. CLAIR	T 6002.	4218	T 6004.	3005	T 6005.	2353	T 6008.	2950				
MI WAYNE	T 5045.	1758	T 5046.	3021	T 5047.	6427	T 5048.	5435	T 5072.	2915	T 5076.	3938
	T 5077.	2434	T 5078.	4582	T 5080.	5811	T 5101.	2083	T 5103.	2082	T 5104.	4394
	T 5105.	5732	T 5106.	4924	T 5107.	1864	T 5108.	3194	T 5109.	2980	T 5110.	2279
	T 5111.	992	T 5112.	1689	T 5113.	2332	T 5114.	1677	T 5115.	2207	T 5116.	5968
	T 5117.	2088	T 5122.	3386	T 5123.	3967	T 5124.	5457	T 5125.	2884	T 5126.	2333
	T 5127.	3562	T 5128.	1976	T 5129.	3415	T 5130.	2487	T 5131.	3591	T 5134.	3474
	T 5135.	2936	T 5136.	3921	T 5137.	1804	T 5138.	1913	T 5139.	2957	T 5140.	3409
	T 5141.	6075	T 5142.	4566	T 5143.	2560	T 5144.	2192	T 5145.	3071	T 5146.	2773
	T 5147.	3016	T 5148.	2595	T 5149.	2662	T 5150.	3674	T 5151.	3844	T 5152.	3636
	T 5153.	3839	T 5155.	1891	T 5156.	2294	T 5161.	3255	T 5162.	2258	T 5163.	2591
	T 5164.	3003	T 5165.	542	T 5166.	2580	T 5168.	3795	T 5169.	1641	T 5172.	1443
	T 5173.	927	T 5174.	1926	T 5175.	3609	T 5176.	3291	T 5178.	1359	T 5180.	2442
	T 5181.	875	T 5182.	2018	T 5183.	1511	T 5184.	2571	T 5185.	4393	T 5186.	3281
	T 5187.	2621	T 5188.	2621	T 5201.	237	T 5202.	2130	T 5203.	2398	T 5204.	2311
	T 5205.	1810	T 5206.	3985	T 5207.	1651	T 5209.	481	T 5211.	1960	T 5212.	2143
	T 5213.	2037	T 5214.	1229	T 5215.	2396	T 5216.	3162	T 5217.	1434	T 5218.	2644
	T 5219.	2103	T 5220.	2373	T 5221.	3758	T 5222.	2524	T 5223.	5197	T 5224.	3063
	T 5231.	2688	T 5233.	4526	T 5234.	3915	T 5235.	3880	T 5236.	68	T 5237.	3148
	T 5245.	1640	T 5251.	4529	T 5252.	2028	T 5253.	1709	T 5254.	5249	T 5255.	3581
	T 5256.	2448	T 5258.	2402	T 5264.	2609	T 5265.	2204	T 5301.	5725	T 5303.	4166
	T 5306.	2308	T 5307.	3987	T 5308.	2134	T 5309.	3114	T 5310.	3121	T 5311.	4101
	T 5313.	2236	T 5314.	3542	T 5315.	6736	T 5317.	4336	T 5318.	5970	T 5319.	2215
	T 5320.	1745	T 5321.	2580	T 5322.	2306	T 5324.	3597	T 5325.	3111	T 5327.	1809
	T 5328.	2464	T 5329.	2521	T 5330.	3469	T 5331.	3641	T 5332.	3144	T 5333.	3724
	T 5334.	7005	T 5335.	3071	T 5336.	5386	T 5337.	2840	T 5341.	4019	T 5345.	2934
	T 5346.	3661	T 5352.	4836	T 5364.	6863	T 5372.	2551	T 5437.	4333	T 5454.	4226
	T 5521.	4655	T 5523.	3066	T 5525.	2093	T 5526.	2518	T 5527.	596	T 5530.	2640
	T 5532.	3231	T 5533.	3859	T 5534.	2852	T 5537.	4008	T 5669.	1493	T 5708.	3305
	T 5735.	4297	T 5744.	99	T 5848.	7374	T 5918.	2267				

567669 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.6

METROPOLITAN AREA: Dothan, AL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL HOUSTON	T 0406.	3156	T 0413.	320	T 0414.	4189						

7665 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.3

METROPOLITAN AREA: Dubuque, IA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IA DUBUQUE	T 0001.	2427	T 0002.	1242								

3669 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.9

METROPOLITAN AREA: Duluth, MN-WI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MN ST. LOUIS	T 0016.	1860	T 0017.	2171	T 0018.	2430	T 0019.	1880	T 0025.	913	T 0028.	1006
	T 0032.	1352										
WI DOUGLAS	T 0201.	2369	T 0202.	824								

14805 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.6

METROPOLITAN AREA: El Paso, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX EL PASO	T 0016.	6356	T 0017.	1813	T 0018.	2775	T 0019.	3556	T 0020.	3234	T 0021.	4467
	T 0026.	3005	T 0027.	855	T 0028.	7918	T 0029.	3536	T 0030.	5600	T 0035.01	68

43183 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.0

METROPOLITAN AREA: Elkhart-Goshen, IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN ELKHART	T 0026.	5124	T 0028.	627								

5751 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.2

METROPOLITAN AREA: Elmira, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY CHEMUNG	T 0007.	735	T 0008.	2681	T,0010.	3699						

7115 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.3

METROPOLITAN AREA: Erie, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA ERIE	T 0001.	1491	T 0003.	5072	T 0012.	3180	T 0013.	2311	T 0015.	3273		

15327 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.5

METROPOLITAN AREA: Eugene-Springfield, OR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OR LANE	T 0038.	5937	T 0039.	2077	T 0040.	2463	T 0042.	3399	T 0048.	4087		

17963 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.5

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Evansville-Henderson, IN-KY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN VANDERBURGH	T 0012.	3689	T 0014.	4178	T 0016.	1674	T 0017.	1767	T 0019.	2639	T 0020.	2931
	T 0021.	2540	T 0025.	2567	T 0027.	1918	T 0028.	2807				
KY HENDERSON	T 0202.	2350										

29060 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.5

METROPOLITAN AREA: Fall River, MA-RI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA BRISTOL	T 6409.	7109	T 6410.	3247	T 6411.	202	T 6414.	3356	T 6420.	3780		

17694 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.3

METROPOLITAN AREA: Fargo-Moorhead, ND-MN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
ND CASS	T 0003.	3152	T 0007.	1425								

4577 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.3

METROPOLITAN AREA: Fayetteville, NC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NC CUMBERLAND	T 0002.	2787	T 0003.	1482	T 0004.	1888	T 0013.	2269				

8426 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.4

METROPOLITAN AREA: Fayetteville-Springdale, AR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AR WASHINGTON	T 0108.	3406	T 0109.	4629								

8035 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.0

METROPOLITAN AREA: Fitchburg-Leominster, MA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA WORCESTER	T 7107.	1617										

1617 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.7

METROPOLITAN AREA: Flint, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI GENESEE	T 0003.	1951	T 0007.	950	T 0008.	487	T 0023.	1975	T 0024.	2323	T 0025.	2024

METROPOLITAN AREA: Flint, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI GENESEE	T 0026.	1328	T 0028.	1297	T 0029.	1633	T 0033.	2363	T 0044.	3461	T 0122.02	2860

22652 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.0

METROPOLITAN AREA: Florence, AL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL COLBERT	T 0203.	3262										
AL LAUDERDALE	T 0101.	1281	T 0103.	3067	T 0105.	1173	T 0107.	2679				

11462 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.5

METROPOLITAN AREA: Florence, SC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
SC FLORENCE	T 0007.	5655										

5655 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.1

METROPOLITAN AREA: Fort Collins-Loveland, CO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CO LARIMER	T 0001.	2537	T 0006.	6416								

8953 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.0

METROPOLITAN AREA: Fort Lauderdale-Hollywood-Pompano Beach, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL BROWARD	T 0304.	8206	T 0305.	3512	T 0414.	4860	T 0415.	4638	T 0416.	7173	T C805.	6104
	T 0921.	366	T 1004.	4590	T 1007.	5618						

45067 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.4

METROPOLITAN AREA: Fort Myers-Cape Coral, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL LEE	T 0001.	599	T 0002.	1712	T 0005.	12775						

15086 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.3

METROPOLITAN AREA: Fort Pierce, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL ST LUCIE	T 0001.	2069	T 0002.	6559	T 0003.	8248						

16876 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.2

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Fort Walton Beach, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL OKALOOSA	T 0206.	2153										

2153 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.0

METROPOLITAN AREA: Fort Wayne, IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN ALLEN	T 0010.	1626	T 0011.	2417	T 0012.	1690	T 0013.	2127	T 0014.	2974	T 0016.	3404
	T 0017.	4109	T 0018.	2201	T 0019.	1316						

21864 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.2

METROPOLITAN AREA: Fort Worth-Arlington, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX JOHNSON	T 1309.	2723										
TX TARRANT	T 1002.02	4605	T 1003.	4594	T 1004.	6085	T 1005.01	5093	T 1009.	2509	T 1010.	2698
	T 1011.	1051	T 1016.	1806	T 1017.	2488	T 1018.	992	T 1019.	344	T 1020.	1340
	T 1025.	5299	T 1030.	2035	T 1031.	1027	T 1032.	794	T 1033.	2277	T 1034.	1744
	T 1036.01	3991	T 1037.01	3865	T 1037.02	3323	T 1038.	4714	T 1039.	3595	T 1040.	2169
	T 1045.01	8060	T 1045.02	2984	T 1046.01	4051	T 1046.04	2909	T 1063.	4981	T 1066.	556
	T 1223.	3486										

98188 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.1

METROPOLITAN AREA: Fresno, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA FRESNO	T 0001.	1389	T 0002.	1959	T 0003.	3037	T 0006.	5733	T 0008.	751	T 0009.	5539
	T 0010.	2495										

20903 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.1

METROPOLITAN AREA: Gadsden, AL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL ETOWAH	T 0001.	774	T 0003.	4764	T 0007.	1560	T 0101.	2014				

9112 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.8

METROPOLITAN AREA: Gainesville, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL ALACHUA	T 0001.	481	T 0002.	6122	T 0009.	8576	T 0015.	11974				
FL BRADFORD	E 0051	429	E 0052	1150	E 0056	1164	E 0060	717	E 0062	318	E 0065	398

METROPOLITAN AREA: Gainesville, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL BRADFORD	E 0072	442	E 0075	466								

32237 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 18.8

METROPOLITAN AREA: Galveston-Texas City, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX GALVESTON	T 1230.	2622	T 1236.	3449	T 1237.	822	T 1238.	756	T 1240.	4861	T 1248.	2161
	T 1249.	1873										

16544 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.4

METROPOLITAN AREA: Gary-Hammond, IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN LAKE	T 0108.	1471	T 0110.	1486	T 0111.	1219	T 0112.	2999	T 0117.	2683	T C118.	435
	T 0120.	3696	T 0123.	2209	T 0125.	5049	T 0127.	3037	T 0128.	2722	T 0129.	2261
	T 0206.	3646	T 0208.	3393	T 0302.	2373	T 0303.	5355	T 0310.	2662	T 0412.	2073
IN PORTER	T 0509.	4893										

53662 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.3

METROPOLITAN AREA: Grand Rapids, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI KENT	T 0020.	807	T 0021.	3283	T 0026.	3548	T 0028.	1987	T 0030.	1983	T C031.	3708
	T 0036.	2304										

17620 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.9

METROPOLITAN AREA: Great Falls, MT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MT CASCADE	T 0006.	772	T 0007.	2184								

2956 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.7

METROPOLITAN AREA: Greeley, CO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CO WELD	T 0001.	1951	T 0002.	3238	T 0006.	955	T 0007.01	1464	T 0008.	2768		

10376 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.4

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Green Bay, WI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI BROWN	T 0008.	1898	T 0010.	773	T 0012.	3072						

5743 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.3

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

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NC DAVIE	E 0259	877										
NC FORSYTH	T 0001.	1001	T 0002.	1436	T 0003.01	1777	T 0003.02	1985	T 0004.	4702	T 0005.01	2440
	T 0005.02	1961	T 0006.	2718	T 0008.01	2174	T 0008.02	3065	T 0016.02	4291		
NC GUILFORD	T 0107.02	5444	T 0108.01	703	T 0111.01	5448	T 0112.	5500	T 0114.	6142	T 0138.	4614
	T 0139.	5882	T 0141.	890	T 0142.	4355						

67405 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.9

METROPOLITAN AREA: Greenville-Spartanburg, SC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
SC GREENVILLE	T 0002.	449	T 0004.	1914	T 0005.	2800	T 0006.	1039	T 0007.	2251	T 0008.	1853
	T 0009.	1547	T 0010.	2323	T 0013.01	3943	T 0021.05	3235	T 0023.03	2791	T 0023.04	3299
	T 0025.05	3206										
SC SPARTANBURG	T 0201.	162	T 0202.	1702	T 0203.01	2719	T 0204.	3236	T 0205.	2538	T 0208.	1748
	T 0210.01	3054										

45809 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.0

METROPOLITAN AREA: Hagerstown, MD

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MD WASHINGTON	T 0004.	2973										

2973 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.6

METROPOLITAN AREA: Hamilton-Middletown, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH BUTLER	T 0003.	4822	T 0004.	5572	T 0007.01	603	T 0007.02	1003	T 0008.	2519	T 0101.01	6169
	T 0101.04	5670	T 0102.01	2088	T 0128.	1463	T 0129.	362	T 0131.	3006	T 0140.	2950

36227 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 14.0

METROPOLITAN AREA: Harrisburg-Lebanon-Carlisle, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA DAUPHIN	T 0201.	1187	T 0204.	2042	T 0206.	1605	T 0207.	3406	T 0212.	2860	T 0213.	7214

METROPOLITAN AREA: Harrisburg-Lebanon-Carlisle, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA DAUPHIN	T 0214.	5038	T 0237.	1489								

24841 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.5

METROPOLITAN AREA: Hartford, CT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT HARTFORD	T 5003.	3371	T 5004.	3039	T 5005.	1123	T 5008.	695	T 5009.	1968	T 5010.	3817
	T 5011.	1319	T 5012.	3151	T 5013.	2391	T 5014.	3433	T 5015.	4404	T 5016.	498
	T 5017.	1790	T 5018.	3142	T 5019.	588	T 5022.	757	T 5028.	3717	T 5029.	2866
	T 5030.	2951	T 5031.	4382	T 5032.	183	T 5033.	2438	T 5034.	2564	T 5035.	2379
	T 5036.	1287	T 5038.	3992	T 5046.	3936						

66181 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.2

METROPOLITAN AREA: Honolulu, HI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
HI HONOLULU	T 0051.	1611	T 0052.	858	T 0053.	4529	T 0054.	1718	T 0055.	2106	T 0057.	1556
	T 0058.	3524	T 0062.02	2665	T 0063.02	2945	T 0071.	2588	T 0076.	1556	T 0085.	2942
	T 0087.03	3468	T 0090.	2413	T 0093.	4451	T 0094.	5040	T 0095.01	3587	T 0095.02	5326
	T 0095.05	2955	T 0096.04	4165								

60003 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.9

METROPOLITAN AREA: Houma-Thibodaux, LA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
LA TERREBONNE	T 0102.	1664										

1664 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .9

METROPOLITAN AREA: Houston, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX FORT BEND	T 0701.07	1130	T 0709.01	3047	T 0712.	1417						
TX HARRIS	T 0121.	2145	T 0201.01	3385	T 0201.02	5137	T 0203.03	2463	T 0204.	3111	T 0205.01	4020
	T 0205.02	5757	T 0205.03	2431	T 0206.01	3512	T 0206.02	3524	T 0207.01	2689	T 0207.02	2753
	T 0207.03	2622	T 0207.04	988	T 0208.01	1880	T 0208.02	4822	T 0208.03	5719	T 0210.02	3222
	T 0214.01	374	T 0215.03	6519	T 0217.01	6840	T 0217.02	3504	T 0218.01	2380	T 0218.04	5481
	T 0225.04	4190	T 0300.22	3962	T 0300.23	1472	T 0300.24	3242	T 0301.01	4972	T 0302.	6654
	T 0303.	2127	T 0304.01	4642	T 0304.02	5206	T 0305.01	4250	T 0305.02	4251	T 0306.	5119
	T 0307.01	5780	T 0316.01	3221	T 0321.02	2170	T 0329.02	4945	T 0329.03	4388	T 0330.02	3987
	T 0339.03	2073	T 0400.26	6874	T 0448.	170	T 0502.	2074	T 0503.01	7046	T 0504.	3230
	T 0505.02	4219	T 0508.	5539	T 0509.02	3155	T 0510.	4776	T 0514.01	3776	T 0514.02	2192

METROPOLITAN AREA: Houston, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX HARRIS	T 0516.02	2745	T 0520.02	3832	T 0524.	1890	T 0525.03	2775				
TX LIBERTY	T 1002.01	2470	T 1005.	2173								

226459 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.3

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

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KY BOYD	T 0302.	2013										
KY CARTER	E 0205	1640	E 0206	1437	E 0207	1748	E 0209	1613	E 0210	868	E 0212	1176
WV CABELL	T 0002.	3603	T 0005.	3226	T 0006.	1813	T 0007.	772	T 0101.01	603		
WV WAYNE	T 0208.	4271	T 0210.	3905								

28688 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.5

METROPOLITAN AREA: Huntsville, AL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL MADISON	T 0010.	3764	T 0011.	1950	T 0012.	4728	T 0016.	1064	T 0021.	5207	T 0112.	1158

17871 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.1

METROPOLITAN AREA: Indianapolis, IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN MARION	T 3225.	2220	T 3412.	3699	T 3416.	3329	T 3501.	2059	T 3503.	3513	T 3508.	3697
	T 3509.	3534	T 3510.	4592	T 3512.	4839	T 3515.	3194	T 3516.	2654	T 3517.	5257
	T 3521.	4803	T 3528.	2727	T 3531.	1274	T 3532.	2211	T 3533.	3843	T 3535.	1540
	T 3538.	2467	T 3539.	1023	T 3541.	2097	T 3542.	3858	T 3544.	2299	T 3545.	3760
	T 3547.	2796	T 3550.	3552	T 3551.	2838	T 3559.	4020	T 3562.	2038	T 3563.	858
	T 3564.	2655	T 3569.	3879	T 3571.	3222	T 3572.	4892				

105239 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.0

METROPOLITAN AREA: Iowa City, IA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IA JOHNSON	T 0004.	3141	T 0010.	3402	T 0011.	3975	T 0016.	4261				

14779 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 18.1

METROPOLITAN AREA: Jackson, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI JACKSON	T 0002.	3154	T 0006.	1475	T 0007.	1261	T 0011.	2796				

8686 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.7

METROPOLITAN AREA: Jackson, MS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MS HINDS	T 0010.	3391	T 0011.	4427	T 0012.	3834	T 0017.	2838	T 0018.	2786	T 0019.	3634
	T 0020.	3015	T 0026.	3027	T 0027.	2607	T 0029.	818	T 0031.	4971	T 0032.	2850
	T 0106.	4904	T 0108.01	2134	T 0113.	4489						
MS MADISON	T 0304.	3172	T 0305.	6389	T 0306.	3149	T 0307.	2092	T 0309.	5175	T 0310.	2476

72178 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.9

METROPOLITAN AREA: Jackson, TN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TN MADISON	T 0008.	1623	T 0011.	2289	T 0012.	1772	T 0017.	2361				

8045 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.8

METROPOLITAN AREA: Jacksonville, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL DUVAL	T 0002.	3904	T 0004.	3702	T 0005.	2202	T 0009.	453	T 0010.	2700	T 0011.	3493
	T 0012.	3804	T 0013.	5595	T 0015.	6952	T 0016.	1597	T 0017.	3843	T 0018.	1683
	T 0019.	1442	T 0026.	5559	T 0028.	14690	T 0029.	11493	T 0115.	4462	T 0136.	2607
	T 0138.	3353										
FL ST. JOHNS	T 0204.	3070	T 0210.	5241								

91845 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.7

METROPOLITAN AREA: Jacksonville, NC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NC ONSLOW	T 0008.	1815	T 0009.	8098								

9913 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.8

METROPOLITAN AREA: Jamestown-Dunkirk, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY CHAUTAUQUA	T 0305.	4119										

4119 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.8

METROPOLITAN AREA: Janesville-Beloit, WI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI ROCK	T 0001.	1096	T 0015.	436								

1532 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.1

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Jersey City, NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NJ HUDSON	T 0015.	1318	T 0016.	1090	T 0026.	1800	T 0027.	6648	T 0030.	3023	T 0033.	5096
	T 0034.	1489	T 0044.	2301	T 0047.	2114	T 0050.	1883	T 0190.	5665	T 0191.	3390
	T 0192.	1274	T 0193.	2201								

39292 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.1

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

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TN SULLIVAN	T 0401.	176	T 0402.	3048	T 0404.	736						
TN WASHINGTON	T 0601.	3787	T 0602.	869	T 0607.	2520						

11136 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.6

METROPOLITAN AREA: Johnstown, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA CAMBRIA	T 0001.	1859	T 0004.	2258	T 0010.	1592						

5709 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.2

METROPOLITAN AREA: Joliet, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL GRUNDY	E 0318	39	E 0343B	29	E 0350	51						
IL WILL	T 8819.	2824	T 8820.	4113	T 8825.	3598						

10654 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.0

METROPOLITAN AREA: Kalamazoo, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI KALAMAZOO	T 0002.02	1940	T 0003.	5225	T 0004.01	753	T 0004.02	407	T 0005.	4334	T 0006.	6779
	T 0008.01	1855	T 0008.02	419	T 0009.	1729	T 0015.04	6991	T 0015.07	4742	T 0018.03	1460

36634 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 17.2

METROPOLITAN AREA: Kankakee, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL KANKAKEE	T 0110.	4696	T 0116.	3980								

8676 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.4

METROPOLITAN AREA: Kansas City, MO-KS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KS LEAVENWORTH	T 0701.	2088										
KS MIAMI	E 1545	173										
KS WYANDOTTE	T 0400.02	26	T 0402.	2661	T 0403.	1581	T 0407.	3977	T 0408.	1510	T 0409.01	1750
	T 0409.02	807	T 0410.	3010	T 0411.01	1291	T 0411.02	790	T 0412.01	1646	T 0412.02	1563
	T 0417.	2768	T 0418.	889	T 0420.01	1768	T 0420.02	2110	T 0423.	3665	T 0424.	2815
	T 0426.	3322	T 0427.	3531	T 0430.	176	T 0438.04	33	T 0439.01	320	T 0451.	2156
MO JACKSON	T 0002.	50	T 0003.	2025	T 0005.01	182	T 0010.	3516	T 0011.	1948	T 0013.	1619
	T 0014.	816	T 0015.	1437	T 0016.	1988	T 0017.	2746	T 0018.	3958	T 0022.	3589
	T 0025.	1777	T 0026.	28	T 0028.02	69	T 0029.	1212	T 0030.	2363	T 0031.	175
	T 0032.	1059	T 0033.	1543	T 0034.	3956	T 0035.01	1723	T 0035.02	916	T 0036.01	1212
	T 0037.	2207	T 0039.	1716	T 0040.	1770	T 0041.	989	T 0042.	1642	T 0043.	2925
	T 0045.	969	T 0047.	1201	T 0049.	2686	T 0050.	3114	T 0052.	2623	T 0053.	2398
	T 0054.	2162	T 0055.	1927	T 0058.01	3880	T 0062.	2211	T 0063.	3414	T 0064.	2773
	T 0067.	2928	T 0116.	5824								
MO LAFAYETTE	E 0001	941	E 0005	481	E 0017	291						

137405 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.6

METROPOLITAN AREA: Killeen-Temple, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX BELL	T 0209.	2430										

2430 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.1

METROPOLITAN AREA: Knoxville, TN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TN GRAINGER	E 0126	429	E 0127	1760	E 0129A	352	E 0139	99	E 0140	162	E 0141	275
	E 0145	513										
TN JEFFERSON	E 0373	92										
TN KNOX	T 0001.	1471	T 0002.	1684	T 0003.	2350	T 0006.	3879	T 0007.	1936	T 0009.	8284
	T 0011.	3145	T 0012.	2926	T 0013.	1939	T 0014.	4130	T 0024.	4794	T 0029.	3913
TN SEVIER	E 0453	285	E 0458T	933	E 0475U	569	E 0483	949				
TN UNION	T 0403.	1319										

48188 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.5

METROPOLITAN AREA: Kokomo, IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN HOWARD	T 0001.	309										

309 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .3

METROPOLITAN AREA: La Crosse, WI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI LA CROSSE	T 0003.	498	T 0004.	5394	T 0005.	4211						

10103 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.1

METROPOLITAN AREA: Lafayette, LA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
LA LAFAYETTE	T 0001.	2193	T 0002.	5003	T 0008.	4930						
LA ST. MARTIN	E 0537	2388	E 0540	606	E 0555C	194						

15314 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.1

METROPOLITAN AREA: Lafayette-West Lafayette, IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN TIPPECANOE	T 0006.	541	T 0054.	4819	T 0055.	3623	T 0103.	3953	T 0105.	3685		

16621 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 13.7

METROPOLITAN AREA: Lake Charles, LA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
LA CALCASIEU	T 0002.	1814	T 0003.	5045	T 0004.	4606	T 0015.	3051				

14516 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.7

METROPOLITAN AREA: Lake County, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL LAKE	T 8623.	4490	T 8624.	6094	T 8627.	4234	T 8628.	2032	T 8630.	24847		

41697 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.5

METROPOLITAN AREA: Lakeland-Winter Haven, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL POLK	T 0101.	452	T 0112.02	3445	T 0137.01	1559						

5456 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.7

METROPOLITAN AREA: Lancaster, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA LANCASTER	T 0001.	1999	T 0009.	3216	T 0016.	3184						

8399 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.3

METROPOLITAN AREA: Lansing-East Lansing, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI INGHAM	T 0007.	3129	T 0013.	1629	T 0014.	229	T 0015.	2271	T 0019.	743	T 0020.	4815
	T 0042.	5656	T 0043.02	3445	T 0044.01	11471	T 0044.02	3852				

37240 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.9

METROPOLITAN AREA: Laredo, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX WEBB	T 0001.02	7658	T 0003.	2955	T 0004.	797	T 0012.	7055				

18465 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 18.6

METROPOLITAN AREA: Las Vegas, NV

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NV CLARK	T 0003.01	3980	T 0003.02	5197	T 0005.04	4073	T 0007.	2309	T 0009.	1695	T 0011.	4532
	T 0035.	2966	T 0038.	3004	T 0039.	862	T 0059.	869				

29487 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.4

METROPOLITAN AREA: Lawrence, KS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KS DOUGLAS	T 0003.	6403	T 0004.	5630								

12033 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 17.8

METROPOLITAN AREA: Lawrence-Haverhill, MA-NH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA ESSEX	T 2501.	624	T 2503.	1907	T 2504.	3315	T 2505.	2930	T 2507.	3900	T 2509.	1821
	T 2510.	1267	T 2511.	2423	T 2512.	1543	T 2513.	3321	T 2601.	3769	T 2602.	3456
	T 2608.	4408										

34684 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.2

METROPOLITAN AREA: Lawton, OK

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OK COMANCHE	T 0012.	931	T 0016.	2585								

3516 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.1

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Lewiston-Auburn, ME

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
ME ANDROSCOGGIN	T 0101.	2111	T 0201.	1728								

3839 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.5

METROPOLITAN AREA: Lexington-Fayette, KY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KY FAYETTE	T 0001.	4983	T 0002.	4120	T 0003.	4296	T 0004.	4403	T 0008.	8286	T 0009.	2799
	T 0010.	1344										

30231 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.5

METROPOLITAN AREA: Lima, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH ALLEN	T 0117.	1539	T 0128.	2281	T 0135.	1495	T 0138.	3107				

8422 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.4

METROPOLITAN AREA: Lincoln, NE

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NE LANCASTER	T 0006.	6017	T 0007.	2036	T 0017.	4987	T 0018.	1576	T 0019.	954	T 0020.	5065

20635 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.7

METROPOLITAN AREA: Little Rock-North Little Rock, AR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AR FAULKNER	E 0575	173	E 0577	209	E 0579	135	E 0580	619	E 0585	186	E 0588	239
	E 0600	65	E 0605B	33	E 0616	175						
AR LONOKE	T 0206.	1846	T 0208.	2270								
AR PULASKI	T 0002.	4491	T 0004.	1508	T 0005.	4904	T 0006.	3956	T 0007.	2969	T 0008.	773
	T 0010.	4391	T 0026.	3094	T 0028.	4285	T 0029.	1956	T 0040.01	5539	T 0040.05	2490

46306 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.8

METROPOLITAN AREA: Longview-Marshall, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX GREGG	T 0001.	438										

438 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .3

METROPOLITAN AREA: Lorain-Elyria, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH LORAIN	T 0223.	1041	T 0708.	1409								

2450 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .9

METROPOLITAN AREA: Los Angeles-Long Beach, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA LOS ANGELES	T 1047.	6590	T 1853.	5924	T 1902.	7032	T 1903.01	5194	T 1903.02	597	T 1904.	4994
	T 1905.	6906	T 1906.	2325	T 1907.	3260	T 1908.	4846	T 1909.	7815	T 1911.	6878
	T 1912.01	3921	T 1913.	4676	T 1914.	7003	T 1916.01	2072	T 1916.02	3511	T 1917.	6035
	T 1918.	6054	T 1919.01	2232	T 1926.	5790	T 1957.	6482	T 1971.	2116	T 1973.	4412
	T 1975.	4876	T 1976.	3744	T 1977.	4586	T 1991.	5608	T 1992.	7261	T 1994.	3967
	T 1995.	2970	T 1996.	274	T 1997.	2709	T 1998.	5083	T 1999.	2386	T 2012.	2591
	T 2031.	5100	T 2032.	4312	T 2034.	3879	T 2035.	3828	T 2036.	5225	T 2037.	6894
	T 2038.	4453	T 2039.	2639	T 2041.	5349	T 2042.	3183	T 2043.	4250	T 2044.	5365
	T 2045.01	5615	T 2046.	3619	T 2047.	4524	T 2048.	5832	T 2049.	4936	T 2051.	7322
	T 2061.	8059	T 2062.	3015	T 2063.	5964	T 2064.	1348	T 2065.	216	T 2071.	4585
	T 2072.	232	T 2073.	1629	T 2074.	27	T 2076.	179	T 2077.	1916	T 2078.	2292
	T 2079.	2364	T 2081.	1267	T 2082.	4716	T 2083.	5816	T 2084.	4596	T 2085.	4422
	T 2088.	4600	T 2089.	7688	T 2091.	8629	T 2092.	3714	T 2093.	3337	T 2094.	8070
	T 2095.	4866	T 2096.	2969	T 2097.	1284	T 2098.	5666	T 2112.	3988	T 2121.	2815
	T 2122.	7969	T 2123.	8947	T 2125.	3845	T 2129.	3527	T 2132.	7081	T 2133.	6480
	T 2134.	7957	T 2144.	3351	T 2151.	4028	T 2181.	6647	T 2184.	4516	T 2186.	3368
	T 2187.	3401	T 2188.	2191	T 2191.	2150	T 2192.	3458	T 2193.	2938	T 2196.	2373
	T 2198.	3767	T 2211.	6161	T 2212.	6294	T 2213.	7832	T 2214.01	1017	T 2214.02	2610
	T 2215.01	1417	T 2215.02	3025	T 2216.01	1271	T 2216.02	3087	T 2217.01	1921	T 2217.02	2842
	T 2218.	5735	T 2219.	3257	T 2221.	2835	T 2222.	3146	T 2223.	2117	T 2224.	3068
	T 2225.	3094	T 2226.	4174	T 2227.	2863	T 2241.	2420	T 2242.	3766	T 2243.	5454
	T 2244.	6762	T 2245.	2166	T 2246.	3805	T 2247.	4036	T 2261.	568	T 2262.	523
	T 2263.	2243	T 2264.	6854	T 2265.	3722	T 2266.	1913	T 2267.	4745	T 2281.	3432
	T 2282.	4851	T 2283.	4847	T 2284.	5721	T 2285.	2928	T 2286.	2484	T 2287.	5016
	T 2288.	3621	T 2289.	2469	T 2291.	2610	T 2292.	2786	T 2293.	3150	T 2294.	4595
	T 2311.	2011	T 2312.	6311	T 2313.	4286	T 2314.	3626	T 2316.	5570	T 2317.	6087
	T 2318.	4575	T 2319.	4210	T 2321.	4719	T 2322.	2559	T 2323.	3133	T 2324.	5656
	T 2325.	3735	T 2326.	4765	T 2327.	3471	T 2328.	3066	T 2349.	5582	T 2362.02	4624
	T 2371.	4208	T 2372.	4927	T 2374.	6622	T 2375.	2592	T 2376.	4326	T 2377.	5533
	T 2383.	6766	T 2391.	1336	T 2392.	2674	T 2393.	4402	T 2394.	2045	T 2395.	4219
	T 2396.	3753	T 2397.	4317	T 2398.	5413	T 2399.	3886	T 2401.	1858	T 2402.	4538
	T 2403.	4756	T 2404.	5091	T 2405.	4418	T 2406.	3220	T 2407.	4527	T 2408.	3041
	T 2409.	3360	T 2411.	6458	T 2414.	3053	T 2415.	2941	T 2416.	1816	T 2421.	3123
	T 2422	3862	T 2423.	2363	T 2424.	963	T 2425.	1728	T 2426.	4693	T 2427.	3168
	T 2428.	1594	T 2429.	2211	T 2431.	3795	T 2733.	4534	T 2755.	5660	T 2949.	2782
	T 2962.	5518	T 2966.	4043	T 2971.	6079	T 3022.	5195	T 3024.	4635	T 4023.02	4706
	T 4025.01	3462	T 4025.02	5104	T 4028.	6971	T 4088.	2183	T 4311.	5428	T 4328.	6053
	T 4333.	10693	T 4334.	9269	T 4335.	8408	T 4339.	7109	T 4619.	5268	T 4620.	5983

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Los Angeles-Long Beach, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP
CA LOS ANGELES	T 4622.	4290	T 4623.	5547	T 4823.02	7719	T 5004.02	4124	T 5014.	3000	T 5304.	4271
	T 5305.	3999	T 5308.	9767	T 5309.	6083	T 5310.	3994	T 5311.	6699	T 5312.	8226
	T 5313.	9233	T 5314.	2403	T 5315.	9848	T 5316.01	5863	T 5316.02	3908	T 5317.01	4515
	T 5317.02	4114	T 5318.	4115	T 5319.	7931	T 5325.	3803	T 5326.01	5974	T 5326.02	6129
	T 5327.	2661	T 5328.	3899	T 5329.	5065	T 5330.	6271	T 5331.01	5960	T 5331.02	6048
	T 5333.	3555	T 5334.	10031	T 5335.	5540	T 5336.	12430	T 5339.	7147	T 5341.	8263
	T 5342.	10696	T 5343.	5968	T 5344.01	6942	T 5344.02	5365	T 5349.	5695	T 5350.	6454
	T 5351.01	5201	T 5351.02	2880	T 5352.	3346	T 5353.	5000	T 5354.	2245	T 5356.02	5595
	T 5404.	1165	T 5406.	2925	T 5407.	3147	T 5408.	5467	T 5409.01	3933	T 5413.	5146
	T 5414.	4826	T 5415.	4814	T 5416.01	7644	T 5416.02	6394	T 5421.02	5950	T 5425.	5926
	T 5426.	7128	T 5427.	4932	T 5432.	7270	T 5516.	454	T 5716.	1205	T 5725.	2892
	T 5728.	3192	T 5732.01	3274	T 5732.02	4518	T 5733.	2815	T 5739.01	240	T 5751.	8239
	T 5752.	7096	T 5753.	3179	T 5754.	6243	T 5755.	583	T 5758.	7578	T 5759.	6242
	T 5760.	1108	T 5761.	2626	T 5762.	3646	T 5763.	4711	T 5764.	9457	T 5765.	8174
	T 5769.	7321	T 6001.	5287	T 6002.01	3392	T 6002.02	5243	T 6003.01	5980	T 6019.	6319
	T 7001.	10020	T 7019.	2621	T 9100.	4090						

1445050 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.3

METROPOLITAN AREA: Louisville, KY-IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN CLARK	T 0502.	4122										
IN FLOYD	T 0705.	3904										
IN HARRISON	E 0538A	115	E 0542	104	E 0544	96	E 0551	31	E 0555	58		
KY JEFFERSON	T 0005.	1674	T 0006.	2401	T 0010.	3481	T 0013.	1502	T 0014.	5062	T 0015.	4689
	T 0018.	2292	T 0019.	1457	T 0020.	2162	T 0021.	3737	T 0022.	2004	T 0023.	3504
	T 0024.	1466	T 0025.	729	T 0026.	996	T 0027.	2820	T 0028.	2388	T 0029.	320
	T 0030.	3941	T 0032.	315	T 0033.	806	T 0034.	706	T 0035.	2652	T 0037.	2095
	T 0040.	1882	T 0043.01	4016	T 0043.02	3901	T 0047.	662	T 0048.	23	T 0049.	1757
	T 0050.	1663	T 0051.	2972	T 0054.	272	T 0055.	2299	T 0057.	656	T 0059.	3859
	T 0060.	1033	T 0061.	506	T 0062.	2449	T 0064.	2132	T 0065.	2255	T 0066.	2752
	T 0067.	1362	T 0072.	395								
KY SHELBY	E 0250	79										

98554 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.3

METROPOLITAN AREA: Lowell, MA-NH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA MIDDLESEX	T 3101.	1902	T 3104.	3233	T 3107.	3864	T 3108.	2523	T 3109.	794	T 3110.	1169
	T 3111.	2008	T 3112.	2839	T 3119.	2507	T 3124.	2109				

22948 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.4

METROPOLITAN AREA: Lubbock, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX LUBBOCK	T 0002.01	2085	T 0002.02	3427	T 0003.	10360	T 0006.01	4859	T 0007.	1161	T 0008.	1312
	T 0010.	3709	T 0011.	1776	T 0012.02	3152	T 0013.	3737				

35578 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 16.8

METROPOLITAN AREA: Lynchburg, VA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
VA LYNCHBURG	T 0002.03	1098	T 0005.	1254	T 0006.	3749	T 0011.	2029	T 0014.	1885		

10015 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.1

METROPOLITAN AREA: Macon-Warner Robins, GA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
GA BIBB	T 0101.	3664	T 0104.	5883	T 0105.	2808	T 0106.	3619	T 0107.	216	T C108.	1089
	T 0109.	829	T 0111.	4611	T 0112.	2350	T 0113.	1697	T 0114.	1590	T C115.	3373
	T 0116.	651	T 0127.	3367	T 0130.	1906						
GA HOUSTON	T 0205.	1189										
GA PEACH	T 0404.	6128										

44970 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 17.1

METROPOLITAN AREA: Madison, WI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI DANE	T 0011.	5982	T 0016.01	6762	T 0016.02	6863	T 0017.	4552	T 0032.	3261		

27420 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.5

METROPOLITAN AREA: Manchester, NH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NH HILLSBOROUGH	T 0004.	682	T 0005.	1569	T 0014.	2128						

4379 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.4

METROPOLITAN AREA: Mansfield, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH RICHLAND	T 0001.	425	T 0002.	777	T 0003.	3069						

4271 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.8

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Mc Allen-Edinburg-Mission, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX HIDALGO	T 0206.	4333	T 0213.	6999	T 0215.	5604	T 0216.	5182	T 0225.	5792	T 0226.	3592
	T 0228.	3736	T 0233.	3120	T 0234.	5467	T 0236.	5742	T 0237.	5509		

55076 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.4

METROPOLITAN AREA: Medford, OR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OR JACKSON	T 0001.	1789	T 0020.	2110								

3899 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.9

METROPOLITAN AREA: Melbourne-Titusville-Palm Bay, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL BREVARD	T 0607.	3281	T 0608.	610	T 0626.	5033	T 0627.	1243	T 0671.	2843		

13010 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.8

METROPOLITAN AREA: Memphis, TN-AR-MS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AR CRITTENDEN	T 0304.	3781	T 0305.	3481	T 0306.10	1926	T 0306.20	3862	T 0309.	1537	T 0310.	2023
	T 0311.	4031										
TN SHELBY	T 0001.	1172	T 0002.	2800	T 0003.	3967	T 0004.	3540	T 0005.	931	T 0006.	4756
	T 0008.	5304	T 0009.	6025	T 0010.	1088	T 0018.	2616	T 0019.	3367	T 0020.	4733
	T 0021.	1908	T 0022.	964	T 0023.	2317	T 0024.	5206	T 0028.	5612	T 0036.	3242
	T 0037.	1253	T 0038.	2334	T 0039.	2101	T 0040.	3734	T 0041.	1919	T 0043.	38
	T 0044.	785	T 0045.	2479	T 0046.	2849	T 0047.	4055	T 0048.	4617	T 0049.	3933
	T 0050.	3959	T 0051.	731	T 0053.	7950	T 0054.	2034	T 0055.	5821	T 0057.	5044
	T 0058.	3225	T 0059.	5760	T 0060.	3038	T 0061.	1367	T 0065.	4646	T 0067.	5969
	T 0068.	4322	T 0073.	4078	T 0078.10	4764	T 0090.	2619	T 0103.	2561	T 0104.20	98
TN TIPTON	T 0410.	2049										

180321 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.7

METROPOLITAN AREA: Merced, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA MERCED	T 0016.	4255										

4255 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.2

METROPOLITAN AREA: Miami-Hialeah, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL DADE	T 0009.03	3899	T 0010.04	8125	T 0015.01	4952	T 0015.02	6902	T 0017.01	4377	T 0018.01	4675
	T 0018.03	5120	T 0019.01	4120	T 0019.02	8711	T 0020.01	5458	T 0020.02	8167	T 0022.01	5461
	T 0024.	11715	T 0026.	4788	T 0027.02	2888	T 0028.	3071	T 0029.	2796	T 0031.	5752
	T 0034.	4583	T 0036.01	1611	T 0036.02	6373	T 0037.01	1330	T 0037.02	1410	T 0042.	14188
	T 0043.	11222	T 0044.	16605	T 0045.	3577	T 0051.	7619	T 0052.	9056	T 0053.01	7224
	T 0053.02	6274	T 0054.02	8060	T 0072.	3790	T 0075.02	5682	T 0104.	1487	T 0105.	4936
	T 0106.02	2325	T 0113.	9617								

227946 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 14.0

METROPOLITAN AREA: Middlesex-Somerset-Hunterdon, NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NJ MIDDLESEX	T 0039.	3503	T 0045.	3640	T 0046.	4434	T 0047.	2415	T 0048.	5243	T 0049.	3377
	T 0052.	4930	T 0053.	2486	T 0054.	1159	T 0055.	4801	T 0057.	2221	T 0058.	4164
	T 0059.	3289										
NJ SOMERSET	T 0525.	1217										

46879 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.3

METROPOLITAN AREA: Middletown, CT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT MIDDLESEX	T 5416.	2834										

2834 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.5

METROPOLITAN AREA: Midland, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX MIDLAND	T 0008.	2796	T 0015.	4406								

7202 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.7

METROPOLITAN AREA: Milwaukee, WI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI MILWAUKEE	T 0040.	2904	T 0045.	3628	T 0063.	3764	T 0064.	4162	T 0065.	4128	T 0066.	5210
	T 0067.	2423	T 0068.	4101	T 0069.	3854	T 0070.	4269	T 0080.	2422	T 0081.	2093
	T 0082.	1651	T 0083.	1913	T 0084.	2156	T 0085.	2246	T 0086.	2733	T 0087.	2705
	T 0088.	3761	T 0089.	2559	T 0097.	3197	T 0098.	2589	T 0099.	3186	T 0100.	1553
	T 0101.	1648	T 0102.	1648	T 0103.	1099	T 0104.	1145	T 0105.	1455	T 0106.	1810
	T 0107.	2531	T 0108.	2608	T 0110.	3449	T 0111.	1494	T 0112.	1871	T 0113.	1477
	T 0114.	618	T 0116.	1694	T 0117.	604	T 0118.	1179	T 0119.	1114	T 0120.	1365
	T 0121.	1134	T 0122.	3006	T 0132.	974	T 0134.	3141	T 0135.	2551	T 0136.	3165

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Milwaukee, WI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI MILWAUKEE	T 0137.	2316	T 0138.	1741	T 0139.	1190	T 0140.	852	T 0141.	1270	T 0142.	600
	T 0145.	671	T 0146.	4067	T 0147.	2279	T 0148.	1898	T 0149.	2628	T 0150.	632
	T 0151.	1389	T 0152.	602	T 0154.	349	T 0156.	1442	T 0158.	2935	T 0164.	3913
	T 0165.	2706	T 0166.	2059	T 0168.	2637	T 0174.	2292	T 0178.	268		
WI WAUKESHA	T 2027.	1240										

157963 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.3

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

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MN HENNEPIN	T 0016.	3425	T 0022.	2519	T 0023.	1468	T 0026.	2481	T 0028.	2358	T 0029.	1344
	T 0031.	2088	T 0033.	2315	T 0034.	1842	T 0036.	782	T 0037.	3174	T 0038.	3908
	T 0039.	2153	T 0042.	1549	T 0043.	513	T 0044.	1011	T 0045.	1320	T 0046.01	484
	T 0046.02	31	T 0047.	3220	T 0049.	6078	T 0052.	1847	T 0053.	1298	T 0054.	1790
	T 0056.	4118	T 0057.	2458	T 0058.	1445	T 0059.	2688	T 0060.	2657	T 0061.	1535
	T 0062.	1908	T 0063.	2144	T 0064.	1748	T 0068.	4449	T 0069.	2308	T 0070.	3901
	T 0071.	4484	T 0072.	3217	T 0073.	2458	T 0078.	2624	T 0082.	4108	T 0083.	2191
	T 0094.	2648	T 0265.06	34								
MN ISANTI	E 0050	1015	E 0051	1077	E 0059A	187	E 0059B	97	E 0066B	34		
MN RAMSEY	T 0305.	5461	T 0310.	3742	T 0315.	3005	T 0319.	1140	T 0321.	3282	T 0326.	2976
	T 0327.	1958	T 0328.	1262	T 0329.	1894	T 0331.	1933	T 0334.	3360	T 0335.	3051
	T 0336.	962	T 0337.	1087	T 0340.	2338	T 0342.	2544	T 0359.	1225	T 0360.	1460
	T 0361.	1627	T 0376.02	2536	T 0420.01	2212						

153586 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.2

METROPOLITAN AREA: Mobile, AL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL MOBILE	T 0002.	1484	T 0003.	2104	T 0004.01	2800	T 0004.02	2371	T 0005.	3899	T 0006.	4185
	T 0012.01	2778	T 0013.01	1178	T 0013.02	4279	T 0014.	3486	T 0015.01	2440	T 0015.02	1996
	T 0038.01	1340	T 0039.01	3602	T 0039.02	2338	T 0040.	6312	T 0041.	1338	T 0042.	2174
	T 0043.	3143	T 0044.	3423	T 0045.	2149	T 0046.	2411	T 0048.	3859	T 0049.	4839

69928 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 15.8

METROPOLITAN AREA: Modesto, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA STANISLAUS	T 0017.	2092	T 0018.	2292	T 0021.	3364	T 0023.	5270	T 0024.	3900		

16918 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.4

METROPOLITAN AREA: Monmouth-Ocean, NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NJ MONMOUTH	T 0003.	267	T 0056.	2747	T 0058.01	2604	T 0058.02	566	T 0070.02	319	T 0072.	2634
	T 0073.	2880	T 0074.	4394	T 0076.	3191						
NJ OCEAN	T 0152.	3308	T 0222.	2643								

25553 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.0

METROPOLITAN AREA: Monroe, LA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
LA OUACHITA	T 0003.	2049	T 0006.	6003	T 0007.	3298	T 0008.	1559	T 0009.	2114	T 0011.	4717
	T 0012.	2321	T 0013.	1541	T 0057.	1432						

25034 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 18.0

METROPOLITAN AREA: Montgomery, AL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL AUTAUGA	T 0211.	3163										
AL MONTGOMERY	T 0002.	3338	T 0003.	2095	T 0006.	3764	T 0007.	2840	T 0010.	5759	T 0011.	7817
	T 0012.	4225	T 0030.	4466								

37467 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 13.7

METROPOLITAN AREA: Muncie, IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN DELAWARE	T 0001.	990	T 0002.	3068	T 0003.	3024	T 0004.	3122	T 0006.	2403	T 0019.01	1208

13815 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.7

METROPOLITAN AREA: Muskegon, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI MUSKEGON	T 0003.	4095	T 0006.02	3035	T 0007.	26	T 0011.	658	T 0012.	3824	T 0013.	3811
	T 0014.01	1781										

17230 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.9

METROPOLITAN AREA: Naples, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL COLLIER	T 0007.	1084	T 0112.	6874	T 0113.	4268						

12226 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 14.2

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Nashua, NH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NH HILLSBOROUGH	T 0107.	1673										

1673 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.2

METROPOLITAN AREA: Nashville, TN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TN DAVIDSON	T 0118.	4969	T 0120.	1057	T 0123.	2994	T 0124.	4003	T 0125.	290	T 0126.	2728
	T 0129.	653	T 0130.	2675	T 0136.	8162	T 0137.	5712	T 0139.	2306	T 0140.	3094
	T 0141.	570	T 0142.	3294	T 0143.	2989	T 0144.	3335	T 0145.	795	T 0147.	219
	T 0148.	4072	T 0159.	3665	T 0160.	1546	T 0161.	3063	T 0162.	3884	T 0164.	2092
	T 0165.	5959										
TN RUTHERFORD	T 0415.	3685	T 0418.	1838								
TN WILSON	T 0307.	2761										

82410 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.7

METROPOLITAN AREA: Nassau-Suffolk, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY NASSAU	T 4070.	5853	T 4111.	3591	T 4144.	4824	T 4165.	5480	T 4166.	6059		
NY SUFFOLK	T 1122.08	2241	T 1225.01	3269	T 1456.03	4473	T 1473.	5585	T 1585.02	2978	T 1591.03	5003
	T 1594.06	2146	T 1595.02	8401	T 1697.02	4952	T 1701.	2273	T 1904.01	5400		

72528 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.8

METROPOLITAN AREA: New Bedford, MA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA BRISTOL	T 6507.	2598	T 6509.	2922	T 6513.	2422	T 6515.	3165	T 6517.	2496	T 6518.	1485
	T 6519.	1910	T 6526.	3432	T 6527.	4121						

24551 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 14.7

METROPOLITAN AREA: New Britain, CT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT HARTFORD	T 4151.	1362										

1362 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.0

METROPOLITAN AREA: New Haven-Meriden, CT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT NEW HAVEN	T 1401.	592	T 1402.	1523	T 1403.	3257	T 1405.	4175	T 1406.	5203	T 1407.	6132

METROPOLITAN AREA: New Haven-Meriden, CT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT NEW HAVEN	T 1415.	7796	T 1416.	6944	T 1417.	5771	T 1421.	1854	T 1423.	4222	T 1424.	4594
	T 1425.	5079	T 1543.	453	T 1701.01	292	T 1701.02	1823	T 1702.01	951	T 1710.	1648

62309 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.4

METROPOLITAN AREA: New London-Norwich, CT-RI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT NEW LONDON	T 6905.	2185	T 6906.	295	T 6969.	549						

3029 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.2

METROPOLITAN AREA: New Orleans, LA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
LA JEFFERSON	T 0209.	1540	T 0257.	2316	T 0262.	2689	T 0269.	5374	T 0273.	1066		
LA ORLEANS	T 0002.	2601	T 0003.	2740	T 0004.	3212	T 0006.01	4223	T 0006.03	2762	T 0007.01	4720
	T 0007.02	3263	T 0008.	3219	T 0009.01	4051	T 0009.02	4589	T 0009.03	4038	T 0009.04	3409
	T 0011.	3594	T 0012.	3056	T 0013.02	3748	T 0014.01	4777	T 0014.02	4317	T 0015.	2503
	T 0016.	2787	T 0017.03	4633	T 0017.14	8575	T 0018.	2134	T 0019.	2814	T 0020.	2715
	T 0022.	2789	T 0027.	3448	T 0028.	2679	T 0029.	2900	T 0030.	2763	T 0033.05	2289
	T 0033.06	6533	T 0034.	2875	T 0035.	2271	T 0036.	2780	T 0039.	2627	T 0040.	3550
	T 0044.01	3421	T 0044.02	2404	T 0045.	3891	T 0048.	2367	T 0049.	4605	T 0050.	2080
	T 0058.	1572	T 0060.	1541	T 0068.	3654	T 0069.	5281	T 0070.	1916	T 0071.	3354
	T 0072.	4110	T 0077.	1280	T 0079.	1457	T 0080.	2072	T 0081.01	5091	T 0081.02	1508
	T 0084.	2324	T 0085.	2552	T 0086.	3015	T 0087.	1086	T 0091.	3445	T 0092.	3227
	T 0093.01	1752	T 0093.02	3748	T 0094.	4375	T 0100.	3458	T 0102.	4069	T 0104.	532
	T 0105.	1735	T 0111.	3210	T 0125.	2361	T 0130.	2481	T 0131.	3564		
LA ST. JOHN THE BAPTI	E 0111A	771	E 0117	1965	E 0121	366						
LA ST. TAMMANY	T 0405.01	3815	T 0412.03	1016								

245440 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.5

METROPOLITAN AREA: New York, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY BRONX	T 0011.	610	T 0020.	8899	T 0023.	5123	T 0025.	5299	T 0027.01	3396	T 0027.02	4463
	T 0031.	793	T 0033.	2817	T 0035.	3573	T 0037.	49	T 0039.	4514	T 0041.	6040
	T 0043.	4434	T 0044.	5665	T 0047.	6466	T 0048.	3580	T 0049.	696	T 0050.	9107
	T 0053.02	4387	T 0054.	5666	T 0056.	2565	T 0057.	855	T 0060.	1036	T 0062.	7201
	T 0066.	3681	T 0067.	6665	T 0069.	4782	T 0071.	1155	T 0073.	2984	T 0075.	3652
	T 0077.	953	T 0079.	5634	T 0083.	3881	T 0085.	4461	T 0086.	4866	T 0087.	3560
	T 0088.	3873	T 0089.	2346	T 0099.	4509	T 0110.	233	T 0115.02	3489	T 0119.	3451
	T 0121.01	1619	T 0121.02	798	T 0123.	1879	T 0125.	1454	T 0127.01	1463	T 0127.02	1064
	T 0129.01	1773	T 0131.	2805	T 0133.	6639	T 0135.	2763	T 0137.	2280	T 0139.	839

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: New York, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY BRONX	T 0141.	1926	T 0143.	791	T 0144.	5956	T 0145.	5219	T 0147.	12595	T 0149.	2440
	T 0151.	2257	T 0153.	2096	T 0155.	1970	T 0157.	1852	T 0161.	2454	T 0165.	838
	T 0167.	1063	T 0169.	634	T 0173.	4892	T 0175.	4919	T 0177.	7595	T 0179.	5692
	T 0181.	6976	T 0189.	6635	T 0193.	4501	T 0195.	6182	T 0197.	5238	T 0199.	5342
	T 0201.	2633	T 0205.	8564	T 0211.	3087	T 0213.01	873	T 0213.02	2715	T 0215.01	1321
	T 0215.02	3558	T 0217.01	4389	T 0217.02	770	T 0219.	1166	T 0221.	6636	T 0223.	7578
	T 0225.	6601	T 0227.02	1151	T 0229.01	5205	T 0229.02	2676	T 0231.	1430	T 0233.01	3764
	T 0233.02	2922	T 0235.01	3317	T 0235.02	3784	T 0237.01	7590	T 0237.02	1335	T 0239.	7871
	T 0241.	5272	T 0243.	3334	T 0245.	6987	T 0249.	81	T 0251.	5863	T 0253.	5735
	T 0255.	5716	T 0257.	1385	T 0263.	6238	T 0265.	5305	T 0359.	1138	T 0361.	5610
	T 0363.	4977	T 0365.01	2676	T 0365.02	1695	T 0367.	1981	T 0369.01	1347	T 0369.02	1638
	T 0371.	3542	T 0373.	4376	T 0375.01	478	T 0375.02	780	T 0375.03	1661	T 0377.	2668
	T 0379.	4878	T 0381.	5387	T 0383.	9096	T 0385.	3355	T 0387.	3127	T 0389.	3604
	T 0391.	5708	T 0392.	1284	T 0393.	7369	T 0397.	2793	T 0399.01	4555	T 0399.02	4164
	T 0401.	3790	T 0407.01	2655	T 0458.	6879						
NY KINGS	T 0002.	1243	T 0018.	134	T 0020.	1346	T 0022.	3591	T 0023.	4950	T 0025.	2861
	T 0029.01	3597	T 0032.	809	T 0033.	1640	T 0047.	553	T 0051.	1795	T 0055.	227
	T 0057.	1652	T 0059.	1373	T 0071.	5496	T 0074.	4392	T 0078.	4469	T 0080.	3489
	T 0082.	3385	T 0084.	2647	T 0085.	8424	T 0098.	4690	T 0112.	4736	T 0123.	308
	T 0125.	1164	T 0127.	3821	T 0129.01	1765	T 0129.02	2189	T 0149.	5645	T 0154.	129
	T 0181.	3817	T 0183.	2520	T 0185.01	5053	T 0185.02	1006	T 0191.	2211	T 0199.	2692
	T 0203.	1003	T 0205.	2673	T 0213.	4690	T 0219.	3163	T 0221.	2830	T 0225.	755
	T 0226.	1469	T 0227.	2849	T 0228.	2260	T 0229.	3374	T 0231.	2313	T 0233.	5183
	T 0235.	2040	T 0237.	1297	T 0239.	500	T 0241.	1431	T 0243.	3113	T 0245.	3532
	T 0247.	2147	T 0251.	3168	T 0253.	2231	T 0255.	6104	T 0257.	1237	T 0259.01	1645
	T 0259.02	4068	T 0261.	4223	T 0263.	1888	T 0265.	3491	T 0267.	3955	T 0269.	2333
	T 0277.	4326	T 0281.	3984	T 0283.	3459	T 0285.01	277	T 0285.02	3582	T 0287.	2136
	T 0289.	2781	T 0291.	2597	T 0293.	3137	T 0299.	865	T 0301.	2325	T 0303.	3116
	T 0307.	3563	T 0309.	1657	T 0311.	2378	T 0315.	5039	T 0317.01	3360	T 0326.	6723
	T 0328.	1925	T 0330.	4451	T 0342.	7788	T 0343.	5822	T 0347.	2341	T 0348.01	530
	T 0348.02	760	T 0349.	4674	T 0352.	1348	T 0353.	4995	T 0357.	1224	T 0359.	3686
	T 0360.01	3078	T 0360.02	3815	T 0361.	1287	T 0362.	3601	T 0363.	3598	T 0365.02	835
	T 0367.	1378	T 0369.	5010	T 0371.	3129	T 0373.	3724	T 0375.	2197	T 0377.	3763
	T 0379.	2439	T 0381.	5276	T 0382.	6604	T 0383.	3927	T 0385.	2964	T 0387.	3244
	T 0389.	2133	T 0391.	1455	T 0393.	2656	T 0395.	3655	T 0397.	3266	T 0399.	2253
	T 0401.	2705	T 0403.	3182	T 0405.	1293	T 0409.	3774	T 0411.	2805	T 0413.	3192
	T 0415.	2839	T 0417.	1843	T 0419.	2134	T 0421.	2635	T 0423.	2473	T 0425.	2113
	T 0427.	4974	T 0429.	5127	T 0431.	4980	T 0433.	3288	T 0435.	4327	T 0437.	4894
	T 0439.	3811	T 0441.	4193	T 0443.	6224	T 0447.	1492	T 0453.	1590	T 0465.	2159
	T 0473.	1047	T 0481.	2165	T 0483.	755	T 0487.	253	T 0489.	4807	T 0493.	8116
	T 0505.	3934	T 0507.	570	T 0513.	4079	T 0523.	5369	T 0525.	3065	T 0527.	5626
	T 0529.	3594	T 0531.	1647	T 0533.	6588	T 0535.	4144	T 0537.	1306	T 0539.	3792
	T 0545.	5754	T 0547.	1507	T 0549.	1095	T 0551.	3906	T 0553.	2115	T 0559.	200
	T 0563.	3377	T 0577.	50	T 0579.	1137	T 0610.01	7497	T 0794.	1351	T 0884.	109
	T 0886.	4420	T 0892.	3622	T 0896.	3323	T 0898.	1116	T 0900.	2231	T 0902.	0637

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: New York, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY KINGS	T 0904.	457	T 0906.	5268	T 0908.	3031	T 0910.	6238	T 0912.	8484	T 0914.	1298
	T 0916.	3309	T 0918.	2072	T 0920.	2194	T 0982.	5265	T 1100.	684	T 1114.	1363
	T 1118.	2766	T 1120.	2706	T 1124.	2700	T 1126.	3162	T 1130.	3516	T 1132.	1501
	T 1134.	2335	T 1136.	173	T 1138.	468	T 1140.	739	T 1150.	1731	T 1152.	2296
	T 1154.	2044	T 1156.	3881	T 1158.	2400	T 1160.	1007	T 1162.	1436	T 1164.	2216
	T 1166.	2196	T 1168.	1824	T 1170.	1689	T 1172.01	2108	T 1176.01	2049	T 1190.	1675
	T 1192.	2650	T 1194.	2729	T 1200.	1943	T 1210.	4733	T 1214.	5452		
NY NEW YORK	T 0002.01	3357	T 0002.02	8019	T 0006.	10638	T 0010.02	8032	T 0014.02	2620	T 0018.	6961
	T 0020.	6568	T 0022.02	1284	T 0024.	6242	T 0025.	6369	T 0026.01	2721	T 0026.02	1876
	T 0028.	5402	T 0030.01	3752	T 0030.02	2602	T 0034.	6588	T 0036.01	2544	T 0041.	8669
	T 0076.	1893	T 0109.	623	T 0111.	2749	T 0113.	99	T 0117.	139	T 0119.	1704
	T 0125.	1218	T 0151.	4913	T 0156.01	2046	T 0156.02	1798	T 0164.	6729	T 0166.	6148
	T 0172.01	4641	T 0172.02	975	T 0174.01	4770	T 0178.	3523	T 0180.	7506	T 0182.	7766
	T 0184.	6450	T 0186.	5817	T 0188.	4958	T 0189.	11903	T 0190.	1424	T 0192.	4351
	T 0193.	7306	T 0194.	5722	T 0196.	3325	T 0197.02	1178	T 0198.	1430	T 0200.	3309
	T 0201.02	2404	T 0202.	497	T 0204.	1576	T 0206.	2824	T 0207.02	2308	T 0208.	4179
	T 0209.01	3850	T 0209.02	1531	T 0213.01	3379	T 0213.02	649	T 0216.	6125	T 0217.01	656
	T 0217.02	2189	T 0218.	4827	T 0219.	6472	T 0220.	4250	T 0221.01	610	T 0222.	1921
	T 0223.	11344	T 0224.	6963	T 0226.	3957	T 0227.01	4452	T 0227.02	708	T 0228.	5296
	T 0230.	7804	T 0231.01	5460	T 0231.02	1160	T 0232.	6649	T 0233.	5446	T 0234.	3828
	T 0235.01	4737	T 0235.02	1568	T 0237.	5994	T 0239.	2327	T 0243.02	8289	T 0245.	13335
	T 0249.	1112	T 0251.	2629	T 0261.	10137	T 0269.	7709	T 0277.	6431	T 0291.	10039
	T 0311.	197										
NY QUEENS	T 0019.	773	T 0025.	8588	T 0043.	2628	T 0044.02	170	T 0087.	5751	T 0107.	111
	T 0180.	859	T 0197.	502	T 0246.	37	T 0250.	207	T 0252.	4876	T 0260.	1626
	T 0365.	1963	T 0377.	2262	T 0442.	1547	T 0446.01	2133	T 0559.	1143	T 0768.	704
	T 0952.	1642	T 0972.	15103	T 0992.	2526	T 0998.	10554				
NY RICHMOND	T 0015.	157	T 0133.01	1974	T 0319.01	2605	T 0323.	330				
NY WESTCHESTER	T 0005.	4634	T 0029.	3454	T 0031.	2322	T 0093.	2091				

1654717 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 20.0

METROPOLITAN AREA: Newark, NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NJ ESSEX	T 0002.	2106	T 0003.	3665	T 0007.	6328	T 0008.	3876	T 0009.	5881	T 0010.	2282
	T 0011.	719	T 0013.	2626	T 0014.	4720	T 0015.	2533	T 0016.	2638	T 0017.	3574
	T 0018.	4243	T 0019.	2585	T 0024.	4864	T 0025.	5803	T 0026.	3451	T 0027.	1948
	T 0028.	2645	T 0029.	2050	T 0030.	1896	T 0031.	5476	T 0032.	1088	T 0034.	1439
	T 0035.	4600	T 0037.	3693	T 0038.	2439	T 0039.	2630	T 0040.	1524	T 0041.	4617
	T 0042.	4518	T 0043.	2981	T 0045.	4890	T 0048.01	3088	T 0048.02	6956	T 0050.	2170
	T 0052.	3027	T 0053.	3940	T 0054.	4573	T 0055.	1325	T 0056.	1779	T 0057.	2347
	T 0058.	3465	T 0059.	2447	T 0060.	416	T 0062.	4820	T 0063.	4642	T 0064.	1493
	T 0065.	2358	T 0066.	4016	T 0067.	3805	T 0068.	3292	T 0075.02	3460	T 0080.	1794
	T 0081.	3848	T 0082.	1069	T 0083.	736	T 0084.	1308	T 0085.	1250	T 0086.	6298

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Newark, NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NJ ESSEX	T 0087.	4344	T 0088.	1834	T 0089.	2334	T 0091.	3319	T 0092.	2829	T 0093.	5354
	T 0094.	5969	T 0096.	6004	T 0097.	5320	T 0099.	2977	T 0103.	4781	T 0104.	4511
	T 0106.	6134	T 0107.	4626	T 0109.	3314	T 0110.	1226	T 0112.	4011	T 0113.	3617
	T 0116.	3419	T 0124.	4312	T 0131.	3235	T 0167.	2117	T 0171.	2246	T 0181.	2296
	T 0184.	2901										
NJ UNION	T 0301.	89	T 0302.	3032	T 0303.	3125	T 0304.	6170	T 0306.	2961	T 0308.01	816
	T 0312.	5519	T 0390.	3263	T 0393.	4299						

312354 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 16.6

METROPOLITAN AREA: Niagara Falls, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY NIAGARA	T 0202.	3813	T 0205.	3107	T 0211.	2544	T 0216.	1263	T 0237.	2603		

13330 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.9

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

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
VA CHESAPEAKE	T 0201.	6512										
VA HAMPTON	T 0106.01	3339										
VA NEWPORT NEWS	T 0302.	4229	T 0304.	3380	T 0305.	3068	T 0306.	3918	T 0307.	3032		
VA NORFOLK	T 0016.	1028	T 0021.	2696	T 0025.	3403	T 0026.	2967	T 0029.	6387	T 0035.01	2984
	T 0035.02	1828	T 0036.	278	T 0041.	2197	T 0042.	2149	T 0043.	3512	T 0044.	3605
	T 0045.	2511	T 0046.	2962	T 0047.	2042	T 0048.	1706	T 0050.	1936	T 0052.	4308
	T 0053.	2262	T 0059.03	4125	T 0065.01	3168	T 0065.02	5086				
VA PORTSMOUTH	T 0105.	2013	T 0110.	1093	T 0111.	2578	T 0112.	455	T 0113.	821	T 0114.	2751
	T 0118.	4460	T 0119.	3103	T 0121.	1991	T 0126.	4644				
VA SUFFOLK	T 0654.	3763	T 0655.	3206								
VA VIRGINIA BEACH	T 0432.	1025	T 0450.	3562								

126083 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.9

METROPOLITAN AREA: Norwalk, CT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT FAIRFIELD	T 0437.	1737	T 0441.	2857	T 0445.	3012						

7606 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.0

METROPOLITAN AREA: Oakland, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA ALAMEDA	T 4005.	3261	T 4006.	1691	T 4007.	4088	T 4008.	3003	T 4009.	2426	T 4010.	5270

METROPOLITAN AREA: Oakland, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA ALAMEDA	T 4011.	3698	T 4012.	2492	T 4013.	2518	T 4014.	3930	T 4015.	1604	T 4016.	1517
	T 4017.	1883	T 4018.	1735	T 4019.	522	T 4020.	39	T 4021.	1738	T 4022.	1538
	T 4024.	2083	T 4025.	2103	T 4026.	838	T 4027.	1130	T 4028.	1596	T 4029.	1127
	T 4031.	583	T 4033.	1980	T 4034.	3351	T 4035.	5491	T 4054.	6210	T 4058.	3529
	T 4059.	5499	T 4060.	2213	T 4062.	6754	T 4072.	4631	T 4073.	1460	T 4074.	2875
	T 4075.	3237	T 4085.	4371	T 4088.	4418	T 4089.	2397	T 4091.	2262	T 4092.	2632
	T 4093.	4002	T 4094.	3158	T 4095.	2596	T 4096.	4214	T 4097.	4470	T 4103.	2914
	T 4104.	2966	T 4204.	2514	T 4222.	3129	T 4224.	3337	T 4227.	4713	T 4228.	5763
	T 4229.	2396	T 4231.	3661	T 4232.	2652	T 4233.	3339	T 4234.	4379	T 4236.	7906
	T 4240.	5047	T 4274.	3527	T 4276.	4457	T 4502.	387				
CA CONTRA COSTA	T 3090.	3510	T 3100.	3244	T 3120.	1384	T 3160.	1047	T 3280.	998	T 3650.02	3331
	T 3680.	6010	T 3750.	2733	T 3760.	4727	T 3770.	5098	T 3790.	5842	T 3800.	2506

237680 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 13.5

METROPOLITAN AREA: Ocala, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL MARION	T 0017.	4101	T 0018.	3678								

7779 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.4

METROPOLITAN AREA: Odessa, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX ECTOR	T 0014.	953	T 0018.	3243								

4196 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.6

METROPOLITAN AREA: Oklahoma City, OK

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OK CANADIAN	T 3004.	1430										
OK CLEVELAND	T 2001.	411	T 2002.	2044	T 2012.01	2492	T 2012.02	5709	T 2012.03	1585		
OK LOGAN	E 1402	301	E 1414	443	T 9902.	3829	E A1415	51				
OK MCCLAIN	T 4004.	1195										
OK OKLAHOMA	T 1004.	5165	T 1010.	2837	T 1011.	1295	T 1012.	1750	T 1014.	2333	T 1015.	2981
	T 1016.	895	T 1024.	3485	T 1025.	1001	T 1026.	954	T 1028.	3617	T 1029.	456
	T 1030.	1082	T 1031.01	266	T 1032.	1698	T 1033.	1943	T 1034.	680	T 1035.	584
	T 1036.01	341	T 1036.02	47	T 1037.	541	T 1038.	1064	T 1039.	4738	T 1040.	608
	T 1041.	2705	T 1043.	3083	T 1044.	3069	T 1046.	1013	T 1047.	1529	T 1054.	2020
	T 1056.	5396	T 1057.	1085	T 1058.	1218	T 1082.07	2148	T 1088.03	1775		
OK POTTAWATOMIE	T 5001.	1609	T 5002.	2266	T 5013.	2902						

91669 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.6

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Omaha, NE-IA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IA POTTAWATTAMIE	T 0307.	3260	T 0309.	1751								
NE DOUGLAS	T 0006.	2232	T 0007.	1697	T 0008.	2354	T 0009.	1165	T 0010.	1555	T 0011.	1238
	T 0012.	1424	T 0013.01	593	T 0013.02	589	T 0014.	363	T 0015.	523	T 0016.	2113
	T 0017.	876	T 0018.	1134	T 0019	1817	T 0021.	2213	T 0029.	4331	T 0032.	1970
	T 0039.	2306	T 0040.	2040	T 0041	783	T 0051.	3066	T 0052.	2826	T 0053.	2314
	T 0059.02	3043	T 0074.10	47								

49623 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.5

METROPOLITAN AREA: Orange County, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY ORANGE	T 0004.	4688	T 0005.	6044	T 0012.	2169	T 0022.	3013	T 0150.	2184		

18098 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.0

METROPOLITAN AREA: Orlando, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL ORANGE	T 0101.	1296	T 0104.	2653	T 0105.	2609	T 0106.	4046	T 0117.01	5628	T 0117.02	5306
	T 0119.01	3899	T 0148.01	1686	T 0155.02	1191	T 0159.01	2830	T 0176.	5310		
FL SEMINOLE	T 0201.01	1172	T 0204.01	2004	T 0205.	3807	T 0211.	2139				

45576 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.5

METROPOLITAN AREA: Owensboro, KY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KY DAVIESS	T 0002.	3903	T 0004.	6452								

10355 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.0

METROPOLITAN AREA: Oxnard-Ventura, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA VENTURA	T 0006.	4358	T 0023.	3832	T 0024.	1958	T 0028.02	161	T 0032.	6734	T 0035.	733
	T 0043.01	2938	T 0046.	2701	T 0049.	4918	T 0057.	1872				

30205 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.7

METROPOLITAN AREA: Panama City, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL BAY	T 0016.	4542	T 0020.	543								

5085 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.2

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Parkersburg-Marietta, WV-OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH WASHINGTON	T 0207.	1449										
WV WOOD	T 0006.	1062	T 0007.01	4116								

6627 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.2

METROPOLITAN AREA: Pawtucket-Woonsocket-Attleboro, RI-MA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
RI PROVIDENCE	T 0108.	4092	T 0110.	4603	T 0149.	636	T 0151.	4621	T 0152.	1879	T 0172.	1066
	T 0174.	4978	T 0176.	2800	T 0179.	3557	T 0180.	1898	T 0181.	2973	T 0183.	1616

34719 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.3

METROPOLITAN AREA: Pensacola, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL ESCAMBIA	T 0001.	212	T 0002.	2440	T 0004.	4080	T 0006.	2560	T 0007.	1925	T 0015.	2474
	T 0016.	2721	T 0017.	4088	T 0018.	3627						

24127 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.3

METROPOLITAN AREA: Peoria, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL PEORIA	T 0001.	2186	T 0004.	561	T 0005.	2689	T 0009.	2977	T 0010.*	585	T 0012.	2164
	T 0013.	2085	T 0017.	1446								

14693 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.0

METROPOLITAN AREA: Philadelphia, PA-NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NJ BURLINGTON	T 7012.04	2852	T 7021.03	3018								
NJ CAMDEN	T 6001.	741	T 6002.	2923	T 6003.	5047	T 6004.	5119	T 6005.	1205	T 6006.	597
	T 6007.	2159	T 6008.	5812	T 6009.	4087	T 6011.	8750	T 6013.	6533	T 6016.	2507
	T 6017.	3385	T 6018.	2442	T 6019.	3655						
PA DELAWARE	T 4025.	3731	T 4049.01	2802	T 4049.02	1303	T 4052.	4540	T 4054.	3435	T 4055.	1456
	T 4057.	2399	T 4058.01	2191	T 4058.02	2897	T 4059.	35	T 4060.	403		
PA MONTGOMERY	T 2039.01	3770	T 2039.02	2819	T 2090.	1777						
PA PHILADELPHIA	T 0002.	1150	T 0005.	461	T 0013.	5152	T 0014.	3469	T 0015.	2512	T 0018.	3625
	T 0019.	3788	T 0020.	2681	T 0021.	2814	T 0022.	2262	T 0023.	2908	T 0024.	4760
	T 0025.	4960	T 0027.	8576	T 0030.	8090	T 0031.	6422	T 0032.	6926	T 0033.	7271
	T 0034.	557	T 0035.	123	T 0036.	7813	T 0041.	14936	T 0046.	3072	T 0052.	31
	T 0066.	4253	T 0069.	2974	T 0070.	5633	T 0074.	5963	T 0077.	1898	T 0078.	5319
	T 0086.	6559	T 0087.	7210	T 0088.	8440	T 0089.	2246	T 0090.	3805	T 0091.	2722

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Philadelphia PA-NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA PHILADELPHIA	T 0092.	3440	T 0093.	5286	T 0094.	4235	T 0095.	4214	T 0096.	5230	T 0102.	3256
	T 0103.	3168	T 0104.	4421	T 0105.	5297	T 0106.	2132	T 0107.	4718	T 0108.	5969
	T 0109.	3143	T 0110.	4767	T 0111.	5727	T 0112.	6672	T 0126.	409	T 0127.	378
	T 0131.	2772	T 0132.	4722	T 0133.	2676	T 0137.	7220	T 0138.	3728	T 0139.	5404
	T 0140.	4622	T 0141.	3536	T 0142.	2232	T 0144.	3362	T 0145.	2764	T 0146.	3086
	T 0147.	3540	T 0148.	1738	T 0149.	6853	T 0151.	10745	T 0152.	11241	T 0153.	5308
	T 0155.	4565	T 0156.	2857	T 0157.	2628	T 0161.	6546	T 0162.	3537	T 0163.	4229
	T 0164.	6141	T 0165.	5095	T 0166.	1788	T 0167.	10391	T 0168.	5903	T 0169.	14604
	T 0170.	4532	T 0171.	6076	T 0172.	11316	T 0173.	3993	T 0174.	3780	T 0175.	9663
	T 0176.	10791	T 0177.	9122	T 0178.	6881	T 0181.	191	T 0182.	382	T 0195.	8399
	T 0196.	2390	T 0197.	7213	T 0198.	7486	T 0199.	5827	T 0200.	2536	T 0201.	9799
	T 0202.	7359	T 0203.	4752	T 0204.	4217	T 0205.	3283	T 0239.	1913	T 0241.	1463
	T 0244.	4200	T 0245.	4598	T 0246.	3633	T 0247.	5823	T 0294.	3352	T 0299.	4698
	T 0322.	225										

641959 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 13.6

METROPOLITAN AREA: Phoenix, AZ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AZ MARICOPA	T 0608.	3723	T 0609.	4273	T 0716.	2239	T 0822.02	3182	T 0926.	2805	T 0929.	3245
	T 1102.	428	T 1128.	1032	T 1129.	5321	T 1131.	3274	T 1132.	8371	T 1133.	5894
	T 1138.	2497	T 1139.	4330	T 1140.	2200	T 1141.	883	T 1142.	2208	T 1143.	4898
	T 1144.	4089	T 1145.	4665	T 1146.	2677	T 1147.	4162	T 1148.	2656	T 1149.	2983
	T 1150.	4427	T 1153.	2373	T 1154.	2190	T 1158.	4606	T 1159.	3408	T 1161.	2198
	T 3187.	3294	T 3191.	6586	T 3200.02	4506	T 4214.	3117	T 4215.01	2714	T 4226.05	2206
	T 5231.01	2490	T 5231.02	2674	T 6232.	2265						

131089 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.7

METROPOLITAN AREA: Pine Bluff, AR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AR JEFFERSON	T 0005.01	1059	T 0005.02	6427	T 0006.	1047	T 0008.	1597	T 0010.	2833	T 0013.	3727
	T 0021.01	837										

17527 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.3

METROPOLITAN AREA: Pittsburgh, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA ALLEGHENY	T 0101.	1032	T 0102.	4504	T 0304.	1647	T 0305.	1613	T 0401.	3381	T 0404.	607
	T 0405.	3349	T 0406.	2523	T 0408.	2194	T 0501.	2066	T 0502.	1401	T 0503.	1850
	T 0504.	2179	T 0508.	816	T 0509.	2878	T 0601.	216	T 0602.	991	T 0603.	1898
	T 0604.	1541	T 1006.	2554	T 1110.	3575	T 1204.	2557	T 1207.	1972	T 1208.	2487

METROPOLITAN AREA: Pittsburgh, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA ALLEGHENY	T 1301.	2424	T 1303.	3036	T 1304.	3093	T 1305.	1908	T 1502.	1287	T 1503.	1810
	T 1504.	607	T 1601.	3295	T 1604.	1438	T 1606.	3328	T 1702.	4268	T 1802.	1473
	T 2015.	547	T 2101.	785	T 2103.	1897	T 2106.	460	T 2201.	845	T 2202.	1968
	T 2203.	341	T 2205.	324	T 2301.	2383	T 2302.	2122	T 2502.	1046	T 2503.	1934
	T 2506.	2815	T 2603.	595	T 2604.	2484	T 2609.	3217	T 2808.	3008	T 4506.	1413
	T 4637.	1944	T 4824.	1229	T 4831.	893	T 4923.	1185	T 5136.	3618	T 5137.	2016
	T 5140.	2892	T 5507.	2145	T 5508.	3248	T 5519.	2154	T 5521.	2503	T 5606.	2015
	T 5612.	2820										
PA FAYETTE	E 0447	73	E 0456	206	E 0460	176	E 0464	223	E 0476	29	E 0490	124
	E 0495	61	E 0496	64	E 0498	39	E 0502	45	E 0506	32	E 0514	883
	E 0517	1024	E 0519	851	E 0532	1065	E 0538	427	E 0542	39	E 0555	157
	E 0557	63	E 0564	36	E 0570	35	E 0571	73	E 0581	56	E 0582	26
	E 0583	101	E 0584	89	E 0586	129	E 0589	194	E 0590	236	E 0591	54
	E 0602	356	E 0603U	891	T 9903.	4391	T 9913.	4043				
PA WASHINGTON	T 7541.	1859	T 7751.	1652	T 7831.	1389						
PA WESTMORELAND	T 8001.	1601	T 8007.01	1591	T 8007.02	2085	T 8028.	3847	T 8053.	2349		

167308 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.5

METROPOLITAN AREA: Pittsfield, MA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA BERKSHIRE	T 9001.	4059										

4059 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.9

METROPOLITAN AREA: Portland, ME

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
ME CUMBERLAND	T 0004.	686	T 0005.	1930	T 0006.	841	T 0007.	1603	T 0008.	1293	T 0009.	1352
	T 0011.	1670	T 0012.	1978	T 0014.	1467	T 0043.	336				

13156 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.8

METROPOLITAN AREA: Portland, OR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OR MULTNOMAH	T 0011.01	1663	T 0021.	2066	T 0022.02	180	T 0023.01	2318	T 0023.02	1086	T 0027.02	2464
	T 0033.01	2872	T 0033.02	2939	T 0034.01	3334	T 0034.02	2957	T 0040.01	6172	T 0042.	2838
	T 0048.	2737	T 0049.	2822	T 0050.	587	T 0051.	1390	T 0052.	3479	T 0053.	1983
	T 0054.	435	T 0055.	1366	T 0056.	2807						

48495 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.4

METROPOLITAN AREA: Poughkeepsie, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY DUTCHESS	T 2201.	4226	T 2202.	2530	T 2203.	1332	T 2204.	1948	T 2206.	2308		

12344 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.0

METROPOLITAN AREA: Providence, RI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
RI PROVIDENCE	T 0002.	8611	T 0003.	5608	T 0004.	3334	T 0005.	2882	T 0006.	1374	T 0007.	1681
	T 0008.	2045	T 0009.	2343	T 0010.	2321	T 0011.	2658	T 0012.	2643	T 0013.	3773
	T 0014.	4960	T 0018.	5535	T 0019.	4674	T 0025.	2306	T 0026.	3332	T 0030.	523
	T 0031.	3534										

64137 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.4

METROPOLITAN AREA: Provo-Orem, UT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
UT UTAH	T 0016.	11646	T 0018.	10931	T 0019.	2911	T 0020.	4846	T 0024.	750	T 0025.	3291
	T 0028.	2860										

37235 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 17.1

METROPOLITAN AREA: Pueblo, CO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CO PUEBLO	T 0006.	2361	T 0007.	1508	T 0008.	3525	T 0012.	2480	T 0013.	693	T 0014.	1729
	T 0021.	1940	T 0029.01	2075								

16311 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.9

METROPOLITAN AREA: Racine, WI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI RACINE	T 0001.	278	T 0003.	4012	T 0005.	6804						

11094 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.4

METROPOLITAN AREA: Raleigh-Durham, NC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NC DURHAM	T 0003.01	2409	T 0004.02	3425	T 0005.	4161	T 0009.	2174	T 0010.01	4521	T 0011.	2987
	T 0012.01	864	T 0012.02	976	T 0013.01	1709	T 0014.	3878	T 0015.	7975		
NC FRANKLIN	E 0051	1186	E 0052T	1764	E 0053	1557	E 0055	1567	E 0056	1281	E 0057B	79
	E 0059	1819	E 0063	1143	E 0064	1022	E 0066	505				
NC ORANGE	T 0107.03	4252	T 0116.	7364								

METROPOLITAN AREA: Raleigh-Durham, NC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NC WAKE	T 0501.	832	T 0503.	1550	T 0504.	2235	T 0506.	4961	T 0507.	2840	T 0508.	2985
	T 0509.	4033	T 0510.	2033	T 0511.	8612	T 0522.01	985				

89684 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 16.0

METROPOLITAN AREA: Rapid City, SD

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
SD PENNINGTON	T 0101.	202										

202 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .3

METROPOLITAN AREA: Reading, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA BERKS	T 0001.	4633	T 0002.	3581	T 0012.	2792	T 0013.	2412	T 0017.	2698	T 0019.	2266
	T 0022.	1980	T 0023.	2080	T 0024.	1422	T 0025.	796	T 0026.	3239		

27899 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.9

METROPOLITAN AREA: Reno, NV

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NV WASHOE	T 0001.	2717	T 0005.	1763	T 0006.	919	T 0012.	2712	T 0015.	2061	T 0018.	4413
	T 0020.	832										

15417 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.0

METROPOLITAN AREA: Richland-Kennewick-Pasco, WA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WA FRANKLIN	T 0201.	4162										

4162 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.9

METROPOLITAN AREA: Richmond-Petersburg, VA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
VA HOPEWELL	T 0202.	32	T 0203.	3205								
VA PETERSBURG	T 0101.	4304	T 0102.	440	T 0103.	3701	T 0104.	2699	T 0106.	2355	T 0107.	4019
VA RICHMOND	T 0110.	3808	T 0201.	2575	T 0202.	5249	T 0203.	2606	T 0204.	5642	T 0205.	1931
	T 0206.	1996	T 0207.	1746	T 0208.	2614	T 0209.	4010	T 0301.	3578	T 0302.	2021
	T 0303.	976	T 0305.	1788	T 0401.	136	T 0402.	2036	T 0403.	2422	T 0404.	3751
	T 0411.	4155	T 0412.	1135	T 0601.	2241	T 0602.	3758	T 0603.	2249	T 0607.	6038

89216 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.7

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: Riverside-San Bernardino, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA RIVERSIDE	T 0303.	3768	T 0304.	4686	T 0313.	2307	T 0434.01	4971	T 0442.	4398		
CA SAN BERNARDINO	T 0041.	8909	T 0042.	8665	T 0047.	4650	T 0048.	2764	T 0049.	4619	T 0055.	4999
	T 0056.	4853	T 0057.	870	T 0058.	2417	T 0059.	1026	T 0060.	758	T 0068.	658

65318 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.2

METROPOLITAN AREA: Roanoke, VA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
VA ROANOKE	T 0007.	4486	T 0008.	3218	T 0009.	5808	T 0010.	3296	T 0011.	997	T 0012.	4349
	T 0013.	4778										

26932 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.2

METROPOLITAN AREA: Rochester, MN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MN OLMSTED	T 0001.	973										

973 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.1

METROPOLITAN AREA: Rochester, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY MONROE	T 0007.	1137	T 0010.	3661	T 0013.	1765	T 0014.	2109	T 0015.	2116	T 0016.	1027
	T 0017.	1825	T 0023.	4759	T 0027.	1719	T 0032.	2588	T 0033.	1550	T 0039.	1720
	T 0041.	2137	T 0043.	521	T 0046.02	2470	T 0047.01	1945	T 0048.	2509	T 0051.	2004
	T 0052.	2790	T 0053.	2779	T 0056.	2845	T 0059.	2076	T 0065.	2340	T 0069.	2617
	T 0075.	3307	T 0089.	72	T 0090.	831	T 0091.	877	T 0092.	1739	T 0093.01	2286
	T 0093.02	1403	T 0094.01	472	T 0094.02	1093	T 0094.03	770	T 0095.	2100	T 0096.01	2067
	T 0096.02	2268	T 0096.03	2602	T 0096.04	1657	T 0153.01	3693				
NY ONTARIO	T 0517.	2390	T 0518.	2975								

85611 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.8

METROPOLITAN AREA: Rockford, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL WINNEBAGO	T 0010.	3768	T 0011.	1659	T 0021.	2723	T 0026.	4452	T 0028.	2153	T 0029.	1292

16047 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.7

METROPOLITAN AREA: Sacramento, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA PLACER	T 0217.	228										
CA SACRAMENTO	T 0005.	3157	T 0006.	974	T 0007.	1320	T 0009.	69	T 0010.	890	T 0011.	1113
	T 0012.	2568	T 0013.	3016	T 0014.	2511	T 0018.	4757	T 0020.	2437	T 0022.	4619
	T 0027.	2836	T 0028.	2619	T 0036.	2127	T 0037.	3360	T 0052.01	2686	T 0053.	905
	T 0064.	4514	T 0065.	3406	T 0066.	4621	T 0068.	5644	T 0070.01	2555		
CA YOLO	T 0101.01	5059	T 0105.01	4515	T 0106.02	4764						

77270 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.0

METROPOLITAN AREA: Saginaw-Bay City-Midland, MI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MI BAY	T 0002.	1064	T 0011.	1305								
MI SAGINAW	T 0001.	1761	T 0003.	1338	T 0004.	3071	T 0005.	371	T 0007.	5895	T 0009.	4780
	T 0011.	4900										

24485 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.8

METROPOLITAN AREA: St. Cloud, MN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MN STEARNS	T 0001.	369										

369 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .2

METROPOLITAN AREA: St. Joseph, MO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MO BUCHANAN	T 0010.	3748	T 0012.	1733	T 0013.	605						

6086 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.9

METROPOLITAN AREA: St. Louis, MO-IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL MADISON	T 4004.	1621	T 4007.	3480								
IL ST. CLAIR	T 5004.	5684	T 5005.	5070	T 5006.	2916	T 5008.	353	T 5009.	8178	T 5010.	4964
	T 5011.	3290	T 5012.	7518	T 5013.	7758	T 5022.	5058	T 5024.01	3000	T 5025.	2237
	T 5027.	2236	T 5028.	3097	T 5029.	2950	T 5030.	1465	T 5041.	1369	T 5042.01	3478
	T 5042.02	1464										
MO ST. LOUIS	T 2128.	4744	T 2139.	2874	T 2140.	1183	T 2169.	2823				
MO ST. LOUIS	T 1018.	4260	T 1052.	2871	T 1053.	4013	T 1054.	3564	T 1055.	6296	T 1061.	5854
	T 1062.	4129	T 1063.	5346	T 1064.	4863	T 1066.	4353	T 1067.	5847	T 1074.	6112
	T 1076.	3845	T 1085.	1069	T 1097.	7592	T 1101.	5619	T 1102.	5254	T 1103.	5092
	T 1104.	5046	T 1105.	4103	T 1111.	4341	T 1112.	4517	T 1113.	3869	T 1114.	4625

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: St. Louis, MO-IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MO ST. LOUIS	T 1115.	2909	T 1122.	4017	T 1123.	4345	T 1173.	4504	T 1181.	2872	T 1184.	1466
	T 1185.	1437	T 1186.	3364	T 1191.	6303	T 1192.	2624	T 1193.	3829	T 1201.	2040
	T 1202.	2193	T 1203.	3240	T 1211.	4806	T 1212.	3989	T 1213.	2702	T 1214.	344
	T 1221.	1469	T 1222.	106	T 1224.	4892	T 1231.	4400	T 1232.	2864	T 1233.	3672
	T 1234.	2436	T 1241.	6287	T 1242.	4526	T 1243.	5209	T 1255.	2323	T 1257.	3340
	T 1266.	4620	T 1267.	3205								

307623 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.9

METROPOLITAN AREA: Salem, OR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OR MARION	T 0001.	818										

818 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .3

METROPOLITAN AREA: Salem-Gloucester, MA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA ESSEX	T 2043.	3382	T 2108.	3901	T 2215.	3184						

10467 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.1

METROPOLITAN AREA: Salt Lake City-Ogden, UT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
UT SALT LAKE	T 1001.	2110	T 1003.03	199	T 1007.	2855	T 1008.	2201	T 1014.	4831	T 1015.	3093
	T 1017.	3226	T 1019.	2156	T 1020.	2838	T 1021.	1287	T 1022.	455	T 1023.	2160
	T 1024.	1067	T 1025.	704	T 1029.	3306	T 1032.	4711				
UT WEBER	T 2009.	4178	T 2010.	666	T 2011.	567	T 2012.	2732				

45342 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.0

METROPOLITAN AREA: San Angelo, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX TOM GREEN	T 0005.	2135	T 0006.	1354	T 0009.	3201						

6690 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.9

METROPOLITAN AREA: San Antonio, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX BEXAR	T 1101.	3146	T 1102.	1585	T 1103.	5707	T 1105.	4093	T 1106.	3528	T 1107.	2048
	T 1108.	3099	T 1109.	1060	T 1110.	3180	T 1301.	4511	T 1302.	1798	T 1303.	3611

METROPOLITAN AREA: San Antonio, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX BEXAR	T 1304.	7810	T 1305.	5072	T 1306.	4766	T 1307.	3036	T 1401.	2178	T 1416.	447
	T 1501.	6112	T 1505.	9845	T 1508.	3121	T 1518.	922	T 1519.	2598	T 1520.	400
	T 1601.	7096	T 1701.	8903	T 1702.	8440	T 1703.	7836	T 1704.	11162	T 1707.	6166
	T 1708.	1448	T 1709.	6932	T 1710.	6863	T 1711.	4773	T 1712.	4352	T 1901.	4598

162242 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 15.1

METROPOLITAN AREA: San Diego, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA SAN DIEGO	T 0009.	4252	T 0024.	5508	T 0027.01	5846	T 0033.	8164	T 0034.02	6330	T 0035.	5867
	T 0036.	7662	T 0039.	6055	T 0040.	3306	T 0041.	2863	T 0045.	3989	T 0046.	2147
	T 0047.	2217	T 0048.	3573	T 0049.	4159	T 0050.	1578	T 0051.	1327	T 0052.	1597
	T 0053.	4395	T 0054.	486	T 0056.	1804	T 0057.	1597	T 0058.	984	T 0066.	2038
	T 0083.05	4752	T 0091.02	2433	T 0100.05	6724	T 0100.06	5935	T 0100.07	726	T 0114.	1912
	T 0115.	320	T 0117.	4739	T 0120.	7471	T 0121.	4363	T 0123.02	874	T 0132.02	8173
	T 0157.01	4176	T 0184.	2318	T 0186.03	5847	T 0202.01	4512				

153019 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.2

METROPOLITAN AREA: San Francisco, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA MARIN	T 1050.	5420	T 1290.	1609								
CA SAN FRANCISCO	T 0106.	4440	T 0107.	5349	T 0111.	4989	T 0113.	2840	T 0114.	3084	T 0115.	842
	T 0117.	1819	T 0118.	1515	T 0119.	4971	T 0120.	3554	T 0121.	3491	T 0122.	5095
	T 0123.	5070	T 0124.	5243	T 0125.	4962	T 0151.	1393	T 0155.	2539	T 0158.	5866
	T 0159.	2243	T 0160.	1246	T 0161.	4660	T 0162.	2441	T 0163.	3988	T 0164.	3544
	T 0165.	4635	T 0167.	4783	T 0168.	5826	T 0176.01	4302	T 0176.02	354	T 0177.	1816
	T 0178.	3656	T 0179.01	374	T 0179.02	3935	T 0180.	1365	T 0201.	4729	T 0202.	5404
	T 0203.	3057	T 0208.	5395	T 0209.	3841	T 0228.	9831	T 0229.	9296	T 0231.	4628
	T 0232.	3493	T 0234.	2951	T 0605.	3534	T 0609.	28				
CA SAN MATEO	T 6002.	2749	T 6062.	4775	T 6102.	7169	T 6117.	4432	T 6118.	3455	T 6119.	6282
	T 6120.	4614										

212922 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 14.3

METROPOLITAN AREA: San Jose, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA SANTA CLARA	T 5008.	2432	T 5009.	4905	T 5010.	3967	T 5011.	5855	T 5012.	3659	T 5014.	4117
	T 5015.	5126	T 5016.	5336	T 5017.	4087	T 5019.	1706	T 5020.	7038	T 5031.01	5422
	T 5031.03	4798	T 5036.02	2587	T 5037.02	4656	T 5037.05	6719	T 5049.02	433	T 5052.01	402
	T 5087.02	459	T 5116.02	3666	T 5126.	7615						

84985 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.6

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

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA SANTA BARBARA	T 0009.	3243	T 0010.	4905	T 0027.02	4364	T 0029.01	8373	T 0029.02	3093		

23978 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.0

METROPOLITAN AREA: Santa Cruz, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA SANTA CRUZ	T 1004.	3063	T 1007.	1352	T 1008.	4988	T 1009.	3496	T 1010.	5075	T 1104.	2758

20732 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.0

METROPOLITAN AREA: Santa Fe, NM

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NM SANTA FE	T 0003.	2188	T 0004.	1061	T 0007.	2807	T 0010.02	3744				

9800 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.5

METROPOLITAN AREA: Santa Rosa-Petaluma, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA SONOMA	T 1514.	6176	T 1519.	2582	T 1520.	1467						

10225 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.4

METROPOLITAN AREA: Sarasota, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL SARASOTA	T 0003.	5044										

5044 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.5

METROPOLITAN AREA: Savannah, GA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
GA CHATHAM	T 0001.	1418	T 0006.01	5403	T 0006.02	952	T 0010.	1636	T 0011.	1187	T 0012.	1629
	T 0013.	1209	T 0015.	1149	T 0017.	1469	T 0018.	1571	T 0019.	1565	T 0020.	2808
	T 0023.	3430	T 0024.	2251	T 0028.	3516	T 0101.01	2684				

33877 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 15.4

METROPOLITAN AREA: Scranton--Wilkes-Barre, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA COLUMBIA	E 0827	49										

METROPOLITAN AREA: Scranton--Wilkes-Barre, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA LACKAWANNA	T 1001.	633	T 1002.	2130	T 1007.	1521	T 1015.	974	T 1029.	4664		
PA LUZERNE	T 2009.	4241	T 2125.	1504								

15716 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.2

METROPOLITAN AREA: Seattle, WA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WA KING	T 0047.	3880	T 0053.01	5616	T 0053.02	5126	T 0071.	1434	T 0072.	2160	T 0073.	855
	T 0074.	7588	T 0075.	5064	T 0076.	3259	T 0077.	3628	T 0079.	3407	T 0080.	2017
	T 0081.	2455	T 0082.	2243	T 0083.	3395	T 0084.	2376	T 0085.	2949	T 0086.	3037
	T 0087.	3175	T 0090.	1678	T 0091.	1127	T 0092.	1173	T 0107.	4483	T 0110.	5496
	T 0265.	2187	T 0331.	26								
WA SNOHOMISH	T 0402.	3736	T 0404.	3587	T 0406.	930	T 0407.	2474	T 0408.	2079		

92640 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.8

METROPOLITAN AREA: Sharon, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA MERCER	T 0302.	657	T 0307.	2250	T 0308.	2527						

5434 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.2

METROPOLITAN AREA: Sheboygan, WI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI SHEBOYGAN	T 0006.	812										

812 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT .8

METROPOLITAN AREA: Sherman-Denison, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX GRAYSON	T 0002.	2281	T 0016.01	2726								

5007 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.6

METROPOLITAN AREA: Shreveport, LA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
LA BOSSIER	T 0103.	1839										
LA CADDO	T 0201.	264	T 0202.	862	T 0203.	532	T 0204.	2373	T 0206.	2952	T 0207.	3283
	T 0208.	2442	T 0209.	1923	T 0213.	3704	T 0219.	3587	T 0233.	3458	T 0235.	7787
	T 0251.	3130										

38136 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.4

METROPOLITAN AREA: Sioux City, IA-NE

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IA WOODBURY	T 0012.	3020	T 0015.	2668	T 0016.	1805	T 0017.	16				

7509 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.4

METROPOLITAN AREA: Sioux Falls, SD

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
SD MINNEHAHA	T 0007.	1352										

1352 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.2

METROPOLITAN AREA: South Bend-Mishawaka, IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN ST. JOSEPH	T 0006.	3525	T 0017.	1008	T 0018.	628	T 0020.	2302	T 0023.	1811	T 0027.	1443
	T 0029.	1851										

12568 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.2

METROPOLITAN AREA: Spokane, WA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WA SPOKANE	T 0022.	349	T 0024.	2668	T 0027.	1441	T 0032.	3504	T 0033.	341	T 0034.	1320
	T 0035.	1187	T 0036.	3265	T 0140.01	2220						

16295 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.8

METROPOLITAN AREA: Springfield, IL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IL SANGAMON	T 0008.	3445	T 0009.	3536	T 0014.	362	T 0015.	1219	T 0017.	2423		

10985 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.8

METROPOLITAN AREA: Springfield, MO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MO GREENE	T 0001.	1859	T 0002.	3912	T 0005.	5513	T 0007.	3862				

15146 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.3

METROPOLITAN AREA: Springfield, MA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA HAMPDEN	T 8006.	3017	T 8007.	4136	T 8008.	2101	T 8009.	3946	T 8010.	123	T 8012.	2413

METROPOLITAN AREA: Springfield, MA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA HAMPDEN	T 8013.	5214	T 8014.01	4217	T 8018.	4911	T 8019.	6937	T 8020.	3697	T 8114.	2782
	T 8115.	3395	T 8116.	5144	T 8117.	2184						

54217 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.5

METROPOLITAN AREA: Stamford, CT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT FAIRFIELD	T 0201.	2853	T 0215.	4829	T 0222.	3010	T 0223.	5934				

16626 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.4

METROPOLITAN AREA: State College, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA CENTRE	T 0120.	5719	T 0121.	6516	T 0125.	2187	T 0126.	2854				

17276 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 15.3

METROPOLITAN AREA: Steubenville-Weirton, OH-WV

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH JEFFERSON	T 0001.	759	T 0002.	3689	T 0003.	1458	T 0008.	1842				

7748 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.8

METROPOLITAN AREA: Stockton, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA SAN JOAQUIN	T 0001.	4345	T 0002.	488	T 0003.	1016	T 0006.	1809	T 0007.	3916	T 0008.	1534
	T 0017.	2687	T 0022.	6296	T 0023.	3816	T 0025.	3422	T 0026.	690	T 0031.03	4060

34079 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.8

METROPOLITAN AREA: Syracuse, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY ONONDAGA	T 0005.	1401	T 0013.	1475	T 0023.	2549	T 0024.	2231	T 0030.	2621	T 0031.	914
	T 0032.	1409	T 0033.	1268	T 0034.	1437	T 0039.	5883	T 0040.	2446	T 0041.	717
	T 0042.	2579	T 0043.	9393	T 0052.	3525	T 0053.	3128	T 0056.02	2720	T 0061.02	2801

48497 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.5

METROPOLITAN AREA: Tacoma, WA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WA PIERCE	T 0613.	4592	T 0614.	2652	T 0615.	4109	T 0616.01	1270	T 0616.02	700	T 0617.	3976
	T 0622.	2745	T 0627.	1308	T 0718.02	7477	T 0720.	5485				

34314 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.1

METROPOLITAN AREA: Tallahassee, FL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL GADSDEN	E 0626	1912	E 0628U	2138	E 0631	1429	E 0635	2347	E 0640	1034	E 0643A	1485
	E 0643B	43	E 0644	282	E 0645	2031	E 0648	152				
FL LEON	T 0001.	513	T 0005.	2630	T 0006.	3847	T 0010.01	3031	T 0011.01	2674	T 0012.	1299
	T 0013.	4273	T 0014.	6070								

37190 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.6

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

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL HERNANDO	E 0067	904	E 0075	1188	E 0079	206	E 0091	241	E 0096	502	E 0097	71
FL HILLSBOROUGH	T 0012.	3436	T 0019.	3271	T 0030.	4149	T 0031.	4199	T 0032.	2579	T 0033.	4350
	T 0034.	3744	T 0038.	1995	T 0039.	2229	T 0040.	2203	T 0041.	1794	T 0043.	3956
	T 0044.	2747	T 0050.	4081	T 0051.	696						
FL PINELLAS	T 0205.	4827	T 0208.	5139	T 0209.95	2680	T 0210.95	2111	T 0212.	5422	T 0213.	2302
	T 0214.	2112	T 0215.	3131	T 0216.95	3117	T 0235.	3847	T 0251.15	2508	T 0262.	2793

88530 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.5

METROPOLITAN AREA: Terre Haute, IN

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IN VIGO	T 0001.	370	T 0002.	4666								

5036 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.7

METROPOLITAN AREA: Texarkana, TX-Texarkana, AR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AR MILLER	T 0203.	643	T 0206.	3374								
TX BOWIE	T 0105.	3090										

7107 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 6.3

METROPOLITAN AREA: Toledo, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH LUCAS	T 0012.02	2754	T 0017.	3430	T 0022.	3896	T 0023.	1834	T 0025.	4496	T 0026.	2923
	T 0027.	1280	T 0028.	1171	T 0029.	2667	T 0030.	3826	T 0031.	1825	T 0032.	3036
	T 0033.	3420	T 0034.	1379	T 0036.	3854	T 0037.	1703	T 0038.	1272	T 0041.	2858
	T 0051.	5710										
OH WOOD	T 0217.	8708	T 0218.	8020								

70062 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.4

METROPOLITAN AREA: Topeka, KS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KS SHAWNEE	T 0001.	1560	T 0002.	590	T 0003.	2146	T 0011.	3511				

7807 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.0

METROPOLITAN AREA: Trenton, NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NJ MERCER	T 0009.	5541	T 0010.	3365	T 0011.	7702	T 0014.	8166	T 0015.	4227	T 0016.	1418
	T 0017.	5512	T 0019.	2093	T 0020.	2411	T 0021.	6279	T 0023.	746		

47460 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 15.4

METROPOLITAN AREA: Tucson, AZ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AZ PIMA	T 0001.	758	T 0003.	1920	T 0004.	3298	T 0005.	8928	T 0008.	1625	T 0009.	3322
	T 0010.	1627	T 0012.	3282	T 0013.02	2175	T 0014.	4651	T 0021.	5960	T 0023.	6554
	T 0024.	6093	T 0026.01	4336	T 0042.	875	T 0048.	6436				

61840 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 11.6

METROPOLITAN AREA: Tulsa, OK

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OK CREEK	T 0203.	3080	T 0210.	3410								
OK TULSA	T 0002.	1829	T 0005.	3428	T 0006.	1804	T 0007.	2293	T 0009.	3036	T 0010.	1270
	T 0012.	2756	T 0013.	2675	T 0021.	4403	T 0022.	2221	T 0023.	1166	T 0024.	409
	T 0025.	2910	T 0026.	1198	T 0028.	818	T 0046.	2399	T 0067.01	3188	T 0080.01	2760

47053 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.2

METROPOLITAN AREA: Tuscaloosa, AL

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
AL TUSCALOOSA	T 0111.	1290	T 0112.	4405	T 0113.	3576	T 0114.	4159	T 0115.	272	T 0118.	4511
	T 0119.	6125										

24338 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 17.7

METROPOLITAN AREA: Tyler, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX SMITH	T 0002.02	3323	T 0007.	3979								

7302 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 5.7

METROPOLITAN AREA: Utica-Rome, NY

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NY HERKIMER	T 0106.	448										
NY ONEIDA	T 0202.01	694	T 0203.	1077	T 0204.	799	T 0205.	224	T 0207.01	4225	T 0210.	1384
	T 0211.01	1554										

10405 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.2

METROPOLITAN AREA: Vallejo-Fairfield-Napa, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA NAPA	T 2001.	135										
CA SOLANO	T 2509.	2069	T 2527.02	3144	T 2528.	11183						

16531 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.9

METROPOLITAN AREA: Vancouver, WA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WA CLARK	T 0423.	2772	T 0424.	709								

3481 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.8

METROPOLITAN AREA: Victoria, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX VICTORIA	T 0001.	2733	T 0003.	5299	T 0011.	418						

8450 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 12.3

METROPOLITAN AREA: Vineland-Millville-Bridgeton, NJ

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NJ CUMBERLAND	T 0201.	1057	T 0401.	525								

1582 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.2

METROPOLITAN AREA: Visalia-Tulare-Porterville, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA TULARE	T 0044.	4578										

4578 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 1.9

METROPOLITAN AREA: Waco, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX MCLENNAN	T 0001.	1729	T 0002.	1510	T 0003.	3643	T 0004.	5635	T 0012.	4895	T C015.	4617
	T 0019.	3505										

25534 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 15.0

METROPOLITAN AREA: Washington, DC-MD-VA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
DC DISTRICT OF COLUMB	T 0018.01	724	T 0023.02	2959	T 0025.02	4910	T 0028.	6492	T 0029.	4227	T 0030.	2556
	T 0031.	3035	T 0033.02	2794	T 0034.	4808	T 0035.	2646	T 0036.	4974	T 0037.	4764
	T 0042.01	3724	T 0043.	3095	T 0044.	2028	T 0045.	1567	T 0046.	3349	T 0047.	4218
	T 0048.01	2089	T 0048.02	3005	T 0049.01	2325	T 0049.02	1745	T 0050.	5439	T C052.02	591
	T 0058.	1157	T 0059.	1112	T 0060.02	799	T 0064.	3373	T 0071.	3274	T 0072.	3056
	T 0073.02	4535	T 0073.04	4052	T 0074.01	3985	T 0074.04	6030	T 0074.05	7222	T 0074.06	3307
	T 0074.07	3666	T 0074.08	2256	T 0075.01	6394	T 0075.02	4136	T 0077.03	6849	T 0077.08	2992
	T 0077.09	2560	T 0078.03	4966	T 0078.04	3885	T 0078.05	6413	T 0078.07	2501	T 0078.08	5927
	T 0079.01	4654	T 0084.01	2301	T 0084.02	2159	T 0085.	4312	T 0086.	533	T 0087.02	2078
	T 0088.02	5224	T 0088.03	2659	T 0088.04	3350	T 0089.03	3728	T 0089.04	4249	T 0090.01	1398
	T 0091.02	5465	T 0092.02	6086	T 0096.01	3506	T 0096.02	3322	T 0097.	4559	T 0098.01	3539
	T 0098.02	2814	T 0098.03	3347	T 0098.04	2426	T 0098.05	1294	T 0098.06	6917	T 0099.03	3902
	T 0099.04	4056	T 0099.05	3632	T 0099.07	3405						
MD CALVERT	E 0001	577	E 0022	344								
MD FREDERICK	T 7501.	2292	T 7503.	2047	T 7509.	2215						
MD MONTGOMERY	T 7009.04	1258										
MD PRINCE GEORGE@S	T 8011.01	219	T 8020.02	2882	T 8023.02	1988	T 8030.01	2715	T 8032.	3106	T 8035.09	4919
	T 8045.	580	T 8048.	4029	T 8051.01	3240	T 8056.	6444				
VA ARLINGTON	T 1033.	948										
VA FAIRFAX	T 4219.	2117	T 4514.	2027								
VA LOUDOUN	T 6010.	356										
VA PRINCE WILLIAM	T 9009.01	3963	T 9009.03	621								
VA ALEXANDRIA	T 2005.	803	T 2012.03	4292	T 2016.	3849						

METROPOLITAN AREA: Washington, DC-MD-VA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.

325257 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 10.0

METROPOLITAN AREA: Waterbury, CT

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CT NEW HAVEN	T 3501.	4014	T 3502.	4069	T 3503.	2712	T 3504.	4060	T 3505.	3443	T 3506.	165

18463 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.0

METROPOLITAN AREA: Waterloo-Cedar Falls, IA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
IA BLACK HAWK	T 0001.	2642	T 0007.	2394	T 0018.	1988						
IA BREMER	E 0727	485										

7509 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.6

METROPOLITAN AREA: Wausau, WI

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WI MARATHON	T 0001.	3188										

3188 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.9

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

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
FL PALM BEACH	T 0022.	3530	T 0023.	3998	T 0024.	3108	T 0025.	752	T 0026.	1434	T 0067.	3144
	T 0082.01	5958	T 0083.01	2688								

24612 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.3

METROPOLITAN AREA: Wheeling, WV-OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH BELMONT	T 0121.	1543										
WV OHIO	T 0001.	623	T 0004.	2232	T 0007.	3066	T 0010.	1505				

8969 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.8

METROPOLITAN AREA: Wichita, KS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	OP.	TRACT/ED	POP.	TRACT/ED	POP.
KS SEDGWICK	T 0004.	2821	T 0006.	3224	T 0007.	5172	T 0008.	3648	T 0018.	2850	T 0025.	962

METROPOLITAN AREA: Wichita, KS

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
KS SEDGWICK	T 0026.	2367	T 0041.	946	T 0042.	1707	T 0065.	4721	T 0078.	4946		

33364 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.6

METROPOLITAN AREA: Wichita Falls, TX

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
TX WICHITA	T 0101.	1516	T 0102.	2273	T 0103.	1952	T 0104.	2322	T 0105.	1278	T 0112.	1607

10948 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 9.0

METROPOLITAN AREA: Williamsport, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA LYCOMING	T 0007.	1144	T 0008.	2143								

3287 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 2.8

METROPOLITAN AREA: Wilmington, DE-NJ-MD

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
DE NEW CASTLE	T 0001.	866	T 0004.	3183	T 0005.	3956	T 0006.01	3021	T 0006.02	3451	T 0007.	2120
	T 0008.	442	T 0009.	2480	T 0015.	2358	T 0016.	1934	T 0017.	2749	T 0019.	2061
	T 0020.	431	T 0021.	1166	T 0022.	3395	T 0023.	3395	T 0027.	1528	T 0145.01	1452
	T 0165.	1858										
NJ SALEM	T 0203.	3365										

45211 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 8.6

METROPOLITAN AREA: Wilmington, NC

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
NC NEW HANOVER	T 0101.	2746	T 0110.	2288	T 0111.	3755	T 0112.	2442	T 0113.	1381	T 0114.	1675

14287 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 13.8

METROPOLITAN AREA: Worcester, MA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
MA WORCESTER	T 7312.01	6977	T 7313.	3314	T 7314.	4421	T 7315.	4447	T 7317.	1843	T 7320.01	3820
	T 7325.	1771	T 7543.	3245								

29838 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.4

METROPOLITAN AREA: Yakima, WA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
WA YAKIMA	T 0001.	2121	T 0002.	3712	T 0015.	6929						

12762 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.4

METROPOLITAN AREA: York, PA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PA YORK	T 0001.	1573	T 0002.	3190	T 0005.	2641	T 0007.	3376	T 0010.	1515	T 0015.	3825
	T 0016.	1736										

17856 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 4.7

METROPOLITAN AREA: Youngstown-Warren, OH

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
OH MAHONING	T 8002.	1308	T 8005.	4589	T 8006.	3185	T 8008.	962	T 8009.	1608	T 8018.	539
	T 8019.	1667	T 8020.	2639	T 8021.	3904	T 8034.	2922	T 8035.	2865	T 8036.	933
	T 8037.	953	T 8038.	471	T 8039.	922	T 8040.	4959	T 8103.	1124	T 8104.	1920
	T 8131.	818										
OH TRUMBULL	T 9201.	1023	T 9205.	1724	T 9324.	1163						

42198 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 7.9

METROPOLITAN AREA: Yuba City, CA

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP	TRACT/ED	POP	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
CA YUBA	T 0401.	3676										

3676 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 3.6

STATE: PUERTO RICO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PR ADJUNTAS	E 0001	309	E 0002	383	E 0003	100	E 0008	675	E 0010	140	E 0012	347
	E 0013	124	E 0020	163	E 0021	38	E 0022	469	E 0023	194	E 0024	329
	E 0025	365	E 0030	365	E 0036	399	E 0037	131	E 0041	288		
PR AIBONITO	E 0051	688	E 0053	30	E 0058	261	E 0060	585	E 0092	296		
PR ARROYO	E 1200	789	E 1205	190	E 1206	350	E 1207	974	E 1210	246	E 1212	248
	E 1216	570	E 1217	285	E 1227	99	E 1228	338	E 1229	262	E 1239	532
	E 1240	166										
PR BARRANQUITAS	E 0601	1185	E 0606	553	E 0612	620	E 0613	1142	E 0616	322	E 0622	466
	E 0624	453	E 0628	652	E 0630	776	E 0631	331	E 0632	1100	E 0633	206
	E 0634	538										
PR CEIBA	E 0212	198										
PR CIALES	E 0004	569	E 0020	291	E 0021	658	E 0023	584	E 0029	427		
PR COAMO	E 0625	524	E 0628	459	E 0629	741	E 0635	150	E 0637	932	E 0641	740
PR COMERIO	E 0050	333	E 0055	504	E 0057	113	E 0059	492	E 0062	589	E 0063	1226
	E 0064	731	E 0065	412	E 0068	463	E 0070	496	E 0072	642	E 0073	111
	E 0075	321	E 0078	343	E 0080	522						
PR GUANICA	E 0200	640	E 0201	100	E 0203	646	E 0209	494	E 0210	188	E 0215	127
	E 0222	208	E 0226	656	E 0230	303	E 0232	288				
PR GUAYAMA	E 0126	120	E 0128	371	E 0141	820	E 0143	491	E 0150	197	E 0155	414
	E 0156	355	E 0158	582								
PR GUAYANILLA	E 0350	287	E 0354	403	E 0356	239	E 0357	799	E 0359	634	E 0362	515
	E 0363	519	E 0377	254	E 0378	505	E 0384	833	E 0388	214	E 0389	232
PR JAYUYA	E 0151	583	E 0152	496	E 0153	488	E 0154	276	E 0156	174	E 0163	308
	E 0168	782	E 0171	433								
PR LAJAS	E 0002	432	E 0008	187	E 0010	309	E 0029	626	E 0033	692		
PR LARES	E 0050	659	E 0055	238	E 0056	694	E 0058	850	E 0060	672	E 0065	252
	E 0067	154	E 0068	650	E 0080	849	E 0083	759	E 0084	275	E 0089	677
	E 0090	488	E 0091	530	E 0092	405	E 0093	524				
PR LAS MARIAS	E 0825	217	E 0826	137	E 0833	110	E 0835	496	E 0836	522	E 0844	181
	E 0848	212										
PR MARICAO	E 0051	624	E 0052	339	E 0053	463	E 0063	89				
PR MAUNABO	E 0005	731	E 0009	295	E 0010	593	E 0013	200	E 0014	202	E 0015	246
	E 0017	212	E 0022	546	E 0023	580	E 0025	499	E 0027	318	E 0028	269
PR MOROVIS	E 0126	857	E 0132	115	E 0133	552	E 0145	984	E 0147	347	E 0156	606
	E 0158	565	E 0160	704								
PR NAGUABO	E 0113	148	E 0117	426	E 0120	93	E 0122	495	E 0132	685	E 0138	265
	E 0142	178										
PR OROCOVIS	E 0375	584	E 0380	583	E 0387	815	E 0392	528	E 0393	168	E 0394	306
	E 0397	633	E 0398	569	E 0402	558	E 0404	485	E 0405	522	E 0406	347
	E 0407	461	E 0408	390								
PR PATILLAS	E 0451	250	E 0453	590	E 0455	141	E 0456	323	E 0457	331	E 0458	659
	E 0459	449	E 0460	323	E 0461	616	E 0468	327	E 0472	307	E 0475	715
	E 0477	1151	E 0480	532	E 0489	211						
PR RINCON	E 0514	373	E 0522	502								
PR SABANA GRANDE	E 0288	348	E 0290	145	E 0312	498						
PR SALINAS	E 0902	493	E 0904	244	E 0906	307	E 0911	216	E 0916	333	E 0920	150

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

STATE: PUERTO RICO

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PR SALINAS	E 0921	506	E 0922	313	E 0927	891	E 0928	104	E 0942	306	E 0943	259
	E 0945	475										
PR SAN SEBASTIAN	E 0101	287	E 0107	860	E 0133	518	E 0145	604	E 0160	398	E 0161	331
	E 0162	79	E 0164	63	E 0167	583	E 0169	207	E 0172	215	E 0177	827
	E 0179	438	E 0181	520	E 0182	784						
PR SANTA ISABEL	E 0550	216	E 0551	880	E 0555	38	E 0558	395	E 0559	524	E 0560	430
	E 0561	582	E 0562	313	E 0564	136	E 0565	66	E 0585	757	E 0589	231
	E 0591	1241										
PR UTUADO	E 0251	400	E 0254	202	E 0256	262	E 0257	485	E 0261	417	E 0265	468
	E 0269	231	E 0270	712	E 0272	601	E 0273	134	E 0274	285	E 0276	56
	E 0277	407	E 0284	856	E 0285	268	E 0287	200	E 0288	556	E 0296	467
	E 0298	406	E 0299	281	E 0300	573						
PR VIEQUES	E 0353	74	E 0360	335	E 0361	188	E 0366	215	E 0372	72	E 0373	111
PR VILLALBA	T 7201.	2529										
PR YABUCOA	E 0651	419	E 0655	436	E 0659	741	E 0670	250	E 0677	189	E 0678	849
	E 0681	455	E 0682	807	E 0692	507						
PR YAUCO	E 0425	316	E 0426	469	E 0428	303	E 0431	361	E 0433	164	E 0438	719
	E 0439	544	E 0441	713	E 0442	630	E 0443	80	E 0444	448	E 0447	463
	E 0455	582	E 0456	604	E 0457	1010	E 0458	487	E 0459	1113	E 0461	108
	E 0463	173	E 0465	465	E 0467	304						

135000 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 20.0

METROPOLITAN AREA: Aguadilla, PR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PR AGUADA	E 0400	630	E 0401	405	E 0402	986	E 0403	180	E 0405	939	E 0407	735
	E 0408	1413	E 0409	213	E 0410	724	E 0412	703	E 0413	455		
PR ISABELA	E 0300	676	E 0301	257	E 0306	340	E 0309	1432	E 0311	375	E 0313	108
	E 0316	491	E 0320	754	E 0321	537	E 0322	669	E 0329	331	E 0330	558
	E 0345	357	E 0347	245	E 0356	277	E 0357	782	E 0359	284	E 0360	237
	E 0361	640	E 0365	421	E 0367	617	E 0370	226				
PR MOCA	E 0204	768	E 0205	665	E 0206	886	E 0207	376	E 0208	435	E 0216	853
	E 0220	562	E 0221	704	E 0222	599	E 0223	1348	E 0225	879	T 9999.99	4400

30472 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.9

METROPOLITAN AREA: Arecibo, PR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PR ARECIBO	T 3002.	2538	T 3004.	2350	T 3013.	3741	T 3016.	3924	T 3018.	1497	T 3019.	4142
	T 3024.	1109										
PR CAMUY	E 0684	840	E 0695	516	E 0697	261	E 0698	388	E 0699	658	E 0700	233
	E 0701	576	E 0702	259	E 0703	310	E 0706	311				
PR QUEBRADILLAS	E 0452	446	E 0454	631	E 0455	136	E 0456	370	E 0460	409	E 0463	256
	E 0465	381	E 0470	327	E 0471	570	E 0477	721	E 0480	548	E 0484	884

METROPOLITAN AREA: Arecibo, PR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PR QUEBRADILLAS	E 0485	859	E 0486	504	E 0488	483	E 0489	320	E 0491	318	E 0492	158

31974 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.9

METROPOLITAN AREA: Caguas, PR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PR AGUAS BUENAS	E 0001	769	E 0002	483	E 0004	718	E 0005	302	E 0007	293	E 0008	493
	E 0009	142	E 0010	620	T 9903.	2514						
PR CAGUAS	T 2009.	2111										
PR CAYEY	E 0327	535	E 0328	404	E 0330	583	E 0331	560	E 0332	865	E 0335	59
	E 0336	1136	E 0339	382	E 0342	948	E 0345	87	E 0346	69	E 0347	896
	E 0348	302	E 0349	274	E 0350	497	E 0351	261	E 0352	526	E 0353	152
	E 0354	228	E 0355	577	E 0356	439	E 0357	106	E 0358	160		
PR CIDRA	E 0753	258	E 0754	360	E 0755	749	E 0756	589	E 0758	624	E 0761	287
	E 0762	144	E 0763	1809	E 0764	131	E 0766	187	E 0767	1350	E 0768	584
	E 0772	345	E 0773	1213	E 0778	1167	E 0779	576	E 0780	364	E 0783	1423
	E 0784	534	E 0785	1370								
PR GURABO	T 2101.	3412										
PR SAN LORENZO	T 2201.	4586	T 2202.	3824	T 2206.	3215	T 2207.	4855	T 9999.99	719		

53166 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 20.0

METROPOLITAN AREA: Mayaguez, PR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PR ANASCO	T 8101.	2970	T 8107.	3760								
PR CABO ROJO	E 0701	1108	E 0709	201	E 0713	826	E 0714	782	E 0715	782	E 0716	533
	E 0726	268	E 0727	304	E 0730	310	E 0733	35	E 0737	499	E 0739	586
	E 0740	386	E 0741	551	E 0744	343	E 0746	364	E 0747	641	E 0748	631
	E 0750	578	E 0753	474	E 0754	295	E 0758	494	E 0762	500	E 0763	643
	E 0764	548	T 9999.99	728								
PR MAYAGUEZ	T 0812.01	3563	T 0812.02	1784	T 0812.03	3505						
PR SAN GERMAN	E 0925	66	E 0926	488	E 0927	784	E 0928	813	E 0930	327	E 0932	665
	E 0933	396	E 0934	504	E 0936	248	E 0937	501	E 0938	407	E 0939	291
	E 0944	696	E 0946	595	E 0951	729	E 0955	315	E 0961	483	E 0962	275
	E 0963	294	T 9901.	1541	T 9999.99	638						

40048 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 20.0

METROPOLITAN AREA: Ponce, PR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PR PONCE	T 0702.	11922	T 0703.	3868	T 0704.	4228	T 0707.	1973	T 0709.	5100	T 0713.	5932
	T 0716.02	7351	T 0726.	4081	T 0728.	1552						

46007 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 19.8

IRS Section 42(d)(5)(C) QUALIFIED CENSUS TRACTS

METROPOLITAN AREA: San Juan, PR

STATE AND COUNTY	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.	TRACT/ED	POP.
PR BARCELONETA	T 9905.	2889										
PR BAYAMON	T 0304.	913	T 0307.	2469	T 0318.	1872	T 0321.	2244				
PR CANOVANAS	T 1001.	7531	T 1003.	953	T 1007.	4627	T 1008.	1321				
PR CAROLINA	T 0510.	5933										
PR CATANO	T 0201.	1542	T 0204.04	4519								
PR COROZAL	E 0176	592	E 0178	658	E 0179	754	E 0180	632	E 0181	788	E 0183	187
	E 0184	236	E 0186	822	E 0187	685	E 0188	79	E 0189	469	E 0192	827
	E 0197	487	E 0198	706	E 0199	456	E 0201	385	E 0202	325	E 0203	518
	E 0204	658	E 0205	938	E 0206	707	E 0207	485	E 0208	562	E 0209	709
	E 0210	458	E 0211	330	E 0212	525	E 0213	968	E 0214	605	E 0215	639
	E 0216	143	E 0217	1257	E 0219	673	E 0220	629	E 0221	266		
PR FAJARDO	E 0006	359	E 0007	338	E 0012	431	E 0013	263	E 0014	318	E 0015	255
	E 0016	397	E 0018	157	E 0019	478	E 0020	269	E 0044	304	T 9907.	5532
PR FLORIDA	E 1350	878	E 1353	1121	E 1354	107	E 1356	259	E 1357	182	E 1361	547
	E 1362	407										
PR GUAYNABO	T 0401.01	3596	T 0401.02	3504	T 0401.03	2837	T 0404.22	587	T 0408.	3410		
PR HUMACAO	E 1000	983	E 1005	303	E 1007	879	E 1008	373	E 1009	427	E 1010	925
	E 1011	647	E 1013	755	E 1015	704	E 1017	805	E 1018	726	E 1020	1045
	E 1021	413	E 1022	633	E 1023	396	E 1025	600	E 1027	576	E 1028	296
	E 1031	721	E 1033	1140	E 1034	696	E 1035	462	E 1037	396	E 1039	403
PR JUNCOS	E 0250	628	E 0252	354	E 0254	313	E 0255	173	E 0301	253	T 9901.	2199
	T 9902.	1708	T 9904.	1974	T 9999.99	3439						
PR LAS PIEDRAS	E 0525	330	E 0527	261	E 0528	324	E 0530	914	E 0531	313	E 0533	486
	E 0535	453	E 0536	773	E 0541	630	E 0543	409	E 0544	508	E 0551	818
	E 0552	419	E 0555	643	E 0560	81	E 0564	810				
PR LOIZA	T 1101.	4836	T 1104.	2264	T 1106.	1532						
PR LUQUILLO	E 0250	386	E 0251	319	E 0253	572	E 0255	741	E 0256	464	E 0258	384
	E 0259	249	E 0260	392	E 0263	89	E 0265	348	E 0273	207	E 0275	935
	E 0276	1093	E 0278	225	E 0281	506						
PR MANATI	E 1030	154	E 1034	566	E 1035	1174	E 1036	953				
PR NARANJITO	E 0100	151	E 0107	504	E 0110	544	E 0111	604	E 0112	677	E 0114	1252
	E 0116	365	E 0117	362	E 0118	207	E 0120	503	E 0123	241	E 0124	449
	E 0125	480	E 0126	874	E 0127	357	E 0128	844	E 0129	382	E 0130	305
	E 0131	781	E 0132	602	E 0133	358	E 0134	208	E 0136	535	E 0137	672
	E 0138	343	E 0140	785	E 0141	526	E 0142	1042	E 0143	174	E 0145	233
PR RIO GRANDE	T 9907.	9113	T 9908.	3691	T 9999.99	655						
PR SAN JUAN	T 0002.	1084	T 0006.	3708	T 0007.	1708	T 0013.	9748	T 0028.	2559	T 0029.	2733
	T 0034.	3041	T 0035.	10507	T 0036.	1800	T 0037.	5585	T 0040.	1382	T 0043.	6180
	T 0044.	5297	T 0045.	2429	T 0046.	5349	T 0047.	7335	T 0048.	4493	T 0054.02	2979
	T 0060.	2657	T 0082.01	2999	T 0090.	2660	T 0093.	2646				
PR TOA ALTA	T 9901.	7682	T 9903.	5266								
PR TOA BAJA	T 1211.	5279	T 1220.	3583	T 1222.	5477	T 1223.	453				
PR TRUJILLO ALTO	T 0605.	4366										
PR VEGA ALTA	T 9901.	6011	T 9902.	5340								
PR VEGA BAJA	E 1125	233	E 1127	788	E 1132	212	E 1134	876	T 9906.	2197		

301874 TOTAL POPULATION OF QUALIFIED CENSUS TRACTS / PERCENT 20.0

STATE	METROPOLITAN AREA	METROPOLITAN AREA	METROPOLITAN AREA	METROPOLITAN AREA
AZ	PHOENIX, AZ	TUCSON, AZ		
CA	ANAHEIM-SANTA ANA, CA	BAKERSFIELD, CA	CHICO, CA	FRESNO, CA
	LOS ANGELES-LONG BEACH, CA	MERCED, CA	MODESTO, CA	OAKLAND, CA
	REDDING, CA	RIVERSIDE-SAN BERNARDINO, CA	SALINAS-SEASIDE-MONTEREY, CA	SAN DIEGO, CA
	SAN FRANCISCO, CA	SANTA CRUZ, CA	SANTA ROSA-PETALUMA, CA	VISALIA-TULARE-PORTERVILLE, CA
CO	PUEBLO, CO			
CT	NEW HAVEN-MERIDEN, CT			
FL	BRADENTON, FL	DAYTONA BEACH, FL		
HI	HONOLULU, HI			
ID	BOISE CITY, ID			
MA	BOSTON, MA	BROCKTON, MA	FITCHBURG-LEOMINSTER, MA	LAWRENCE-HAVERHILL, MA-NH
	SPRINGFIELD, MA			
ME	PORTLAND, ME			
MT	BILLINGS, MT			
NH	PORTSMOUTH-DOVER-ROCHESTER, NH			
NJ	ATLANTIC CITY, NJ	BERGEN-PASSAIC, NJ	JERSEY CITY, NJ	MONMOUTH-OCEAN, NJ
	VINELAND-MILLVILLE-BRIDGETON,			
NM	SANTA FE, NM			
NV	LAS VEGAS, NV	RENO, NV		
NY	BRONX BROUGH, NY	ORANGE COUNTY, NY		
OR	EUGENE-SPRINGFIELD, OR	MEDFORD, OR	SALEM, OR	
PA	STATE COLLEGE, PA			
PR	ARECIBO, PR	PONCE, PR	SAN JUAN, PR	
TN	CLARKSVILLE-HOPKINSVILLE, TN-K			
TX	BRYAN-COLLEGE STATION, TX			
WA	BELLINGHAM, WA	OLYMPIA, WA	YAKIMA, WA	
WY	CASPER, WY			

NONMETROPOLITAN AREAS

STATE	COUNTY	COUNTY	COUNTY	COUNTY
AK	ALEUTIAN ISLANDS	BETHEL	DILLINGHAM	HAINES
	KETCHIKAN GATEWAY	KOBUK	KODIAK ISLAND	NOME
	PRINCE OF WALES-OUTER KETCHIKA	SKAGWAY-YAKUTAT-ANGOON	VALDEZ-CORDOVA	WADE HAMPTON
	WRANGELL-PETERSBURG	YUKON-KOYUKUK		
AR	BAXTER	BOONE	CARROLL	CLEBURNE
	FULTON	IZARD	JACKSON	MADISON
	MARION	MISSISSIPPI	NEWTON	SEARCY
	SHARP	STONE	VAN BUREN	WOODRUFF
AZ	APACHE	COCHISE	COCONINO	GILA
	GRAHAM	LAPAZ	MOHAVE	NAVAJO
	PINAL	SANTA CRUZ	YAVAPAI	YUMA
CA	ALPINE	AMADOR	CALAVERAS	DEL NORTE
	HUMBOLDT	IMPERIAL	INYO	KINGS
	LAKE	LASSEN	MADERA	MARIPOSA
	MENDOCINO	MODOC	MONO	NEVADA
	PLUMAS	SAN BENITO	SAN LUIS OBISPO	SIERRA
	SISKIYOU	TEHAMA	TRINITY	TUOLUMNE
CO	ALAMOSA	ARCHULETA	BACA	BENT
	CHAFFEE	CHEYENNE	CLEAR CREEK	CONEJOS

IRS Section 42(d)(5)(C) DIFFICULT DEVELOPMENT AREAS
NONMETROPOLITAN AREAS

STATE	COUNTY	COUNTY	COUNTY	COUNTY
	COSTILLA	CROWLEY	CUSTER	DELTA
	DOLORES	EAGLE	FREMONT	GARFIELD
	GILPIN	GRAND	GUNNISON	HINSDALE
	HUERFANO	JACKSON	KIOWA	KIT CARSON
	LA PLATA	LAKE	LAS ANIMAS	LINCOLN
	MESA	MINERAL	MOFFAT	MONTEZUMA
	MONTROSE	MORGAN	OTERO	OURAY
	PARK	PHILLIPS	PITKIN	PROWERS
	RIO BLANCO	RIO GRANDE	ROUTT	SAGUACHE
	SAN JUAN	SAN MIGUEL	SEDGWICK	SUMMIT
	TELLER	WASHINGTON	YUMA	
DE	KENT	SUSSEX		
FL	CHARLOTTE	GLADES	HENDRY	INDIAN RIVER
	MONROE			
GU	Guam & Trust T			
HI	HAWAII	KAUAI	MAUI	
ID	ADAMS	BEAR LAKE	BENEWAH	BINGHAM
	BLAINE	BOISE	BONNER	BOUNDARY
	BUTTE	CAMAS	CANYON	CARIBOU
	CASSIA	CLARK	CLEARWATER	CUSTER
	ELMORE	FRANKLIN	FREMONT	GEM
	GOODING	IDAHO	JEFFERSON	JEROME
	KOOTENAI	LATAH	LEMHI	LEWIS
	LINCOLN	MADISON	MINIDOKA	NEZ PERCE
	ONEIDA	OWYHEE	PAYETTE	POWER
	SHOSHONE	TETON	TWIN FALLS	VALLEY
	WASHINGTON			
IL	LEE			
KY	BELL	ESTILL	FLOYD	GARRARD
	HARDIN	HARLAN	HARRISON	JOHNSON
	KNOX	LAUREL	LINCOLN	MADISON
	MAGOFFIN	MARTIN	MEADE	MERCER
	PIKE	WHITLEY		
MA	BARNSTABLE	DUKES	FRANKLIN	HAMPSHIRE
	NANTUCKET	PLYMOUTH	WORCESTER	
ME	AROOSTOOK	CUMBERLAND	HANCOCK	KNOX
	LINCOLN	PENOBSCOT	SAGADAHOC	SOMERSET
	WALDO	WASHINGTON	YORK	
MS	CALHOUN	CHOCTAW	JASPER	KEMPER
	LOWNDES	MARION	NOXUBEE	PEARL RIVER
	YAZOO			
MT	BEAVERHEAD	BIG HORN	BLAINE	BROADWATER
	CARBON	CARTER	CHOUTEAU	DANIELS
	DEER LODGE	FERGUS	FLATHEAD	GALLATIN
	GARFIELD	GLACIER	GOLDEN VALLEY	GRANITE
	JEFFERSON	JUDITH BASIN	LAKE	LEWIS AND CLARK
	LIBERTY	LINCOLN	MADISON	MCCONE
	MEAGHER	MINERAL	MISSOULA	MUSSELSHELL
	PARK	PETROLEUM	PHILLIPS	POWELL
	PRAIRIE	RAVALLI	ROOSEVELT	SANDERS
	SHERIDAN	SILVER BOW	STILLWATER	SWEET GRASS
	TETON	TOOLE	TREASURE	VALLEY

IRS Section 42(d)(5)(C) DIFFICULT DEVELOPMENT AREAS
NONMETROPOLITAN AREAS

STATE	COUNTY	COUNTY	COUNTY	COUNTY
	WHEATLAND	WIBAUX	YELLOWSTONE NATIONAL PARK	
NC	WATAUGA			
NH	CHESHIRE	GRAFTON	HILLSBOROUGH	MERRIMACK
	ROCKINGHAM	STRAFFORD		
NM	CATRON	CHAVES	COLFAX	CURRY
	DE BACA	EDDY	GRANT	GUADALUPE
	HARDING	HIDALGO	LINCOLN	LUNA
	MCKINLEY	MORA	OTERO	QUAY
	ROOSEVELT	SAN JUAN	SAN MIGUEL	SIERRA
	SOCORRO	TAOS	TORRANCE	UNION
	VALENCIA			
NV	CARSON CITY	CHURCHILL	DOUGLAS	ELKO
	ESMERALDA	EUREKA	HUMBOLDT	LANDER
	LINCOLN	LYON	MINERAL	NYE
	PERSHING	STOREY	WHITE PINE	
NY	CAYUGA	CHENANGO	CORTLAND	JEFFERSON
	LEWIS	SCHUYLER	SENECA	ST. LAWRENCE
	SULLIVAN	ULSTER	YATES	
OK	CRAIG	NOWATA	OTTAWA	
OR	BAKER	CLATSOP	COLUMBIA	COOS
	CROOK	CURRY	DESCHUTES	DOUGLAS
	GILLIAM	GRANT	HARNEY	HOOD RIVER
	JEFFERSON	JOSEPHINE	KLAMATH	LAKE
	LINCOLN	LINN	MALHEUR	MORROW
	SHERMAN	TILLAMOOK	UMATILLA	UNION
	WALLOWA	WASCO	WHEELER	
PA	ARMSTRONG	BUTLER	INDIANA	PIKE
	SCHUYLKILL	UNION	WAYNE	
RI	NEWPORT			
SD	HARDING	STANLEY		
TN	LINCOLN			
TX	NACOGDOCHES	POLK		
UT	BEAVER	CARBON	DAGGETT	DUCHESNE
	EMERY	GARFIELD	GRAND	IRON
	JUAB	KANE	MILLARD	MORGAN
	PIUTE	SAN JUAN	SANPETE	SEVIER
	SUMMIT	UINTAH	WASATCH	WASHINGTON
	WAYNE			
VA	FREDERICKSBURG	MONTGOMERY		
VI	Virgin Islands			
VT	ADDISON	BENNINGTON	CHITTENDEN	FRANKLIN
	LAMOILLE	ORANGE	RUTLAND	WASHINGTON
	WINDHAM	WINDSOR		
WA	ASOTIN	CHELAN	CLALLAM	COLUMBIA
	DOUGLAS	GARFIELD	GRAYS HARBOR	ISLAND
	JEFFERSON	KITTITAS	KLICKITAT	LEWIS
	MASON	OKANOGAN	PACIFIC	SAN JUAN
	SKAGIT	SKAMANIA	WAHKIAKUM	WALLA WALLA
	WHITMAN			
WV	PRESTON			
WY	SHERIDAN	TETON		

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Monday
September 16, 1991

Part III

Department of Housing and Urban Development

Office of the Secretary

24 CFR Parts 291, 577 and 578
Single Family Property Disposition; Homeless Initiative; Final Rule

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Office of the Secretary

24 CFR Parts 291, 577 and 578

[Docket No. R-91-1461; FR-2704-F-03]

RIN 2502-AE80

Single Family Property Disposition; Homeless Initiative

AGENCY: Office of Secretary, HUD.

ACTION: Final rule.

SUMMARY: This rule makes final with changes an interim rule published on January 11, 1990 at 55 FR 1156. The rule links HUD's Single Family Property Disposition program to the Department's priority to help end the tragedy of homelessness by providing for the disposition of HUD-acquired single family properties for use by the homeless.

EFFECTIVE DATE: October 16, 1991.

FOR FURTHER INFORMATION CONTACT: Jacqueline B. Campbell, Single Family Property Disposition Division, room 9172, (202) 708-4594; or William A. Molster, Jr., Special Needs Assistance Program, Room 7262, (202) 708-4300; Department of Housing and Urban Development, 451 Seventh Street SW., Washington, DC 20410. TDD number for hearing- and speech-impaired, (202) 708-4594. (These are not toll-free numbers.)

SUPPLEMENTARY INFORMATION: The information collection requirements contained in this rule were submitted to the Office of Management and Budget (OMB) for review under the Paperwork Reduction Act of 1980 and approved under OMB control numbers 2502-0306 and 2502-0412.

I. Background

This rule makes final an interim rule published by the Department on January 11, 1990 (55 FR 1156), describing the policies and procedures governing the disposition of HUD-acquired properties for use by the homeless. The rule provides for disposition by direct sale or lease with option to purchase. The rule also provides for lease with option to purchase for applicants for acquisition grants under the Supportive Housing Demonstration (24 CFR parts 577 and 578).

HUD acquires the single family properties made available under this rule in exchange for payment of insurance claims under the FHA-insured mortgage program, as well as by conveyance to the Secretary as agent for the United States under other Federal laws or programs (except Real Estate Owned (REO) properties acquired under the Government National Mortgage Association (GNMA) Mortgage-Backed Securities Program). The disposition of the property is authorized by section 204(g) of the National Housing Act.

A proposed rule that would govern the entire Single Family Property Disposition Program was published for public comment on April 4, 1991, at 56 FR 13996. Today's final rule governing the use of HUD-acquired property for the homeless will be a subpart of the more comprehensive rule. The section numbers used in the interim rule have been changed in today's final rule to conform with the section numbers of the proposed comprehensive rule.

When the Department published the interim rule on January 11, 1990, the public was asked to comment on the policies and procedures described in the rule. Those comments, as well as the experience of operating the program under the interim rule for over a year, have been considered in developing this final rule.

II. Public Comment

The Department received over 20 comments, the majority of which were from organizations that provide housing and services for the homeless (providers). Several of the comments referred to the analysis contained in the preamble to the January 11, 1990 interim rule regarding the overall cost of the program to the mortgage insurance funds. Although these commenters generally disagreed with that analysis, the Department believes its justification in the preamble provides the best analysis available from current data. Other comments focused on the following specific issues:

Applicant Approval Procedures and Notice to Applicants (Section 291.410)

The interim rule requires that an applicant be preapproved by HUD before it is eligible to be notified of properties. Two commenters stated that nonprofit applicants should meet strict qualifying standards and be screened for good management and financial ability.

HUD agrees with the commenters, and has revised the final rule at § 291.410(a)(2) to include more thorough applicant data before approval for program participation. The final rule also has been changed to require applicants to agree in writing to abide by all regulations governing the program. This "master agreement" is in addition to the lease agreement, which covers matters concerned with the property. The master agreement is also required for purchasers of property for use by the homeless. HUD believes these measures will help ensure the program is used for the intended purpose by clearly delineating requirements and responsibilities in these two documents.

Another commenter stated that the requirement for applicants to describe past experience in working with the homeless may deter groups that have no experience in that area. Approval of an applicant is not based entirely on the applicant's experience. HUD recognizes that some applicants may not have such direct experience, but may have other experience that will compensate, or may make arrangements with an experienced provider, such as a contractual relationship, to provide necessary supportive services.

One commenter recommended that HUD field offices work cooperatively with local neighborhood representatives to make sure applicants meet all specified criteria. HUD has issued notices and guidelines to this effect to the field offices, but sees no reason to include this internal management tool in the rule itself.

HUD received one comment stating that the approval procedures are confusing, and recommending that HUD offer technical assistance to potential applicants. HUD agrees, and has revised § 291.410 to clarify the data an applicant must submit to HUD for approval to participate in the program. In addition, field offices have been instructed to assist applicants in the approval process.

One commenter suggested that priority be given to governmental applicants over nonprofits. Because the program is not a competitive program, HUD does not believe that any one applicant should get a preference over another, and no case was made by the commenter of why government should have priority over nonprofit organizations. To the contrary, experience with the program has shown that a large majority of participants in this program have been nonprofit organizations, which have typically taken the lead in addressing this major social issue. HUD believes its policy of first come-first served, as set out in § 291.410(b)(1), is a fair one. Applicants are required to designate a geographical area of interest, and HUD coordinates the dissemination of information about properties in that area in a manner that ensures that applicants working in the same area receive the information at the same time.

Another commenter stated that preference should be given to applicants with homeless persons or formerly

homeless persons either on the boards of or employees of the applicants. Again, HUD does not view this program as a competitive one. It should also be pointed out that, under § 291.435(b) of this rule, boardmembers or employees of a provider (and those with whom they may have a family or business tie) may not benefit from the program, which includes occupying a property leased or purchased by the provider. This provision applies to all boardmembers or employees of the provider, even though they may be homeless.

One commenter suggested that lessees of HUD-acquired properties be given priority for funding under the McKinney Act programs. Assistance under McKinney Act programs, such as the Supportive Housing Demonstration programs, is awarded in national competitions under statutory criteria. HUD does not believe the McKinney Act authorizes such a priority. However, applicants for Supportive Housing funds, under both the Transitional Housing Program and the Permanent Housing for Handicapped Homeless Program, are required to demonstrate site control for a project in most cases. In § 291.420, this rule recognizes that requirement and permits an applicant for a Supportive Housing acquisition grant to lease, under certain conditions, HUD-acquired properties for a six-month term pending the award of a grant to purchase the property. If the applicant is unsuccessful and is not awarded a grant, it may convert the six-month lease to a lease with an option to purchase, provided it agrees to abide by the requirements of this program.

One commenter expressed concern about protecting the identity of providers who use the properties to provide shelter for victims of domestic violence, and recommended that the program guarantee the anonymity of such providers and their occupants. HUD recognizes the need to protect the identity of all occupants of the properties, whether or not they are victims of domestic violence, but does not believe it is necessary to include such a provision in the rule. The identity of any individual occupying the properties is protected under the "personal privacy" exemption of the Freedom of Information Act (5 U.S.C. 552(b)(6)). (HUD also interprets this exemption as extending to street addresses of properties leased under the program, since information on the location of properties can be used to identify the occupants.) The exemption, however, does not extend to groups or organizations; therefore, the identity of the providers, which are governmental entities or nonprofit organizations, cannot be protected.

Concentration of Property in a Single Neighborhood (Section 291.400(f))

The interim rule provides that, to the extent practicable and possible, HUD will avoid excessive concentration in a single neighborhood of properties leased or sold under this program. One commenter suggested that no more than five percent of HUD properties leased or sold for the homeless should be in an area, and no more than one such facility per block, while another commenter stated that making properties available in clusters would facilitate delivery of supportive services.

HUD believes that the need to avoid excessive concentration in a single neighborhood is important to the goal of integrating former homeless persons into the community. However, rigid standards such as these would be counterproductive and do not recognize the diversity of communities and needs. The need for flexibility outweighs the need to establish strict standards to ease delivery of supportive services. Therefore, the rule is unchanged on this issue.

Ten Percent of Inventory Available for Lease Program (Section 291.400(c))

The interim rule provides that up to ten percent of HUD's total inventory of eligible properties, as of October 1, 1989, will be made available for lease under this program. On October 1 in subsequent years, the ten percent figure will be adjusted upward or downward to reflect increases or decreases in the total inventory. Two commenters recommended that HUD field offices be given the authority to make more than ten percent of their inventory available where there is a demonstrated need.

While the ten percent cap remains in the rule at § 291.400(c), HUD Regional Offices have been given the authority to increase the number of leased properties in an area where the need for more properties is demonstrated and where there are sufficient properties available, provided that the ten percent figure is not exceeded nationwide.

Eligible Properties Available for Lease

The interim rule provides that properties will not be made available for lease under this program until they had been listed for sale for at least 30 days. (See § 291.1(c)(2) of the interim rule.) Several commenters complained about this procedure, pointing out that only undesirable properties were still available after 30 days. In addition, the Congress expressed its disapproval of this provision in the rule in section 337 of the Cranston-Gonzalez National Affordable Housing Act (NAHA), and prohibited HUD from implementing it in a final rule.

The provision has been removed from the final rule. All eligible properties, whether offered for direct sale or lease, will now be offered to approved applicants for a ten-day period before being offered for sale to the general public. Properties on which no offer to lease or purchase is received from an applicant during the ten-day period will then be made available for sale to the general public. After a 45-day public sale period, Field Offices will offer eligible properties for lease to applicants who have expressed an interest during or after the 45-day public sale period, as described in § 291.410(d)(3). Applicants should note that, under § 291.425(c), they may submit a competitive bid during the public bidding period. Direct sale offers will be accepted at any time after the initial ten-day offering period, under the conditions described in § 291.410(d)(4).

Maximum 3-year Least Term (Section 291.415(b))

Under the interim rule, properties are available for lease for a maximum of three one-year terms. HUD received a number of comments on this provision, all of which stated that providers should be allowed to lease properties for a considerably longer period. This provision was also disapproved by the Congress in section 337 of the NAHA. The final rule has changed to allow a maximum of five years for the lease period.

The main purpose of the Single Family Property Disposition Program is to reduce the inventory of HUD-acquired properties in a manner that ensures the maximum return to the FHA insurance fund as quickly as possible through the sale of the properties at fair market value. Only by replenishing the insurance fund, which is self-sustaining, can HUD ensure its strength and preserve it for use by future homebuyers. The purpose of the Single Family Property Disposition Homeless Initiative is to provide transitional housing for the homeless through providers who agree to help families, through supportive services, become self-sufficient and move into permanent housing. HUD believes that five years is the longest period that sale of the property committed to this program can reasonably be delayed.

Section 291.415(b) of the final rule provides that a property may be leased for an initial lease term of one year. The lease is renewable for four additional one-year terms, at the option of the

provider and with the approval of HUD. HUD approval to renew a lease is a new provision in the final rule, but one that the Department believes is necessary to ensure that the program is used for the intended purpose. HUD approval will be based on whether the provider has met the requirements of this rule and the previous year's lease.

(Providers that leased properties under the interim rule will be eligible to extend the maximum term to five years if they sign new leases that reflect all other changes to the program as described in this rule.)

Responsibility for Cost of Repairs and Taxes (Sections 291.415(d), 291.415(f)(2), and 291.425(d)(2))

The interim rule requires providers (lessees) to pay all repair costs on the properties, including treatment of lead-based paint, if necessary. It also provides that properties will be sold on an as-is basis. Five commenters disagreed with this policy because of the costs to the providers.

The policy of selling properties in as-is condition in this program is the same policy followed by HUD in its overall Single Family Property Disposition Program. HUD does not do extensive refurbishing and repairs before the sale of any property in its inventory, although it does inspect and treat defective painted surfaces. The mortgage insurance funds, already significantly depleted by a record number of foreclosures, cannot cover the costs of repairs and testing and treatment for lead-based paint. Providers that lease properties may use rent proceeds, to the extent available, to help defray the operating costs of a property, which include reasonable repair costs.

Testing and treatment for lead-based paint is necessary only where applicants lease or purchase properties constructed before 1978 and where children under the age of seven are expected to reside. HUD suggests that, if applicants intend to serve families with children under seven, they exercise judgment by selecting properties constructed after 1978. Where needed, one facility might be designated for treatment to accommodate families with children under age of seven. The final rule provides that, where testing of leased property reveals the presence of lead-based paint requiring treatment and the lessee concludes that the cost of treatment would be beyond its means, the lessee may cancel the lease. The rule has also been changed to require testing and treatment, where necessary, on all applicable surfaces, rather than "chewable" surfaces.

One commenter believes that HUD should pay the property taxes. HUD disagrees, because property taxes also form part of the operating costs of a property, which may be paid out of any rent proceeds received by providers from occupants. Since the Department receives only the nominal fee of $1 per year during the lease period, any payment for taxes by HUD would come from the mortgage insurance fund, further increasing the loss sustained by the fund. Applicants may be able to work with local governments to abate property taxes, in which case it will not be necessary to pay the taxes to HUD.

Ten Percent Discount on Purchase of Property (Sections 291.415(f)(1), 291.420(a)(3), and 291.425(b))

The interim rule provides that properties will be sold at a ten percent discount. Several commenters thought that the discount should be greater. The preamble to the interim rule, under the section entitled "Justification of the cost of HUD's Single Family Homeless Program," provided HUD's justification for not allowing a greater discount on the sale of a property. Although helping to end the tragedy of homelessness is a priority of the Department, the Secretary has an overarching responsibility to protect the financial integrity of the FHA insurance funds. Under the direct sales program of the Homeless Initiative, the ten percent discount to purchasers causes little, if any, loss to the insurance funds. The same cannot be said when properties, which might otherwise be sold promptly at fair market value, are leased for $1 a year. Since the maximum lease period has been increased to five years, the loss to the funds will be an even greater one. Therefore, the Secretary has determined that, in order to avoid further jeopardizing the security of the insurance funds, no loss may be sustained on sales under this program and the allowable discount will remain at ten percent. This discount is available whether the applicant purchases property under the direct sale procedure, described in § 291.425(b), or under the competitive sale procedure, described in § 291.425(c).

Resident Rent (Section 291.415(c))

The interim rule allows providers to charge rent to occupants based on their ability to pay, but not in an amount that exceeds the operating costs for the property. One commenter suggested that the rent charged should be calculated in the same way rent is calculated for residents of public housing or section 8 assisted housing, *i.e.*, under a formula set out in section 3(a) of the U.S. Housing Act of 1937 (1937 Act).

The final rule retains the provision allowing providers to charge rent based on the occupant's ability to pay. However, the rule now provides that the amount charged may not exceed the amount allowed under the 1937 Act. Under this formula, unless HUD approves a higher rent after consideration of such factors as the cost of operating housing in the area and the amount of the lessee's contribution to the program, the maximum rent a provider may charge occupants is the highest of: (1) 30 percent of the family's monthly adjusted income; (2) 10 percent of the family's monthly income; or (3) any part of welfare payments received from a public agency by the family specifically designated by the agency for housing costs. In no event, however, may the rent charged exceed the operating costs of the property. HUD will provide technical assistance to providers in calculating maximum rents.

Definition of Homeless (Section 291.405)

One commenter wrote that the definition of "homeless" in the interim rule is too restrictive, and eliminates a large majority of the homeless population recognized in the Federal preference rule applicable to public housing and section 8 assisted housing programs. (See 24 CFR 880.613 for the preference rule as applied to a section 8 program, and 24 CFR 960.211 as applied to public housing.)

HUD disagrees with the commenter. The Federal preference rule applies to public and Indian housing and section 8 housing assistance programs, and generally gives a preference to persons living in substandard housing, persons paying more than 50 percent of their income for rent, and persons involuntarily displaced. It is not considered a definition of homeless. As used in the interim rule, the definition of homeless is the statutory definition of that term contained in the Stewart B. McKinney Homeless Assistance Act. The definition has been clarified in this final rule to reflect the program purpose of providing transitional housing (§ 291.400(a)) for homeless persons and to ensure that only persons who lack shelter, commonly referred to as "street people," and those residing in emergency shelters and who lack resources to obtain shelter are served. Certain families and individuals who are at imminent risk of becoming homeless may also be served. The rule includes an income limit for homeless participants of 50 percent of the median income for the area.

Miscellaneous Issues

One commenter requested that HUD clarify the provision in § 291.435(e) that requires providers to administer a policy designed to ensure that properties are free from the illegal use, possession, or distribution of drugs or alcohol, by emphasizing that this section does not prohibit the legal possession and use of alcohol in single family housing. HUD believes the wording of the rule is sufficient, because it emphasizes the illegal use of drugs and alcohol.

Nearly all commenters urged HUD to assist with the operating costs and supportive services. HUD understands the concern providers have with the costs incurred in operating a program. However, there are no FHA funds available to assist providers under this program with those costs. HUD has always presumed providers that are in the business of helping end homelessness would have to commit or obtain other funding sources to participate. Hence, the requirement that applicants demonstrate the financial capacity to participate.

Funds are available to applicants for McKinney Act grants under the Supportive Housing Demonstration on a matching basis. (See 24 CFR parts 577 and 578.) Generally, HUD conducts competitions for these grants on an annual basis as funds are appropriated by Congress for the programs under the Demonstration. An applicant for a Supportive Housing grant may lease a HUD-acquired property for a period of six months pending award of a HUD grant while its application for the grant is pending. If a grant is awarded, it may not only cover the costs of purchasing the property but also help defray the operating and supportive services costs.

One commenter suggested that applicants who purchase properties be allowed to re-sell them to homeless or low-income families. HUD agrees with the commenter. Under the interim rule, applicants who purchase properties through the direct sale procedure (§ 291.425) are not restricted from reselling the property in any way. The final rule has not been changed with respect to direct sale purchasers.

The interim rule provides that lessees who exercise the option to purchase will be offered the properties at the fair market value established at the time of the initiation of the lease, less ten percent. The interim rule further provides that, in the event conditions beyond the control of the lessee cause a property to decrease in value, the property will be offered at the fair market value at the time of purchase, less ten percent. Section 291.415(f), which governs the purchase of leased properties, has been revised in this final rule to require that lessee-purchasers must agree to use the properties either to house low-income tenants for a period of not less than 10 years after purchase or to resell the properties to low-income buyers. If a lessee-purchaser does not agree to such a commitment, the property will be offered at the higher of the fair market value at the time of initiation of the lease or at the time of purchase. After revisiting this issue, HUD believes such a restriction is necessary to deter lessees from leasing properties at $1 a year while the value of the property increases, then purchasing at the lower price and re-selling at a profit. To permit organizations such a windfall is contrary to the spirit of this program.

III. Other Changes

HUD's experience with this program has shown that its purpose has been widely misunderstood. Many providers saw it as a means to help low-income families and individuals become homeowners. While this objective is a current priority of the Department, it is not the purpose of this program. Therefore, § 291.400(a) has been expanded to explain more fully the purpose of the Single Family Homeless Initiative as a program to provide transitional housing and supportive services to the homeless with the goal of helping them become self-sufficient. For this reason, § 291.415(a) also contains a new requirement that providers execute a sublease agreement with the occupants, in a form prescribed by HUD, that limits an occupant's tenancy to no longer than two years. Based on its experience with other homeless programs, HUD believes this period is adequate, when supportive services are provided, for the occupants to become self-sufficient and obtain permanent housing.

The final rule, at § 291.415(b), now requires a lessee to sublease a property to a homeless occupant within 30 days of leasing the property from HUD or of a vacancy occurring. (This provision does not apply to Supportive Housing applicants who are leasing properties pending the award of a grant.) HUD field offices may approve a longer period than 30 days, on a case-by-case basis, when HUD determines more time is necessary to make repairs or for other reasons. This change to the rule has been made to ensure that properties are used for the intended purpose as quickly as possible. HUD believes that, in most cases, thirty days is a sufficient time for repairs or clean-up of the properties.

Lessees will be required, under § 291.415(d)(1), to establish an escrow account, with HUD a co-signer on the account, to ensure that funds are available for the payment of taxes. Lessees must make monthly deposits to the account in an amount sufficient to reimburse HUD for the payment of taxes.

Before publication of the interim rule, the Department required lessees to carry insurance against damage to the property (referred to as "hazard insurance"). This requirement was eliminated in the interim rule (see the preamble at 55 FR 1159). The Department stated then that it would monitor such losses, and reserved the right to reinstate the requirement if losses proved substantial. While the requirement is not reinstated in this final rule, the Department believes the issue needs further explanation.

The "hazard insurance" requirement was for the purpose of insuring the property against damage caused by circumstances outside the control of the lessee or the occupants of the property. The elimination of the requirement to carry such insurance did not diminish a lessee's responsibility for damage to the property caused by the intentional or negligent acts of the lessee or the occupants. Leases under the program require lessees to repair such damage within a reasonable time after the damage occurs, with failure or refusal to do so constituting grounds for termination of the lease or termination from the program. This requirement now appears in the final rule at § 291.415(e). Whether the lessee obtains insurance to protect itself against this type of loss is left to the discretion of the lessee.

The final rule retains the requirement to maintain insurance against loss by reason of death or injury to any person or loss or damage to the personal property of any person resulting from the use of the property, with the Department as a beneficiary or payee. However, the provision, at § 291.415(d)(2), has been changed to clarify that the insurance is to be maintained for the duration of the lease, and that proof of insurance is to be provided to HUD at the time the lease is signed and as the policy is renewed. Lessees are also required to notify HUD if the insurance is cancelled.

A recordkeeping requirement has been added to the final rule to assist HUD in monitoring the program. In addition, a waiver provision has been added to allow for the waiver of any nonstatutory requirement of the rule unless a finding of good cause has been made. (The waiver provision is

contained in a new subpart F, and will apply to all provisions of part 291, including the final rule governing all aspects of the Single Family Property Disposition program, to be published in the near future.) In compliance with the Department's Statement of Policy on the procedures governing the waiver of regulations, published on April 22, 1991 (56 FR 16337), all waivers must be in writing and supported by documentation of the facts and reasons forming the basis for the waiver, and will be published in a Federal Register notice containing all relevant information concerning the waiver.

IV. Other Matters

The collection of information requirements for this program were submitted to OMB for review under section 3504(h) of the Paperwork Reduction Act of 1980, and were approved under OMB control numbers 2502–0306 and 2502–0412.

This rule does not constitute a "major rule" as that term is defined in section 1(d) of the Executive Order on Federal Regulations issued by the President on February 17, 1981. An analysis of the rule indicates that it will not: (1) Have an annual effect on the economy of $100 million or more; (2) cause a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or (3) have a significant adverse effect on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic or export markets.

A Finding of No Significant Impact with respect to the environment has been made in accordance with HUD regulations at 24 CFR part 50, which implement section 102(2)(C) of the National Environmental Policy Act of 1969. The Finding is available for public inspection between 7:30 a.m. and 5:30 p.m. weekdays in the Office of the Rules Docket Clerk, Office of the General Counsel, Department of Housing and Urban Development, room 10276, 451 Seventh Street SW., Washington, DC 20410.

The General Counsel, as the designated official under Executive Order 12606, The Family, has determined that some of the policies in this final rule will have a potential significant impact on the formation, maintenance, and general well-being of participating homeless families. Participation of families in the program can be expected to support family values, by helping families remain together; by enabling them to live in decent, safe, and sanitary housing; and by offering the supportive services that are necessary to acquire the skills and means to live independently in mainstream American society.

The General Counsel has also determined, as the Designated Official for HUD under section 6(a) of Executive Order 12612, Federalism, that the policies contained in this rule do not have federalism implications and, thus, are not subject to review under that Order.

In accordance with 5 U.S.C. 605(b) (the Regulatory Flexibility Act), the Undersigned hereby certifies that this rule will not have a significant economic impact on a substantial number of small entities because the program has been designed to make properties available with as little regulation as possible under existing law.

This rule was listed as item number 1305 in the Department's Semiannual Agenda of Regulations published at 56 FR 17360, 17389 on April 22, 1991, under Executive Order 12291 and the Regulatory Flexibility Act.

List of Subjects in 24 CFR

Part 291

Community facilities, Homeless, Surplus government property, Low and moderate income housing, Mortgages, Lead poisoning, Conflict of interests, Reporting and recordkeeping requirements.

Part 577

Community facilities, Employment, Grant programs—housing and community development, Grant programs—social programs, Handicapped, Homeless, Indians, Mental health programs, Nonprofit organizations, Reporting and recordkeeping requirements, Technical assistance.

Part 578

Community facilities, Grant programs—housing and community development, Grant programs—social programs, Handicapped, Homeless, Mental health programs, Nonprofit organizations, Reporting and recordkeeping requirements, Technical assistance.

Accordingly, for the reasons stated in the preamble, chapters II and V of title 24 of the Code of Federal Regulations are amended as follows:

CHAPTER II—OFFICE OF ASSISTANT SECRETARY FOR HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

1. Part 291 is revised, to read as follows:

PART 291—DISPOSITION OF HUD-ACQUIRED SINGLE FAMILY PROPERTY

Subparts A–D—[Reserved]

Subpart E—Lease and Sale of HUD-Acquired Single Family Properties for the Homeless

Sec.

291.400 Purpose and scope.
291.405 Definitions.
291.410 Applicant preapproval; notification of eligible properties.
291.415 Lease with option to purchase properties for use by the homeless.
291.420 Supportive Housing Demonstration program lease-option to purchase properties.
291.425 Sale of properties for use by the homeless.
291.430 Elimination of lead-based paint hazards.
291.435 Applicability of other Federal requirements.
291.440 Recordkeeping requirements.

Subpart F—Waivers

291.500 Waivers

Authority: Secs. 203 and 211, National Housing Act (12 U.S.C. 1709 and 1715b); sec. 2, Housing Act of 1949 (42 U.S.C. 1441); sec. 2, Housing and Urban Development Act of 1968 (42 U.S.C. 1441a); sec. 7(d), Department of Housing and Urban Development Act (42 U.S.C. 3535(d)).

Subpart A–D—[Reserved]

Subpart E—Lease and Sale of HUD-Acquired Single Family Properties for the Homeless

§ 291.400 Purpose and scope.

(a) *Purpose.* The purpose of this subpart is to describe the basic policies and procedures that govern the disposition of HUD-acquired one- to four-family properties for use by the homeless. The purpose of the program is to assist individuals and families who are homeless by providing them with transitional housing and appropriate supportive services with the goal of helping them move to independent living. Use of HUD-acquired properties by lessees must be with the understanding that the housing provided under this program is transitional and the occupants are expected to seek and obtain permanent housing resources within two years.

(b) *Property available.* HUD will make available, to applicants approved by HUD, certain HUD-acquired single

family properties for use by the homeless. Properties will be available for lease with option to purchase, for lease-option under the McKinney Act Supportive Housing Demonstration program, or for sale.

(c) *Property available for lease with option to purchase.* HUD will make available up to 10 percent of its total inventory of eligible properties as of October 1, 1989. Thereafter, on October 1 of each year, the 10 percent figure will be adjusted upward or downward to reflect increases or decreases in the total inventory. Property will be available for lease under the terms and conditions described in § 291.415.

(d) *Property available under a McKinney Act Supportive Housing Demonstration lease-option agreement.* Eligible properties will be available under a lease-option to purchase agreement, under the terms and conditions described in § 291.420, to Supportive Housing Demonstration program applicants for acquisition grants under 24 CFR parts 577 and 578.

(e) *Property available for sale.* Eligible properties will be available for competitive sale or direct sale for fair market value, less a 10 percent discount, under the terms and conditions described in § 291.425.

(f) *Concentration of properties.* To the extent practicable and possible, HUD will avoid excessive concentration in a single neighborhood of properties leased or sold under this subpart.

(g) *Failure to comply with requirements.* Failure to comply with the requirements of this subpart, or the requirements of a lease issued under this subpart, may result in termination from the program.

§ 291.405 Definitions.

As used in this subpart.

Applicant means a State, metropolitan city, urban county, governmental entity, tribe, or private nonprofit organization that submits a written expression of interest in eligible properties under this subpart. Governmental entities include those that have general governmental powers (*e.g.*, a city or county), as well as those with limited or special powers (*e.g.*, public housing agencies or state housing finance agencies). In the case of applicants leasing properties while their applications for Supportive Housing Demonstration assistance are pending, *applicant* means an entity meeting the definition of applicant under 24 CFR 577.5 or 578.5.

Competitive sale means a sale through a sealed bid process in competition with other bidders where properties have been publicly advertised to all prospective purchasers for bids.

Direct sale means a sale to a selected purchaser to the exclusion of all others without resorting to advertising for bids. Such a sale under this subpart is available only to approved applicants.

Disposition means the sale, or lease with option to purchase, of eligible properties for use by the homeless.

Eligible properties means all single family properties acquired by HUD under the Mutual Mortgage Insurance Fund, the Special Risk Insurance Fund, the General Insurance Fund, or other housing programs, except properties committed to other HUD programs.

Homeless means:

(1) Individuals or families who lack the resources to obtain housing, whose annual income is not in excess of 50 percent of the median income for the area, as determined by HUD, and who:

(i) Have a primary nighttime residency that is a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings;

(ii) Have a primary nighttime residence that is a supervised publicly or privately operated shelter designed to provide temporary living accommodations (including welfare hotels, congregate shelters, and transitional housing, but excluding prisons or other detention facilities); or

(iii) Are at imminent risk of homelessness because they face immediate eviction and have been unable to identify a subsequent residence, which would result in emergency shelter placement (except that persons facing eviction on the basis of criminal conduct such as drug trafficking and violations of handgun prohibitions shall not be considered homeless for purposes of this definition); or

(2) Handicapped person who are about to be released from an institution and are at risk of imminent homelessness because no subsequent residences have been identified and because they lack the resources and support networks necessary to obtain access to housing.

HUD means the Department of Housing and Urban Development.

Lessee means the applicant, approved by HUD as financially responsible, that executes a lease agreement with HUD for an eligible property.

Occupant means a homeless individual or family that occupies an eligible property after that property has been leased to an applicant under this subpart.

Private nonprofit organization means a secular or religious organization, no part of the net earnings of which may inure to the benefit of any member, founder, contributor, or individual. The organization must:

(1) Have a voluntary board;

(2)(i) Have a functioning accounting system that is operated in accordance with generally accepted accounting principles; or

(ii) Designate an entity that will maintain a functioning accounting system for the organization in accordance with generally accepted accounting principles;

(3) Practice nondiscrimination in the provision of assistance under this subpart in accordance with the authorities described in § 291.430(a); and

(4) Have nonprofit status as demonstrated by section 501(c)(3) of the Internal Revenue Code approval, or demonstrate that an application for such status is currently pending approval.

Secretary means the Secretary of the Department of Housing and Urban Development.

Single family property means a property designed for use by one to four families.

State means any of the several States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, the Northern Mariana Islands, the Trust Territory of the Pacific Islands, and any other territory or possession of the United States.

Supportive Housing Demonstration means the Transitional Housing Program described in 24 CFR part 577 or the Permanent Housing for the Handicapped Homeless Program described in 24 CFR part 578.

Tribe means any Indian tribe, band, group, or nation, including Alaska Indians, Aleuts, and Eskimos and any Alaskan Native Village, of the United States, which is considered an eligible recipient under title I of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450) or was considered an eligible recipient under the State and Local Fiscal Assistance Act of 1972 (31 U.S.C. 6701) before repeal of that Act. Eligible recipients under the Indian Self-Determination and Education Assistance Act are determined by the Bureau of Indian Affairs.

§ 291.410 Applicant preapproval; notification of eligible properties.

(a) *Applicant preapproval.* (1) An applicant must be preapproved by HUD before a Field Office may notify it of eligible properties, as described in paragraphs (b) and (c) of this section.

(b) *Applicant agreement.* A preapproved applicant must agree in

writing, on a form prescribed by HUD, to abide by the provisions of this part in order to lease or purchase properties under this subpart.

(c)*Applicant data.* To obtain preapproval, applicants must provide to the appropriate HUD Field Office the following data:

(1) A description of past experience relevant to providing housing or supportive services for the homeless, to include, where available, racial, ethnic, and gender data on persons served or housed;

(2) A description of the particular homeless population expected to occupy the property (to include, where available, racial, ethnic, and gender data) supportive services required by that group, and how the supportive services will be provided;

(3) For applicants that desire to sublease property during the period of time the application for Supportive Housing assistant is pending, as described in § 291.420(c)(2), documentation of the ability to meet the obligations of § 291.415(d);

(4) For private nonprofit organizations, information on eligibility, including:

(i) The date the organization was established;

(ii) Evidence that its board of directors is voluntary and approves the application to HUD;

(iii) Evidence that the board understands the responsibilities contained in the lease;

(iv) Evidence that the board can enter into lease arrangements with homeless occupants; and

(v) Evidence of nonprofit status as demonstrated by section 501(c)(3) of the Internal Revenue Code approval (or pending approval); and

(5) For private nonprofit organizations, evidence of financial capacity, including:

(i) The number of properties the applicant expects to lease from HUD, an estimate of the operating costs of the properties per month, and the basis for the estimate;

(ii) An estimate of all overhead costs to administer the program;

(iii) Evidence of financial and other resources to meet the obligations of § 291.415(d) and other operating costs of the property, and the extent to which the organization will rely on rents charged the occupants to meet its obligations;

(iv) Evidence that the applicant has a current audited financial statement for the past two years or, if the applicant has not been in existence for the past two years or has not been audited, other evidence of financial stability. (HUD has determined, for purposes of the requirements of this subpart, that States, metropolitan cities, urban counties, governmental entities, and tribes are financially responsible.)

(d) *Notification of eligible properties.* (1) Applicants, pre-approved by HUD as described in paragraph (a) of this section, must designate geographical areas of interest to appropriate HUD Field Offices. Upon request, and before properties are listed for sale to the general public, Field Offices will notify applicants in writing when eligible properties become available in the area designated by the applicant. Such properties will remain available for a ten-day consideration and inspection period before being offered to the general public. The ten-day period will begin to run upon notification of the applicant by the Field Office. (Where notification is by mail, the ten-day period will begin to run five days after mailing.) Field Offices will coordinate the dissemination of the information to ensure that where more than one applicant designates a specific area, those applicants receive the list of properties at the same time, based on intervals agreed upon between HUD and the applicants. Properties will be leased or sold to applicants on a first come-first served basis.

(2) Applicants must submit a written expression of interest to the Field Office by the end of the ten-day period. If no communication from the applicant is received by the end of the ten-day consideration and inspection period, and no other applicant has expressed an interest in the property, the Field Office will offer the properties for sale to the general public. HUD may limit the number of properties held off the market for an applicant at any one time, based upon the applicant's financial capacity as determined by HUD from information provided in the preapproval process.

(3) After the initial ten-day offering period, a property will not be available to applicants for lease again until it has been offered to the public for 45 days. If an applicant expresses an interest in a property during or after the 45-day public sale period, the Field Office will offer the property to the applicant for ten days after the public sale period, provided the property is unsold, no offer from the public has been received, and the property is not in a public bid-offering period or committed to another purpose or program.

(4) After the initial ten-day offering period, a property will be available to applicants for direct sale, provided the property is unsold, no offer from the public has been received, and the property is not in a public bid-offering period or committed to another purpose or program.

(Approved by the Office of Management and Budget under OMB control number 2502-0412)

§ 291.415 Lease with option to purchase properties for use by the homeless.

(a) *Certification.* Eligible properties are available for lease to applicants, approved by HUD, that certify that the property will be utilized only for the purpose of providing transitional housing for the homeless during the lease term and that the intended use of the property will be consistent with all local laws and regulations. The lease agreement will be in a form prescribed by the Secretary. Lessees must execute a sublease with occupants in a form prescribed by the Secretary limiting an occupant's tenancy to no longer than two years.

(b) *Term of lease.* (1) A lease of an eligible property may be negotiated for such time as the lessee requires, not to exceed one year. Leases are renewable, at the option of the lessee and with the approval of HUD, at the end of the first lease term for up to four additional one-year terms, on a year-to-year basis, provided the lessee has met the requirements under this program.

(2) Approvals for lease renewals will be denied if HUD determines that the lessee has not complied with the requirements of this part or the lease.

(3) A property will not be leased to a lessee for a period longer than five years. At the end of the five-year period, if the lessee has not exercised the option to purchase, HUD will notify the lessee to vacate the property and, if necessary, will take appropriate action under the eviction laws of the jurisdiction in which the property is located. All property returned to HUD must be vacant, and will be placed on the market for sale to the general public.

(4) Within 30 days of leasing a property from HUD or within 30 days after a property is vacated, a lessee must sublease the property to the homeless, unless a longer period is approved by HUD.

(c) *Rent.* (1) The lessee must pay HUD a nominal rent of $1 for each one-year lease period.

(2) A lessee may charge rent, including utilities, to an occupant at a rate appropriate to the financial means of the occupant. Unless HUD approves after consideration of such factors as the cost of operating housing in the area and the amount of the lessee's contributions to the program, such rent may not exceed the highest of:

(i) 30 percent of the family's monthly adjusted income (adjustment factors include the number of people in the family, age of family members, medical expenses, and child care expenses);

(ii) 10 percent of the family's monthly income; or

(iii) If the family is receiving payments for welfare assistance from a public agency and a part of the payments, adjusted in accordance with the family's actual housing costs, is specifically designated by the agency to meet the family's housing costs, the portion of the payments that is designated.

(3) In no event may the rent charged an occupant exceed the occupant's pro rata share of the lessee's costs of operating the property.

(d) *Property operating costs and insurance.* (1) Lessees are responsible for the payment of all utilities, taxes, association fees, repair costs (including treatment for lead-based paint, if necessary), management costs, and any other costs associated with the operation of leased properties. Lessees must establish an escrow account in a financial institution insured either by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Share Insurance Fund, with HUD as a co-signer on the account, and must make monthly deposits to the account in an amount sufficient to reimburse HUD for any taxes on the property.

(2) Lessees must obtain general liability insurance on each leased property, in an amount determined by HUD and specified in the lease agreement, against loss by reason of death or injury to any person or loss or damage to property of any person resulting from the lessee's use of the property. A copy of the policy must be provided to HUD upon execution of the lease, and the insurance must be maintained for the duration of the lease.

(3) If the lease is terminated before the end of the lease term, taxes and utilities due on the property will be prorated between HUD and the lessee.

(4) In the event a lease is terminated due to failure of the lessee to comply with the lease agreement or the requirements under this subpart, the lessee must remove the occupants of the property to adequate housing.

(e) *Damage to leased properties.* Any damage to leased property caused by the intentional or negligent acts of the lessee or occupants must be repaired by the lessee at its own expense. If the lessee does not make the necessary repairs within a reasonable time after the damage occurs, HUD may, at its option, make the repairs and charge the cost to the lessee. Failure by the lessee to make the necessary repairs or to reimburse HUD for the cost of repairs will constitute grounds for termination of the lease and may result in termination from the program.

(f) *Purchase of leased properties.* (1) Lessees that desire to purchase leased properties during the lease term will be offered the properties at the lower of the fair market value established at the time of the initiation of the lease or at the time of the sale, less 10 percent, provided lessees agree to use the properties either to house low-income tenants for a period of not less than 10 years or to resell the properties to low-income buyers. If the lessee does not agree to such conditions, the lessee must purchase the properties at the higher of the fair market value at the time of the initiation of the lease or at the time of the sale, less ten percent. Any repairs to or rehabilitation of a property done by a lessee during the lease term will not be reflected in the purchase price.

(2) Sales of leased properties will be on as-is, all-cash basis. HUD will not pay a fee for a selling broker. HUD will pay the closing agent's fee. The purchaser must pay all other closing costs.

§ 291.420 Supportive Housing Demonstration program lease-option to purchase properties.

(a) *Lease-option for Supportive Housing Demonstration program applicants.* (1) Eligible properties will be available under a lease-option agreement to applicants for acquisition grants under the Supportive Housing Demonstration program, as described in 24 CFR parts 577 or 578. An applicant may enter into a lease-option agreement with HUD for up to six months while its application for Supportive Housing assistance is being reviewed by HUD.

(2) Except as provided in paragraph (c) of this section, the applicant may not sublease the property during the lease term. The applicant is responsible for the payment of all taxes and utilities for the property and for the security and maintenance of the property, including lawns and grounds, during the lease term.

(3) The applicant may purchase the property for fair market value, less 10 percent, at any time during the lease period in accordance with the terms of § 291.415(f).

(b) *Termination of the lease-option agreement.* If the applicant is not approved for assistance under the Supportive Housing Demonstration program, or for any other reason desires to terminate the lease-option agreement during the lease term, the applicant must promptly notify the Field Office that it is releasing the property back to HUD. All taxes will be prorated as of the termination date of the lease-option agreement, and the property must be returned to HUD in the same condition in which it was conveyed to the applicant. The lease-option agreement terminates automatically at the end of the lease term if the applicant fails to exercise its right to purchase and no extension has been granted.

(c) *Converting lease-option to lease with option to purchase; occupancy during lease-term.* (1) A lessee whose application for Supportive Housing assistance is not approved may convert the lease-option agreement to a lease with option to purchase under the terms and conditions of § 291.415, subject to HUD approval.

(2) A lessee may be allowed to sublease the property to the homeless while its application for Supportive Housing assistance is pending if the lessee demonstrates to HUD's satisfaction the ability to meet the obligations described in § 291.415(d) and the preapproval requirements of § 291.410. In the event the application for Supportive Housing assistance is not approved, the lessee must execute a lease with option to purchase agreement under the terms and conditions of § 291.415 in order to continue to sublease.

§ 291.425 Sale of properties for use by the homeless.

(a) *Sale of properties.* Eligible properties are available for applicants to purchase by either direct sale or competitive sale for use by the homeless.

(b) *Direct sales.* For direct sales, the purchase price for the property will be at the fair market value established for the property in the approved disposition program, less 10 percent.

(c) *Competitive sales.* As an alternative to direct sales, an applicant, whether or not preapproved by HUD, may submit a competitive bid on any property listed for sale to the general public, following normal HUD procedures for the competitive bid process. If the applicant's competitive bid is the winning bid at the bid opening, the HUD Field Office will accept the bid, and will reduce the net amount due HUD by 10 percent.

(d) *Terms of sale.* (1) To purchase property by direct or competitive sale, an applicant must execute Form HUD-9548, Sales Contract. The applicant will be given 30 to 60 days (depending on the practice of the local HUD Field Office) from the date of acceptance of the contract by the Field Office to close the

sale. Earnest money deposits and closing extension fees may be collected by the Field Office, if necessary, to assure compliance with the sales contract.

(2) Sales will be on an as-is, all-cash basis. HUD will not pay a fee for a selling broker. HUD will pay the closing agent's fee. The purchaser must pay all other closing costs.

(Approved by the Office of Management and Budget under OMB control number 2502–0306)

§ 291.430 Elimination of lead-based paint hazards.

(a) *Lead-based paint.* The requirements of the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. 4821–4846) and implementing regulations at 24 CFR part 35 (except as superseded in paragraphs (c) and (d) of this section) apply to the lease or sale of property constructed prior to 1978 under this subpart. This section establishes procedures to eliminate, as far as practicable, the hazards of lead-based paint poisoning with respect to properties that may be occupied by children under seven years of age. This section is promulgated under 24 CFR 35.25(b)(4) and supersedes, with respect to this program, the requirements prescribed in subpart C of 24 CFR part 35.

(b) *Definitions.* The following definitions apply to this section:

Applicable surfaces means all intact and non-intact painted interior and exterior surfaces of a residential structure.

Defective paint surfaces means paint on applicable surfaces that is cracking, scaling, chipping, peeling, or loose.

Lead-based paint means a paint surface, whether or not defective, identified as having a lead content greater than or equal to 1 mg/cm^2.

(c) *Inspection and treatment of defective paint surfaces.* HUD will inspect the property for defective paint surfaces before offering the property for sale or lease. If defective paint surfaces are found, treatment as required by 24 CFR 35.24(b)(2)(ii) shall be completed by HUD before the sale or lease of the property.

(d) *Testing and treatment of applicable surfaces.* (1) If the lessee or purchaser knows or has reason to expect that the property will be occupied by homeless families with children under the age of seven years, the lessee or purchaser must cause the unit to be tested for lead-based paint on all applicable surfaces before initial occupancy. Testing must be conducted by a State or local health or housing agency, by an inspector certified or regulated by a State or local health or housing agency, or by an organization recognized by HUD. Lead content must be tested by using an X-ray florescence analyzer (XRF) or other method approved by HUD. Test readings of 1 mg/cm^2 or higher using an XRF shall be considered positive for presence of lead-based paint. Where lead-based paint is identified, the lessee or purchaser must cause all applicable surfaces to be treated. Treatment must consist of covering or removal of the paint surface in accordance with 24 CFR 35.24(b)(2)(ii). If the lessee or purchaser certifies to HUD that the property will not be occupied by homeless families with children under the age of seven years, no testing or treatment will be required.

(2) If a lessee or purchaser has reason to believe that a property contains lead-based paint on applicable surfaces, it may, at its option, dispense with the testing procedure and proceed directly to treatment.

(3) The lessee or purchaser may not allow the property to be occupied by children under seven years of age until proof of testing or treatment, if necessary, has been submitted to and reviewed by HUD.

(e) Where testing of leased property reveals the presence of lead-based paint requiring treatment and the lessee concludes that the cost of treatment would be beyond its means, the lessee may cancel the lease.

§ 291.435 Applicability of other Federal requirements.

Each lessee or purchaser of property under this subpart must comply with the following additional requirements:

(a) *Nondiscrimination and equal opportunity.* (1) The requirements of the Fair Housing Act (42 U.S.C. 3601–19) and implementing regulations at 24 CFR part 100; Executive Order 11063, as amended by Executive Order 12259 (3 CFR, 1959–1963 Comp., p. 652 and 3 CFR, 1980 Comp., p. 307) (Equal Opportunity in Housing) and implementing regulations at 24 CFR part 107; title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d) (Nondiscrimination in Federally Assisted Programs) and implementing regulations at 24 CFR part 1; the prohibitions against discrimination on the basis of age under the Age Discrimination Act of 1975 (42 U.S.C. 6101–07) and implementing regulations at 24 CFR part 146; and the prohibitions against discrimination against handicapped individuals under section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) and implementing regulations at 24 CFR part 8.

(2) Lessees or purchasers that intend to serve designated populations of the homeless must comply, within the designated population, with the requirements for nondiscrimination on the basis of race, color, religion, sex, national origin, age, familial status, and handicap.

(3) If the procedures that the lessee or purchaser intends to use to make known the availability of housing are unlikely to reach persons of any particular race, color, religion, sex, age, national origin, familial status, or handicap who may qualify for admission to the housing, the recipient must establish additional procedures that will ensure that interested persons can obtain information concerning the availability of the housing.

(4) The lessee or purchaser must adopt procedures to make available information on the existence and locations of facilities and services that are accessible to persons with a handicap and maintain evidence of implementation of the procedures.

(b) *Conflicts of interest.* No person who is an employee, agent, consultant, officer, or elected or appointed official of the lessee or purchaser of property under this subpart, or who is in a position to participate in a decisionmaking process or gain inside information with regard to the lease or purchase of the property, may obtain a personal or financial interest or benefit from the lease or purchase of the property, or have an interest in any contract, subcontract, or agreement with respect thereto, or the proceeds thereunder, either for himself or herself or for those with whom he or she has family or business ties, during his or her tenure or for one year thereafter.

(c) *Use of debarred, suspended, or ineligible contractors.* The provisions of 24 CFR part 24 apply to the employment, engagement of services, awarding of contracts, or funding of any contractor or subcontractor during any period of debarment, suspension, or placement in ineligibility status.

(d) *Intergovernmental review.* The requirements for intergovernmental review in Executive Order 12372, as amended by Executive Order 12416 (3 CFR, 1982 Comp., p. 197 and 3 CFR, 1983 Comp., p. 186) and the implementing regulations at 24 CFR part 52 are not applicable to applications under this subpart.

(e) *Drug- and alcohol-free housing.* Lessees and purchasers are required to administer, in good faith, a policy designed to ensure that the property is free from the illegal use, possession, or distribution of drugs or alcohol.

§ 291.440 Recordkeeping requirements.

Each lessee must establish and maintain sufficient records to enable the Secretary to determine whether the requirements of this subpart have been met. This includes, where available, racial, ethnic, gender, and handicap status data on the applicants for, and beneficiaries of, this homeless initiative.

(Approved by the Office of Management and Budget under OMB control number 2502–0412)

Subpart F—Waivers

§ 291.500 Waivers.

Upon completion of a determination and finding of good cause, the Assistant Secretary for Housing-Federal Housing Commissioner may waive any provision of this part in any particular case, subject only to statutory limitations. The authority to waive a regulatory requirement in this part may not be redelegated by the Assistant Secretary for Housing, except that he or she may redelegate, to another Assistant Secretary within the Department, the authority to waive particular requirements in subpart E of this part. Each waiver must be in writing, and must be supported by documentation of the facts and reasons that formed the basis for the waiver. HUD will publish a notice in the **Federal Register** informing the public of all waivers granted under the authority of this section and containing all relevant information concerning the waiver.

CHAPTER V—OFFICE OF ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PART 577—TRANSITIONAL HOUSING

2. The authority citation for part 577 continues to read as follows:

Authority: Sec. 426, Stewart B. McKinney Homeless Assistance Act (42 U.S.C. 11386); sec. 7(d), Department of Housing and Urban Development Act (42 U.S.C. 3535(d)).

3. Section 577.135 is amended by revising paragraph (c) to read as follows:

§ 577.135 Assistance under other HUD programs.

* * * * *

(c) *HUD-owned properties.* (1) HUD will make HUD-owned single family properties in its inventory available to applicants or potential applicants for acquisition grants to purchase for use as transitional housing for the homeless. To obtain these properties, applicants may request a listing of available properties from the HUD field office, Property Disposition Branch. If an applicant wishes to purchase a property or properties, it must enter into a lease-option agreement with HUD. Under the terms of the agreement, HUD will lease the property to the applicant for up to six months for one dollar. The lease-option agreement will state that the applicant may purchase the property at a stated price during the lease period. Except as provided in paragraph (c)(2) of this section, an applicant leasing property under this section may not sublease or otherwise occupy the property until after closing of the sale. During the lease period, applicants will be responsible for all taxes, utilities, and maintenance, excluding hazard insurance. Applicants demonstrating a lease-option agreement at the time their application for assistance is filed will be regarded as having site control of the property under § 577.210(b). If the option is not exercised, the lease-option agreement will expire at the end of six months, and the property will be returned to HUD's inventory, unless an extension of time is authorized by HUD.

(2) An applicant may be allowed to sublease the property to the homeless while its application for assistance under this part is pending if the applicant demonstrates to HUD's satisfaction that it has the ability, in the event its application is not approved, to continue in a lease arrangement with HUD beyond the six-month lease term under the requirements of subpart E of 24 CFR part 291.

PART 578—PERMANENT HOUSING FOR HANDICAPPED HOMELESS PERSONS

4. The authority citation for part 578 continues to read as follows:

Authority: Sec. 426, Stewart B. McKinney Homeless Assistance Act (42 U.S.C. 11386); sec. 7(d), Department of Housing and Urban Development Act (42 U.S.C. 3535(d)).

5. Section 578.135 is amended by revising paragraph (c) to read as follows:

§ 578.135 Assistance under other HUD programs.

* * * * *

(c) *HUD-owned properties.* (1) HUD will make HUD-owned single family properties in its inventory available to applicants or potential applicants for acquisition grants to purchase for use as permanent housing for handicapped homeless persons. To obtain these properties, applicants may request a listing of available properties from the HUD field office, Property Disposition Branch. If an applicant wishes to purchase a property or properties, it must enter into a lease-option agreement with HUD. Under the terms of the agreement, HUD will lease the property to the applicant for up to six months for one dollar. The lease-option agreement will state that the applicant may purchase the property at a stated price during the lease period. Except as provided in paragraph (c)(2) of this section, an applicant leasing property under this section may not sublease or otherwise occupy the property until after closing of the sale. During the lease period, applicants will be responsible for all taxes, utilities, and maintenance, excluding hazard insurance. Applicants demonstrating a lease-option agreement at the time their application for assistance is filed will be regarded as having site control of the property under § 578.210(b). If the option is not exercised, the lease-option agreement will expire at the end of six months, and the property will be returned to HUD's inventory, unless an extension of time is authorized by HUD.

(2) An applicant may be allowed to sublease the property to the homeless while its application for assistance under this part is pending if the applicant demonstrates to HUD's satisfaction that it has the ability, in the event its application is not approved, to continue in a lease arrangement with HUD beyond the six-month lease term under the requirements of subpart E of 24 CFR part 291.

Dated: August 28, 1991.

Alfred A. DelliBovi,

Deputy Secretary.

[FR Doc. 91–21856 Filed 9–13–91; 8:45 am]

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September 16, 1991

Part IV

Department of Housing and Urban Development

Office of the Assistant Secretary for Housing—Federal Housing Commissioner

24 CFR Parts 203 and 291

Single Family Property Disposition Program; Final Rule

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Office of the Assistant Secretary for Housing—Federal Housing Commissioner

24 CFR Parts 203 and 291

[Docket No. R-91-1503; FR-2683-F-02]

RIN 2502-AE75

Single Family Property Disposition Program

AGENCY: Office of the Assistant Secretary for Housing—Federal Housing Commissioner, HUD.

ACTION: Final rule.

SUMMARY: This rule makes final a proposed rule, published April 4, 1991 (56 FR 13996), describing HUD's policies and procedures for the disposition of single family properties acquired by HUD in exchange for payment of an insurance claim. Under title II of the National Housing Act, HUD is authorized to insure mortgages for single family residences through the Federal Housing Administration (FHA) mortgage insurance program. The mortgages are insured by a revolving fund. Upon default of an insured mortgage, HUD acquires the mortgaged property in exchange for paying the insurance claim by the lender from the insurance fund. HUD then sells the acquired properties to replenish the fund. The Single Family Property Disposition program is authorized by section 204(g) of the National Housing Act.

EFFECTIVE DATE: October 16, 1991.

FOR FURTHER INFORMATION CONTACT: Jacqueline B. Campbell, Single Family Property Disposition Division, room 9172, Department of Housing and Urban Development, 451 Seventh Street SW., Washington, DC 20410; (202) 708-0740 or, for hearing and speech-impaired, (202) 708-4594. (These are not toll-free numbers.)

SUPPLEMENTARY INFORMATION: The information collection requirements in this rule have been reviewed by the Office of Management and Budget under the Paperwork Reduction Act and assigned OMB approval numbers, which appear in the text of the regulations.

I. Background

Title II of the National Housing Act (the Act) authorizes HUD to insure mortgages for single family residences through the Federal Housing Administration (FHA) single family mortgage insurance program. The mortgages are insured through a revolving fund, which provides the money to pay insurance claims to lenders upon default of insured mortgages. The fund is replenished by insurance premiums (*i.e.*, a fee mortgagors pay to obtain FHA insurance), income from the investment of moneys held by the fund, and proceeds from the sales of homes that HUD acquires, either by foreclosures or voluntary transfers.

The disposition program for single family properties, acquired by HUD in exchange for payment of an insurance claim, is authorized by section 204(g) of the Act. The Department published a proposed rule for public comment on April 4, 1991 (56 FR 13996) describing the standards and procedures under which HUD now operates the single family property disposition program. This rule responds to the public comments and makes final the April 4, 1991 proposed rule, with changes and clarifications where necessary.

This final rule includes amendments to HUD's existing rule governing the conveyance of occupied properties (24 CFR 203.670-203.681), which were also proposed on April 4, 1991.

II. Public Comments

The Department received a total of six comments on the proposed rule from a public housing agency, a nonprofit organization representing homeless persons, an advocacy organization for state housing agencies, a project committee of the American Bar Association, a legal assistance organization, and another Federal agency. The comments focused on the following areas:

Preference to Owner-Occupant Purchasers

Section 291.105(c) of the proposed rule provided that, under the competitive sales procedure, owner-occupant purchasers will be given priority only in the case of a tie net offer. (The rule defines owner-occupant purchasers to include public entities and nonprofit organizations, as well as persons who intend to use the property as principal residence (§ 291.5)). Four commenters objected to this policy, stating that it gives an advantage to for-profit organizations and investors at the expense of low-income individuals. They suggested that HUD create a priority for owner-occupant purchasers, and set aside additional units for groups serving low-income families.

HUD disagrees with the commenters, and the final rule has not been changed. A large percentage of the sales are to owner-occupant purchasers, many of whom have low or moderate incomes. This indicates that a significant number of properties has been made available to many families at affordable prices, and that the structure of the program does not give an inherent advantage to investor purchasers.

HUD believes that sales to investors should not be automatically dismissed as poor public policy. Many investors fulfill an important role by acquiring and rehabilitating vacant, deteriorated properties and leasing or reselling them to individuals needing low-income housing. Additionally, sales to governmental entities and nonprofit groups generate similar rehabilitation and leasing/resale transactions that HUD believes supplement its own traditional role of promoting sales that provide homeownership opportunities to owner-occupant purchasers.

With regard to the commenter's suggestion that HUD set aside units for groups serving low-income families, the Department is making a special effort to provide housing for low- and moderate-income families through its Demonstration Program for Sale of Properties to Nonprofits and Governmental Entities (55 FR 49490, November 28, 1990).

Right of First Refusal for Former Mortgagors and Tenants

The proposed rule provided that former mortgagors in occupancy who have defaulted will not be offered the right of first refusal to repurchase the same property, although they may submit an offer when the property is publicly listed (§ 291.100(a)(2)). The proposed rule also provided that tenants in occupancy generally will not be offered the right of first refusal, except where they have a recognized financial capability and have made a request to HUD, or where it is required by State or local law (§ 291.100(a) (3) and (4)).

One commenter suggested that former mortgagors be given the right of first refusal, and stated that they could afford to purchase the property if HUD provided financing. Another commenter stated that HUD should consider providing assistance to troubled mortgagors, and should provide tenants the right of first refusal rather than evict them, making more homeless.

HUD's prior experience with granting the right of first refusal to former mortgagors proved to be counterproductive, because many of them did not have the financial capability to close the sale, resulting in additional holding costs to the Department. Additionally, as described in 24 CFR 203.650-203.660, defaulting mortgagors are entitled to apply for an assignment of their mortgage to HUD

before foreclosure, which allows them, if accepted into the program, to remain in occupancy and enter into a modified payment schedule with the Department while maintaining homeownership. Those mortgagors who choose not to apply or who are not accepted into the mortgage assignment program, which requires an in-depth review of the finances of the applicant, as well as a review of the circumstances that led to default, are unlikely to repurchase the property. (It should be pointed out that former mortgagors are not prohibited from bidding competitively for properties; rather, they simply lack a right of first refusal.) Therefore, this provision is unchanged in the final rule.

Because tenants have not caused the mortgagor's default on the mortgage, the rule provides that properties may be offered to tenants before being advertised for bids under the circumstances described in § 291.100(a)(4). The proposed changes to the occupied conveyance rule, and made final in this rule, should result in more tenant-occupied properties being conveyed to HUD, and more opportunities for tenants in occupancy to purchase.

Condition of the Property

Section 291.100(c) of the proposed rule provided that properties are sold as-is, without repairs or warranties. One commenter generally disagreed with the reasons given in the preamble of the proposed rule for the policy of selling properties as-is, and stated that the policy makes it difficult for low-income buyers to obtain financing.

The preamble (56 FR at 13997) fully explained HUD's prior difficulties with making extensive repairs to properties before sale. The Department believes that these problems with making repairs are legitimate administrative concerns that outweigh any benefits of completing extensive repairs before sale. Many of the properties are offered with FHA mortgage insurance available, thereby facilitating the financing of the purchase. In addition, HUD facilitates purchaser repairs through the insured with repair escrow sales procedure (described in § 291.120), section 203(k) financing, and other rehabilitation loan programs. Therefore, § 291.100(c) has not been changed in the final rule.

A third commenter asked how HUD plans to address the lead-based paint hazard requirements, noting that an interim rule on testing and abatement requirements for public and Indian housing had recently been published. The Department is currently reviewing its policy under the Lead-Based Paint Poison Prevention Act for all programs. Until such time as the current rule applicable to the Single Family Property Disposition program in 24 CFR 200.815 is changed, the requirements of that rule apply, as stated in § 291.100(g).

Insured Mortgages for Investors

Under § 291.115 of the proposed rule, investor and owner-occupant purchasers are both eligible for insured mortgages, although the mortgage amount is limited for investors. One commenter stated that investors should not be eligible for insured mortgages. HUD disagrees with the commenter, and this section of the final rule has not been changed.

As previously stated, individuals or groups that purchase, rehabilitate, and lease or resell properties to families in need of housing can play a role in providing decent housing, and are thus a supplement to HUD's sales to owner-occupants. Moreover, HUD's inventory of two-, and three-, and four-unit properties is generally not of interest to owner-occupant purchasers. These properties more often are purchased by investors wishing to use them as low-income rental housing. The larger downpayment required for insured sales for investors reduces the potential foreclosure risk to the Department. HUD believes that with this reduced risk, it can safely authorize insured sales to investors, who can provide a needed sales option for the program.

The proposed rule provided that investors are not eligible for mortgage insurance under the insured sales with repair escrow procedure, described in § 291.120. A commenter suggested that investors should be eligible for mortgage insurance; otherwise, the investor purchaser is less likely to rehabilitate the property, increasing the chance that the property will be leased in a substandard condition. HUD agrees with the commenter that the exclusion of investors from this program could result in less rehabilitation to the properties after purchase. Since this exclusion may be detrimental to the Department's efforts to provide decent homes and living environments to families, the final rule has been changed to allow investors to participate in the insured sales with repair escrow procedure.

Appraisals and Re-evaluation of the Properties

The preamble of the proposed rule (56 FR at 13997) contained a discussion of a change in policy after October 1, 1990, regarding appraisals of properties by independent real estate appraisers using nationally recognized industry standards, explaining that field offices may use their discretion whether to obtain new appraisals of pre-October 1, 1990, inventory. One commenter recommended that new appraisals be required for all properties in inventory more than six months to assure that sales are not affected by overvaluations.

The Department does not agree that appraisals should be required for all pre-October 1, 1990, properties in inventory more than six months, because of the detrimental effects of ordering a number of appraisals simultaneously and then holding up sales if necessary to reprice the properties. Additionally, field offices know already that they must reanalyze unsold properties at reasonable intervals. HUD believes this policy, combined with the existing option of ordering an appraisal, is adequate to assure that sales are not affected by overvaluations.

The commenter also suggested that the rule define the term "independent real estate appraiser", used in § 291.100(b). In response, we note that independent real estate appraisers must meet or exceed the qualifications for FHA fee panel appraisers.

Another commenter recommended that reevaluations be done on a monthly basis. Section 291.100(b)(2) of the rule does require a reanalysis on properties unsold after 30 days, and § 291.105(f) requires reanalysis after a reasonable period on an extended listed period.

Purchase Money Mortgages (PMMs)

Although there was no provision in the rule for PMMs, the preamble contained an explanation of the Department's policy on the issue (56 FR at 13998). Two commenters objected to this policy, recommending that PMMs be offered, since low-income buyers have difficulty obtaining private financing. The Department is sympathetic to the difficulty of low-income purchasers in obtaining financing, but has determined that the staff and monetary costs associated with originating and servicing PMMs, combined with the projected losses to the mortgage insurance funds resulting from anticipated high PMM default and foreclosure rates, make the issuance of PMMs prohibitive.

Earnest Money Deposits

Section 291.135(c) of the proposed rule provided that 50 percent of the earnest money deposit will be returned to an owner-occupant purchaser where, despite good faith efforts, the purchaser is unable to obtain financing. One commenter recommended returning the entire amount of the earnest money.

HUD disagrees with the commenter, and the final rule has not been changed. Fifty percent of the earnest money (from

$250 to $1,000, depending on the amount of the deposit) is retained in this situation to compensate HUD in part for the costs of holding the property in inventory and then readvertising the property. With an average $18.25 per day per property holding cost, the Department incurs approximately $550 in costs over a 30-day period waiting for a sale to close.

Miscellaneous Issues

One commenter recommended that field offices be given the authority to approve discounts greater than ten percent for sales to public entities and nonprofit organizations (§ 291.110(a)). This provision has not been changed in the final rule because deeper discounts on a wider scale may have an adverse impact on the financial condition of the mortgage insurance funds. However, the Department does provide larger discounts through the Demonstration Program for Sale of Properties to Nonprofits and Governmental Entities, and believes that program is the appropriate mechanism for larger discounts in direct sales. Deeper discounts are permitted in the Demonstration because HUD anticipates that values of other federally-owned properties in the area will be stabilized when a cluster of properties are rehabilitated and occupied in a neighborhood. This Demonstration is only a test at this time, and it will be evaluated to assess, among other things, the impact of larger discounts on the mortgage insurance funds.

Another commenter suggested that PHAs and nonprofits be allowed to lease property with an option to purchase. Although the clear priority of the Single Family Property Disposition program is to sell properties, the proposed rule did not prohibit the leasing of properties to public housing agencies and nonprofit organizations (§ 291.200). However, HUD agrees that the final rule should explicitly provide for leasing with an option to purchase under appropriate circumstances, and has made a change in the final rule.

A commenter recommended that HUD make greater use of other sales methods, such as bulk sales and auctions, provided for in § 291.110, to expedite disposition. The Department recognizes the usefulness of these other sales methods, and intends to utilize them in appropriate situations.

Section 291.130(a) of the proposed rule provided that closing are generally held 30 to 60 days from the date of acceptance of the offer to purchase. One commenter recommended that the rule to changed to provide up to 90 days, with time for reasonable extensions. HUD does not agree with the commenter, and the final rule has not been changed. On a nationwide basis, HUD's sales-closing time averages approximately two months, with many closings being completed in a shorter time period. We believe that 90 days would encourage slow closings and thereby unnecessarily increase HUD's holding costs. Field offices are authorized in § 291.130(b) to grant extensions beyond the established closing schedule.

Although §§ 291.1(b) and 291.100(a)(1) of the proposed rule both stated the nondiscrimination policy of the program, two commenters criticized the rule for failure to state that HUD will act affirmatively to promote fair housing. The Department supports the objectives of affirmative marketing programs and works with nonprofits, governmental entities, and organizations serving the homeless to achieve those objectives. All display advertising for HUD properties must include the Equal Housing Opportunity logo and a statement regarding nondiscrimination, which is in compliance with the Department's Fair Housing advertising requirements in 24 CFR part 109. In addition, minority-owned media are used by the Department to reach minority markets in an effort to increase minority participation in the sales program. Language has been added to § 291.1(b) to address the importance of efforts to further housing in an affirmative manner.

III. Other Changes and Clarifications

Section 291.105 Competitive Sales Procedure

Section 291.105(b) of the proposed rule provided that HUD will pay the broker's sales commission of an amount requested by the purchaser up to 6 percent of the purchase price. This provision has been changed in the final rule to clarify that, from time to time, HUD offers cash bonuses for hard-to-sell properties, which may result in a broker receiving an amount in excess of the 6 percent sales commission.

Paragraph (c) of the proposed rule provided that HUD will accept the bid producing the greatest net return to HUD and otherwise meeting the terms of HUD's offering of the property. This paragraph has been changed in the final rule to clarify that the bid must produce the greatest acceptable net return to HUD. Obviously, as any other seller of real estate, HUD will not accept a bid that it considers unreasonably low, even though that bid is the highest of all received.

With regard to full price offer programs conducted by some HUD field offices (paragraph (e)), the proposed rule provided that offers are opened on a daily basis during the 10-day bidding period. The word "daily" has been omitted from the final rule, to allow for other bid opening intervals at the discretion of the field office. In these cases, the offering will specify when bids will be opened.

Section 291.110 Other Sales Procedures

Paragraph (b) of § 291.110 authorizes direct sales to displaced persons. The final rule has been changed to clarify that these sales are made at the discretion of the field office manager, consistent with HUD's current policy. The definition of "displaced persons" has been changed to clarify under which circumstances families or individuals may be displaced by government action.

Section 291.115 Insured Sales

Section 291.115((b)(2) of the proposed rule erroneously stated that the mortgage amount for investor-purchasers includes prepaids (*e.g.*, taxes). The final rule has been corrected to provide that prepaids, financing or closing costs may not be included in the mortgage amount for investor-purchasers.

Section 291.130 Closing

Section 291.130(d) of the proposed rule stated that taxes, utilities, and other assessments on the property will be prorated between HUD and the purchaser as of the date of the closing. This provision has been changed in the final rule to conform to HUD's sales contract, which provides: "All assessments, including improvement assessments which are available for payment without interest or penalty for advance payment, taxes, rent, and ground rent, if any, shall be prorated as of the closing date." In addition, for any assessments for which a payment plan has been approved, only assessment amounts required to be paid during the current tax year will be prorated, with the following years' payments to be the responsibility of the purchaser. This policy is consistent with normal real estate practice.

IV. Other Matters

This rule does not constitute a "major rule" as that term is defined in section 1(d) of the Executive Order on Federal Regulations issued by the President on February 17, 1981. An analysis of the rule indicates that it does not (1) have an annual effect on the economy of $100

million or more; (2) cause a major increase in costs of prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or (3) have a significant adverse effect on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic or export markets.

A Finding of No Significant Impact with respect to the environment has been made in accordance with HUD regulations at 24 CFR part 50, which implement section 102(2)(C) of the National Environmental Policy Act of 1969. The Finding is available for public inspection between 7:30 a.m. and 5:30 p.m. weekdays in the Office of the Rules Docket Clerk, Office of the General Counsel, Department of Housing and Urban Development, room 10276, 451 Seventh Street SW., Washington, DC 20410.

The General Counsel, as the designated official under Executive Order 12606, The Family, has determined that this rule does not have a potential significant impact on the formation, maintenance, and general well-being of the family and, thus, is not subject to review under that Order. The rule describes the standards and procedures under which HUD sells property acquired as a result of foreclosures on insured mortgages or under other Federal programs.

The General Counsel has also determined, as the Designated Official for HUD under section 6(a) of Executive Order 12612, Federalism, that the policies contained in this rule do not have federalism implications and, thus, are not subject to review under that Order. The rule governs the manner in which HUD disposes of acquired properties.

In accordance with 5 U.S.C. 605(b) (the Regulatory Flexibility Act), the Undersigned hereby certifies that this rule will not have a significant economic impact on a substantial number of small entities, because the program has been designed to dispose of properties with as little regulation as possible under existing law.

This rule was listed in the Department's Semiannual Agenda of Regulations published at 56 FR 17360, 17380, on April 22, 1991, under Executive Order 12291 and the Regulatory Flexibility Act.

List of Subjects

24 CFR Part 203

Hawaiian Natives, Home improvement, Indians—lands, Loan programs—housing and community development, Mortgage insurance, Reporting and recordkeeping requirements, Solar energy.

24 CFR Part 291

Community facilities, Homeless, Surplus government property, Low and moderate income housing, Mortgages, Lead poisoning, Conflict of interests, Reporting and recordkeeping requirements.

For the reasons set forth in the Preamble, title 24, chapter II, of the Code of Federal Regulations is amended to read as follows:

PART 203—MUTUAL MORTGAGE INSURANCE AND REHABILITATION LOANS

1. The authority citation for 24 CFR part 203 is revised to read as follows:

Authority: Secs. 203, 204 and 211, National Housing Act (12 U.S.C. 1709, 1710, 1715b); sec. 7(d) Department of Housing and Urban Development Act (42 U.S.C. 3535(d)). In addition, Subpart C is also issued under sec. 230, National Housing Act (12 U.S.C. 1715(u)).

2. Section 203.670(b) is amended by revising paragraph (b)(1), redesignating existing paragraph (b)(2) as paragraph (b)(3), and adding a new paragraph (b)(2), to read as follows:

§ 203.670 Conveyance of occupied property.

* * * * *

(b) * * *

(1) An individual residing in the property suffers from a temporary, permanent, or long-term illness or injury that would be aggravated by the process of moving from the property, and that the individual meets the eligibility criteria in § 203.674(a);

(2) State or local law prohibits the mortgagee from evicting a tenant residing in the property who is making regular monthly payments to the mortgagor, or prohibits eviction for other similar reasons beyond the control of the mortgagee; or

* * * *

3. Section 203.671(b) is revised to read as follows:

§ 203.671 Criteria for determining the Secretary's interest.

* * * * *

(b) The average time in inventory for HUD's unsold inventory in the residential area in which the property is located exceeds six months.

* * * * *

4. Section 203.674 is amended by revising paragraph (a) introductory text and paragraph (b) introductory text to read as follows:

§ 203.674 Eligibility for continued occupancy.

(a) Occupancy because of temporary, permanent, or long-term illness or injury of an individual residing in the property will be limited to a reasonable time, to be determined by the Secretary on a case-by-case basis, and will be permitted only if all the conditions in this paragraph (a) are met:

* * * * *

(b) An occupant who does not meet the illness or injury criteria in paragraph (a) of this section is eligible for continued occupancy only if all the conditions in this paragraph (b) are met:

* * * * *

5. Section 203.685 is added, to read as follows:

§ 203.685 Waivers.

Upon completion of a determination and finding of good cause, the Assistant Secretary for Housing-Federal Housing Commissioner may waive any provision of this subpart in any particular case subject only to statutory limitations. Each waiver must be in writing and must be supported by documentation of the pertinent facts and grounds. HUD will periodically publish in the **Federal Register** a notice informing the public of all waivers granted under this section and containing all relevant information concerning the waiver. The authority to waive regulations contained in this section may not be redelegated.

PART 291—DISPOSITION OF HUD-ACQUIRED SINGLE FAMILY PROPERTY

6. The authority citation for part 291 is revised to read as follows:

Authority: Secs. 203, 204, and 211, National Housing Act (12 U.S.C. 1709 and 1715b); sec. 2, Housing Act of 1949 (42 U.S.C. 1441); sec. 2, Housing and Urban Development Act of 1968 (42 U.S.C. 1551a); sec. 7(d), Department of Housing and Urban Development Act (42 U.S.C. 3535(d)).

7. Part 291 is amended by adding suparts A, B, and C, to read as follows:

Subpart A—General Provisions

Sec.
291.1 Purpose and scope.
291.5 Definitions.

Subpart B—Disposition by Sale

291.100 General policy.

291.105 Competitive sales procedure.
291.110 Other sales procedures.
291.115 Insured sales.
291.120 Insured sales with repair escrow.
291.125 Uninsured sales.
291.130 Closing.
291.135 Forfeiture of earnest money deposits.
291.140 Property damage after sale, before closing.
291.145 Occupancy before closing.
291.150 Sanctions against fraudulent purchase.

Subpart C—Rental of Acquired Property

291.200 General policy.
291.205 Conditions of occupancy.

Subpart A—General Provisions

§ 291.1 Purpose and scope.

(a) *Purpose.* (1) This part governs the disposition of one-to-four family properties that are acquired by HUD or are otherwise in HUD's custody. Detailed policies and procedures that must be followed in specific areas are issued by each HUD field office. The purpose of the property disposition program is to reduce the inventory of acquired properties in a manner that maximizes the net return to the mortgage insurance funds while balancing the need to:

(i) Preserve and maintain residential areas and communities; and

(ii) Work toward the National Housing Goal of a decent home and a suitable living environment for every American family.

(2) Where achievement of the objectives in paragraphs (a)(1)(i) and (ii) of this section has an adverse effect on the mortgage insurance fund, the Secretary will give first priority to the protection of the fund.

(b) *Nondiscrimination policy.* The following authorities apply to the administration of any activity under this part: the requirements of the Fair Housing Act, 42 U.S.C. 3601–19 (including the duty to affirmatively further fair housing in 42 U.S.C. 3608(e)(5)), and implementing regulations at 24 CFR parts 100, 109, and 110; Executive Order 11063, as amended by Executive Order 12259 (3 CFR, 1959–1963 Comp., p. 652 and 3 CFR, 1980 Comp., p. 307) (Equal Opportunity in Housing) and implementing regulations at 24 CFR part 107; and the prohibitions against discrimination against handicapped individuals under section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794).

(c) *Applicability.* (1) Except as provided in paragraph (c)(2) of this section, this part applies to single family properties acquired by HUD or otherwise in HUD's possession as a result of:

(i) Foreclosure of an FHA-insured mortgage (title in the Secretary's name);

(ii) Foreclosure of a section 312 rehabilitation loan (title in the United States acting by and through the Secretary);

(iii) Foreclosure of a Secretary-held purchase money or assigned mortgage, or a deed in lieu of foreclosure (title in the Secretary's name);

(iv) Assignment from the Department of Defense of property it acquired under section 1013 (title remains vested in the United States);

(v) Foreclosure of a title I Home Improvement Loan (title in the Secretary's name).

(2) This part does not apply to the disposition of any Real Estate Owned (REO) properties acquired under the Government National Mortgage Association (GNMA) Mortgage-Backed Securities program by VA "no-bid" foreclosed mortgages or foreclosed mortgages disclosed to be neither VA-guaranteed nor FHA-insured.

§ 291.5 Definitions.

As used in this part:

Closing agent means a qualified firm or person under contract to HUD to administer closings involving the sale of HUD-acquired single family properties.

Competitive sale means a sale through a sealed bid process in competition with other bidders where properties have been publicly advertised for bids.

Direct sale means a sale to a selected purchaser to the exclusion of all others without resorting to advertising for bids.

FHA means the Federal Housing Administration.

HUD means the Department of Housing and Urban Development.

Insured mortgage means a mortgage insured under the National Housing Act.

Investor purchaser means a purchaser who does not intend to use the property as his or her principal residence.

Owner-occupant purchaser means:

(1) A purchaser who intends to use the property as his or her principal residence;

(2) A public entity, as provided in section 214 or 247 of the National Housing Act, or any other State or local government or an agency thereof; or

(3) A private nonprofit or public entity, as provided in section 221(h) or 235(j) of the National Housing Act, or other private nonprofit organization that is exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 that intends to sell or lease the mortgaged property to low or moderate-income persons, or that purchases property for use as a facility for the homeless under subpart E of this part.

Secretary means the Secretary of the Department of Housing and Urban Development.

Single family property means a residence containing dwellings for one to four families.

Subpart B—Disposition by Sale

§ 291.100 General policy.

(a) *Qualified purchaser.* (1) Anyone, regardless of race, color, religion, sex, national origin, familiar status, age, or handicap may offer to buy a HUD-owned property, except that:

(i) No member of or delegate to Congress is eligible to buy or benefit from a purchase of a HUD-owned property; and

(ii) No non-occupant mortgagor (whether an original mortgagor, assumptor, or a person who purchased subject to) of an insured mortgage who has defaulted, thereby causing HUD to pay an insurance claim on the mortgage, is eligible to repurchase the same property.

(2) Former mortgagors in occupancy who have defaulted on the mortgage will not be offered the right of first refusal to repurchase the same property. They may submit an offer, or bid, to purchase the property when it is publicly listed, which will be treated in the same manner as other offers received from other prospective purchasers during the listing period.

(3) Except as provided in paragraph (a)(4) of this section, tenants in occupancy will not be offered the right of first refusal to purchase the property. They may submit an offer, or bid, to purchase the property when it is publicly listed, which will be treated in the same manner as other offers received from other prospective purchasers during the listing period.

(4) Tenants in occupancy will be offered the right of first refusal to purchase the property where:

(i) The tenant has a recognized ability to acquire financing and a good rent-paying history, and has made a request to HUD to be offered the right of first refusal; or

(ii) State or local law requires that tenants be offered the right of first refusal.

(5) In accordance with § 291.410(c) of subpart E of this part, eligible properties in geographical areas designated by pre-approved applicants will be offered for a 10-day consideration and inspection period before being offered for sale to the general public.

(b) *List price.* (1) A list price, or "asking price," is assigned the property. The list price is based upon an appraisal

conducted by an independent real estate appraiser using nationally recognized industry standards for the appraisal of residential property. Factors considered by the appraiser include:

(i) The condition of the property;

(ii) The real estate market in the area;

(iii) Comparable sales in the area; and

(iv) The need to dispose of the property within a reasonable time.

(2) Properties that fail to sell within 30 days after being offered for competitive bidding will be reanalyzed, and the Field Office may reduce the price.

(c) *Method of sale.* Properties are sold on an "as-is" basis, without repairs or warranties. The principal method of sale is the competitive sales procedure, as described in § 291.105. Where appropriate, the Secretary may utilize any of the other sales procedures described in § 291.110.

(d) *Financing.* (1) The purchaser is entirely responsible for obtaining financing for purchasing a property.

(2) Properties may be financed under the following programs:

(i) *Insured.* A property that HUD believes meets the intent of the Minimum Property Standards (MPS) for existing dwellings (*i.e.*, structurally sound, free of roof leaks, with operable mechanical systems) will be offered for sale in "as-is" condition with mortgage insurance available, as described in § 291.115.

(ii) *Insured with repair escrow.* A property that requires no more than $5,000 for repairs to meet the intent of the MPS, as determined by the Secretary, will be offered for sale in "as-is" condition with mortgage insurance available, provided the mortgagor establishes a cash escrow to ensure the completion of the required repairs, as described in § 291.120.

(iii) *Uninsured.* A property that fails to qualify under either paragraph (d)(2) (i) or (ii) of this section will be offered for sale in "as-is" condition without mortgage insurance available, as described in § 291.125.

(e) *Environmental requirements and standards.* Sales under this part are subject to the environmental requirements and standards described in 24 CFR part 50, where applicable.

(f) *Flood insurance requirements.* (1) No property located in an area identified by the Federal Emergency Management Agency (FEMA) as having special flood hazards will be eligible for an FHA-insured mortgage under the insured sales or insured sales with repair escrow method of sale unless:

(i) The community in which the area is situated in participating in the National Flood Insurance Program (see 44 CFR parts 59 through 79), or less than a year has passed since FEMA notification regarding such hazards; and

(ii) Flood insurance is obtained and maintained in accordance with 24 CFR 203.16a.

(2) A current copy of the Policy Declarations form issued by the NFIP or by any property insurance company offering coverage under the NFIP must be provided to and retained by the lender.

(3) Flood insurance may be purchased from any licensed agent in the State in which the property is located.

(g) *Lead-based paint poisoning prevention.* Properties constructed before 1978 are subject to the lead-based paint poisoning prevention requirements contained in 24 CFR part 35 and 24 CFR part 200, subpart O).

(h) *Open listings.* Except as provided in paragraph (i) of this section, properties are sold on an open listing basis with participating real estate brokers. Any real estate broker who has agreed to comply with HUD requirements may participate in the sales program. Purchasers participating in the competitive sales program must submit bids through a participating broker.

(i) *Asset management and listing contracts.* (1) A field office may invite firms experienced in property management to compete for contracts that provide for an exclusive right to manage and list specified properties in a given area. In determining whether to enter into an exclusive contract, the field office will consider its staff resources, local market conditions, and location of the properties. The contractor will provide a variety of management services to assist HUD in selling the properties, including advertising the properties in a manner approved by HUD, showing the properties to prospective purchasers, and submitting bids to HUD on behalf of prospective purchasers for acceptance or rejection.

(2) In areas where a broker has an exclusive right to list properties, a purchaser may use a broker of his or her choice. The purchaser's broker must submit the bid to HUD through the exclusive broker.

§ 291.105 Competitive sales procedure.

(a) *General.* Properties are sold to the general public on a competitive bid basis through local real estate brokers. Properties are advertised in a newspaper of general circulation in the area in which they are located. If a property fails to generate an acceptable bid, or offer, during the 10-day bidding period, it will remain on the market for an extended listing period, as described in paragraph (f) of this section.

(b) *Net offer.* (1)(i) If requested by the purchaser in the bid, HUD will pay all or a portion of the financing and loan closing costs and the broker's sales commission, not to exceed the percentage of the purchase price determined appropriate by the Secretary for the area. In no event will the amount for closing costs exceed 6 percent of the purchase price and the amount for broker's sales commission exceed 6 percent of the purchase price, except for cash bonuses as described in paragraph (b)(1)(ii) of this section. The amount requested to be paid by HUD will be deducted from the amount bid for the property to determine the net offer. Where the actual financing and loan closing costs exceed the amount determined appropriate by the Secretary, the amount in excess must be paid by the purchaser and is not included in the deduction from the bid in determining the net offer.

(ii) Any cash bonus offered to brokers by HUD for the sale of hard-to-sell properties is an amount in addition to the sales commission described in paragraph (b)(1)(i) of this section, and is included with the commission and deducted from the amount bid for the property to determine the net offer.

(2) In the case of properties sold under the insured sales with repair escrow program, described in § 291.120, the repair escrow amount is also deducted from the bid to determine the net offer.

(c) *Acceptable bid.* HUD will accept the bid producing the greatest acceptable net return to HUD and otherwise meeting the terms of HUD's offering of the property, with priority given to owner-occupant purchasers in the case of a tie net offer. The greatest net return is calculated by subtracting from the bid price the dollar amounts for sales commission (and cash bonus, if any) and any financing and closing costs that the purchaser expects HUD to pay, and the repair escrow amount, if applicable.

(d) *Bid period.* After properties are initially advertised, bids are accepted for a 10-day period, with all offers received during the 10 days considered to have been received simultaneously, except as described in paragraph (e) of this section. Offers received on a property before the 10-day bidding period begins will be returned. Offers received after the 10-day period will not be considered at the bid opening, but will be considered during the extended listing period if no acceptable bid was received during the 10-day period.

(e) *Full price offers.* HUD field offices that operate under a "full price offer" program open offers at specified times during the 10-day period bidding period. If an offer for the full list price and otherwise meeting the terms of the offering is received, it will be accepted at the time of the opening and the 10-day bid period cancelled.

(f) *Extended listing period.* Properties not sold at the bid opening will remain available for an extended listing period. All bids received on each day of the extended listing period will be considered as being received simultaneously, and will be opened together at the next scheduled daily bid opening. If no acceptable bids are received after a reasonable period of time, the property will be reanalyzed and relisted.

(g) *Bid requirements.* (1) All bids submitted, whether during the 10-day bid period or the extended listing period, must be in the form of a fully completed sales contract, in a form prescribed by HUD, signed by both the submitting real estate broker and the prospective purchaser. The bid may be submitted with deductions from the offering price, resulting in a net offer to HUD, as described in paragraph (b) of this section. If the purchase is to be an insured sale, a field office may also require that supporting exhibits for mortgage credit analysis accompany the initial submission of the bid.

(2) Bids must be placed in sealed envelopes marked with the property number, address, and return address of the broker. All bids not indicating that the purchaser will occupy the property will be considered as investor offers.

(3) Noncomplying bids will be returned to the broker with an explanation for the noncompliance decision and information about whether the property is still available.

(h) *Earnest money deposits.* (1) The amount of earnest money deposit required in the area in which the property is located is set by the field office, in an amount not less than $500 or more than $2,000, except that for vacant lots the amount is 50 percent of the list price. In determining the amount of earnest money deposits, a field office considers comparable practice in the locality, area real estate market conditions, the type of offers generally received, and the ability of the area's typical buyers to secure financing. Information on the amount of the required earnest money deposit is available from the field office or participating real estate brokers.

(2) All bids must be accompanied by earnest money deposits in the form of a cashier's or certified check or money order, or a certification from the real estate broker that the earnest money has been deposited in the broker's escrow account. If a bid is accepted by HUD, the earnest money deposit will be credited to the purchaser at closing; if the bid is rejected, the earnest money deposit will be returned. Earnest money deposits are subject to total or partial forfeiture for failure to close a sale, as described in § 291.135.

(i) *Multiple bids.* Real estate brokers may submit unlimited numbers of bids on an individual property provided each bid is from a different prospective purchaser. If a purchaser submits multiple bids on the same property, only the bid producing the highest net return to HUD will be considered. If a prospective owner-occupant purchaser submits a bid on more than one property, the first of those bids that produces the greatest net return to HUD will be accepted and all other bids from that purchaser eliminated from consideration. However, if the prospective owner-occupant purchaser has submitted the only acceptable bid on another property, then that bid must be accepted and all other bids from that purchaser on any other properties will be eliminated from consideration.

(j) *Opening the bids.* (1) All sealed bids will remain sealed and safeguarded until the specified public opening date, which normally is the first business day after the 10-day listing period. The bids will be opened publicly at a time and place designated by the HUD field office.

(2) Each bid will be announced when opened, and acknowledgment made of the apparent highest net to HUD offer. Successful bidders will be notified through their real estate brokers by mail, telephone, or other means. Acceptance of a bid is final and effective only upon HUD's execution of the sales contract and mailing of a copy of the executed contract to the successful bidder or the bidder's agent.

(3) All bids not accepted will be promptly returned to the broker by mail. The earnest money deposit will also be returned, either by the field office or the broker, as applicable.

(k) *Counteroffers.* In cases where all bids received on a property are unacceptable, a field office may, after rejecting and returning all bids and earnest money deposits, notify all bidders or their brokers, including any bidders who have submitted unacceptable bids during the extended listing period, that HUD would be willing to accept an offer equalling a predetermined net acceptable price. Bidders must submit an acceptable offer before the established bid cut-off period, to be determined by the field office. The highest acceptable offer received within the specified period of time, including any offer received from a bidder who did not submit a bid during the bid period, will be accepted, thus terminating the counteroffer negotiations. In case of identical bids, award will be determined by drawing lots.

(Approved by the Office of Management and Budget under OMB control numbers 2502-0306, 2502-0059, and 2502-0429)

§ 291.110 Other sales procedures.

(a) *Direct sales to governmental entities and private nonprofit organizations.* State and local governments, public agencies, and private nonprofit organizations may purchase properties on a direct sale basis, at a discount of 10 percent off the list price, for use in HUD and local housing or homeless programs.

(b) *Direct sales to displaced persons.* (1) At the discretion of the field office manager, properties eligible for insured financing are offered for direct sale, at a discount of 10 percent off the list price, to displaced persons who will occupy the properties. Properties offered will be only those in the general area in which the displacement is occurring.

(2) For purposes of this section, "displaced person" means any household (family or individual) that moves permanently and involuntarily as a direct result of:

(i) Acquisition, rehabilitation, demolition or code enforcement for a government (Federal, state or local) project or government-assisted project;

(ii) A determination that the income of the household exceeds the limitations for the government-assisted housing that the household occupies; or

(iii) A major disaster.

(c) *Razing for lot sale.* HUD will raze property and sell the vacant lot if required by local ordinance or agreement, or if it is determined to be in the best interest of the Secretary. As an alternative, HUD may sell the property with a requirement that the purchaser raze the property after the sale.

(d) *Bulk sales.* HUD may occasionally make groups of properties available for bulk sales in "as-is" condition, without insured financing. Bulk sales of properties may be limited to governmental entities and private nonprofit organizations for a specific purpose. The terms and conditions for a particular bulk sale will be described fully in any public notice of the sale.

(e) *Section 203(k) financing.* HUD-acquired properties eligible for rehabilitation financing under section

203(k) of the National Housing Act, as described in 24 CFR 203.50 and 203.440–203.499, will be made available for sale at "as-is" value. For a property to be eligible for section 203(k) financing, the estimated cost of repairs must be at least $5,000.

(f) *Auctions.* HUD Headquarters may occasionally authorize a field office to sell properties at public auction. Terms and conditions of the auction sales will be announced in the public notices of the sales.

(Approved by the Office of Management and Budget under OMB control number 2502–0306)

§ 291.115 Insured sales.

The following apply to all sales with insured financing, including insured sales with repair escrow:

(a) *Underwriting standards.* In general, insured mortgages for property sold under this part are subject to all FHA underwriting standards contained in 24 CFR parts 200 and 203.

(b) *Mortgages.* (1) Insured sales may be financed without an appraisal requirement through any HUD-approved lender the purchaser chooses.

(2) For an owner-occupant purchaser, the mortgage amount is based on the bid price plus any allowable prepaids (*e.g.*, taxes) and financing or closing costs, up to local maximum mortgage amounts. For investor purchasers, the mortgage amount is limited to 75 percent of the bid price for one-unit properties, and 85 percent for two- to four-unit properties, up to local maximum mortgage amounts. Prepaids, financing or closing costs may not be included in the mortgage amount for investor purchasers.

§ 291.120 Insured sales with repair escrow.

(a) *General.* Property requiring no more than $5,000 for repairs will be offered for sale as described in § 291.100(d)(2)(ii). In addition to the requirements of this section, the sale of property under the insured sales procedure with repair escrow is subject to the provisions of § 291.115.

(b) *Advertising property eligible for insured sales with repair escrow.* An advertisement for an eligible property will state the after-repair value of the property as the list price, the amount to be escrowed, and the unrepaired value of the property. The advertisement will also state where interested purchasers may obtain a list of the repairs required for mortgage insurance.

(c) *Repair escrow.* (1) The amount for repairs on eligible properties will be determined by HUD, but must be under $5,000. The purchaser will be required to establish an escrow account for 110 percent of the estimated repair cost.

(2) The repair escrow account will be established at closing with the lender, who is responsible for the inspection of the completed repairs.

(d) *Completion of repairs.* Unless completion has been delayed for reasons beyond the control of the purchaser and a longer time is approved by HUD, all repairs must be completed within 90 days of closing. Upon the satisfactory completion of repairs, the lender must disburse the escrow to compensate the purchaser or the contractor, as appropriate. If the actual cost of the repairs is less than the escrow amount, the balance in the escrow account will be applied to reduce the outstanding principal balance of the mortgage. If the escrow amount is inadequate, or if additional items of repair are discovered at a subsequent date, the purchaser must bear the additional cost. If the repairs are not completed, or not completed satisfactorily, the lender will apply the escrow amount to reduce the outstanding principal balance of the mortgage.

§ 291.125 Uninsured sales.

Properties sold under the uninsured sales program are sold in an unrepaired condition and do not, in their present condition, meet HUD's minimum standards for mortgage insurance.

§ 291.130 Closing.

(a) *Time allowed for closing the sale.* The number of days allowed to close the sale of a property is generally 30 to 60 days from the date of acceptance of the offer to purchase, and will be set by the field office depending on the amount of time necessary in the area to obtain financing.

(b) *Extensions.* (1) In the event a scheduled closing cannot be met for reasons beyond the control of the purchaser, an extension period of 15 days will be granted where HUD has reason to believe that the sale will close within a reasonable time.

(2) A request for an extension must be in writing, accompanied by the non-refundable fee in an amount not less than $10 a day or more than $25 a day. The amount charged by a field office depends on circumstances in the area, such as the average holding costs to HUD, the average sales price of properties, and the number of sales that fail to close. Extensions will be granted in 15-day increments only. If a closing occurs in fewer than 15 days, the purchaser will be credited for any unused portion of the extension period.

(c) *Closing agent.* (1) HUD will provide a closing agent to administer the sale closing. The closing agent has an obligation to inform the purchaser fairly and accurately on matters pertaining to the sales closing, including providing information on the location and dates for closing, the amount of funds needed to close the sale, and any documents related to closing.

(2) The closing agent will perform the closing at no cost to the purchaser. The closing agent will be paid by HUD to conduct the closing in a manner specified by HUD. Although it may be legally acceptable in some jurisdictions for the closing agent to represent both purchaser and seller, purchasers may, at their own costs, obtain representation at closings if desired.

(3) The closing agent's functions include reviewing and ordering title information; preparing and recording deeds and related documents; explaining all closing papers and documents to the purchaser; administering requests for closing extensions; collecting and disbursing funds related to the sale, including wiring the net proceeds to HUD's account; reviewing for accuracy and forwarding appropriate closing documents to HUD; and representing HUD at closings conducted by third-party closers.

(d) *Taxes and other assessments on the property.* All assessments, including improvement assessments that are available for payment without interest or penalty for advance payment, taxes, rent, and ground rent, if any, will be prorated between HUD and the purchaser as of the date of the closing. On assessments for which a payment plan has been approved, only assessment amounts required to be paid during the current tax year will be prorated, with the following years' payments to be the responsibility of the purchaser.

§ 291.135 Forfeiture of earnest money deposits.

(a) *Failure to close transaction.* The failure by a purchaser to close on the sale of property within the allowable time period, including any extensions granted by HUD, will result in the forfeiture of the earnest money deposit, except where the purchaser presents documentation to HUD that one of the special circumstances described in paragraphs (b) and (c) of this section has occurred.

(b) *Investor purchasers.* (1) The failure by an investor purchaser to close on an uninsured sale will result in forfeiture of the entire earnest money deposit.

(2) Fifty percent of the earnest money deposit on an insured sale will be returned to an investor purchaser where HUD (or a Direct Endorsement lender using HUD guidelines) determines that the purchaser is not an acceptable borrower.

(c) *Owner-occupant purchasers.* (1) The entire earnest money deposit will be returned to an owner-occupant purchaser who fails to close where, since the contract of sale was signed:

(i) There has been a death in the immediate family (contract holder, spouse, or children living in the same household);

(ii) There has been a recent serious illness in the immediate family that has resulted in significant medical expenses or substantial loss of income, thus adversely affecting the purchaser's financial ability to close the sale;

(iii) There has been a loss of job by one of the primary breadwinners, or substantial loss of income through no fault of the purchaser;

(iv) In the case of an insured sale, HUD (or a Direct Endorsement lender using HUD guidelines) determines that the purchaser is not an acceptable borrower; or

(v) For other good cause, as determined by the field office.

(2) In those instances where, despite good faith efforts by the purchaser, there is an inability to obtain a mortgage loan from a recognized mortgage lender, 50 percent of the earnest money deposit will be returned.

§ 291.140 Property damage after sale, before closing.

(a) *Assumption of loss by HUD.* HUD assumes the risk of any damage or loss to the property occurring after acceptance of the sales contract and before the closing, provided the damage or loss is not the fault of the purchaser.

(b) *Insured sales.* For property sold under the insured sales program, any damage after the acceptance of the sales contract but before closing that causes the property to fail to meet the intent of the MPS may be authorized for immediate repair, at HUD's option, if HUD determines that repair is in its best interest. If HUD chooses not to repair the property, the sale will be cancelled and the full amount of the earnest money deposit will be returned. If, after the damage, the property still meets the intent of the MPS, the purchaser has the option to accept the property as-is, with a purchase price adjustment at HUD's sole discretion, or to cancel the sale with a refund of the full amount of the earnest money deposit.

(c) *Uninsured sales.* For property sold under the uninsured sales program, any damage after the effective date of the sales contract but before closing will not be repaired. HUD may, at its sole discretion, reduce the sales price as a result of the damage. The purchaser has the option to cancel the sales contract, with all earnest money deposits refunded.

§ 291.145 Occupancy before closing.

(a) *General policy.* Occupancy of the property by the purchaser before closing is prohibited, except where authorized on a case-by-case basis under the following circumstances:

(1) When failure to permit occupancy would create an extreme hardship on the purchaser;

(2) Where permission to occupy is necessary to meet competition; or

(3) Where occupancy would protect against vandalism and theft.

(b) *Occupy under lease agreement.* (1) If occupancy before closing is permitted because the occupancy would protect the property against vandalism and theft, occupancy will be rent-free or at a nominal rate in exchange for caretaker services that the purchaser agrees to perform.

(2) If occupancy before closing is permitted solely to meet the needs of the purchaser, full market rent will be required, and the purchaser will be required to assume the risk of loss in the event there is damage to the property before closing.

§ 291.150 Sanctions against fraudulent purchase.

False certification by a purchaser concerning occupancy of single family properties financed by an insured mortgage is a violation of 18 U.S.C. 1001, which may result in the required prepayment of the mortgage in the amount of the difference between the downpayment made and the downpayment required if the loan had been processed as an investor purchaser loan, or in criminal prosecution.

Subpart C—Rental of Acquired Property

§ 291.200 General policy.

(a) *Leases.* HUD will lease acquired property to comply with other designated HUD programs, or when the Secretary determines that it is in the interest of HUD. Leases may include an option to purchase in appropriate circumstances. Situations where HUD will lease property include, but are not limited to, the following:

(1) A sales closing is delayed at length;

(2) Occupancy is essential to prevent vandalism or rapid deterioration of the property;

(3) The inventory in an area exceeds sales market absorption capability for an extended period of time;

(4) The property is a two-to-four family dwelling and occupancy would improve marketability;

(5) The property is leased as a facility for the homeless under subpart E of this part;

(6) The property is leased as temporary housing for disaster victims;

(7) The property is leased by other government agencies for defense, law enforcement, or other purposes;

(8) The property is leased by a nonprofit organization or governmental entity, including a PHA; or

(9) The property is leased under the provisions of § 291.145.

(b) *Tenant selection.* In selecting tenants for any lease program, discrimination by race, color, religion, sex, national origin, age, familial status, or handicap is prohibited.

§ 291.205 Conditions of occupancy.

(a) *Lease term and rent.* The lease term and the amount of the rent is dependent on the circumstances under which the property is leased.

(b) *Continued occupancy.* (1) Occupancy of acquired property is temporary in all cases and is subject to termination when necessary to facilitate preparing the property for sale and completing the sale.

(2) HUD will notify the occupant to vacate the property and, if necessary, will take appropriate eviction action, under the laws of the state in which the property is located, in any of the following situations:

(i) Failure of the tenant to execute a lease, or to comply with the lease;

(ii) Failure of the tenant to allow reasonable access to the property upon proper notice;

(iii) Necessity to prepare the property for sale; or

(iv) Assignment of the property by HUD to a different use or program.

Dated: September 5, 1991.

Arthur J. Hill,

Assistant Secretary of Housing—Federal Housing Commissioner.

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