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

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR–4401–N–05]

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

AGENCY: Office of the Secretary, HUD.

ACTION: Notice.

SUMMARY: This document designates ''Difficult Development Areas'' and ''Qualified Census Tracts'' for purposes of the Low-Income Housing Tax Credit (''LIHTC'') under section 42 of the Internal Revenue Code of 1986 (''the Code''). The United States Department of Housing and Urban Development (''HUD'') makes new Difficult Development Area designations annually and makes Qualified Census Tract Designations at this time due to changes in section 42 of the Code enacted in the Community Renewal Tax Relief Act of 2000 (''CRTRA'').

FOR FURTHER INFORMATION CONTACT: For questions on how areas are designated and on geographic definitions: Steven Ehrlich, Economist, Division of Economic Development and Public Finance, Office of Policy Development and Research, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410, telephone (202) 708–0426, e-mail Steven_R._Ehrlich@hud.gov. For specific legal questions pertaining to section 42 and this notice: Harold J. Gross, 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, e-mail JERRY_GROSS@hud.gov. For questions about the ''HUBZones'' program: Michael P. McHale, Assistant Administrator for Procurement Policy, Office of Government Contracting, Suite 8800, Small Business Administration, 409 Third Street, SW., Washington, DC 20416, telephone (202) 205–6731, fax (202) 205–7324, e-mail michael.mchale@sba.gov. A text telephone is available for persons with hearing or speech impairments at (202) 708–9300. (These are not toll-free telephone numbers.) Additional copies of this notice are available through HUD User at (800) 245–2691 for a small fee to cover duplication and mailing costs.

Copies Available Electronically: This notice and additional information about Difficult Development Areas and Qualified Census Tracts are available electronically on the Internet (World Wide Web) at http://www.huduser.org/datasets/qct.html.

SUPPLEMENTARY INFORMATION:

This Document

The designations of Difficult Development Areas in this Notice are based on FY 2001 Fair Market Rents (''FMRs''), FY 2001 income limits and 2000 Census population counts as explained below. The designations of Qualified Census Tracts in this notice are based on 1990 Census data.

2000 Census

Data from the 2000 Census on total population of metropolitan areas and nonmetropolitan counties are used in the designation of Difficult Development Areas. Data from the 2000 Census necessary to make Qualified Census Tract designations have not been released in their entirety by the Census Bureau. It is anticipated that all of the 2000 Census data necessary to make Qualified Census Tract designations will be released in time to publish new designations in September 2002 for effect in 2003.

Background

The U.S. Treasury Department and the Internal Revenue Service thereof are authorized to interpret and enforce the provisions of the Internal Revenue Code of 1986 (the ''Code''), including the Low-Income Housing Tax Credit (''LIHTC'') found at section 42 of the Code (26 U.S.C. 42) as amended. The Secretary of HUD is required to designate Difficult Development Areas and Qualified Census Tracts by section 42(d)(5)(C) of the Code.

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

Summary of Low Income Housing Tax Credit

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

The credit allocated to a building is based on the cost of units placed in service as low-income units under certain minimum occupancy and maximum rent criteria. In general, a building must meet one of two thresholds to be eligible for the LIHTC: either 20 percent of units must be rent-restricted and occupied by tenants with incomes no higher than 50 percent of the Area Median Gross Income (''AMGI''), or 40 percent of units must be rent restricted and occupied by tenants with incomes no higher than 60 percent of AMGI. The term ''rent-restricted'' means that gross rent, including an allowance for utilities, cannot exceed 30 percent of the tenant's imputed income limitation (i.e., 50 percent or 60 percent of AMGI). The rent and occupancy thresholds remain in effect for at least 15 years, and building owners are required to enter into agreements to maintain the low income character of the building for at least an additional 15 years.

The LIHTC reduces income tax liability dollar for dollar. It is taken annually for a term of ten years and is intended to yield a present value of either (1) 70 percent of the ''qualified basis'' for new construction or substantial rehabilitation expenditures that are not federally subsidized (i.e., financed with tax-exempt bonds or below-market federal loans), or (2) 30 percent of the qualified basis for the cost of acquiring certain existing projects or projects that are federally subsidized. The actual credit rates are adjusted monthly for projects placed in service after 1987 under procedures specified in section 42. Individuals can use the credit up to a deduction equivalent of $25,000. This equals $9,900 at the 39.6 percent maximum marginal tax rate. Individuals cannot use the credit against the alternative minimum tax. Corporations, other than S or personal service corporations, can use the credit against ordinary income tax. They

cannot use the credit against the alternative minimum tax. These corporations can also deduct the losses from the project.

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

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

Under section 42(d)(5)(C) of the Code, a Qualified Census Tract is any census tract (or equivalent geographic area defined by the Bureau of the Census) in which at least 50 percent of households have an income less than 60 percent of the AMGI or, as amended by the Community Renewal Tax Relief Act of 2000, where the poverty rate is at least 25 percent. There is a limit on the number of Qualified Census Tracts in any Metropolitan Statistical Area (''MSA'') or Primary Metropolitan Statistical Area (''PMSA'') that may be designated to receive an increase in eligible basis: all of the designated census tracts within a given MSA/PMSA may not together contain more than 20 percent of the total population of the MSA/PMSA. For purposes of HUD designations of Qualified Census Tracts, all non-metropolitan areas in a state are treated as if they constituted a single metropolitan area.

Explanation of HUD Designation Methodology

A. Qualified Census Tracts

In developing this list of LIHTC Qualified Census Tracts, HUD used 1990 Census data and the MSA/PMSA definitions established by the Office of Management and Budget (''OMB'') in OMB Bulletin No. 99–04 on June 30, 1999. Beginning with the 1990 census, tract-level data are available for the entire country. Generally, in metropolitan areas these geographic divisions are called census tracts while in most non-metropolitan areas the equivalent nomenclature is Block Numbering Area (''BNA''). BNAs are treated as census tracts for the purposes of this Notice.

The LIHTC Qualified Census Tracts were determined as follows:

1. A census tract must have 50 percent of its households with incomes below 60 percent of the AMGI or have a poverty rate of 25 percent or more to be ''eligible.'' HUD has defined 60 percent of AMGI as 120 percent of HUD's Very Low Income Limits (VLILs) 1990 Census benchmarks, which are based on 50 percent of area median family income. The 1990 income benchmarks are used because they match the 1990 Census tract-level income data.

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

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

4. Qualified Census Tracts are those in which 50 percent or more of the households meet the income criterion or 25 percent or more of the population is in poverty such that the population of all census tracts that satisfy either one or both of these criteria does not exceed 20 percent of the total population of the respective area.

5. In areas where more than 20 percent of the population resides in eligible census tracts, one of two procedures is followed.

a. If more than 20 percent of the population resides in census tracts eligible by the income criterion, eligible 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 one or more census tract(s) with smaller population(s) could be included without exceeding the 20 percent limit. No census tracts eligible solely by their poverty rates are designated in these areas.

b. If less than 20 percent of the population resides in census tracts eligible by the income criterion, census tracts eligible solely by their poverty rates are ordered from the highest poverty rate to the lowest. Starting with the highest poverty rate, 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 one or more census tract(s) with smaller population(s) could be included without exceeding the 20 percent limit.

B. Difficult Development Areas

In developing the list of Difficult Development Areas, HUD compared incomes with housing costs. HUD used 2000 Census population data and the MSA/PMSA definitions as published by the Office of Management and Budget in OMB Bulletin No. 99–04 on June 30, 1999, with the exceptions described in section D., below. The basis for these comparisons was the fiscal year (''FY'') 2001 HUD income limits for Very Low Income households and Fair Market Rents (''FMRs'') used for the section 8 Housing Assistance Payments program. The procedure used in making the Difficult Development Area calculations follows:

1. For each MSA/PMSA and each non-metropolitan county, a ratio was calculated. This calculation used the FY 2001 two-bedroom FMR and the FY 2001 four-person VLIL.

a. The numerator of the ratio was the area's FY 2001 FMR. In general the FMR is based on the 40th percentile rent paid by recent movers for a two-bedroom apartment. In metropolitan areas granted a FMR based on the 50th percentile rent for purposes of improving the administration of HUD's Housing Choice Voucher program (see 66 FR 162) the 40th percentile rent is used for nationwide consistency of comparisons.

b. The denominator of the ratio was the monthly LIHTC income-based rent

limit calculated as 1/12 of 30 percent of 120 percent of the area's VLIL (where 120 percent of the VLIL was rounded to the nearest $50 and not allowed to exceed 80 percent of the AMGI in areas where the VLIL is adjusted upward from its 50 percent of AMGI base).

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

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

C. Application of Population Caps to Difficult Development Area Determinations

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

In applying these caps, HUD established procedures to deal with how to treat small overruns of the caps. The remainder of this section explains the procedure. In general, HUD stops selecting areas when it is impossible to choose another area without exceeding the applicable cap. The only exceptions to this policy are when the next eligible excluded area contains either a large absolute population or a large percentage of the total population, or the next excluded area's ranking ratio as described above was identical (to four decimal places) to the last area selected, and its inclusion resulted in only a minor overrun of the cap. Thus for both the designated metropolitan and nonmetropolitan Difficult Development Areas there may be a minimal overrun of the cap. HUD believes the designation of these additional areas is consistent with the intent of the legislation. Some latitude is justifiable because it is impossible to determine whether the 20 percent cap has been exceeded, as long as the apparent excess is small, due to measurement error. Despite the care and effort involved in a decennial census, it is recognized by the Census Bureau, and all users of the data, that the population counts for a given area and for the entire country are not precise. The extent of the measurement error is unknown. Thus, there can be errors in both the numerator and denominator of the ratio of populations used in applying a 20 percent cap. In circumstances where a strict application of a 20 percent cap results in an anomalous situation, recognition of the unavoidable imprecision in the census data justifies accepting small variances above the 20 percent limit.

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

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

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

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

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

Metropolitan Area and Counties Deleted

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

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

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

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

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

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

2. The population of Yakutat City and Borough (808) was allocated to the former Skagway-Yakutat-Angoon Census Area (680) and the Valdez-Cordova Census Area (128). The populations of Yakutat City and Borough Census Blocks located east of 141° longitude were allocated to the Skagway-Yakutat-Angoon Census Area. The populations of Yakutat City and Borough Census Blocks located west of 141° longitude were allocated to the Valdez-Cordova Census Area.

Future Designations

Difficult Development Areas are designated annually as updated income and FMR data become available. Qualified Census Tracts will be redesignated next year when data from the 2000 Census become available.

Effective Date

The list of Difficult Development Areas and the list of Qualified Census Tracts is effective for allocations of credit made after December 31, 2001. In the case of a building described in

section 42(h)(4)(B) of the Code, the list is effective if the bonds are issued and the building is placed in service after December 31, 2001.

Interpretive Examples for Effective Date

For the convenience of readers of this Notice, interpretive examples are provided below to illustrate the consequences of the effective date in areas that gain or lose Difficult Development Area status with respect to projects described in section 42(h)(4)(B) of the Code. The examples are equally applicable to Qualified Census Tract designations.

Case A

Project ''A'' is located in a newly-designated 2002 Difficult Development Area. Bonds are issued for Project ''A'' on November 1, 2001, and Project ''A'' is placed in service March 1, 2002. Project ''A'' IS NOT eligible for the increase in basis otherwise accorded a project in this location because the bonds were issued BEFORE January 1, 2002.

Case B

Project ''B'' is located in a newly-designated 2002 Difficult Development Area. Project ''B'' is placed in service November 15, 2001. The bonds which will support the permanent financing of Project ''B'' are issued January 15, 2002. Project ''B'' IS NOT eligible for the increase in basis otherwise accorded a project in this location because the project was placed in service BEFORE January 1, 2002.

Case C

Project ''C'' is located in an area which is a Difficult Development Area in 2001, but IS NOT a Difficult Development Area in 2002. Bonds are issued for Project ''C'' on October 30, 2001, but Project ''C'' is not placed in service until March 30, 2002. Project ''C'' is eligible for the increase in basis available to projects located in 2001 Difficult Development Areas because the first of the two events necessary for triggering the effective date for buildings described in section 42(h)(4)(B) of the Code (the two events being bonds issued and buildings placed in service) took place on October 30, 2001, a time when project ''C'' was located in a Difficult Development Area.

Other Matters

Environmental Impact

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

Regulatory Flexibility Act

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

Executive Order 13132, Federalism

Executive Order 13132 (entitled ''Federalism'') prohibits, to the extent practicable and permitted by law, an agency from promulgating policies that have federalism implications and either impose substantial direct compliance costs on State and local governments and are not required by statute, or preempt State law, unless the relevant requirements of section 6 of the Executive Order are met. As a result, the notice is not subject to review under the order. The notice merely designates ''DifficultDevelopment Areas'' and ''Qualified Census Tracts'' as required under section 42 of the Internal Revenue Code, as amended, for the use by political subdivisions of the States in allocating the Low-Income Housing Tax Credit. The notice also details the technical methodology used in making such designations.

Dated: August 30, 2001.

Mel Martinez,

Secretary.

BILLING CODE 4210–62–P

2002 Internal Revenue Code Section 42(d)(5)(C) Metropolitan Difficult Development Areas

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

2002 Internal Revenue Code Section 42(d)(5)(C) Metropolitan Difficult Development Areas

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

2002 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

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

2002 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

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

2002 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

STATE	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT
MT	BEAVERHEAD COUNTY	BIG HORN COUNTY	BLAINE COUNTY	BROADWATER COUNTY
	CARBON COUNTY	CARTER COUNTY	CHOUTEAU COUNT'	CUSTER COUNTY
	DANIELS COUNTY	DEER LODGE COUN	FERGUS COUNTY	GALLATIN COUNTY
	GARFIELD COUNTY	GLACIER COUNTY	GOLDEN VALLEY CC	GRANITE COUNTY
	JUDITH BASIN COUN	LAKE COUNTY	LINCOLN COUNTY	MADISON COUNTY
	MCCONE COUNTY	MEAGHER COUNTY	MINERAL COUNTY	MUSSELSHELL COU
	PARK COUNTY	PETROLEUM COUNT	PHILLIPS COUNTY	PONDERA COUNTY
	POWDER RIVER CO	POWELL COUNTY	PRAIRIE COUNTY	RAVALLI COUNTY
	RICHLAND COUNTY	ROOSEVELT COUNT	SANDERS COUNTY	SHERIDAN COUNTY
	TETON COUNTY	TREASURE COUNTY	VALLEY COUNTY	WHEATLAND COUN
	WIBAUX COUNTY			
NV	DOUGLAS COUNTY			
NH	BELKNAP COUNTY	CARROLL COUNTY	CHESHIRE COUNTY	GRAFTON COUNTY
	HILLSBOROUGH COUNTY (part) Antrim town, Lyndeborough town, Bennington town, New Boston town, Deering town, Peterborough town, Francestown town, Sharon town, Greenfield town, Temple town, Hancock town, Windsor town, Hillsborough town	MERRIMACK COUNTY (part) Andover town, Danbury town, Boscawen town, Dunbarton town, Bow town, Epsom town, Bradford town, Franklin city, Canterbury town, Henniker town, Chichester town, Hill town, Concord city	Hopkinton town, Pittsfield town, Loudon town, Salisbury town, Newbury town, Sutton town, New London town, Warner town, Northfield town, Webster town, Pembroke town, Wilmot town	ROCKINGHAM COUNTY (part) Deerfield town, Nottingham town, Northwood town
	STRAFFORD COUNTY (part) Middleton town, Strafford town, New Durham town			
NM	CATRON COUNTY	CIBOLA COUNTY	DEBACA COUNTY	GRANT COUNTY
	GUADALUPE COUNTY	HARDING COUNTY	LINCOLN COUNTY	LUNA COUNTY
	MCKINLEY COUNTY	MORA COUNTY	QUAY COUNTY	RIO ARRIBA COUNTY
	ROOSEVELT COUNTY	SAN JUAN COUNTY	SAN MIGUEL COUNTY	SIERRA COUNTY
	TAOS COUNTY	UNION COUNTY		
NY	CLINTON COUNTY	COLUMBIA COUNTY	CORTLAND COUNTY	ESSEX COUNTY
	GREENE COUNTY	HAMILTON COUNTY	JEFFERSON COUNTY	SULLIVAN COUNTY
	SCHUYLER COUNTY	TOMPKINS COUNTY	ULSTER COUNTY	
NC	WATAUGA COUNTY			
OR	BAKER COUNTY	CLATSOP COUNTY	COOS COUNTY	CROOK COUNTY
	CURRY COUNTY	DESCHUTES COUNTY	DOUGLAS COUNTY	GRANT COUNTY
	HARNEY COUNTY	HOOD RIVER COUNTY	JEFFERSON COUNTY	JOSEPHINE COUNTY
	KLAMATH COUNTY	LAKE COUNTY	LINCOLN COUNTY	LINN COUNTY
	MALHEUR COUNTY	MORROW COUNTY	SHERMAN COUNTY	TILLAMOOK COUNTY
	UMATILLA COUNTY	UNION COUNTY	WALLOWA COUNTY	WASCO COUNTY
	WHEELER COUNTY			
PA	MONROE COUNTY	NORTHUMBERLAND COUNTY	UNION COUNTY	WAYNE COUNTY
RI	NEWPORT COUNTY (part) Middleton town, Portsmouth town, Newport city	WASHINGTON COUNTY (part) New Shoreham town		

2002 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

STATE	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT
SD	BUTTE COUNTY	LAWRENCE COUNTY	MEADE COUNTY	
TX	ARANSAS COUNTY	BURNET COUNTY	LLANO COUNTY	RAINS COUNTY
	REAGAN COUNTY	VAL VERDE COUNTY		
UT	DAGGETT COUNTY	IRON COUNTY	WASHINGTON COUNTY	
VT	ADDISON COUNTY	BENNINGTON COUNTY	CALEDONIA COUNTY	ESSEX COUNTY
	CHITTENDEN COUNTY (part) Bolton town, Underhill town Buels gore, Westford town Huntington town	FRANKLIN COUNTY (part) Bakersfield town, Fairfield town Berkshire town, Fletcher town Enosburg town, Franklin town	Highgate town, Richford town Montgomery town, Sheldon town	GRAND ISLE COUNTY (part) Alburg town, North Hero town Isle La Motte town
	LAMOILLE COUNTY	ORANGE COUNTY	RUTLAND COUNTY	WASHINGTON COUNTY
	WINDHAM COUNTY	WINDSOR COUNTY		
VA	CAROLINE COUNTY	WESTMORELAND COUNTY		
WA	ADAMS COUNTY	ASOTIN COUNTY	CHELAN COUNTY	CLALLAM COUNTY
	COLUMBIA COUNTY	COWLITZ COUNTY	FERRY COUNTY	GARFIELD COUNTY
	GRANT COUNTY	GRAYS HARBOR COUNTY	JEFFERSON COUNTY	KITTITAS COUNTY
	KLICKITAT COUNTY	LEWIS COUNTY	LINCOLN COUNTY	MASON COUNTY
	OKANOGAN COUNTY	PACIFIC COUNTY	PEND OREILLE COUNTY	SAN JUAN COUNTY
	SKAGIT COUNTY	SKAMANIA COUNTY	STEVENS COUNTY	WAHKIAKUM COUNTY
WV	RALEIGH COUNTY	UPSHUR COUNTY		
PI	PACIFIC ISLANDS			
PR	ALL NONMETRO PUERTO RICO			
VI	ST. CROIX	ST.JOHN/ST.THOMAS		

2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Abilene, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Taylor County	102.00	103.00	104.00	108.00	110.00	111.00	117.00	118.00	119.00	122.00	136.00	

METROPOLITAN AREA: Aguadilla, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguadilla Municipio	4001.00	4008.00	4009.00	4010.00	4011.00	4013.00	4206.98					

METROPOLITAN AREA: Akron, OH PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Portage County	6012.00	6015.00										
Summit County	5011.00	5012.00	5013.01	5013.02	5014.00	5015.00	5017.00	5018.00	5019.00	5024.00	5025.00	5031.00
	5032.00	5033.00	5034.00	5035.00	5038.00	5041.00	5042.00	5043.00	5044.00	5051.00	5052.00	5053.00
	5056.00	5063.04	5065.00	5066.00	5067.00	5068.00	5069.00	5074.00	5075.00	5101.00	5103.01	

METROPOLITAN AREA: Albany, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dougherty County	2.00	8.00	12.00	13.00	14.01	14.02	15.00	106.01				

METROPOLITAN AREA: Albany-Schenectady-Troy, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	2.00	5.01	6.00	7.00	8.00	11.00	15.00	21.00	25.00	128.00	129.00	132.00
Montgomery County	701.00	702.00	706.00	709.00								
Rensselaer County	404.00	406.00	407.00	414.02								
Schenectady County	203.00	209.00	210.01	210.02								

METROPOLITAN AREA: Albuquerque, NM MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bernalillo County	6.02	9.01	12.00	13.00	14.00	15.00	16.00	17.00	20.00	22.00	23.00	24.02
	25.00	28.00	29.00	34.00	37.97	39.00	40.01	44.01	45.01	45.02	48.00	
Sandoval County	101.00	102.00	103.00									
Valencia County	9709.00											

NOTE: * indicates that only the part of the tract within the metropolitan area is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Alexandria, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Rapides Parish	105.00	111.00	112.00	117.00	119.00	120.00	127.00	128.00	129.00			

METROPOLITAN AREA: Allentown-Bethlehem-Easton, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carbon County	204.00											
Lehigh County	4.00	5.00	8.00	9.00	10.00	11.00	13.00					
Northampton County	105.00	110.00	111.00	113.00	144.00							

METROPOLITAN AREA: Altoona, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Blair County	101.02	1005.00	1007.00	1010.00	1016.00	1017.00	1019.00					

METROPOLITAN AREA: Amarillo, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Potter County	103.00	106.00	109.00	111.00	112.00	113.00	114.00	119.00	120.00	121.00	122.00	123.00
	126.00	128.98	129.00	130.00	131.00	140.00						

METROPOLITAN AREA: Anchorage, AK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anchorage Borough	3.00	4.00	6.00	9.01	11.00							

METROPOLITAN AREA: Ann Arbor, MI PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lenawee County	613.00	616.00										
Washtenaw County	4001.00	4002.00	4003.00	4005.00	4007.00	4008.00	4022.00	4026.00	4105.00	4106.00	4107.00	4110.00
	4111.00	4112.00										

METROPOLITAN AREA: Anniston, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calhoun County	3.00	4.00	5.00	6.00	7.00	8.00						

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Appleton-Oshkosh-Neenah, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Outagamie County	101.00											
Winnebago County	6.00	7.00										

METROPOLITAN AREA: Arecibo, PR PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arecibo Municipio	3001.00	3004.00	3005.00	3013.00	3018.00	3019.00	3021.00	3023.00				
Camuy Municipio	3205.00											

METROPOLITAN AREA: Asheville, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buncombe County	1.00	2.00	3.00	7.00	9.00							
Madison County	102.00	103.00	104.00									

METROPOLITAN AREA: Athens, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clarke County	1.00	2.00	3.00	4.00	5.00	6.00	9.00	16.98				

METROPOLITAN AREA: Atlanta, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carroll County	9905.00											
Cherokee County	912.98											
Clayton County	403.01											
Cobb County	307.00	308.00	309.02									
Coweta County	1706.00											
DeKalb County	205.00	206.00	207.00	208.00	209.00	212.04	221.00	224.02	227.00	237.00		
Fulton County	6.00	7.00	8.00	10.95	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00
	25.00	26.00	28.00	29.00	31.00	32.00	33.00	35.00	36.00	37.00	38.00	39.00
	40.00	42.95	43.00	44.00	46.95	48.00	49.95	52.00	53.00	55.01	55.02	56.00
	57.00	58.00	60.00	62.00	63.00	64.00	66.01	66.02	67.00	68.02	70.00	71.00
	72.00	73.00	74.00	75.00	76.01	78.02	78.04	81.02	82.02	83.01	83.02	84.00
	85.00	86.01	86.02	87.01	87.02	88.00	106.01	109.00	110.00	112.01		
Newton County	1004.00	1006.00										
Spalding County	1603.00	1604.00	1607.00	1608.00	1609.00							
Walton County	1103.00	1104.00										

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Atlantic-Cape May, NJ PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Atlantic County	8.00	11.00	14.00	15.00	17.00	18.00	19.00	23.00	24.00	25.00		
Cape May County	214.00	215.00										

METROPOLITAN AREA: Auburn-Opelika, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lee County	401.00	403.00	406.00	408.00	415.00	416.00						

METROPOLITAN AREA: Augusta-Aiken, GA-SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
McDuffie County	9502.00											
Richmond County	2.00	3.00	4.00	6.00	7.00	8.00	9.00	14.00	15.00	103.00	104.00	106.00
Aiken County	204.00	214.00	218.00									

METROPOLITAN AREA: Austin-San Marcos, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bastrop County	9507.00											
Caldwell County	9602.00	9604.00	9607.00									
Hays County	101.00	102.00	103.01	103.02	105.00							
Travis County	3.01	3.02	4.02	5.00	6.01	6.03	6.04	7.00	8.02	8.03	8.04	9.01
	9.02	10.00	11.00	13.05	13.07	16.06	18.04	18.05	18.06	18.12	21.05	21.09
	21.10	21.11	22.02	23.04	23.05	23.06	23.07	23.10	23.12	24.13		
Williamson County	210.00	211.00	214.02									

METROPOLITAN AREA: Bakersfield, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kern County	4.00	6.00	11.03	12.00	13.00	14.00	15.00	16.00	20.00	21.00	22.00	23.02
	25.00	39.00	40.00	42.00	46.00	48.00	63.00	64.00				

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Baltimore, MD PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anne Arundel County	7028.00	7411.00										
Baltimore County	4016.01	4016.02	4034.01	4084.00	4210.00	4507.00	4508.01	4508.02	4906.04			
Baltimore city	301.00	302.00	402.00	501.00	603.00	604.00	605.00	701.00	702.00	703.00	704.00	802.00
	803.01	804.00	805.00	806.00	807.00	808.00	904.00	908.00	909.00	1001.00	1002.00	1004.00
	1102.00	1202.00	1203.00	1204.00	1205.00	1206.00	1207.00	1301.00	1302.00	1303.00	1304.00	1401.00
	1402.00	1403.00	1501.00	1502.00	1504.00	1505.00	1506.00	1508.02	1512.00	1513.00	1601.00	1602.00
	1603.00	1604.00	1606.00	1607.00	1701.00	1702.00	1703.00	1801.00	1802.00	1803.00	1901.00	1902.00
	1903.00	2001.00	2002.00	2003.00	2004.00	2005.00	2101.01	2102.01	2301.00	2502.03	2502.04	2502.07
	2503.01	2503.02	2503.03	2505.00	2506.00	2603.03	2604.01	2604.02	2604.98	2606.04	2606.99	2711.02
	2716.00	2717.00	2718.01	2718.02	2804.04							

METROPOLITAN AREA: Bangor, ME MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Penobscot County	1.00	9.00	10.00	63.00	80.02 *							

METROPOLITAN AREA: Barnstable-Yarmouth, MA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barnstable County	123.00	124.00										

METROPOLITAN AREA: Baton Rouge, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ascension Parish	303.99	308.00	309.00									
East Baton Rouge Parish	1.00	2.00	3.00	5.00	6.01	7.01	8.00	9.00	10.00	11.03	11.04	12.00
	13.00	14.00	15.00	16.00	21.00	22.00	24.00	25.00	27.00	28.00	30.01	30.02
	31.01	31.02	33.00	40.07								
West Baton Rouge Parish	202.00											

METROPOLITAN AREA: Beaumont-Port Arthur, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	1.03	7.00	8.00	9.00	10.00	14.00	15.00	17.00	18.00	19.00	20.00	21.00
	22.00	23.00	24.00	26.00	51.00	52.00	53.00	54.00	56.00	57.00	58.00	59.00
	60.00	61.00	62.00	64.00	66.00	112.99						
Orange County	202.00											

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Bellingham, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Whatcom County	5.00	6.00	10.00									
METROPOLITAN AREA: Benton Harbor, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berrien County	1.00	2.00	3.00	4.00	5.00	6.00	21.00	22.00	23.00	205.00		
METROPOLITAN AREA: Bergen-Passaic, NJ PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bergen County	31.97	280.98	422.00									
Passaic County	1251.97	1251.98	1752.00	1753.00	1754.00	1755.00	1758.00	1759.00	1804.00	1805.00	1806.00	1807.00
	1808.00	1809.00	1811.00	1813.00	1814.00	1815.00	1816.01	1816.02	1817.01	1817.02	1818.00	1820.00
	1821.00	1822.00	1823.00	1827.00	1828.00	1829.00	1830.00					
METROPOLITAN AREA: Billings, MT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yellowstone County	1.00	2.00	3.00									
METROPOLITAN AREA: Biloxi-Gulfport-Pascagoula, MS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hancock County	303.00	304.00										
Harrison County	1.00	2.00	3.00	4.00	5.00	7.00	18.00	20.00	21.00	23.00	24.00	26.00
Jackson County	411.00	415.00	416.00	417.00	418.00	422.00	423.00					
METROPOLITAN AREA: Binghamton, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Broome County	2.00	3.00	5.00	6.00	10.00	11.00	12.00	13.00	14.00	135.00		

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Birmingham, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	3.00	5.00	7.00	8.00	12.00	14.00	15.00	16.00	23.03	23.04	24.00	27.00
	29.00	30.02	32.00	33.00	34.00	38.03	39.00	40.00	42.00	45.00	51.01	55.00
	57.01	101.00	103.01	103.02	104.01	106.02	130.02	131.00	133.00	138.01		

METROPOLITAN AREA: Bloomington, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monroe County	1.00	2.02	6.00	16.00								

METROPOLITAN AREA: Bloomington-Normal, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
McLean County	1.01	2.00	4.00	5.01	13.02	15.00	16.00					

METROPOLITAN AREA: Boise City, ID MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ada County	1.00	11.00										
Canyon County	201.00	202.00	208.00	213.00	214.00	220.00	222.00					

METROPOLITAN AREA: Boston, MA-NH PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bristol County	6138.00											
Essex County	2043.00	2060.00	2061.00	2062.00	2068.00	2069.00	2070.00	2072.00	2108.00	2215.00		
Middlesex County	3522.00	3524.00	3527.00									
Norfolk County	4102.00	4178.02	7621.95									
Plymouth County	5302.00											
Suffolk County	4.01	6.02	7.01	7.02	101.01	101.02	102.00	103.00	104.01	104.02	302.00	402.00
	501.00	502.00	503.00	504.00	506.00	507.00	607.00	608.00	610.00	611.00	613.00	701.00
	702.00	704.00	711.00	712.00	801.00	802.00	803.00	804.00	805.00	806.00	807.00	808.00
	809.00	810.00	812.00	813.00	814.00	815.00	816.00	817.00	818.00	821.00	902.00	903.00
	904.00	905.00	906.00	907.00	909.00	913.00	915.00	916.00	918.00	924.00	1001.00	1002.00
	1011.01	1101.01	1102.00	1203.00	1205.00	1501.00	1602.00	1604.00	1605.00	1707.00		

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Boulder-Longmont, CO PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boulder County	122.02	122.03	122.04	122.05	123.00	124.01	126.02	126.04	134.01			
METROPOLITAN AREA: Brazoria, TX PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brazoria County	604.20	616.00	628.00									
METROPOLITAN AREA: Bremerton, WA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kitsap County	808.98	810.00	813.00									
METROPOLITAN AREA: Bridgeport, CT PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	703.00	705.00	706.00	707.00	708.00	709.00	712.00	713.00	714.00	715.00	716.00	717.00
	736.00	738.00	739.00	740.00	741.00	742.00	743.00	744.00				
METROPOLITAN AREA: Brockton, MA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Plymouth County	5103.00	5104.00	5109.00	5110.00	5112.00	5114.00						
METROPOLITAN AREA: Brownsville-Harlingen-San Benito, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cameron County	109.00	111.00	126.03	127.00	131.05	133.02	134.01	138.01	138.02	139.01	139.02	140.01
	140.02	141.00										
METROPOLITAN AREA: Bryan-College Station, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brazos County	5.00	9.00	14.00	15.00	17.00							

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Buffalo-Niagara Falls, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Erie County	3.00	4.00	5.00	12.00	13.01	13.02	14.02	15.00	16.00	18.00	20.00	21.00
	25.01	25.02	26.00	27.01	27.02	28.00	29.00	31.00	32.01	32.02	33.02	34.00
	35.00	36.00	40.01	40.02	44.02	47.00	55.00	56.00	59.00	60.00	61.00	62.02
	64.00	66.01	68.00	69.00	70.00	71.01	71.02	72.01	83.00	119.01	121.00	122.00
	127.00	148.04	162.00									
Niagara County	202.00	205.00	209.00	211.00	212.00	213.00	237.00					

METROPOLITAN AREA: Burlington, VT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chittenden County	3.00	4.00	5.00	6.00	10.00							
Franklin County	107.00											

METROPOLITAN AREA: Caguas, PR PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Caguas Municipio	2009.00	2012.00	2017.00	2019.00	2029.00							
Cayey Municipio	2606.00	2607.00	2609.00									
Cidra Municipio	2402.00											
Gurabo Municipio	2103.00											
San Lorenzo Municipio	2202.00	2205.00	2206.00	2207.00								

METROPOLITAN AREA: Canton-Massillon, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stark County	7001.00	7015.00	7017.00	7018.00	7021.00	7023.00	7101.00	7104.00	7105.00	7138.00	7144.00	

METROPOLITAN AREA: Casper, WY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Natrona County	1.00	2.00	13.02									

METROPOLITAN AREA: Cedar Rapids, IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Linn County	19.00	20.00	22.00	27.00								

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Champaign-Urbana, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Champaign County	1.00	2.00	3.00	4.00	14.00	51.00	52.00	59.00	60.00			

METROPOLITAN AREA: Charleston-North Charleston, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berkeley County	201.98	202.00										
Charleston County	4.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	23.98
	24.98	33.00	37.00	39.00	40.00	41.00	43.00	44.00	45.00	46.99	50.00	
Dorchester County	102.00	109.97										

METROPOLITAN AREA: Charleston, WV MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kanawha County	1.00	2.00	7.00	9.00	12.00	104.00	121.00					

METROPOLITAN AREA: Charlotte-Gastonia-Rock Hill, NC-SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cabarrus County	418.00	421.00										
Gaston County	319.00	320.00	330.00									
Mecklenburg County	1.00	3.00	4.00	6.00	7.00	8.00	9.00	23.00	26.00	37.00	39.01	39.02
	41.00	45.00	47.00	48.00	50.00	51.00	52.00					
Rowan County	501.00	504.00	508.00									
York County	13.02	601.01	604.01	604.02	605.01	606.00	616.01	617.02				

METROPOLITAN AREA: Charlottesville, VA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albemarle County	115.98											
Charlottesville city	2.01	2.98	4.97	6.00								

METROPOLITAN AREA: Chattanooga, TN-GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hamilton County	1.00	2.00	3.00	4.00	8.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00
	19.00	20.00	21.00	23.00	25.00	26.00	27.00	31.00				

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Cheyenne, WY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Laramie County	1.00	2.00										

METROPOLITAN AREA: Chicago, IL PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cook County	101.00	105.00	303.00	311.00	312.00	315.00	316.00	317.00	320.00	321.00	514.00	605.00
	607.00	707.00	708.00	804.00	805.00	808.00	809.00	818.00	819.00	1304.00	1401.00	1402.00
	1406.00	2005.00	2108.00	2109.00	2205.00	2207.00	2208.00	2209.00	2210.00	2211.00	2212.00	2213.00
	2214.00	2215.00	2217.00	2223.00	2224.00	2225.00	2226.00	2227.00	2228.00	2229.00	2301.00	2302.00
	2303.00	2304.00	2305.00	2306.00	2307.00	2309.00	2310.00	2311.00	2312.00	2315.00	2316.00	2317.00
	2318.00	2401.00	2405.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.00	2412.00	2413.00	2414.00
	2415.00	2416.00	2417.00	2418.00	2420.00	2421.00	2422.00	2423.00	2425.00	2426.00	2427.00	2429.00
	2431.00	2432.00	2433.00	2434.00	2436.00	2501.00	2506.00	2509.00	2510.00	2511.00	2514.00	2515.00
	2516.00	2517.00	2518.00	2519.00	2520.00	2521.00	2522.00	2523.00	2601.00	2602.00	2603.00	2604.00
	2605.00	2606.00	2607.00	2608.00	2609.00	2610.00	2701.00	2702.00	2703.00	2704.00	2705.00	2706.00
	2707.00	2708.00	2709.00	2710.00	2711.00	2712.00	2713.00	2714.00	2715.00	2716.00	2717.00	2718.00
	2719.00	2801.00	2802.00	2803.00	2804.00	2805.00	2806.00	2807.00	2808.00	2809.00	2810.00	2811.00
	2812.00	2813.00	2814.00	2815.00	2816.00	2817.00	2818.00	2826.00	2827.00	2828.00	2831.00	2832.00
	2833.00	2836.00	2837.00	2838.00	2839.00	2840.00	2841.00	2842.00	2843.00	2902.00	2903.00	2904.00
	2905.00	2906.00	2907.00	2908.00	2909.00	2910.00	2911.00	2912.00	2913.00	2914.00	2915.00	2916.00
	2917.00	2918.00	2919.00	2920.00	2921.00	2922.00	2923.00	2924.00	2925.00	2926.00	3001.00	3002.00
	3003.00	3004.00	3005.00	3006.00	3007.00	3008.00	3009.00	3010.00	3011.00	3012.00	3013.00	3014.00
	3015.00	3016.00	3017.00	3018.00	3101.00	3102.00	3105.00	3106.00	3107.00	3108.00	3109.00	3110.00
	3111.00	3112.00	3113.00	3114.00	3204.00	3301.00	3302.00	3303.00	3304.00	3305.00	3402.00	3404.00
	3405.00	3406.00	3502.00	3504.00	3506.00	3507.00	3511.00	3512.00	3513.00	3514.00	3515.00	3601.00
	3602.00	3603.00	3604.00	3605.00	3701.00	3702.00	3703.00	3704.00	3801.00	3802.00	3803.00	3804.00
	3805.00	3806.00	3807.00	3808.00	3809.00	3810.00	3811.00	3812.00	3813.00	3814.00	3815.00	3816.00
	3817.00	3818.00	3819.00	3820.00	3901.00	3902.00	3903.00	3904.00	4001.00	4002.00	4003.00	4004.00
	4005.00	4006.00	4007.00	4008.00	4102.00	4106.00	4201.00	4202.00	4203.00	4204.00	4205.00	4206.00
	4207.00	4208.00	4209.00	4210.00	4211.00	4212.00	4301.00	4302.00	4303.00	4304.00	4305.00	4306.00
	4308.00	4310.00	4313.00	4401.00	4501.00	4601.00	4602.00	4603.00	4606.00	4607.00	4608.00	4609.00
	4610.00	4901.00	4902.00	4910.00	4913.00	4914.00	5002.00	5105.00	5201.00	5202.00	5301.00	5302.00
	5401.00	5602.00	5901.00	6003.00	6007.00	6008.00	6009.00	6013.00	6101.00	6102.00	6103.00	6104.00
	6106.00	6108.00	6110.00	6111.00	6112.00	6113.00	6114.00	6115.00	6116.00	6117.00	6118.00	6119.00
	6120.00	6121.00	6122.00	6301.00	6306.00	6601.00	6602.00	6603.00	6606.00	6609.00	6701.00	6702.00
	6703.00	6704.00	6705.00	6706.00	6707.00	6708.00	6709.00	6710.00	6711.00	6712.00	6713.00	6715.00
	6716.00	6717.00	6801.00	6802.00	6803.00	6804.00	6805.00	6806.00	6807.00	6808.00	6809.00	6810.00

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Chicago, IL PMSA (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cook County (continued)	6811.00	6812.00	6813.00	6814.00	6901.00	6902.00	6903.00	6904.00	6906.00	6907.00	6908.00	6909.00
	6911.00	6912.00	6915.00	7101.00	7102.00	7103.00	7107.00	7109.00	7609.00	8030.04	8087.02	8093.00
	8133.00	8175.00	8215.00	8236.03	8243.00	8260.00	8269.01	8269.02	8273.00	8274.00	8290.00	8291.00
	8294.01	8297.00										
DeKalb County	10.00	11.00	12.00									
Kane County	8512.00	8515.00	8529.04	8536.00	8537.00	8546.98						
Lake County	8623.00	8628.00										
Will County	8812.00	8813.00	8819.00	8820.00	8825.00							

METROPOLITAN AREA: Chico-Paradise, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Butte County	6.02	10.00	11.00	12.00	13.00	28.00	30.00					

METROPOLITAN AREA: Cincinnati, OH-KY-IN PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Campbell County	501.00	502.00	504.00	505.00	506.00	512.00						
Kenton County	603.00	604.00	605.00	606.00	607.00	609.00	620.00	651.00				
Pendleton County	9903.00											
Brown County	9517.00											
Hamilton County	2.00	3.01	3.02	4.00	7.00	8.00	9.00	10.00	11.00	14.00	15.00	16.00
	17.00	19.00	21.00	22.00	23.00	25.00	26.00	27.00	28.00	29.00	30.00	32.00
	33.00	34.00	35.00	36.00	37.00	38.00	39.00	42.00	43.00	44.00	47.02	55.00
	62.02	66.00	67.00	68.00	69.00	74.00	77.00	78.00	79.00	80.00	85.02	86.01
	87.00	88.00	89.00	91.00	92.00	93.00	94.00	95.00	103.00	219.00	227.00	
Warren County	304.00											

METROPOLITAN AREA: Clarksville-Hopkinsville, TN-KY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Christian County	2001.00	2003.00	2004.00	2008.00								
Montgomery County	1001.00	1004.00	1008.00	1009.00								

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Cleveland-Lorain-Elyria, OH PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ashtabula County	1.03	1.99	4.00	6.01	7.01	7.04						
Cuyahoga County	1011.01	1012.00	1013.00	1015.00	1016.00	1017.00	1018.00	1019.00	1025.00	1026.00	1027.00	1028.00
	1029.00	1031.00	1032.00	1033.00	1034.00	1035.00	1036.00	1037.00	1038.00	1039.00	1041.00	1042.00
	1043.00	1044.00	1045.00	1046.00	1047.01	1047.02	1048.00	1049.00	1051.00	1053.00	1054.00	1055.00
	1056.01	1072.00	1073.00	1074.00	1075.00	1077.00	1079.00	1081.00	1082.00	1083.00	1084.00	1085.00
	1086.00	1087.00	1088.00	1089.00	1093.00	1096.00	1097.00	1098.00	1104.00	1105.00	1106.00	1107.00
	1108.00	1111.00	1112.00	1113.00	1114.01	1114.02	1115.00	1116.00	1117.00	1118.00	1119.02	1121.00
	1122.00	1123.00	1124.00	1125.00	1126.00	1127.00	1128.00	1129.00	1131.00	1132.00	1133.00	1134.00
	1135.00	1136.00	1137.00	1138.00	1139.00	1141.00	1142.00	1143.00	1144.00	1145.00	1146.00	1147.00
	1148.00	1149.00	1151.00	1152.00	1153.00	1154.00	1155.00	1158.00	1161.00	1162.00	1163.00	1164.00
	1165.00	1166.00	1167.00	1168.00	1169.00	1171.02	1172.01	1173.00	1181.00	1182.00	1183.00	1184.00
	1185.00	1186.01	1186.02	1187.00	1189.00	1191.00	1192.01	1192.02	1193.00	1194.02	1195.02	1196.00
	1197.02	1198.00	1199.00	1201.00	1202.00	1204.00	1205.00	1206.00	1207.01	1207.02	1208.01	1208.02
	1212.00	1213.00	1214.01	1238.00	1244.00	1275.00	1503.00	1504.00	1511.00	1512.00	1513.00	1514.00
	1515.00	1516.00	1517.00	1518.00	1527.01	1915.00	1939.00					
Lake County	2042.00	2059.96	2061.97									
Lorain County	223.00	228.00	229.00	231.00	232.00	233.00	238.00	601.00	705.00	708.00	709.01	714.00

METROPOLITAN AREA: Colorado Springs, CO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Paso County	3.02	15.00	16.00	17.00	22.00	23.00	26.00	27.00	29.00			

METROPOLITAN AREA: Columbia, MO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boone County	1.00	2.00	3.00	4.00	5.00	8.00	9.00					

METROPOLITAN AREA: Columbia, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lexington County	215.97											
Richland County	1.00	2.00	3.00	5.00	9.00	10.00	13.00	14.00	15.00	16.00	18.00	19.00
	20.01	20.02	28.00	105.02	109.00	117.01	118.00					

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Columbus, GA-AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Russell County	301.00	302.00	308.00	311.00	312.00							
Muscogee County	1.00	3.00	5.00	6.00	13.00	14.00	15.00	16.00	23.00	24.00	25.00	27.00
	28.00	29.02	30.00	32.00	34.00							

METROPOLITAN AREA: Columbus, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	317.00	319.00										
Franklin County	7.30	9.20	10.00	11.10	11.20	12.00	13.00	14.00	15.00	16.00	17.00	18.10
	18.20	22.00	23.00	25.20	26.00	27.10	28.00	29.00	30.00	34.00	36.00	37.00
	38.00	39.00	40.00	41.00	42.00	43.00	44.00	47.00	50.00	51.00	53.00	54.10
	54.20	55.00	56.10	56.20	60.00	61.00	74.10	75.11	75.20	75.34	75.40	78.20
	83.50	87.30										
Licking County	7501.00	7504.00	7507.00	7525.00	7583.00							

METROPOLITAN AREA: Corpus Christi, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Nueces County	3.00	4.00	5.00	8.00	9.00	10.00	11.00	12.00	13.00	15.00	16.01	54.06
	56.02											
San Patricio County	102.00	105.00	108.00	113.00								

METROPOLITAN AREA: Corvallis, OR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benton County	7.00	8.00										

METROPOLITAN AREA: Cumberland, MD-WV MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegany County	5.00	7.00	9.00	10.00								
Mineral County	107.00											

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Dallas, TX PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Collin County	309.00											
Dallas County	4.01	4.03	4.04	4.05	5.00	8.00	9.00	10.02	11.01	12.01	13.02	14.00
	15.02	15.03	15.04	16.00	19.00	20.00	22.01	22.02	24.00	25.00	27.01	27.02
	28.00	29.00	31.02	32.01	33.00	34.00	35.00	36.00	37.00	38.00	39.01	39.02
	40.00	41.00	42.00	43.00	46.00	47.00	48.00	49.00	50.00	51.00	54.00	55.00
	56.00	57.00	60.02	67.00	68.00	69.00	72.01	86.01	86.02	87.01	87.03	87.04
	87.05	88.02	89.00	91.01	93.03	93.04	100.00	101.01	101.02	102.00	103.00	104.00
	105.00	106.00	108.02	111.05	114.01	114.02	115.00	116.01	116.02	122.03	140.02	159.00
	166.05	182.01	188.02	190.13	192.09							
Denton County	206.01	207.00	209.00	210.00	211.00	212.00	213.01					
Ellis County	604.00	605.00	612.00	616.00								
Henderson County	9505.00	9507.00	9510.00	9512.00	9515.98							
Hunt County	9601.00	9605.00	9606.00	9608.00	9609.00							
Kaufman County	505.00	510.00										

METROPOLITAN AREA: Danbury, CT PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	2101.00	2306.00										

METROPOLITAN AREA: Danville, VA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Danville city	4.00	5.00	6.00	10.00	11.00	16.98						

METROPOLITAN AREA: Davenport-Moline-Rock Island, IA-IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Henry County	308.00											
Rock Island County	206.00	210.00	223.00	224.00	226.00	227.00	234.00	235.00	236.00	237.00	244.00	
Scott County	105.00	106.00	107.00	108.00	109.00	114.00	115.00					

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Dayton-Springfield, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	1.00	2.00	3.00	4.00	7.00	9.01	9.02	11.01	12.00	17.00	21.00	
Greene County	2001.02	2007.00	2403.02	2406.00								
Montgomery County	2.00	3.00	7.00	10.00	12.00	13.00	14.00	15.00	17.00	18.00	19.00	20.00
	21.00	22.00	23.00	34.00	35.00	36.00	37.00	39.00	40.00	41.00	42.00	43.00
	47.00	602.00	603.00	702.01	702.02	703.00	805.00					

METROPOLITAN AREA: Daytona Beach, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Volusia County	814.00	815.00	819.00	820.00	821.00	905.00	906.00					

METROPOLITAN AREA: Decatur, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lawrence County	9792.00											
Morgan County	1.00	5.00	6.00									

METROPOLITAN AREA: Decatur, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Macon County	1.00	2.00	3.00	5.98	6.00	7.00	8.00	9.00				

METROPOLITAN AREA: Denver, CO PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	78.00	79.00	87.03	89.52	93.18	96.06						
Arapahoe County	49.50	55.51	55.52	57.00	58.89	65.01	73.00					
Denver County	2.02	4.02	5.02	6.00	7.01	7.02	8.00	9.01	9.03	10.00	11.01	11.02
	15.00	16.00	17.01	17.02	18.00	19.00	20.00	21.00	23.00	24.01	24.02	25.00
	26.01	26.02	27.01	27.03	28.02	31.01	31.02	35.00	36.01	36.02	36.03	41.01
	41.05	45.01	45.02	54.02	83.13	119.92						
Jefferson County	104.05	115.50										

METROPOLITAN AREA: Des Moines, IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Polk County	11.00	12.00	17.00	26.00	27.00	48.00	49.00	50.00	51.00	52.00		

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Detroit, MI PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Macomb County	2313.00	2400.00	2450.00	2471.00	2638.00							
Monroe County	8318.00	8321.00										
Oakland County	1412.00	1416.00	1417.00	1418.00	1421.00	1422.00	1423.00	1424.00	1425.00	1427.00	1724.00	1725.00
St. Clair County	6200.00	6210.00	6230.00	6240.00	6250.00							
Wayne County	5004.00	5005.00	5006.00	5013.00	5020.00	5033.00	5034.00	5035.00	5036.00	5037.00	5039.00	5040.00
	5041.00	5042.00	5043.00	5044.00	5045.00	5046.00	5047.00	5048.00	5050.00	5052.00	5053.00	5062.00
	5063.00	5064.00	5065.00	5066.00	5070.00	5071.00	5072.00	5073.00	5074.00	5075.00	5076.00	5077.00
	5078.00	5079.00	5080.00	5102.00	5103.00	5104.00	5105.00	5106.00	5107.00	5108.00	5109.00	5111.00
	5112.00	5113.00	5114.00	5115.00	5116.00	5117.00	5121.00	5122.00	5123.00	5124.00	5126.00	5129.00
	5132.00	5133.00	5134.00	5135.00	5136.00	5139.00	5140.00	5141.00	5142.00	5143.00	5145.00	5146.00
	5147.00	5148.00	5149.00	5150.00	5151.00	5152.00	5153.00	5155.00	5156.00	5161.00	5162.00	5163.00
	5164.00	5166.00	5167.00	5168.00	5169.00	5173.00	5174.00	5175.00	5176.00	5177.00	5178.00	5180.00
	5181.00	5183.00	5184.00	5185.00	5186.00	5187.00	5188.00	5201.00	5202.00	5203.00	5204.00	5205.00
	5206.00	5207.00	5209.00	5211.00	5212.00	5213.00	5214.00	5215.00	5218.00	5219.00	5220.00	5221.00
	5222.00	5223.00	5224.00	5231.00	5232.00	5233.00	5234.00	5235.00	5236.00	5237.00	5238.00	5240.00
	5241.00	5242.00	5243.00	5245.00	5247.00	5248.00	5251.00	5252.00	5253.00	5254.00	5255.00	5256.00
	5257.00	5258.00	5260.00	5261.00	5262.00	5263.00	5264.00	5265.00	5301.00	5303.00	5304.00	5307.00
	5308.00	5310.00	5311.00	5313.00	5314.00	5315.00	5316.00	5317.00	5318.00	5319.00	5322.00	5324.00
	5325.00	5326.00	5327.00	5330.00	5331.00	5332.00	5333.00	5334.00	5335.00	5336.00	5337.00	5341.00
	5342.00	5343.00	5344.00	5345.00	5346.00	5350.00	5351.00	5352.00	5354.00	5355.00	5361.00	5363.00
	5364.00	5365.00	5366.00	5367.00	5368.00	5370.00	5371.00	5372.00	5373.00	5375.00	5377.00	5378.00
	5390.00	5402.00	5411.00	5412.00	5423.00	5435.00	5436.00	5437.00	5438.00	5439.00	5442.00	5451.00
	5452.00	5453.00	5454.00	5465.00	5466.00	5467.00	5469.00	5521.00	5522.00	5523.00	5524.00	5525.00
	5526.00	5530.00	5531.00	5532.00	5533.00	5534.00	5535.00	5536.00	5537.00	5685.00	5688.00	5704.00
	5706.00	5707.00	5708.00	5710.00	5735.00	5736.00	5791.00	5792.00	5793.00	5795.00	5796.00	5798.00
	5848.00	5860.00										

METROPOLITAN AREA: Dothan, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dale County	206.00	207.00										
Houston County	406.00	412.00	413.00	414.00	415.00							

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Dover, DE MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kent County	406.00	413.00										
METROPOLITAN AREA: Dubuque, IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dubuque County	1.00	2.00										
METROPOLITAN AREA: Duluth-Superior, MN-WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Louis County	12.00	13.00	14.00	16.00	17.00	18.00	19.00	25.00	27.00	28.00	32.00	130.00
	137.01											
Douglas County	201.00	202.00	203.00									
METROPOLITAN AREA: Dutchess County, NY PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dutchess County	2201.00	2202.00	2203.00	2204.00	2205.00	2206.00	6300.00	6500.00				
METROPOLITAN AREA: Eau Claire, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Eau Claire County	1.00	6.00	10.00	11.00	12.00							
METROPOLITAN AREA: El Paso, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Paso County	4.02	16.00	17.00	18.00	19.00	20.00	21.00	22.00	26.00	27.00	28.00	29.00
	30.00	32.00	36.00	39.01	39.03	103.10	104.01	104.02	104.03	105.00		
METROPOLITAN AREA: Elkhart-Goshen, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Elkhart County	26.00	27.00	28.00									

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Elmira, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chemung County	1.00	2.00	6.00	7.00	8.00	10.00						
METROPOLITAN AREA: Enid, OK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Garfield County	1.00	7.00										
METROPOLITAN AREA: Erie, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Erie County	1.00	3.00	4.00	6.00	7.00	8.00	9.00	12.00	13.00	14.00	15.00	18.00
	19.00	122.02										
METROPOLITAN AREA: Eugene-Springfield, OR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lane County	37.00	38.00	39.00	40.00	42.00	48.00						
METROPOLITAN AREA: Evansville-Henderson, IN-KY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vanderburgh County	11.00	12.00	13.00	14.00	16.00	17.00	19.00	20.00	25.00	26.00	27.00	104.98
Henderson County	201.00	202.00	203.00	204.00								
METROPOLITAN AREA: Fargo-Moorhead, ND-MN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clay County	203.00	204.00										
Cass County	3.00	5.00	6.00	7.00								
METROPOLITAN AREA: Fayetteville, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	1.00	2.00	3.00	4.00	10.00	12.00	13.00	24.00	35.00			

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Fayetteville-Springdale-Rogers, AR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washington County	106.00	107.01	108.00	109.00								
METROPOLITAN AREA: Fitchburg-Leominster, MA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Worcester County	7105.00	7107.00										
METROPOLITAN AREA: Flagstaff, AZ-UT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Coconino County	10.00	18.00	22.00	24.00	25.00							
METROPOLITAN AREA: Flint, MI PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Genesee County	1.00	2.00	4.00	6.00	8.00	9.00	10.00	11.00	14.00	15.00	17.00	18.00
	20.00	21.00	22.00	25.00	28.00	29.00	32.00	34.00	37.00	38.00	103.02	103.04
	122.02											
METROPOLITAN AREA: Florence, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Colbert County	203.00											
Lauderdale County	101.00	102.00	103.00	105.00	106.00	107.00						
METROPOLITAN AREA: Florence, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Florence County	7.00	8.00	9.00	22.01								
METROPOLITAN AREA: Fort Collins-Loveland, CO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Larimer County	1.00	2.00	4.00	5.02	6.00	13.03	17.04	20.03				

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Fort Lauderdale, FL PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Broward County	304.00	305.00	306.00	308.01	410.00	411.00	412.00	413.00	414.00	415.00	416.00	417.00
	425.00	427.00	428.00	805.00	921.00	1004.00	1005.00	1102.00	1201.00			

METROPOLITAN AREA: Fort Myers-Cape Coral, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lee County	1.00	2.00	3.02	5.01	5.02	6.00						

METROPOLITAN AREA: Fort Pierce-Port St. Lucie, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Martin County	18.00											
St. Lucie County	1.00	1.99	2.00	3.00	4.00	9.02						

METROPOLITAN AREA: Fort Smith, AR-OK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sebastian County	3.00	4.00	9.01	9.02								
Sequoyah County	302.01	302.02	303.00									

METROPOLITAN AREA: Fort Walton Beach, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Okaloosa County	226.00											

METROPOLITAN AREA: Fort Wayne, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	307.00											
Allen County	10.00	12.00	13.00	14.00	16.00	17.00	18.00	19.00	20.00	21.00	27.00	28.98
	42.00											

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Fort Worth-Arlington, TX PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Johnson County	1308.00	1309.00										
Tarrant County	1002.01	1002.02	1003.00	1004.00	1005.01	1005.02	1008.00	1009.00	1010.00	1011.00	1012.02	1014.03
	1016.00	1017.00	1018.00	1020.00	1025.00	1029.00	1030.00	1031.00	1032.00	1033.00	1034.00	1035.00
	1036.01	1037.01	1037.02	1038.00	1039.00	1040.00	1041.00	1045.01	1045.02	1045.03	1046.01	1046.02
	1046.03	1046.04	1050.06	1053.00	1061.02	1062.02	1063.00	1066.00	1130.02	1134.07	1218.00	1222.00
	1223.00											

METROPOLITAN AREA: Fresno, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fresno County	1.00	2.00	3.00	4.00	5.00	6.00	9.00	10.00	11.00	13.00	14.05	23.00
	24.00	25.00	27.00	28.00	34.00	42.01	44.04	54.03	65.00	68.01	71.00	78.00
Madera County	6.02	8.00	9.00									

METROPOLITAN AREA: Gadsden, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Etowah County	1.00	3.00	7.00	8.00	14.00	15.00	101.00					

METROPOLITAN AREA: Gainesville, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alachua County	1.00	2.00	6.00	7.00	8.00	9.00	19.02					

METROPOLITAN AREA: Galveston-Texas City, TX PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Galveston County	1222.00	1225.00	1226.00	1230.00	1232.00	1233.00	1234.00	1235.00	1236.00	1237.00	1238.00	1240.00
	1241.00	1246.00	1248.00	1249.00	1254.00							

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Gary, IN PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lake County	102.98	104.00	107.00	108.00	109.00	110.00	111.00	112.00	113.00	114.00	117.00	118.00
	119.00	120.00	122.00	123.00	124.00	125.00	126.00	127.00	128.00	129.00	130.00	133.00
	134.00	206.00	208.00	217.00	301.00	302.00	303.00	304.00	310.00	412.00	413.01	
Porter County	509.00											

METROPOLITAN AREA: Glens Falls, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Warren County	705.00											

METROPOLITAN AREA: Goldsboro, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wayne County	7.00	14.00	15.00	16.00	17.00	18.00						

METROPOLITAN AREA: Grand Forks, ND-MN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grand Forks County	103.00	104.00	105.00	106.00								

METROPOLITAN AREA: Grand Junction, CO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mesa County	1.00	2.00	3.00	7.00	9.00	18.00						

METROPOLITAN AREA: Grand Rapids-Muskegon-Holland, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegan County	310.00											
Kent County	13.00	14.00	15.00	19.00	20.00	21.00	25.00	26.00	28.00	30.00	31.00	32.00
	36.00	38.00	39.00									
Muskegon County	1.00	2.00	3.00	5.00	6.01	6.02	7.00	11.00	12.00	13.00	14.01	14.02
Ottawa County	223.00											

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Great Falls, MT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cascade County	4.00	5.00	6.00	7.00								

METROPOLITAN AREA: Greeley, CO PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Weld County	1.00	2.00	5.00	6.00	7.01	8.00						

METROPOLITAN AREA: Green Bay, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brown County	1.00	8.00	9.00	10.00	12.00							

METROPOLITAN AREA: Greensboro--Winston-Salem--High Point, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamance County	201.01											
Davidson County	614.00											
Forsyth County	1.00	2.00	3.01	3.02	4.00	5.01	5.02	6.00	7.00	8.01	8.02	16.02
	19.01											
Guilford County	101.00	107.02	108.01	111.01	112.00	114.00	138.00	139.00	143.00	144.08	146.00	
Randolph County	303.02											

METROPOLITAN AREA: Greenville, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pitt County	1.00	7.00	8.00	19.00								

METROPOLITAN AREA: Greenville-Spartanburg-Anderson, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	1.00	4.00	6.00	7.00								
Cherokee County	9705.00											
Greenville County	2.00	5.00	6.00	7.00	8.00	9.00	10.00	12.02	13.01	15.02	21.05	21.08
	23.03	23.04	25.04	25.05	36.02							
Pickens County	112.01											
Spartanburg County	201.00	202.00	203.01	204.00	205.00	208.00	209.00	210.01				

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Hagerstown, MD PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washington County	4.00	7.00										

METROPOLITAN AREA: Hamilton-Middletown, OH PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Butler County	3.00	4.00	5.00	6.00	7.01	7.02	8.00	101.01	101.03	101.04	128.00	129.00
	131.00	132.00	138.00	140.00								

METROPOLITAN AREA: Harrisburg-Lebanon-Carlisle, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	122.00	132.00										
Dauphin County	201.00	203.00	205.00	206.00	207.00	211.00	212.00	213.00	214.00			
Lebanon County	3.00											

METROPOLITAN AREA: Hartford, CT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hartford County	4159.00	4161.00	4162.00	4166.00	4171.00	5001.00	5002.00	5003.00	5004.00	5005.00	5008.00	5009.00
	5010.00	5011.00	5012.00	5013.00	5014.00	5015.00	5016.00	5017.00	5018.00	5019.00	5027.00	5028.00
	5029.00	5030.00	5031.00	5032.00	5033.00	5034.00	5035.00	5038.00	5041.00	5043.00	5046.00	5049.00
Middlesex County	5416.00	5418.00										
Windham County	8001.00	8003.00										

METROPOLITAN AREA: Hattiesburg, MS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Forrest County	1.00	4.00	5.00	6.00	9.00							

METROPOLITAN AREA: Hickory-Morganton-Lenoir, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Caldwell County	301.00											
Catawba County	108.00											

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Honolulu, HI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Honolulu County	11.00	18.01	25.00	36.98	39.00	51.00	52.00	53.00	54.00	55.00	56.00	57.00
	58.00	62.02	63.02	68.03	68.04	70.00	75.04	81.00	83.01	85.00	87.98	90.00
	95.01	95.05	96.04	97.01	108.00							

METROPOLITAN AREA: Houma, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lafourche Parish	201.00	204.00	205.00	209.00								
Terrebonne Parish	7.00	11.00	13.00	14.00								

METROPOLITAN AREA: Houston, TX PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fort Bend County	707.11	709.01	712.00									
Harris County	121.00	201.01	201.02	202.10	203.01	203.02	203.03	204.00	205.01	205.03	205.98	206.01
	206.98	207.01	207.02	207.03	207.04	208.01	208.02	208.03	209.00	210.01	210.02	213.02
	214.01	215.01	215.03	216.01	216.02	217.01	217.02	218.01	218.02	218.03	218.04	219.00
	220.01	220.02	221.00	222.01	222.02	223.02	224.01	225.03	225.04	226.01	226.02	233.00
	233.99	241.02	264.00	272.00	275.00	300.22	300.23	300.24	301.01	301.02	302.00	303.00
	304.01	304.02	305.01	305.02	306.00	307.01	307.02	308.10	308.20	309.01	309.02	309.03
	310.00	311.00	312.00	313.01	314.01	315.00	316.01	317.03	317.04	318.01	318.02	318.03
	318.04	319.01	319.02	320.01	320.02	321.01	321.02	321.03	324.01	327.02	328.01	328.02
	328.03	329.02	329.03	330.02	335.03	339.02	339.03	343.01	343.02	348.01	350.01	350.03
	356.01	362.00	400.26	414.02	416.01	419.01	419.04	419.05	419.06	424.01	430.02	435.02
	442.01	442.03	442.04	443.01	443.03	444.03	502.00	503.01	503.02	504.00	505.02	507.02
	508.00	509.01	509.02	510.00	512.00	513.00	514.01	514.02	515.02	516.01	516.02	518.02
	519.02	520.01	520.02	520.03	521.01	521.02	523.01	523.02	523.03	524.00	525.02	525.03
	525.04	531.01	531.03	533.01	533.02							
Liberty County	1001.00	1002.01	1005.00	1007.00								
Montgomery County	906.23	907.01										
Waller County	803.10	805.98										

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Huntington-Ashland, WV-KY-OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boyd County	302.00	308.00										
Carter County	9601.00	9602.00	9604.00									
Greenup County	407.00											
Lawrence County	503.00	506.00	507.00									
Cabell County	2.00	4.00	5.00	6.00	7.00	9.00	10.00	15.00	16.00	18.00		
Wayne County	208.00	209.00	210.00									

METROPOLITAN AREA: Huntsville, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Limestone County	210.00											
Madison County	1.00	2.01	8.00	11.00	12.00	16.00	21.00					

METROPOLITAN AREA: Indianapolis, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madison County	1.00	3.00	4.00	5.00	7.00	8.00	9.00	10.00	116.00			
Marion County	3226.00	3412.00	3415.00	3416.00	3426.00	3501.00	3503.00	3504.00	3507.00	3508.00	3509.00	3510.00
	3511.00	3512.00	3515.00	3516.00	3517.00	3521.00	3523.00	3526.00	3527.00	3528.00	3531.00	3532.00
	3533.00	3535.00	3536.00	3541.00	3542.00	3544.00	3545.00	3547.00	3549.00	3550.00	3556.00	3559.00
	3562.00	3564.00	3569.00	3571.00	3572.00	3573.00	3574.00	3581.00	3601.02			

METROPOLITAN AREA: Iowa City, IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Johnson County	4.00	10.00	11.00	16.00	106.00							

METROPOLITAN AREA: Jackson, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	2.00	6.00	7.00	10.00	11.00	12.00	59.00					

METROPOLITAN AREA: Jackson, MS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hinds County	6.00	8.00	9.00	10.00	11.00	12.00	17.00	18.00	19.00	20.00	21.00	25.00
	26.00	27.00	31.00	32.00	39.00	102.01	103.02	106.00	108.01			
Madison County	305.00	307.00	309.00	310.00								

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Jackson, TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madison County	5.00	8.00	9.00	10.00	11.00	12.00						
METROPOLITAN AREA: Jacksonville, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clay County	316.98											
Duval County	2.00	3.00	4.00	5.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00
	17.00	18.00	19.00	26.00	27.00	28.00	29.00	101.99	113.00	115.00	116.00	163.00
St. Johns County	204.00											
METROPOLITAN AREA: Jacksonville, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Onslow County	20.00											
METROPOLITAN AREA: Jamestown, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chautauqua County	303.00	305.00	359.02									
METROPOLITAN AREA: Janesville-Beloit, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Rock County	1:00	3.00	15.00	16.00	18.00							
METROPOLITAN AREA: Jersey City, NJ PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hudson County	12.02	13.00	15.00	16.01	17.00	18.00	27.00	30.00	31.00	33.00	34.00	37.00
	41.02	43.00	46.00	50.00	51.00	109.00	145.00	154.00	158.00	190.00		

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Johnson City-Kingsport-Bristol, TN-VA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carter County	704.00	715.00	717.00									
Hawkins County	502.00											
Sullivan County	401.00	402.00	405.00	406.00	431.00							
Washington County	601.00	603.00	607.00	609.00	610.00	612.00						
Scott County	303.98											
Washington County	103.00											
Bristol city	202.00	203.00										

METROPOLITAN AREA: Johnstown, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cambria County	1.00	2.00	3.00	4.00	8.00	9.00	10.00	13.00	14.00			

METROPOLITAN AREA: Jonesboro, AR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Craighead County	6.00											

METROPOLITAN AREA: Joplin, MO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jasper County	101.00	108.00	110.00									

METROPOLITAN AREA: Kalamazoo-Battle Creek, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calhoun County	2.00	3.00	4.00	6.00	21.00	33.00	36.00					
Kalamazoo County	1.00	2.01	2.02	3.00	4.02	5.00	6.00	8.01	8.02	9.00	10.00	11.00
	15.04	15.07										
Van Buren County	106.00	107.00										

METROPOLITAN AREA: Kankakee, IL PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kankakee County	110.00	114.00	115.00	116.00	123.00							

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Kansas City, MO-KS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Leavenworth County	701.00											
Wyandotte County	402.00	403.00	404.00	407.00	408.00	409.01	409.02	410.00	411.01	412.01	412.02	415.00
	417.00	418.00	420.01	420.02	421.00	423.00	424.00	425.01	425.02	426.00	427.00	428.00
	430.00	439.01	445.00	446.02	451.00							
Clay County	200.00											
Jackson County	2.00	3.00	4.00	10.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
	21.00	22.00	23.00	24.00	26.00	27.00	29.00	30.00	31.00	32.00	33.00	34.00
	35.01	35.02	36.01	36.02	37.00	38.00	39.00	40.00	41.00	42.00	43.00	45.00
	47.00	48.00	49.00	50.00	52.00	53.00	54.00	55.00	57.00	58.01	60.00	61.00
	63.00	64.00	65.00	67.00	68.00	75.00	77.00	78.01	79.00	80.00	87.00	88.00
	96.00	109.01	109.02	116.00	130.01							

METROPOLITAN AREA: Kenosha, WI PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kenosha County	9.00	10.00	11.00	16.00								

METROPOLITAN AREA: Killeen-Temple, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bell County	207.01	207.02	208.00	209.00	210.00	216.01	216.02	226.00	227.00	228.01	228.02	229.00

METROPOLITAN AREA: Knoxville, TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	207.00											
Blount County	105.00											
Knox County	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00
	13.00	14.00	17.00	20.00	24.00	26.00	28.00	29.00	43.00			
Union County	402.01	403.00										

METROPOLITAN AREA: Kokomo, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Howard County	1.00	2.00	4.00	9.00	12.00							

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: La Crosse, WI-MN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
La Crosse County	3.00	4.00	5.00	9.00								
METROPOLITAN AREA: Lafayette, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Acadia Parish	9607.00	9610.00										
Lafayette Parish	1.00	2.00	4.00	7.00	8.00	9.00	11.00	13.00				
St. Landry Parish	9601.00	9602.00	9609.00	9613.00	9614.00	9616.00	9619.00					
METROPOLITAN AREA: Lafayette, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tippecanoe County	4.00	6.00	54.00	55.00	103.00	104.00	105.00					
METROPOLITAN AREA: Lake Charles, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calcasieu Parish	1.00	2.00	3.00	4.00	12.02	14.00	15.00	16.00				
METROPOLITAN AREA: Lakeland-Winter Haven, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Polk County	101.00	102.00	112.01	112.02	126.00	136.00	137.01	152.00				
METROPOLITAN AREA: Lancaster, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lancaster County	1.00	4.00	8.00	9.00	14.00	15.00	16.00	136.02				
METROPOLITAN AREA: Lansing-East Lansing, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ingham County	2.00	3.00	5.00	6.00	7.00	8.00	12.00	13.00	14.00	15.00	19.00	20.00
	21.00	36.02	41.00	43.01	43.02	44.01	44.02	65.00				

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Laredo, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Webb County	1.04	3.00	4.00	8.00	12.00	13.00	18.01					
METROPOLITAN AREA: Las Cruces, NM MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dona Ana County	4.01	10.00	14.00	17.00								
METROPOLITAN AREA: Las Vegas, NV-AZ MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mohave County	9501.00	9502.00	9503.00	9504.00	9513.00	9523.00						
Clark County	3.01	3.02	4.00	5.04	7.00	8.00	9.00	11.00	22.01	35.00	36.02	38.00
	39.98	46.00										
METROPOLITAN AREA: Lawrence, KS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Douglas County	3.00	4.00										
METROPOLITAN AREA: Lawrence, MA-NH PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Essex County	2501.00	2503.00	2504.00	2505.00	2506.00	2507.00	2509.00	2510.00	2511.00	2512.00	2513.00	2514.00
	2516.00	2524.00	2601.00	2602.00								
METROPOLITAN AREA: Lawton, OK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Comanche County	8.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.02		
METROPOLITAN AREA: Lewiston-Auburn, ME MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Androscoggin County	101.00	201.00	204.00									

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Lexington, KY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bourbon County	301.00											
Clark County	202.00											
Fayette County	1.00	2.00	3.00	4.00	8.00	9.00	10.00	11.00	14.00	18.00	19.00	21.00
	34.04											
Jessamine County	603.00											
Madison County	102.00	103.00	104.00	105.00								

METROPOLITAN AREA: Lima, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen County	117.00	125.00	127.00	128.00	134.00	135.00	136.00	138.00				

METROPOLITAN AREA: Lincoln, NE MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lancaster County	4.00	5.00	7.00	8.00	17.00	18.00	19.00	20.00	32.01	35.00		

METROPOLITAN AREA: Little Rock-North Little Rock, AR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Faulkner County	307.00	309.00										
Lonoke County	206.00											
Pulaski County	1.00	2.00	3.00	4.00	5.00	6.00	7.00	9.00	10.00	11.00	12.00	13.00
	17.00	25.00	26.00	28.00	29.00	30.00	31.00	36.06	40.01	40.05		

METROPOLITAN AREA: Longview-Marshall, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Gregg County	1.00	11.00	12.00	13.00	14.00	15.00	107.00	111.98	112.98			
Harrison County	204.01	204.02										
Upshur County	9502.00											

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Los Angeles-Long Beach, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Los Angeles County	1047.01	1200.00	1232.01	1232.02	1838.00	1853.00	1902.00	1903.01	1904.00	1905.00	1907.00	1908.00
	1909.01	1909.02	1910.00	1911.00	1912.01	1912.02	1914.00	1915.00	1916.00	1917.00	1918.00	1925.00
	1926.00	1927.00	1957.00	1975.00	1976.00	1977.00	1990.00	1991.00	1992.01	1992.02	1994.00	1997.00
	1998.00	1999.00	2031.00	2032.00	2033.00	2034.00	2036.00	2037.00	2038.00	2039.00	2041.00	2042.00
	2043.00	2044.00	2045.00	2046.00	2047.00	2049.00	2051.00	2060.00	2062.00	2063.00	2071.00	2073.00
	2077.00	2080.00	2083.00	2084.00	2085.00	2087.00	2088.00	2089.01	2089.02	2091.01	2091.02	2092.00
	2093.00	2094.01	2094.02	2094.03	2095.00	2098.00	2100.00	2112.00	2113.00	2119.00	2121.00	2122.01
	2122.02	2123.01	2123.02	2124.00	2125.00	2126.00	2129.00	2132.01	2132.02	2133.00	2134.01	2134.02
	2184.00	2186.00	2188.00	2193.00	2198.00	2199.00	2211.00	2212.00	2213.01	2213.02	2214.00	2215.00
	2216.00	2217.00	2218.00	2219.00	2220.00	2221.00	2222.00	2225.00	2226.00	2227.00	2240.00	2242.00
	2243.00	2244.00	2246.00	2247.00	2260.00	2264.00	2267.00	2270.00	2281.00	2282.00	2283.00	2284.00
	2285.00	2286.00	2287.00	2288.00	2289.00	2291.00	2292.00	2293.00	2294.00	2311.00	2312.00	2313.00
	2314.00	2316.00	2317.00	2318.00	2319.00	2321.00	2322.00	2323.00	2324.00	2325.00	2326.00	2327.00
	2328.00	2345.00	2349.00	2361.00	2362.01	2362.02	2371.00	2372.00	2375.00	2376.00	2377.00	2383.00
	2392.00	2393.00	2395.00	2396.00	2397.00	2398.00	2400.00	2402.00	2403.00	2404.00	2405.00	2406.00
	2407.00	2408.00	2409.00	2410.00	2411.00	2414.00	2420.00	2421.00	2422.00	2423.00	2426.00	2427.00
	2430.00	2431.00	2653.02	2947.00	2948.00	2949.00	2951.99	2962.00	2971.00	3022.00	4023.02	4025.01
	4025.02	4027.02	4028.00	4088.00	4334.00	4335.00	4619.00	4620.00	4622.00	4817.02	4823.02	5041.02
	5305.00	5307.00	5308.00	5309.00	5311.00	5312.01	5312.02	5313.01	5313.02	5315.01	5315.02	5316.01
	5316.02	5317.02	5319.01	5319.02	5324.00	5326.02	5327.00	5328.00	5329.00	5330.00	5331.01	5331.02
	5332.00	5333.00	5335.00	5336.00	5337.00	5338.01	5338.02	5339.00	5340.00	5341.00	5342.00	5343.00
	5344.01	5344.02	5349.00	5350.00	5351.01	5351.02	5352.00	5353.00	5354.00	5355.00	5357.00	5358.01
	5400.00	5402.00	5404.00	5405.00	5406.00	5414.00	5415.00	5416.01	5416.02	5421.01	5421.02	5426.00
	5427.00	5429.00	5552.11	5716.00	5725.00	5728.00	5732.01	5732.02	5733.00	5735.00	5752.00	5753.00
	5754.00	5755.00	5756.99	5758.00	5759.00	5760.00	5762.00	5763.00	5764.00	6001.00	6002.01	6002.02
	6003.01	6006.02	6015.00	6017.00	6019.00	9101.00						

METROPOLITAN AREA: Louisville, KY-IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	502.00											
Floyd County	702.00	705.00	708.01	709.02								
Scott County	9668.00											
Jefferson County	1.00	2.00	5.00	6.00	7.00	9.00	10.00	14.00	15.00	16.00	18.00	20.00
	21.00	22.00	23.00	24.00	27.00	28.00	30.00	34.00	35.00	37.00	43.01	43.02
	49.00	50.00	51.00	52.00	53.00	55.00	56.00	59.00	62.00	63.00	65.00	66.00
	110.02	113.02	127.01									

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Lowell, MA-NH PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Middlesex County	3101.00	3104.00	3107.00	3108.00	3110.00	3111.00	3112.00	3118.00	3119.00	3120.00	3121.00	3124.00
	3153.00											
METROPOLITAN AREA: Lubbock, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lubbock County	2.02	3.01	3.02	6.03	6.04	6.05	6.06	7.00	8.00	9.00	10.00	11.00
	12.00	13.00	24.00									
METROPOLITAN AREA: Lynchburg, VA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lynchburg city	2.03	4.00	5.98	6.00	7.00	11.00	12.00	13.00	14.98	23.95		
METROPOLITAN AREA: Macon, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bibb County	101.00	103.00	104.00	105.00	106.00	107.00	108.00	111.00	112.00	113.00	114.00	115.00
	125.00	127.00	128.00	129.00	130.00							
Houston County	201.03	204.00	205.00									
Peach County	402.00	403.02	404.00									
METROPOLITAN AREA: Madison, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dane County	11.00	12.98	14.01	15.01	16.01	16.02	17.00	25.98	32.00			
METROPOLITAN AREA: Manchester, NH PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hillsborough County	5.00	14.00	17.00	20.00								
METROPOLITAN AREA: Mansfield, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Richland County	1.00	2.00	3.00	6.00	7.00	8.00						

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Mayaguez, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anasco Municipio	8101.00											
Cabo Rojo Municipio	8305.00											
Mayaguez Municipio	801.00	803.00	804.00	804.99	805.00	806.00	807.00	809.00	810.00	811.00	812.01	812.02
	812.03											
Sabana Grande Municipio	9605.00	9608.00										
San German Municipio	8406.98											

METROPOLITAN AREA: McAllen-Edinburg-Mission, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hidalgo County	205.03	206.00	211.00	213.01	213.02	213.03	215.00	216.00	221.02	226.00	231.01	237.00
	242.01	244.00	245.00									

METROPOLITAN AREA: Medford-Ashland, OR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	1.00	2.00	19.00	20.00								

METROPOLITAN AREA: Melbourne-Titusville-Palm Bay, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brevard County	607.00	608.00	626.00	648.00	649.02							

METROPOLITAN AREA: Memphis, TN-AR-MS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crittenden County	304.00	305.00	306.10	306.98	307.00	309.00	310.00	311.00				
Fayette County	601.00	603.00										
Shelby County	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	13.00	14.00
	18.00	19.00	20.00	21.00	22.00	23.00	24.00	28.00	36.00	37.00	38.00	39.00
	40.00	41.00	44.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	53.00	54.00
	55.00	57.00	58.00	59.00	60.00	61.00	62.00	65.00	67.00	68.00	73.00	78.10
	81.10	84.00	90.00	103.00	105.00	222.20	223.10	227.98				
Tipton County	407.00											

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Merced, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Merced County	13.00	15.00	16.00	18.00	19.98	301.00						

METROPOLITAN AREA: Miami, FL PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dade County	4.03	5.03	7.03	7.04	8.02	9.03	10.01	10.03	10.04	13.01	14.01	14.02
	15.01	15.02	16.01	17.01	17.02	17.03	18.01	18.02	18.03	19.01	19.03	19.04
	20.01	20.03	20.04	22.01	22.02	24.01	24.02	25.00	26.00	27.02	28.00	29.00
	30.01	30.02	31.00	34.00	36.01	36.02	37.01	37.02	39.01	42.00	43.00	44.00
	45.00	48.00	49.01	51.00	52.01	52.02	53.01	53.02	54.01	54.02	63.01	64.01
	64.02	64.03	66.01	66.02	72.00	75.02	89.04	105.00	106.02	113.00		

METROPOLITAN AREA: Middlesex-Somerset-Hunterdon, NJ PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Middlesex County	39.00	45.00	46.00	47.00	48.00	49.00	51.00	52.00	53.00	54.00	55.00	59.00

METROPOLITAN AREA: Milwaukee-Waukesha, WI PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Milwaukee County	12.00	18.00	19.00	21.00	24.00	28.00	40.00	42.00	44.00	45.00	46.00	47.00
	48.00	60.00	62.00	63.00	64.00	65.00	66.00	67.00	68.00	69.00	70.00	71.00
	78.00	80.00	81.00	82.00	83.00	84.00	85.00	86.00	87.00	88.00	89.00	90.00
	91.00	96.00	97.00	98.00	99.00	100.00	101.00	102.00	103.00	104.00	105.00	106.00
	107.00	108.00	110.00	111.00	112.00	113.00	114.00	115.00	116.00	117.00	118.00	119.00
	120.00	121.00	122.00	123.00	132.00	134.00	135.00	136.00	137.00	138.00	139.00	140.00
	141.00	142.00	146.00	147.00	148.00	149.00	150.00	151.00	152.00	154.00	155.00	156.00
	157.00	158.00	159.00	163.00	164.00	165.00	166.00	167.00	168.00	169.00	174.00	175.00
	177.00	178.98										

NOTE: * indicates that only the part of the tract within the metropolitan area is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Minneapolis-St. Paul, MN-WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hennepin County	10.00	15.00	16.00	18.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00	28.00
	29.00	31.00	33.00	34.00	35.00	37.00	38.00	39.00	41.00	42.00	43.00	44.00
	47.00	48.00	49.00	53.00	54.00	56.00	57.00	58.00	59.00	60.00	61.00	62.00
	63.00	64.00	68.00	69.00	70.00	71.00	72.00	73.00	74.00	77.00	78.00	79.00
	82.00	83.00	84.00	85.00	94.00	100.00	250.00					
Ramsey County	305.00	309.00	310.00	313.00	314.00	315.00	316.00	317.00	319.00	324.00	325.00	326.00
	327.00	328.00	329.00	330.00	331.00	334.00	335.00	336.00	337.00	338.00	339.00	340.00
	344.00	359.00	360.00	361.00	368.00	369.00	371.00	374.04				

METROPOLITAN AREA: Missoula, MT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Missoula County	2.01	3.00	7.00									

METROPOLITAN AREA: Mobile, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Baldwin County	106.00											
Mobile County	1.00	2.00	3.00	4.01	4.02	5.00	6.00	7.02	8.00	10.01	11.00	12.01
	12.03	12.04	13.01	13.02	14.00	15.01	15.02	16.00	23.02	26.00	27.00	34.01
	36.05	38.01	39.01	39.02	40.00	41.00	42.00	43.00	44.00	45.00	46.00	47.00
	48.00	49.00	50.00	73.00								

METROPOLITAN AREA: Modesto, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stanislaus County	7.00	8.03	16.01	16.02	17.00	18.00	20.05	21.00	22.00	26.02		

METROPOLITAN AREA: Monmouth-Ocean, NJ PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monmouth County	8047.97	8049.00	8056.00	8058.01	8058.02	8070.02	8070.03	8070.04	8072.97	8073.00	8076.00	8098.00
	8099.03											
Ocean County	7152.00	7153.00	7154.00	7200.00	7201.00	7222.00	7312.00					

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Monroe, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ouachita Parish	3.00	6.00	7.00	8.00	9.00	11.00	12.00	13.00	14.00	57.00	106.01	
METROPOLITAN AREA: Montgomery, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Autauga County	210.00	211.00										
Montgomery County	1.00	2.00	3.85	6.00	7.00	10.00	11.00	12.00	13.00	15.00	24.00	30.00
	51.01	57.00	58.00									
METROPOLITAN AREA: Muncie, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Delaware County	1.00	2.00	3.00	4.00	6.00	7.00	9.02	12.00	19.01			
METROPOLITAN AREA: Myrtle Beach, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Horry County	101.00	201.00	202.00	301.00	506.00	703.00	704.00					
METROPOLITAN AREA: Naples, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Collier County	7.00	112.03	113.00	114.00								
METROPOLITAN AREA: Nashua, NH PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hillsborough County	105.00	107.00	108.00									
METROPOLITAN AREA: Nashville, TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Davidson County	104.02	114.00	118.00	119.00	120.00	123.00	124.00	125.00	126.00	129.00	135.00	136.00
	137.00	138.00	139.00	140.00	142.00	143.00	144.00	145.00	146.00	148.00	159.00	160.00
	161.00	162.00	163.00	164.00	165.00	166.00						
Rutherford County	416.00	418.00	419.00									
Sumner County	208.00											
Wilson County	307.00											

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Nassau-Suffolk, NY PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Nassau County	4070.00	4111.00	4144.00									
Suffolk County	1224.06	1225.01	1233.02	1455.00	1463.00	1473.00	1580.07	1584.06	1587.05	1591.03	1697.02	1701.01

METROPOLITAN AREA: New Bedford, MA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bristol County	6507.00	6508.00	6509.00	6511.00	6512.00	6513.00	6517.00	6518.00	6519.00	6526.00	6527.00	

METROPOLITAN AREA: New Haven-Meriden, CT PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Haven County	1402.00	1403.00	1405.00	1406.00	1407.00	1408.00	1413.00	1415.00	1416.00	1417.00	1421.00	1423.00
	1424.00	1426.02	1701.01	1701.02	1702.01	1702.02	1710.00					

METROPOLITAN AREA: New London-Norwich, CT-RI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New London County	6901.00	6905.00	6906.00	6906.99	6968.00	6969.00						

METROPOLITAN AREA: New Orleans, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson Parish	207.00	208.00	209.00	237.00	246.00	257.98	259.00	262.00	265.00	268.00	269.00	
Orleans Parish	1.00	2.00	3.00	4.00	6.01	6.03	6.11	6.13	8.00	9.01	9.02	9.03
	9.04	11.00	12.00	13.01	13.02	13.03	14.01	14.02	15.00	16.00	17.03	17.06
	17.29	17.33	17.98	18.00	19.00	20.00	22.00	27.00	28.00	29.00	30.00	31.00
	33.05	33.06	34.00	35.00	36.00	39.00	40.00	44.01	44.02	45.00	48.00	49.00
	50.00	58.00	59.00	60.00	63.00	67.00	68.00	69.00	70.00	71.00	72.00	75.01
	75.02	76.05	77.00	80.00	81.01	81.02	84.00	85.00	86.00	87.00	89.00	91.00
	92.00	93.01	93.02	94.00	100.00	102.00	104.00	111.00	131.00			
Plaquemines Parish	501.00	508.00										
St. Bernard Parish	301.01											
St. Charles Parish	621.99	626.00										
St. James Parish	404.00	405.00	406.00									
St. John the Baptist Parish	709.00											
St. Tammany Parish	405.01	409.00										

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: New York, NY PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bronx County	11.00	15.00	17.00	20.00	23.00	25.00	27.01	27.02	31.00	33.00	35.00	37.00
	39.00	41.00	43.00	44.00	47.00	48.00	49.00	50.00	52.00	56.00	59.01	62.00
	65.00	67.00	69.00	71.00	73.00	75.00	77.00	79.00	81.00	83.00	85.00	86.00
	87.00	88.00	89.00	99.00	105.00	110.00	115.01	115.02	119.00	121.01	121.02	123.00
	127.01	127.02	129.01	129.02	131.00	133.00	135.00	137.00	139.00	141.00	143.00	144.00
	145.00	147.00	149.00	155.00	157.00	161.00	165.00	167.00	169.00	173.00	175.00	177.00
	179.00	187.00	189.00	193.00	195.00	197.00	199.00	201.00	205.00	206.02	211.00	213.01
	213.02	215.01	215.02	217.01	219.00	221.00	223.00	227.01	229.01	229.02	233.01	233.02
	235.01	235.02	237.01	237.02	239.00	241.00	243.00	245.00	251.00	253.00	255.00	257.00
	263.00	265.00	271.01	317.00	324.00	334.00	359.00	361.00	363.00	365.01	365.02	367.00
	369.01	369.02	371.00	373.00	375.01	375.02	375.03	377.00	379.00	381.00	383.00	385.00
	389.00	391.00	393.00	397.00	399.01	403.01	435.00	458.00				
Kings County	2.00	11.00	18.00	20.00	23.00	25.00	27.00	29.01	29.02	55.00	59.00	71.00
	85.00	112.00	120.00	125.00	127.00	185.01	185.02	214.00	217.00	221.00	222.00	225.00
	226.00	228.00	231.00	233.00	234.00	235.00	237.00	238.00	239.00	241.00	243.00	251.00
	255.00	257.00	259.01	259.02	261.00	263.00	281.00	283.00	285.01	285.02	287.00	289.00
	293.00	299.00	303.00	307.00	309.00	326.00	328.00	330.00	342.00	347.00	348.01	348.02
	351.00	352.00	353.00	357.00	359.00	360.01	360.02	363.00	365.01	365.02	367.00	369.00
	371.00	373.00	375.00	379.00	381.00	382.00	387.00	389.00	391.00	393.00	395.00	405.00
	409.00	411.00	413.00	415.00	417.00	419.00	421.00	423.00	425.00	427.00	429.00	431.00
	433.00	435.00	437.00	441.00	453.00	465.00	489.00	493.00	505.00	507.00	509.00	511.00
	513.00	523.00	525.00	527.00	529.00	531.00	533.00	535.00	537.00	539.00	545.00	547.00
	549.00	551.00	572.00	610.01	884.00	892.00	900.00	906.00	908.00	910.00	912.00	916.00
	918.00	944.02	982.00	1034.00	1058.00	1106.00	1110.00	1130.00	1134.00	1138.00	1140.00	1146.00
	1148.00	1150.00	1152.00	1154.00	1156.00	1158.00	1160.00	1164.00	1166.00	1168.00	1170.00	1172.01
	1192.00	1194.00	1210.00	1214.00								
New York County	2.01	2.02	6.00	8.00	10.02	14.02	16.00	18.00	20.00	24.00	25.00	26.01
	36.01	41.00	62.00	117.00	119.00	156.02	162.00	164.00	166.00	168.00	172.01	172.02
	178.00	180.00	182.00	184.00	186.00	188.00	190.00	192.00	194.00	196.00	198.00	201.02
	202.00	204.00	206.00	207.02	208.00	209.01	209.02	213.01	213.02	216.00	217.01	217.02
	218.00	219.97	220.00	222.00	223.97	223.98	224.00	226.00	227.02	228.00	229.00	230.00
	231.02	232.00	234.00	235.02	239.00	243.01	243.02	245.00	249.00	251.00	261.00	267.00
	269.00	277.00	291.00	293.00								
Queens County	25.00	35.00	43.00	44.02	55.00	87.00	246.00	252.00	262.00	266.00	299.00	331.00
	442.00	871.00	942.02	952.00	972.00	1010.00						
Richmond County	29.00	40.00	133.01	319.01								
Rockland County	115.03											

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: New York, NY PMSA (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Westchester County	1.01	1.03	2.01	3.00	4.01	4.02	5.00	10.00	11.01	12.00	13.02	13.03
	22.03	27.00	28.00	29.00	31.00	32.00	35.00	36.00	58.00	61.00	62.00	63.00
	78.00	80.00	93.00	119.01	133.01	143.00						

METROPOLITAN AREA: Newark, NJ PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Essex County	2.00	3.00	5.00	7.00	9.00	10.00	11.00	13.00	14.00	15.00	16.00	17.00
	18.00	19.00	26.00	27.00	28.00	29.00	30.00	31.00	32.00	34.00	35.00	37.00
	38.00	39.00	40.00	41.00	44.00	46.00	48.01	48.02	49.00	53.00	54.00	55.00
	56.00	57.00	58.00	59.00	60.00	62.00	63.00	66.00	67.00	68.00	69.00	74.00
	75.01	75.02	80.00	81.00	82.00	83.00	84.00	85.00	86.00	87.00	88.00	89.00
	91.00	92.00	93.00	95.00	96.00	97.00	99.00	106.00	107.00	109.00	110.00	111.00
	112.00	113.00	116.00	131.00	132.00	171.00	182.00	184.00	186.00	187.00		
Union County	302.00	303.00	304.00	306.00	308.01	310.00	311.00	312.00	313.00	314.00	317.00	319.02
	390.00	393.00										
Warren County	309.00											

METROPOLITAN AREA: Newburgh, NY-PA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Orange County	4.00	5.00	6.00	17.00	22.00	102.99	150.00					
Pike County	9502.00											

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
York County	505.00											
Chesapeake city	201.00	202.00	203.00	205.01	209.03							
Hampton city	105.00	106.02	109.00	117.00								
Newport News city	302.00	303.98	304.00	305.00	306.00	308.00	309.00	310.00				
Norfolk city	13.00	14.00	16.00	25.00	26.00	27.00	29.00	34.00	35.01	35.02	41.00	42.00
	43.00	44.00	46.00	47.00	48.00	50.00	51.00	52.00	53.00	65.02	67.00	
Portsmouth city	2105.00	2107.00	2110.00	2111.00	2113.00	2114.00	2118.00	2119.00	2120.00	2121.00	2126.00	
Suffolk city	651.00	654.00	655.00									
Virginia Beach city	450.85											
Williamsburg city	3703.00	3705.98										

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Oakland, CA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alameda County	4005.00	4006.00	4007.00	4008.00	4009.00	4010.00	4011.00	4013.00	4014.00	4015.00	4016.00	4017.00
	4018.00	4019.00	4021.00	4022.00	4023.00	4024.00	4025.00	4026.00	4027.00	4028.00	4029.00	4030.00
	4031.00	4033.00	4034.00	4053.00	4054.00	4055.00	4057.00	4058.00	4059.00	4060.00	4061.00	4062.00
	4063.00	4071.00	4072.00	4073.00	4074.00	4075.00	4084.00	4085.00	4086.00	4087.00	4088.00	4089.00
	4090.00	4091.00	4092.00	4093.00	4094.00	4095.00	4096.00	4097.00	4103.00	4204.00	4220.00	4224.00
	4225.00	4226.00	4227.00	4228.00	4229.00	4232.00	4233.00	4236.00	4240.00	4274.00	4275.00	4276.00
	4339.00	4377.00										
Contra Costa County	3050.00	3100.00	3160.00	3280.00	3650.02	3680.00	3750.00	3760.00	3770.00	3790.00	3800.00	3810.00

METROPOLITAN AREA: Ocala, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marion County	2.00	15.00	17.00	18.00								

METROPOLITAN AREA: Odessa-Midland, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ector County	11.00	12.00	14.00	15.00	18.00	19.00	20.00	22.00				
Midland County	14.00	15.00	16.00	17.00								

METROPOLITAN AREA: Oklahoma City, OK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Canadian County	3004.00											
Cleveland County	2001.00	2002.00	2006.01	2012.01	2012.02	2012.03						
Logan County	6001.00	6002.00	6006.00									
Oklahoma County	1004.00	1005.00	1007.00	1010.00	1011.00	1012.00	1013.00	1014.00	1015.00	1019.00	1024.00	1025.00
	1026.00	1027.00	1028.00	1030.00	1031.01	1032.00	1033.00	1034.00	1035.00	1036.02	1037.00	1038.00
	1039.00	1040.00	1041.00	1043.00	1044.00	1046.00	1047.00	1048.00	1049.00	1052.02	1054.00	1055.00
	1056.00	1057.00	1058.00	1059.95	1069.12	1069.13	1070.01	1070.02	1071.01	1071.04	1072.16	1076.06
	1079.00	1082.07	1082.08	1088.03								
Pottawatomie County	5001.00	5002.00	5003.02									

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Omaha, NE-IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pottawattamie County	307.00	309.00										
Douglas County	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	16.00	19.00
	21.00	29.00	32.00	38.00	39.00	40.00	41.00	51.00	52.00	53.00	54.00	59.01
	59.02	60.00	63.01									
Sarpy County	103.02											

METROPOLITAN AREA: Orange County, CA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Orange County	218.13	524.04	525.15	626.14	626.26	626.27	636.02	740.03	744.03	744.05	744.06	745.01
	745.02	746.01	746.02	747.01	747.02	748.01	748.02	748.05	748.06	749.01	749.02	750.01
	750.02	751.00	762.04	865.02	873.00	874.02	874.03	878.03	891.04	891.05	992.01	994.02
	995.09	995.10	998.02									

METROPOLITAN AREA: Orlando, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lake County	305.01	306.02										
Orange County	101.00	104.00	105.00	106.00	115.00	117.01	117.02	118.00	119.01	131.00	146.01	154.01
	155.02	159.01	176.00									
Seminole County	201.01	201.02	205.00	211.00								

METROPOLITAN AREA: Owensboro, KY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Daviess County	2.00	3.00	4.00	5.00								

METROPOLITAN AREA: Panama City, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bay County	10.00	16.00	17.00	18.00	20.00	22.00						

METROPOLITAN AREA: Parkersburg-Marietta, WV-OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washington County	205.00	206.00										
Wood County	6.00	7.01										

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Pensacola, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Escambia County	1.00	2.00	3.00	4.00	6.00	7.00	14.01	15.00	16.00	17.00	18.00	19.00
	20.00	21.00	22.00	40.00								
Santa Rosa County	106.00											

METROPOLITAN AREA: Peoria-Pekin, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Peoria County	1.00	2.00	3.00	5.00	6.00	7.00	8.00	9.00	11.00	12.00	13.00	14.00
	15.00	17.00	18.00	19.00								
Tazewell County	202.00	209.00										

METROPOLITAN AREA: Philadelphia, PA-NJ PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Burlington County	7021.03	7026.04										
Camden County	6001.00	6002.00	6003.00	6004.00	6005.00	6006.00	6007.00	6008.00	6009.00	6011.00	6012.00	6013.00
	6015.00	6016.00	6017.00	6018.00	6019.00	6027.01	6082.04	6101.00				
Gloucester County	5010.02	5014.04										
Salem County	203.00	219.00	220.00	221.00								
Bucks County	1058.06											
Chester County	3026.00	3056.00	3058.00	3059.00	3102.00	3104.98						
Delaware County	4029.00	4047.00	4048.00	4049.02	4052.00	4054.00	4055.00	4056.00	4057.00	4058.01	4058.02	4059.00
	4060.00	4064.02	4097.02									
Montgomery County	2037.00	2039.02	2088.01									
Philadelphia County	2.00	5.00	6.00	9.00	13.00	14.00	18.00	19.00	20.00	21.00	22.00	23.00
	24.00	25.00	28.00	30.00	31.00	32.00	33.00	34.00	36.00	41.00	44.00	46.00
	52.00	56.00	58.00	63.00	66.00	69.00	70.00	71.00	72.00	74.00	77.00	80.00
	83.00	84.00	85.00	86.00	87.00	88.00	89.00	90.00	91.00	92.00	93.00	94.00
	95.00	96.00	102.00	103.00	104.00	105.00	106.00	107.00	108.00	109.00	110.00	111.00
	112.00	123.00	126.00	127.00	131.00	132.00	133.00	137.00	138.00	139.00	140.00	141.00
	144.00	145.00	146.00	147.00	148.00	149.00	151.00	152.00	153.00	154.00	155.00	156.00
	157.00	159.00	161.00	162.00	163.00	164.00	165.00	166.00	167.00	168.00	169.00	170.00
	171.00	172.00	173.00	174.00	175.00	176.00	177.00	178.00	179.00	181.00	192.00	194.00
	195.00	196.00	197.00	198.00	199.00	200.00	201.00	202.00	203.00	204.00	205.00	223.00
	239.00	240.00	241.00	244.00	245.00	246.00	247.00	249.00	250.00	253.00	277.00	279.00
	280.00	281.00	282.00	283.00	284.00	286.00	287.00	288.00	289.00	291.00	293.00	294.00
	296.00	297.00	304.00	327.00	346.00	364.00						

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Phoenix-Mesa, AZ MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Maricopa County	202.00	507.00	608.00	609.00	610.05	610.08	612.00	614.00	716.00	925.00	926.00	928.00
	929.00	1046.00	1072.00	1092.00	1102.00	1116.00	1126.00	1127.00	1128.00	1129.00	1130.00	1131.00
	1132.00	1133.00	1135.00	1136.00	1137.00	1138.00	1139.00	1140.00	1141.00	1142.00	1143.00	1144.00
	1145.00	1146.00	1147.00	1148.00	1149.00	1150.00	1151.00	1152.00	1153.00	1154.00	1157.00	1158.00
	1159.00	1160.00	1161.00	1163.00	1164.00	1166.02	3187.00	3188.00	3191.00	3192.00	3200.02	4201.02
	4215.01	4220.01	4226.05	5229.02	5231.02	5231.04	6232.00					
Pinal County	1.00	4.00	10.00	12.00	15.00	17.00	18.00	19.00	20.00			

METROPOLITAN AREA: Pine Bluff, AR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	5.02	6.00	9.02	10.00	11.00	12.00	13.00					

METROPOLITAN AREA: Pittsburgh, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allegheny County	101.00	103.00	302.00	305.00	314.00	402.00	403.00	404.00	405.00	406.00	409.00	411.00
	501.00	502.00	507.00	509.00	510.00	511.00	603.00	604.00	606.00	810.97	810.98	818.00
	1016.00	1017.00	1114.00	1115.00	1201.00	1203.00	1204.00	1207.00	1208.00	1301.00	1303.00	1304.00
	1305.00	1306.00	1504.00	1604.00	1606.00	1609.00	1704.00	1803.00	1805.00	1809.00	1921.00	2017.00
	2019.00	2107.00	2204.00	2205.00	2206.00	2304.00	2305.00	2306.00	2503.00	2507.00	2509.00	2603.00
	2609.98	2614.00	2620.00	2808.00	2902.97	3101.98	3102.95	4644.00	4657.97	4824.00	4838.00	4867.00
	4869.00	4923.00	4928.00	5050.00	5100.00	5128.00	5129.00	5140.00	5509.00	5512.00	5519.00	5521.00
	5523.00	5606.00	5612.00									
Beaver County	6003.00	6012.00	6013.00	6015.00	6028.00	6040.00	6041.98	6042.00	6045.00	6052.00	6054.00	
Butler County	9023.00	9024.00	9025.00	9104.00								
Fayette County	2608.00	2612.00	2614.00	2615.00	2617.00	2619.00	2621.00	2623.00	2626.00	2632.00		
Washington County	7041.00	7543.00	7544.00	7546.00	7751.00	7753.00	7831.00	7921.00	7922.00			
Westmoreland County	8001.00	8007.01	8007.02	8016.00	8028.00	8041.00	8053.00	8054.00				

METROPOLITAN AREA: Pittsfield, MA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berkshire County	9001.00	9012.00										

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Pocatello, ID MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bannock County	1.00	8.00	9.00	16.01								

METROPOLITAN AREA: Ponce, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guayanilla Municipio	7404.99											
Juana Diaz Municipio	719.02	7102.00	7109.01									
Penuelas Municipio	7302.00											
Ponce Municipio	702.02	703.00	704.00	706.01	707.00	708.00	709.00	710.00	713.00	716.02	721.01	721.99
	723.00	726.00	728.00									
Villalba Municipio	7201.00	7203.00										

METROPOLITAN AREA: Portland, ME MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	4.00	5.00	6.00	9.00	10.00	12.00	14.00					

METROPOLITAN AREA: Portland-Vancouver, OR-WA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Multnomah County	11.01	21.00	22.01	22.02	23.01	23.02	33.01	33.02	34.01	34.02	36.01	40.01
	42.00	44.99	48.00	49.00	50.00	51.00	52.00	53.00	54.00	55.00	56.00	74.00
	83.01											
Washington County	332.00											
Clark County	410.05	416.00	417.00	418.00	423.00	424.00	425.00	427.00				

METROPOLITAN AREA: Portsmouth-Rochester, NH-ME PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Strafford County	802.00											

METROPOLITAN AREA: Providence-Fall River-Warwick, RI-MA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bristol County	6314.00	6402.00	6403.00	6408.00	6409.00	6410.00	6411.00	6412.00	6413.00	6414.00	6442.99	
Providence County	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00
	14.00	19.00	20.00	26.00	27.00	30.00	36.00	37.00	108.00	109.00	110.00	111.00
	149.00	151.00	152.00	172.00	174.00	180.00	183.00					

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Provo-Orem, UT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Utah County	14.00	16.00	17.00	18.00	19.00	23.00	25.00					

METROPOLITAN AREA: Pueblo, CO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pueblo County	2.00	6.00	7.00	8.00	12.00	13.00	14.00	20.00	21.00	26.00	29.01	30.03

METROPOLITAN AREA: Racine, WI PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Racine County	1.00	2.00	3.00	4.00	5.00	10.01	22.00					

METROPOLITAN AREA: Raleigh-Durham-Chapel Hill, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Durham County	3.01	4.02	5.00	8.01	8.02	9.00	10.01	10.02	11.00	12.01	12.02	13.01
	13.04	14.00	15.01	15.02								
Franklin County	602.00											
Johnston County	403.00	406.00	414.00									
Orange County	107.03	107.04	113.00	116.00	117.00							
Wake County	501.00	504.00	506.00	507.00	508.00	509.00	510.00	511.00	520.01	522.01	524.03	542.98

METROPOLITAN AREA: Rapid City, SD MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pennington County	101.00	102.00	103.00									

METROPOLITAN AREA: Reading, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berks County	1.00	2.00	12.00	13.00	17.00	19.00	21.00	22.00	24.00	25.00	26.00	140.00

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Redding, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Shasta County	101.00	105.00										

METROPOLITAN AREA: Reno, NV MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washoe County	1.00	9.00	18.00	33.01								

METROPOLITAN AREA: Richland-Kennewick-Pasco, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benton County	112.00											
Franklin County	201.00	202.00	203.00	204.00								

METROPOLITAN AREA: Richmond-Petersburg, VA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chesterfield County	1004.06											
Henrico County	2008.05											
Hopewell city	8201.00	8203.98	8207.00									
Petersburg city	8101.00	8102.00	8103.00	8104.00	8106.00	8107.00	8108.00					
Richmond city	101.98	109.00	110.00	201.00	202.00	203.00	204.00	206.00	207.00	208.00	209.00	210.00
	211.00	301.00	302.00	401.00	402.00	403.00	404.00	412.00	413.00	415.00	601.00	602.00
	603.00	604.00	607.98	608.98								

METROPOLITAN AREA: Riverside-San Bernardino, CA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Riverside County	303.00	304.00	305.00	416.00	422.02	422.03	425.01	428.00	434.01	434.02	436.00	440.00
	442.00	454.00	455.00	456.01	456.02	457.01	458.00	459.00	462.00			
San Bernardino County	3.01	14.00	16.00	41.00	42.00	47.00	48.00	49.00	50.00	54.00	55.00	56.00
	57.00	58.00	59.00	60.00	64.00	65.00	68.00	69.00	70.00	74.05	75.00	80.02
	91.04	94.00	98.00	104.05	104.09	105.00	106.00	117.00				

METROPOLITAN AREA: Roanoke, VA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Roanoke city	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00				

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Rochester, MN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Olmsted County	1.00	5.00	8.00									

METROPOLITAN AREA: Rochester, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Genesee County	9510.00	9515.00										
Livingston County	305.00											
Monroe County	2.00	7.00	10.00	13.00	14.00	15.00	16.00	17.00	23.00	27.00	32.00	33.00
	38.02	38.03	38.04	39.00	40.00	41.00	43.00	46.02	47.01	48.00	49.00	50.00
	51.00	52.00	53.00	55.00	56.00	57.00	59.00	64.00	65.00	66.00	69.00	75.00
	79.00	80.00	87.02	90.00	91.00	92.00	93.01	94.01	94.02	94.03	95.00	96.01
	96.02	96.03	96.04	131.03	153.01							
Ontario County	517.00	518.00										
Wayne County	213.00											

METROPOLITAN AREA: Rockford, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Winnebago County	10.00	11.00	12.00	21.00	24.00	25.00	26.00	27.00	28.00	29.00		

METROPOLITAN AREA: Rocky Mount, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Edgecombe County	201.00	202.00	204.00	207.00	209.00							
Nash County	101.00	109.00										

METROPOLITAN AREA: Sacramento, CA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Dorado County	301.01											
Sacramento County	5.00	6.00	7.00	10.00	11.00	12.00	14.00	18.00	20.00	21.00	22.00	27.00
	28.00	32.01	32.02	37.00	42.02	42.03	43.00	44.01	44.02	45.00	46.01	46.02
	47.00	49.03	50.02	51.03	52.01	53.00	62.02	64.00	65.00	66.00	67.02	68.00
	69.00	70.01	96.05									

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Saginaw-Bay City-Midland, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bay County	2802.00	2803.00	2804.00	2807.00	2811.00							
Saginaw County	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	13.00
	17.00	109.00	110.00									

METROPOLITAN AREA: St. Cloud, MN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Stearns County	1.00	2.00	3.02	103.00								

METROPOLITAN AREA: St. Joseph, MO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buchanan County	10.00	11.00	12.00	13.00	14.00	19.00	20.00					

METROPOLITAN AREA: St. Louis, MO-IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madison County	4005.00	4006.00	4007.00	4021.00	4024.00	4025.00	4026.00	4031.01				
St. Clair County	5004.00	5005.00	5006.00	5009.00	5010.00	5011.00	5012.00	5013.00	5014.00	5021.00	5022.00	5024.01
	5024.04	5025.00	5027.00	5028.00	5029.00	5030.00	5041.00	5042.01	5044.00			
St. Louis County	2128.00	2139.00	2140.00	2141.00	2160.00	2161.00	2169.00	2217.98				
St. Louis city	1015.00	1052.00	1053.00	1054.00	1055.00	1061.00	1062.00	1063.00	1064.00	1065.00	1066.00	1067.00
	1071.00	1072.00	1074.00	1075.00	1076.00	1077.00	1084.00	1085.00	1096.00	1097.00	1101.00	1102.00
	1103.00	1104.00	1105.00	1111.00	1112.00	1113.00	1114.00	1115.00	1122.00	1123.00	1155.00	1156.00
	1164.00	1172.00	1173.00	1181.00	1184.00	1185.00	1186.00	1192.00	1193.00	1201.00	1202.00	1203.00
	1211.00	1212.00	1213.00	1214.00	1221.00	1224.00	1231.00	1232.00	1233.00	1241.00	1242.00	1243.00
	1246.00	1257.00	1266.00	1267.00								

METROPOLITAN AREA: Salem, OR PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marion County	1.00	7.00	9.00	10.00	19.00							
Polk County	203.01											

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Salinas, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monterey County	5.00	7.00	10.00	13.00	106.02	108.98	137.00					

METROPOLITAN AREA: Salt Lake City-Ogden, UT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Davis County	1256.00	1263.00										
Salt Lake County	1001.00	1007.00	1014.00	1015.00	1017.00	1019.00	1020.00	1021.00	1023.00	1024.00	1025.00	1026.00
	1027.00	1029.00	1030.00	1032.00	1115.00	1116.00	1124.01	1133.05				
Weber County	2008.00	2009.00	2011.00	2012.00	2018.00	2019.00						

METROPOLITAN AREA: San Angelo, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tom Green County	4.00	5.00	6.00	7.00	9.00							

METROPOLITAN AREA: San Antonio, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bexar County	1101.00	1102.00	1103.00	1105.00	1106.00	1107.00	1108.00	1109.00	1110.00	1301.00	1302.00	1303.00
	1304.00	1305.00	1306.00	1307.85	1308.00	1309.00	1311.00	1312.00	1401.00	1406.00	1501.00	1502.00
	1503.00	1504.00	1505.00	1507.00	1508.00	1510.00	1518.00	1519.00	1521.00	1601.00	1605.00	1606.00
	1609.00	1610.85	1612.00	1613.00	1701.00	1702.00	1703.00	1704.00	1707.00	1708.00	1709.00	1710.00
	1711.00	1712.00	1714.00	1715.00	1716.00	1804.00	1901.00	1902.00				
Guadalupe County	2102.00	2103.00										

METROPOLITAN AREA: San Diego, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Diego County	22.00	23.00	24.00	25.01	26.00	27.01	27.04	27.06	28.01	29.01	33.00	34.02
	35.00	36.00	39.00	40.00	41.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00
	51.99	52.00	53.00	54.00	55.00	56.00	57.00	58.00	58.99	62.00	65.00	66.00
	83.05	86.00	100.07	100.08	100.09	114.00	115.00	116.00	117.00	118.00	120.00	122.00
	123.02	125.00	132.01	144.00	157.01	158.00	182.00	184.00	186.03	202.98	206.01	

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: San Francisco, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marin County	1290.00											
San Francisco County	106.00	107.00	111.00	113.00	114.00	115.00	117.00	118.00	120.00	121.00	122.00	123.00
	124.00	125.00	155.00	161.00	162.98	163.00	176.98	177.00	178.00	179.02	180.00	201.98
	208.00	209.00	229.00	231.00	232.00	233.00	234.00	603.00	605.00	606.00	609.00	
San Mateo County	6102.00	6117.00	6120.00									

METROPOLITAN AREA: San Jose, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Clara County	5003.00	5008.00	5009.00	5010.00	5013.00	5014.00	5015.00	5016.00	5017.00	5031.01	5036.02	5037.02
	5037.03	5052.01	5116.02	5126.01								

METROPOLITAN AREA: San Juan-Bayamon, PR PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguas Buenas Municipio	2303.00	2304.98										
Barceloneta Municipio	5902.00	5903.00										
Bayamon Municipio	307.00	321.00										
Canovanas Municipio	1001.98	1004.00										
Catano Municipio	201.00	202.00	203.00	204.04								
Comerio Municipio	9517.00	9518.00	9519.00	9521.00								
Corozal Municipio	5301.00	5303.00	5305.00	5306.00								
Dorado Municipio	5407.00											
Florida Municipio	5802.00											
Guaynabo Municipio	401.01	401.02	401.03									
Juncos Municipio	5004.00											
Loiza Municipio	1101.00	1102.00	1104.00	1106.00								
Manati Municipio	5701.00	5703.00	5707.00									
Morovis Municipio	9553.00	9554.00	9555.00									
Naguabo Municipio	1703.00											
Naranjito Municipio	5201.00	5202.00	5203.00									
San Juan Municipio	2.00	6.00	13.00	14.00	27.00	28.00	29.00	31.00	33.00	34.00	35.01	35.02
	36.00	37.00	38.00	40.00	41.00	42.01	42.02	43.00	44.00	45.00	46.00	47.00
	48.00	49.00	50.00	51.03	52.23	54.02	60.00	82.01	90.00	93.00	95.00	103.00
Toa Alta Municipio	5107.98											
Toa Baja Municipio	1217.00	1218.01	1221.00	1222.00	1224.00							
Vega Alta Municipio	5501.00	5503.00										

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: San Juan-Bayamon, PR PMSA (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vega Baja Municipio	5606.00	5609.00										
Yabucoa Municipio	9507.00	9508.00	9513.00									

METROPOLITAN AREA: San Luis Obispo-Atascadero-Paso Robles, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Luis Obispo County	109.00	111.00	112.00									

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

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Barbara County	9.00	12.04	23.04	24.02	24.03	24.04	25.00	27.02	27.06	29.02	29.03	29.11
	29.12											

METROPOLITAN AREA: Santa Cruz-Watsonville, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Cruz County	1007.00	1008.00	1010.00	1103.00	1104.98	1201.00						

METROPOLITAN AREA: Santa Fe, NM MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Fe County	3.00	10.02	101.01									

METROPOLITAN AREA: Santa Rosa, CA PMSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sonoma County	1514.00	1519.00	1520.00									

METROPOLITAN AREA: Sarasota-Bradenton, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Manatee County	1.02	1.03	7.01	15.02								
Sarasota County	2.00	3.00										

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Savannah, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chatham County	1.00	6.01	10.00	11.00	12.00	13.00	15.00	17.00	18.00	19.00	20.00	21.00
	22.00	23.00	24.00	25.00	27.00	28.00	32.00	44.00	45.00	101.01	105.02	106.04

METROPOLITAN AREA: Scranton--Wilkes-Barre--Hazleton, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Columbia County	511.00											
Lackawanna County	1002.00	1003.00	1007.00	1014.00	1015.00	1029.00						
Luzerne County	2001.00	2009.00	2010.00	2125.00	2132.00	2135.00	2174.00					

METROPOLITAN AREA: Seattle-Bellevue-Everett, WA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Island County	9702.00	9709.00										
King County	43.00	44.00	47.00	52.00	53.01	53.02	54.99	71.00	72.00	73.00	74.00	75.00
	79.00	80.00	81.00	82.00	84.00	85.00	86.00	87.00	90.00	91.00	92.00	103.00
	107.00	109.00	110.00	112.00	259.00	263.00	265.00					
Snohomish County	402.00	404.00	407.00									

METROPOLITAN AREA: Sharon, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mercer County	302.00	306.00	307.00	308.00	321.00							

METROPOLITAN AREA: Sheboygan, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sheboygan County	5.00	6.00										

METROPOLITAN AREA: Sherman-Denison, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grayson County	2.00	5.02	14.00	16.01	16.02							

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Shreveport-Bossier City, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bossier Parish	103.00	104.00										
Caddo Parish	202.00	204.00	206.00	207.00	208.00	209.00	211.00	213.00	217.00	218.00	219.00	223.00
	225.00	232.00	233.00	235.00	236.00	237.00	246.00					
Webster Parish	317.00	319.00										

METROPOLITAN AREA: Sioux City, IA-NE MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Woodbury County	12.00	13.00	15.00	16.00								

METROPOLITAN AREA: Sioux Falls, SD MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Minnehaha County	7.00											

METROPOLITAN AREA: South Bend, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Joseph County	6.00	10.00	18.00	19.00	20.00	21.00	23.00	27.00	29.00	30.00		

METROPOLITAN AREA: Spokane, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spokane County	1.00	2.00	16.00	20.00	22.00	23.00	24.00	25.00	27.00	28.00	30.00	31.00
	32.00	33.00	34.00	35.00	36.00	140.01	140.02					

METROPOLITAN AREA: Springfield, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sangamon County	8.00	9.00	14.00	15.00	16.00	17.00	23.00	24.00				

METROPOLITAN AREA: Springfield, MO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	1.00	2.00	4.00	5.00	6.00	7.00	9.00	16.00	18.02	19.00	20.00	32.01
	32.02	33.00										

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Springfield, MA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hampden County	8006.00	8007.00	8008.00	8009.00	8011.02	8012.00	8013.00	8014.01	8015.02	8018.00	8019.00	8020.00
	8022.00	8114.00	8115.00	8116.00	8117.00	8118.00						
Hampshire County	8203.00	8204.00	8205.00	8220.00								

METROPOLITAN AREA: Stamford-Norwalk, CT PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairfield County	201.00	214.00	441.00	445.00								

METROPOLITAN AREA: State College, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Centre County	120.00	121.00	124.00	125.00	126.00							

METROPOLITAN AREA: Steubenville-Weirton, OH-WV MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jefferson County	1.00	2.00	3.00	7.00	8.00	9.00	111.00					
Brooke County	302.00											

METROPOLITAN AREA: Stockton-Lodi, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Joaquin County	1.00	2.00	3.00	5.00	6.00	7.00	8.00	16.00	17.00	21.00	22.00	23.00
	25.00	27.01	31.13	33.04	34.05	34.06	34.07	38.00	39.00	45.00		

METROPOLITAN AREA: Sumter, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sumter County	1.00	8.97	8.98	13.00	15.00	16.00						

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Syracuse, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cayuga County	419.00											
Onondaga County	5.00	13.00	22.00	23.00	30.00	31.00	32.00	33.00	34.00	35.00	38.00	39.00
	40.00	41.00	42.00	43.00	44.00	45.00	52.00	53.00	54.00	56.02	59.00	61.02
Oswego County	216.01	216.02										

METROPOLITAN AREA: Tacoma, WA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pierce County	602.99	613.00	614.00	615.00	616.01	616.02	617.00	621.00	622.00	626.00	627.00	718.02
	720.00											

METROPOLITAN AREA: Tallahassee, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Gadsden County	207.00											
Leon County	1.00	4.00	5.00	6.00	10.01	11.01	12.00	13.00	14.00	20.01	20.02	

METROPOLITAN AREA: Tampa-St. Petersburg-Clearwater, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hillsborough County	7.00	10.00	12.00	18.00	19.00	20.00	26.00	30.00	31.00	32.00	33.00	34.00
	35.00	36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	44.00	50.00	51.00
	53.99	108.03	108.05	108.06	108.07	109.00	129.00	139.02				
Pasco County	324.00	325.00	326.00	327.00								
Pinellas County	205.00	206.00	207.00	208.00	209.95	210.95	212.00	213.00	214.00	215.00	216.95	218.95
	259.02	262.00										

METROPOLITAN AREA: Terre Haute, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vigo County	1.00	3.00	5.00	6.00	8.00	12.00	19.00					

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Texarkana, TX-Texarkana, AR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Miller County	203.00	204.00	205.00	206.98								
Bowie County	102.00	103.00	104.00	105.00	106.00							

METROPOLITAN AREA: Toledo, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lucas County	8.00	12.02	13.02	13.04	14.00	15.00	17.00	18.00	19.00	20.00	21.00	22.00
	23.00	24.02	25.00	26.00	27.00	28.00	29.00	30.00	32.00	33.00	34.00	35.00
	36.00	37.00	38.00	40.00	41.00	42.00	43.01	48.00	51.00	54.00	65.00	68.00
	73.03	75.00	99.99									
Wood County	217.01	217.02	218.00									

METROPOLITAN AREA: Topeka, KS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Shawnee County	1.00	2.00	3.00	4.00	5.00	6.00	11.00	29.00	31.00			

METROPOLITAN AREA: Trenton, NJ PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mercer County	1.00	8.00	9.00	10.00	11.00	14.00	15.00	16.00	17.00	19.00	20.00	21.00

METROPOLITAN AREA: Tucson, AZ MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pima County	1.00	2.00	3.00	4.00	5.00	8.00	9.00	10.00	12.00	13.01	13.02	14.00
	15.00	21.00	22.00	23.00	24.00	26.01	28.00	37.01	37.02	38.00	41.04	42.00
	43.08	44.07	48.00	49.00								

METROPOLITAN AREA: Tulsa, OK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Creek County	208.00	210.00										
Osage County	104.00											
Tulsa County	2.00	3.00	5.00	6.00	7.00	9.00	10.00	12.00	13.00	14.00	21.00	23.00
	25.00	26.00	30.00	34.00	46.00	57.00	62.00	67.01	68.01	73.11	76.08	76.10
	79.00	80.01	80.02	88.00	91.01							

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2002 IRS SECTiON 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Tuscaloosa, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tuscaloosa County	104.04	111.00	112.00	114.00	117.01	118.00	119.00					
METROPOLITAN AREA: Tyler, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Smith County	2.01	2.02	3.00	4.00	5.00	6.00	7.00	18.98				
METROPOLITAN AREA: Utica-Rome, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Herkimer County	104.00	111.00										
Oneida County	202.01	203.00	204.00	205.00	206.00	207.01	208.01	208.02	208.03	209.00	210.00	211.01
	211.03	212.01	213.01	215.00	218.00	219.00						
METROPOLITAN AREA: Vallejo-Fairfield-Napa, CA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Napa County	2001.00											
Solano County	2509.00	2518.02	2523.98									
METROPOLITAN AREA: Ventura, CA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ventura County	1.00	2.00	6.00	23.00	24.00	28.02	32.00	34.02	35.00	38.00	43.01	45.01
	46.00	49.00	50.02									
METROPOLITAN AREA: Victoria, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Victoria County	1.00	2.01	3.01	3.02	6.01							
METROPOLITAN AREA: Vineland-Millville-Bridgeton, NJ PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	201.00	203.00	205.00	401.00	402.00							

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Visalia-Tulare-Porterville, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tulare County	2.00	3.02	6.00	11.00	16.00	29.01	32.00	40.00	41.00	43.00	44.00	

METROPOLITAN AREA: Waco, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
McLennan County	1.00	2.00	3.00	4.00	7.00	10.00	12.00	14.00	15.00	19.00	33.00	

METROPOLITAN AREA: Washington, DC-MD-VA-WV PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
District of Columbia	21.01	22.02	25.02	28.01	28.02	29.00	30.00	31.00	32.00	34.00	35.00	36.00
	37.00	38.00	43.00	45.00	46.00	47.00	48.01	48.02	49.01	49.02	50.00	52.20
	57.01	58.00	59.00	60.20	62.02	64.10	71.00	72.00	73.02	73.04	73.08	74.01
	74.04	74.06	74.07	74.08	74.09	74.30	75.02	75.03	75.04	76.01	77.03	77.08
	77.09	78.03	78.04	78.07	78.08	78.09	78.60	79.01	79.03	84.02	85.10	86.00
	87.01	87.02	88.02	88.03	88.04	89.03	89.04	90.01	91.02	92.03	92.10	92.40
	93.02	96.02	97.00	98.03	98.04	98.05	98.06	98.08	98.10	98.20	99.03	99.04
	99.05	99.06	99.07									
Charles County	8502.01											
Frederick County	7501.00	7503.00	7509.00									
Montgomery County	7009.04	7019.00	7025.00									
Prince George's County	8011.01	8029.03	8034.01	8035.09	8056.00	8071.02	8072.00					
Arlington County	1033.00											
Culpeper County	9903.00	9904.00										
Fairfax County	4215.00	4219.85										
Prince William County	9009.03											
Warren County	204.00	205.00										
Fredericksburg city	2.00	4.98										
Berkeley County	9713.00	9715.00	9716.00	9717.00	9720.00							
Jefferson County	9724.00											

METROPOLITAN AREA: Waterbury, CT PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Haven County	3501.00	3502.00	3503.00	3504.00	3505.00	3506.00	3522.00					

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Waterloo-Cedar Falls, IA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Black Hawk County	1.00	2.00	3.00	7.00	8.00	9.00	17.01	18.00				

METROPOLITAN AREA: Wausau, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marathon County	1.00											

METROPOLITAN AREA: West Palm Beach-Boca Raton, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Palm Beach County	13.00	14.03	14.04	15.00	19.02	21.00	22.00	23.00	24.00	25.00	26.00	51.00
	52.02	59.13	61.00	67.00	68.02	75.02	77.12	77.13	80.01	80.02	82.01	82.02
	83.01	83.02										

METROPOLITAN AREA: Wheeling, WV-OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Belmont County	116.00	117.00	120.00	121.00								
Marshall County	205.00											
Ohio County	1.00	4.00	6.00	7.00	8.00	24.00						

METROPOLITAN AREA: Wichita, KS MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sedgwick County	1.00	4.00	6.00	7.00	8.00	9.00	18.00	24.00	26.00	27.00	37.00	41.00
	42.00	43.00	65.00	68.00	78.00							

METROPOLITAN AREA: Wichita Falls, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Wichita County	101.00	102.00	103.00	104.00	105.00	108.00	110.00	111.00	112.00	113.00	114.00	116.00
	137.00											

METROPOLITAN AREA: Williamsport, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lycoming County	4.00	7.00	8.00									

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Wilmington-Newark, DE-MD PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Castle County	1.00	6.02	7.00	8.00	9.00	16.00	17.00	19.00	20.00	21.00	22.00	144.03
	145.01											

METROPOLITAN AREA: Wilmington, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brunswick County	202.99											
New Hanover County	101.00	103.00	105.01	108.00	110.00	111.00	112.00	113.00	114.00			

METROPOLITAN AREA: Worcester, MA-CT PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Worcester County	7312.01	7312.02	7313.00	7314.00	7315.00	7317.00	7318.00	7319.00	7320.01	7325.00	7384.00	7421.00
	7572.00											

METROPOLITAN AREA: Yakima, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yakima County	1.00	2.00	6.00	15.00	24.00	25.00	27.00					

METROPOLITAN AREA: Yolo, CA PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yolo County	101.01	102.03	105.01	106.02	107.03	116.98						

METROPOLITAN AREA: York, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
York County	1.00	2.00	5.00	7.00	10.00	15.00	16.00					

METROPOLITAN AREA: Youngstown-Warren, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Columbiana County	9518.00	9521.00	9522.00	9523.00	9525.98							
Mahoning County	8001.00	8002.00	8003.00	8004.00	8005.00	8006.00	8007.00	8009.00	8010.00	8017.00	8019.00	8020.00
	8021.00	8022.00	8023.00	8024.00	8031.00	8032.00	8034.00	8035.00	8037.00	8040.00	8041.00	8043.00
	8044.00	8103.00	8104.00									
Trumbull County	9201.00	9202.00	9205.00	9206.00	9207.00							

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2002 IRS SECTION 42(d)(5)(C) METROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

METROPOLITAN AREA: Yuba City, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sutter County	507.00											
Yuba County	403.00	404.00	405.00									

METROPOLITAN AREA: Yuma, AZ MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yuma County	1.00	105.00	106.00	110.00	114.00	115.00	116.00					

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Alabama

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9502.00	9504.00										
Bibb County	9516.00											
Bullock County	9521.00	9522.00										
Butler County	9527.00	9529.00	9530.00	9531.00	9533.00	9534.00						
Chambers County	9537.00	9541.00										
Choctaw County	9567.00	9570.00										
Clarke County	9578.00	9580.00										
Coffee County	109.00											
Conecuh County	9602.00	9604.00	9606.00									
Covington County	9621.00	9627.00										
Crenshaw County	9636.00											
Dallas County	9964.00	9965.00	9966.00	9968.00	9969.00	9970.00	9971.00	9972.00	9973.00	9974.00		
Escambia County	9702.00	9706.00										
Fayette County	9723.00											
Greene County	9743.00	9744.00	9745.00	9746.00								
Hale County	9744.00	9746.00	9747.00	9748.00	9749.00							
Lowndes County	9810.00	9811.00	9812.00									
Macon County	9814.00	9815.00	9816.00	9817.00	9818.00	9820.00	9821.00	9822.00	9823.00			
Marengo County	9828.00	9829.00	9830.00	9831.00								
Marshall County	311.00											
Monroe County	9856.00	9857.00	9858.00									
Perry County	9868.00	9869.00	9870.00	9871.00	9872.00							
Pickens County	9879.00	9881.00										
Pike County	9887.00	9889.00										
Sumter County	9911.00	9912.00	9913.00	9914.00	9915.00							
Talladega County	106.00	107.00	118.00									
Wilcox County	9947.00	9948.00	9949.00	9950.00	9951.00							

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Alaska

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aleutians East Borough	9900.99											
Bethel Census Area	9513.98	9514.98										
Dillingham Census Area	9716.98											
Fairbanks North Star Borough	1.00											
Kenai Peninsula Borough	9543.00											
Kodiak Island Borough	9623.99											
Matanuska-Susitna Borough	9743.00	9744.00										
Nome Census Area	9510.00											
Valdez-Cordova Census Area	9861.00											
Wade Hampton Census Area	9712.00											
Yukon-Koyukuk Census Area	9604.00	9605.00	9606.00	9607.98								

NONMETROPOLITAN PART OF STATE: Arizona

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Apache County	9760.00	9771.00	9772.00	9773.00	9774.00	9775.00	9777.00	9778.00				
Cochise County	9.00											
Gila County	9850.00	9860.00										
Graham County	9950.00											
La Paz County	201.00											
Navajo County	9650.00	9651.00	9652.00	9653.00	9660.00	9671.00	9672.00	9674.00	9675.00	9676.00		

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Arkansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arkansas County	9804.00	9807.00										
Ashley County	9601.98	9604.00										
Bradley County	9503.00	9505.00										
Chicot County	9802.00	9803.00	9804.00									
Columbia County	9505.00											
Cross County	9501.00	9505.00										
Desha County	9501.98	9503.00	9504.00									
Drew County	9902.00	9904.00										
Franklin County	9501.00											
Garland County	106.00	107.00	108.00	115.00								
Greene County	9805.00	9807.00										
Hempstead County	9802.00											
Jackson County	9802.00											
Lafayette County	9701.00	9702.00	9703.00									
Lee County	9701.00	9702.00	9703.00	9704.00								
Lincoln County	9602.00											
Madison County	9604.00											
Mississippi County	101.00	103.00	109.00	110.00								
Monroe County	9501.00	9502.00	9503.00									
Newton County	9802.00											
Phillips County	9801.00	9802.00	9803.00	9804.00	9805.00	9806.00						
Poinsett County	9901.00	9903.00	9907.00									
St. Francis County	9601.00	9604.00	9606.00									
Searcy County	9701.00	9702.00	9703.00									
Sharp County	9701.00											
Union County	9501.00	9509.00	9510.00									
Van Buren County	9601.00											
White County	9706.00											
Woodruff County	9901.00	9902.00										

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: California

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Humboldt County	1.00	5.00	10.00	101.00	113.00							
Imperial County	101.00	104.00	114.00	115.00	116.00	119.00	120.00	121.00	122.00	124.00	125.00	
Kings County	9.00	11.00	13.00	16.00	17.00							
Mendocino County	101.00	118.00										
Nevada County	10.00	11.00										
Siskiyou County	2.00											
Trinity County	3.98											

NONMETROPOLITAN PART OF STATE: Colorado

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamosa County	9816.00	9817.00										
Baca County	9849.00											
Conejos County	9746.00	9747.00	9748.00	9749.00								
Costilla County	9826.00	9827.00										
Delta County	9648.00											
Elbert County	9911.00											
Fremont County	9784.00											
Huerfano County	9808.00											
La Plata County	9711.00											
Las Animas County	9832.00	9833.00	9834.00									
Lincoln County	9916.00											
Montezuma County	9695.00											
Otero County	9877.00	9880.00	9881.00									
Prowers County	9857.00	9859.00										
Rio Grande County	9767.00	9768.00										
Saguache County	9776.00	9777.00										

NONMETROPOLITAN PART OF STATE: Connecticut

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

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Florida

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bradford County	1.00											
Columbia County	9902.00	9903.00										
DeSoto County	9803.00											
Dixie County	9801.00	9802.00	9803.98									
Franklin County	9701.00	9702.00	9703.00									
Hamilton County	9801.00	9803.00										
Hardee County	9704.00											
Hendry County	9602.00											
Highlands County	9609.00	9617.00										
Holmes County	9603.00	9604.00										
Indian River County	503.01	503.02										
Jackson County	9802.00	9803.00	9806.00	9808.00								
Jefferson County	9801.98											
Lafayette County	9602.98											
Levy County	9702.00	9706.00										
Madison County	9902.00	9903.00										
Monroe County	9701.00											
Okeechobee County	9902.00	9903.00										
Putnam County	9507.00	9508.00										
Sumter County	9907.00											
Suwannee County	9701.00											
Taylor County	9503.00											
Walton County	9502.00											

NONMETROPOLITAN PART OF STATE: Georgia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Appling County	9502.00											
Atkinson County	9603.00											
Bacon County	9702.00											
Ben Hill County	9604.00											
Brooks County	9901.00	9902.00	9904.00	9905.00	9906.00							
Bulloch County	9904.00	9905.00	9908.00									
Burke County	9502.00	9503.00	9504.00	9506.00	9507.00	9508.00						
Calhoun County	9501.00	9503.00	9504.00									
Candler County	9502.00	9503.00										
Clay County	9601.00	9602.00										
Clinch County	9702.00											

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Georgia (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Coffee County	9908.00											
Colquitt County	9703.00											
Cook County	9802.00											
Crisp County	9802.00	9803.00										
Decatur County	9703.00	9704.00	9708.00									
Dodge County	9606.00											
Dooly County	9701.00	9702.00	9703.00									
Early County	9901.98	9902.00	9904.00									
Emanuel County	9801.00	9802.00	9804.00	9807.00								
Evans County	9703.00											
Floyd County	6.00	11.00	16.00	19.00								
Glynn County	8.00	9.00										
Grady County	9503.00											
Greene County	9503.00											
Hancock County	9801.00	9802.00										
Irwin County	9502.00											
Jefferson County	9601.00	9603.00	9604.00									
Jenkins County	9601.00	9602.00										
Johnson County	9802.00											
Lanier County	9502.00											
Laurens County	9503.00	9509.00										
Liberty County	106.00											
Lowndes County	108.00	109.00	110.00	113.00								
McIntosh County	9902.00											
Macon County	9801.00	9804.00										
Marion County	9802.00											
Meriwether County	9704.00											
Mitchell County	9802.00	9803.00	9805.00	9806.00								
Montgomery County	9502.00											
Quitman County	9801.00	9802.00										
Randolph County	9901.00	9902.00										
Screven County	9701.00	9705.00										
Seminole County	9801.00	9803.00										
Stewart County	9501.00	9502.00	9503.00									
Sumter County	9503.00											
Talbot County	9602.00	9603.00										
Taliaferro County	9901.00	9902.00										
Taylor County	9501.00	9502.00	9503.00									

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Georgia (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Telfair County	9502.00	9503.00	9504.00									
Terrell County	9803.00	9805.00										
Thomas County	9601.00	9607.00	9608.00	9611.00								
Tift County	9906.00	9907.00										
Toombs County	9701.00	9702.00										
Treutlen County	9602.98											
Troup County	9606.00	9608.00										
Turner County	9701.00	9702.00										
Union County	9903.00											
Ware County	9501.00	9504.00	9507.00	9508.00								
Warren County	9701.00	9702.00	9703.00	9704.00								
Wayne County	9703.00	9704.00										
Wheeler County	9801.00	9802.00										
Wilcox County	9903.00	9904.00										
Worth County	9504.00	9505.00										

NONMETROPOLITAN PART OF STATE: Hawaii

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hawaii County	204.00	211.00										
Kalawao County	319.00											
Kauai County	410.00											
Maui County	301.00	313.00	317.00	318.00								

NONMETROPOLITAN PART OF STATE: Idaho

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bingham County	9508.00											
Bonneville County	9701.00	9712.00										
Cassia County	9504.00											
Idaho County	9604.00											
Kootenai County	9.00											
Latah County	51.00	54.00										
Lemhi County	9801.00											
Madison County	9503.00											
Owyhee County	9501.00											
Twin Falls County	9811.00											

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Illinois

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	4.00	7.00	8.00									
Alexander County	9577.00	9578.00	9579.00									
Christian County	9589.00											
Coles County	4.00	7.00	8.00									
Franklin County	404.00	407.00	409.00	410.00								
Hamilton County	9731.00											
Hardin County	9709.00											
Jackson County	107.00	108.00	109.00	111.00	112.00	113.00	114.00	115.00				
Jefferson County	509.00	510.00	511.00									
Knox County	8.00	11.00										
La Salle County	9633.00											
McDonough County	104.00	105.00	106.00	108.00								
Marion County	9525.00	9527.00										
Morgan County	9520.00											
Perry County	304.00											
Pike County	9528.00											
Pope County	9712.00											
Pulaski County	9710.00	9711.00										
Richland County	9780.00											
Saline County	9555.00	9559.00										
Stephenson County	7.00											
Vermilion County	1.00	2.00	4.00	6.00								
White County	9580.00											
Whiteside County	17.00											
Williamson County	201.00											

NONMETROPOLITAN PART OF STATE: Indiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grant County	2.00	9.00										
Henry County	9761.00	9763.00	9765.00									
Knox County	9553.00	9554.00										
La Porte County	402.00											
Wayne County	1.00	2.00	3.00	10.00								

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Iowa

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buchanan County	9502.00											
Lee County	9908.00											
Story County	5.00	7.00	10.00	11.00	13.01							
Wapello County	9602.00	9605.00										
Webster County	7.00	8.00										

NONMETROPOLITAN PART OF STATE: Kansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bourbon County	9559.00											
Cherokee County	9585.00											
Crawford County	9571.00	9575.00										
Ellis County	9729.00											
Geary County	1.00	2.00										
Lyon County	1.00											
Montgomery County	9510.00	9512.00										
Reno County	6.00											
Riley County	4.00	5.00	8.00									
Saline County	2.00											
Seward County	9660.00											

NONMETROPOLITAN PART OF STATE: Kentucky

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9705.00											
Bell County	9601.00	9602.00	9604.00	9605.00	9609.00	9610.00						
Boyle County	9903.00											
Breathitt County	9801.00	9802.00	9803.00	9805.00	9806.00	9807.00						
Casey County	9505.00											
Clay County	9501.00	9502.00	9504.00	9505.00	9506.00							
Clinton County	9701.00	9702.00										
Elliott County	9802.00											
Estill County	9804.00											
Floyd County	9805.00	9808.00	9810.00									
Franklin County	702.00											
Fulton County	9802.00											
Hardin County	15.00											
Harlan County	9702.00	9703.00	9705.00	9706.00	9709.00	9710.00	9711.00					

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Kentucky (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	9601.00	9602.00										
Johnson County	9602.00											
Knott County	9601.00	9602.00	9603.00	9604.00	9605.00							
Knox County	9901.00	9902.00	9905.00	9906.00	9907.00	9908.00						
Laurel County	9701.00	9709.00										
Lawrence County	9902.00	9903.00	9904.00									
Lee County	9501.00	9502.00	9503.00									
Leslie County	9801.00	9802.00										
Letcher County	9503.00	9506.00										
Lewis County	9902.00											
Lincoln County	9804.00											
McCracken County	301.00	302.00	303.00	304.00	305.00	306.00						
McCreary County	9601.00	9602.00	9603.00	9604.00								
Magoffin County	9701.00	9702.00	9703.00	9704.00								
Marion County	9701.00	9708.00										
Martin County	9501.00	9502.00	9503.00									
Menifee County	9601.00											
Morgan County	9501.00	9503.00	9505.00									
Muhlenberg County	9601.00											
Owsley County	9901.00	9902.00	9903.00									
Perry County	9701.00	9702.00	9703.00	9705.00	9707.00							
Pike County	9903.00	9905.00	9917.00									
Pulaski County	9911.00											
Rockcastle County	9502.00	9504.00										
Rowan County	9503.00	9504.00										
Warren County	101.00	102.00	103.00	104.00	105.00							
Wayne County	9801.00	9803.00	9804.00	9805.00	9806.00							
Whitley County	9804.00	9805.00	9807.00	9808.00								
Wolfe County	9901.00	9902.00	9903.00									

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Louisiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen Parish	9503.00											
Assumption Parish	501.98	505.00										
Avoyelles Parish	304.00	306.00	309.00									
Catahoula Parish	9801.00	9802.00										
Claiborne Parish	9504.00											
Concordia Parish	9902.00											
De Soto Parish	9505.00	9506.00										
East Carroll Parish	9901.00	9902.00	9903.00									
Evangeline Parish	9505.00	9506.00										
Franklin Parish	9503.00	9506.00										
Iberia Parish	308.00	309.00	310.00									
Jefferson Davis Parish	9806.00											
Lincoln Parish	9603.00	9608.00	9609.00									
Madison Parish	9603.00	9604.00										
Morehouse Parish	9504.00	9508.00										
Natchitoches Parish	9904.00	9907.00										
Pointe Coupee Parish	9519.00	9520.00										
Red River Parish	9602.00	9603.00										
Richland Parish	9705.00											
Sabine Parish	9805.00											
St. Mary Parish	411.00	416.00										
Tangipahoa Parish	9533.00	9534.00	9536.00	9543.00	9544.00							
Tensas Parish	9801.00	9803.00										
Vermilion Parish	9508.00											
Washington Parish	9503.00	9508.00	9509.00									
Winn Parish	9603.00											

NONMETROPOLITAN PART OF STATE: Maine

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aroostook County	9508.00											
Franklin County	9901.00											
Penobscot County	255.00											
Somerset County	9852.00	9855.00										

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Maryland

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dorchester County	9705.00											
Somerset County	9806.00											
Wicomico County	3.00	102.00										
Worcester County	9909.00											

NONMETROPOLITAN PART OF STATE: Massachusetts

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berkshire County	9211.00	9213.00										
Franklin County	413.00											

NONMETROPOLITAN PART OF STATE: Michigan

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cass County	7.00	9.00										
Chippewa County	9703.00											
Clare County	9801.00	9802.00	9803.00	9805.00	9809.00	9810.00	9812.00					
Delta County	9710.00											
Gladwin County	9902.00	9908.00										
Houghton County	9903.00	9908.00										
Iosco County	9904.00	9905.00										
Isabella County	9505.00	9509.00	9511.00	9512.00								
Keweenaw County	9601.00											
Lake County	9604.00	9605.00	9606.00	9607.00								
Manistee County	9906.00											
Marquette County	3.00	5.00	6.00	6.99								
Mecosta County	9605.00	9606.00	9607.00	9611.00								
Montcalm County	9801.00											
Newaygo County	9702.00	9707.00										
Ogemaw County	9501.00	9507.00	9508.00									
Oscoda County	9704.00											
Presque Isle County	9502.99											
Roscommon County	9702.00											
St. Joseph County	402.00	404.00										
Shiawassee County	306.00	312.00										

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Minnesota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aitkin County	9902.00	9903.00										
Becker County	9510.00											
Beltrami County	9506.00	9507.00	9508.00									
Blue Earth County	9707.00	9711.00	9712.00									
Cass County	9610.00	9611.00	9612.00									
Clearwater County	9602.00											
Crow Wing County	9501.00											
Hubbard County	9706.00											
Itasca County	9811.00											
Kandiyohi County	9810.00											
Koochiching County	9906.00											
Mahnomen County	9603.00											
Mille Lacs County	9702.00											
Pennington County	9904.00											
Stevens County	9802.00											
Todd County	9902.00											
Wadena County	9801.00	9802.98										
Winona County	9705.00											

NONMETROPOLITAN PART OF STATE: Mississippi

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	3.00	4.00										
Attala County	9503.00											
Bolivar County	9501.00	9502.00	9503.00	9504.00	9507.00							
Claiborne County	9502.00	9503.00										
Clay County	9503.00											
Coahoma County	9501.00	9503.00	9506.00	9507.00								
Copiah County	9501.00											
Holmes County	9501.00	9502.00	9503.00	9504.00	9505.00							
Humphreys County	9502.00	9503.00										
Issaquena County	9501.00											
Jefferson County	9501.00	9502.00										
Jones County	9507.00											
Kemper County	9501.00											
Lafayette County	9503.00											
Lauderdale County	1.00	2.00	4.00	6.00	7.00							
Leflore County	9501.00	9502.00	9503.00	9508.00	9509.00							

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Mississippi (conintued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lowndes County	7.00	8.00	11.00									
Monroe County	9508.00											
Neshoba County	9503.00											
Noxubee County	9501.00	9502.00	9503.00									
Oktibbeha County	9503.00											
Panola County	9501.00											
Pike County	9503.00	9507.00										
Quitman County	9501.00	9502.00	9503.00									
Sharkey County	9501.00	9502.00										
Sunflower County	9502.00	9503.00	9505.00	9506.00								
Tallahatchie County	9502.00	9503.00	9504.00									
Tunica County	9501.00	9502.00										
Warren County	9503.00	9504.00										
Washington County	1.00	4.00	5.00	6.00	10.00	11.00	12.00	13.00	18.00	19.00	20.00	22.00
Wilkinson County	9501.00	9502.00										
Yazoo County	9503.00	9505.00										

NONMETROPOLITAN PART OF STATE: Missouri

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9503.00	9505.00	9506.00	9507.00	9509.00							
Audrain County	9503.00											
Bates County	9704.00											
Benton County	9606.00											
Bollinger County	9502.00											
Butler County	9504.00	9505.00	9506.00	9507.00	9509.00							
Cape Girardeau County	9809.00	9810.00	9814.00	9816.00								
Carter County	9601.00	9602.00										
Cedar County	9701.00											
Cole County	101.00											
Dallas County	9801.00	9802.00										
Daviess County	9702.00											
Dent County	9603.00	9604.00										
Douglas County	9501.00	9503.00										
Dunklin County	9601.00	9604.00	9605.00	9606.00	9608.00	9610.00						
Grundy County	9603.00											
Henry County	9504.00											

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Missouri (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hickory County	9701.00											
Howell County	9901.00	9902.00	9904.00	9907.00	9908.00							
Iron County	9704.00											
Johnson County	9604.00	9606.00										
Laclede County	9606.00											
Livingston County	9805.00											
Marion County	9607.00											
Mississippi County	9502.00	9504.00										
New Madrid County	9602.00	9603.00	9604.00	9605.00	9606.00							
Nodaway County	9704.00											
Oregon County	9801.00	9802.00	9803.00									
Ozark County	9701.00											
Pemiscot County	9702.00	9703.00	9704.00	9706.00								
Phelps County	9904.00											
Polk County	9601.00											
Randolph County	9903.00											
Reynolds County	9801.00											
Ripley County	9701.00	9702.00	9703.00	9704.00								
Scotland County	9801.00											
Scott County	9807.00	9809.00										
Shannon County	9702.00											
Stoddard County	9702.00	9705.00										
Texas County	9801.00											
Vernon County	9504.00											
Washington County	9601.00	9603.00	9604.00									
Wayne County	9901.00	9902.00	9904.00									
Wright County	9902.00	9904.00										

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Montana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beaverhead County	9894.00											
Big Horn County	9641.00	9642.00										
Blaine County	9723.00	9725.00										
Carbon County	9655.00											
Carter County	9602.00	9603.00										
Dawson County	9531.00	9532.00										
Flathead County	10.00											
Gallatin County	9861.00	9863.00	9864.00	9866.00								
Glacier County	9761.00	9762.00	9763.00									
Golden Valley County	9681.00											
Hill County	9735.00	9737.00										
Lake County	9954.00											
Lewis and Clark County	9788.00	9789.00	9796.00									
Madison County	9882.00											
Meagher County	9838.00											
Musselshell County	9685.00	9687.00										
Petroleum County	9691.00											
Pondera County	9771.00											
Ravalli County	9933.00											
Roosevelt County	9511.00											
Rosebud County	9627.00	9628.00										
Sanders County	9966.00											
Sheridan County	9503.00											
Silver Bow County	1.00											
Valley County	9550.00											

NONMETROPOLITAN PART OF STATE: Nebraska

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9661.00											
Buffalo County	9696.00											
Cherry County	9559.00											
Dawes County	9507.00											
Keya Paha County	9754.00											
Lincoln County	9601.00											
McPherson County	9579.00											
Scotts Bluff County	9537.00											
Thurston County	9781.00	9782.00										

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Nevada

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Elko County	9501.00	9505.00	9506.00	9515.00								
Humboldt County	9601.00	9603.00										
Lyon County	9606.00											

NONMETROPOLITAN PART OF STATE: New Hampshire

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grafton County	9610.00											

NONMETROPOLITAN PART OF STATE: New Mexico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chaves County	1.00	6.00										
Cibola County	9745.00	9746.00	9747.00									
Curry County	1.00	4.00										
Eddy County	5.00											
Guadalupe County	9617.00	9618.00	9619.00									
Hidalgo County	9882.00											
Lea County	1.00	2.00	3.00	4.00								
Lincoln County	9804.00											
Luna County	9862.00	9868.00										
McKinley County	9721.00	9722.00	9723.00	9724.00	9725.00	9726.00	9727.00	9728.00	9729.00			
Mora County	9552.00											
Otero County	1.00	8.00										
Rio Arriba County	9535.00	9538.00	9636.00									
Roosevelt County	9591.00											
San Juan County	8.00	9.00	10.01	10.02								
San Miguel County	9571.00	9577.00										
Socorro County	9782.00	9784.00										
Taos County	9524.00	9529.00										

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: New York

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cattaraugus County	9619.00	9620.00	9622.00									
Clinton County	1011.00	1012.00	1013.00									
Columbia County	9912.00											
Franklin County	9913.00											
Fulton County	9908.00											
Jefferson County	620.00	621.00										
Otsego County	9910.00	9911.00										
St. Lawrence County	9909.00	9911.00	9912.00	9922.00								
Steuben County	9621.00											
Tompkins County	1.00	2.00	3.00	4.00	7.00	8.00	10.00	11.00	12.00			

NONMETROPOLITAN PART OF STATE: North Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anson County	9804.00											
Ashe County	9703.00											
Beaufort County	9903.00											
Bertie County	9601.00	9602.00	9603.00									
Bladen County	9502.00	9506.00										
Columbus County	9902.00	9906.00	9907.00	9909.00	9911.00	9912.00						
Craven County	9608.00	9609.00										
Duplin County	9903.00											
Graham County	9801.00											
Halifax County	9901.00	9907.00	9908.00	9909.00	9910.00	9911.00						
Hertford County	9501.00	9502.00	9504.00									
Hoke County	9704.00											
Jackson County	9501.00	9507.00										
Jones County	9802.00											
Lee County	302.00	303.00										
Lenoir County	102.00	103.00	104.00	105.00	107.00	111.00						
Martin County	9702.00	9704.00	9706.00									
Northampton County	9803.00											
Pasquotank County	9601.00	9603.00										
Richmond County	9706.00											
Robeson County	9603.00	9608.00	9612.00	9617.00	9619.00	9620.00						
Sampson County	9706.00	9709.00										
Scotland County	102.00	103.00										
Swain County	9601.98	9603.00										

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: North Carolina (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tyrrell County	9601.00											
Vance County	9605.00	9606.00	9607.00									
Warren County	9502.00	9503.00	9504.00									
Watauga County	9804.00	9805.00	9806.00									
Wilson County	1.00	2.00	3.00	7.00	8.01							

NONMETROPOLITAN PART OF STATE: North Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benson County	9567.00											
Billings County	9631.00											
Dunn County	9620.00											
Emmons County	9662.00	9664.00										
Grant County	9657.00											
Kidder County	9666.00											
McKenzie County	9626.00											
McLean County	9606.00											
Mountrail County	9553.00											
Ramsey County	9574.00											
Rolette County	9517.00	9518.00										
Sioux County	9660.00											
Towner County	9513.00											
Ward County	101.00											
Wells County	9599.00											
Williams County	9540.00											

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Ohio

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9901.00	9902.00	9904.00	9905.00	9906.00							
Athens County	9726.00	9727.00	9728.00	9730.00	9731.00	9732.00	9735.00					
Coshocton County	9914.00											
Erie County	408.00	410.00										
Gallia County	9536.00	9537.00	9538.00									
Guernsey County	9773.00	9776.00										
Harrison County	9758.00											
Highland County	9548.00											
Jackson County	9572.00	9573.00	9576.00	9577.00	9578.00							
Marion County	1.00	9.00										
Meigs County	9643.00	9644.00	9646.98									
Muskingum County	9814.00	9820.00	9821.00									
Perry County	9660.00											
Pike County	9522.00	9523.00	9526.00	9527.00								
Ross County	9564.00	9565.00										
Scioto County	9921.00	9923.00	9924.00	9926.00	9928.00	9931.00	9932.00	9934.00	9935.00	9936.00	9937.00	9939.00
	9940.00											
Vinton County	9530.00											
Wayne County	17.00											

NONMETROPOLITAN PART OF STATE: Oklahoma

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9768.00	9769.00	9770.00									
Atoka County	9876.00	9877.00	9879.00									
Beckham County	9663.00	9665.00										
Blaine County	9587.00	9590.00										
Bryan County	9956.00	9962.00	9964.00	9965.00								
Caddo County	9618.00	9621.00										
Carter County	9928.00	9931.00										
Cherokee County	9776.00	9778.00	9779.00	9780.00								
Choctaw County	9969.00	9972.00	9973.00									
Coal County	9882.00											
Cotton County	9712.00	9713.00										
Custer County	9605.00	9606.00										
Garvin County	9911.00											
Grady County	1.00	2.00										
Harmon County	9676.00											

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Oklahoma (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Haskell County	9791.00	9794.00										
Hughes County	9846.00	9848.00										
Jackson County	9686.00	9687.00										
Jefferson County	9717.00											
Johnston County	9902.00											
Kiowa County	9637.00	9638.00	9640.00									
Latimer County	9873.00											
Le Flore County	407.00											
McCurtain County	9982.00	9983.00	9986.00	9987.00	9989.00							
McIntosh County	9799.00	9802.00										
Muskogee County	2.00	4.00	5.00	6.00	7.00							
Okfuskee County	9808.00	9809.00	9810.00									
Okmulgee County	1.00	2.00	3.00									
Ottawa County	9745.00											
Payne County	102.00	103.00	104.00	105.00	107.00							
Pittsburg County	9862.00											
Pontotoc County	9891.00	9892.00										
Pushmataha County	9976.00	9977.00	9978.00									
Seminole County	9835.00	9836.00	9839.00									
Stephens County	5.00	6.00	7.00									
Tillman County	9704.00	9706.00										
Washington County	2.00	9.00										

NONMETROPOLITAN PART OF STATE: Oregon

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clatsop County	9503.00	9508.00										
Curry County	9501.00											
Jefferson County	9604.00											
Josephine County	3601.00	3609.00	3615.98	3616.00								
Klamath County	9716.00	9717.00	9718.00	9719.00								
Malheur County	9704.00											
Union County	9707.00											

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Pennsylvania

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Armstrong County	9811.00											
Clarion County	9906.00											
Clinton County	9706.00											
Crawford County	1116.00											
Franklin County	110.00											
Greene County	9704.00											
Indiana County	9603.00	9610.00	9611.00									
Lawrence County	4.00	5.00	6.00	9.00	118.98							
Mc Kean County	4202.00											
Northumberland County	9616.00	9617.00										
Schuylkill County	6.00											
Venango County	2003.00	2007.00										

NONMETROPOLITAN PART OF STATE: Rhode Island

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

NONMETROPOLITAN PART OF STATE: South Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allendale County	9701.00	9702.00	9703.00	9704.00	9705.98							
Bamberg County	9601.00	9602.00										
Beaufort County	1.00	11.00										
Calhoun County	9503.00											
Chester County	210.00											
Chesterfield County	9506.00											
Clarendon County	9602.00	9603.00	9605.00	9608.00								
Colleton County	9703.00	9705.00										
Darlington County	107.00	114.00										
Dillon County	9701.00	9704.00	9706.00									
Georgetown County	9804.00	9806.00										
Greenwood County	9705.00											
Hampton County	9804.00	9805.00										
Lancaster County	107.00											
Lee County	9801.00	9803.00	9805.00	9806.00								
Marion County	9501.00	9503.00	9504.00	9506.00	9507.00							
Marlboro County	9602.00											

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: South Carolina (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Orangeburg County	102.00	103.00	104.00	111.00	112.00	113.00	115.00					
Union County	302.00											
Williamsburg County	9704.00	9705.00	9707.00	9708.00	9709.00							

NONMETROPOLITAN PART OF STATE: South Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bennett County	9931.00											
Brown County	9515.00											
Buffalo County	9746.00											
Charles Mix County	9702.00	9703.00										
Clay County	9656.00											
Corson County	9861.00											
Day County	9526.00											
Dewey County	9881.00											
Edmunds County	9821.00											
Hutchinson County	9688.00											
Jackson County	9912.00											
Mellette County	9921.00											
Roberts County	9503.00											
Shannon County	9936.00	9937.00										
Spink County	9561.00											
Todd County	9926.00	9927.00										
Ziebach County	9871.00											

NONMETROPOLITAN PART OF STATE: Tennessee

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bradley County	103.00	104.00	107.00	108.00								
Campbell County	9501.00	9502.00	9503.00	9506.00	9507.00	9510.00						
Claiborne County	9701.00	9705.00	9707.00	9709.00								
Cocke County	9802.00	9804.00	9805.00	9806.00								
Coffee County	9709.00											
Cumberland County	9704.00											
Dyer County	9644.00	9647.00										
Fentress County	9651.00	9652.00	9653.00									
Gibson County	9669.00											
Grainger County	5001.00											

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Tennessee (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	901.00	902.00										
Grundy County	9550.00	9553.00										
Hamblen County	1003.00											
Hancock County	9601.00	9602.00	9603.00	9604.00								
Hardeman County	9502.00	9506.00										
Hardin County	9804.00	9807.00										
Haywood County	9801.00	9802.00	9803.00	9804.00	9805.00	9806.00	9807.00	9808.00				
Henry County	9693.00	9694.00										
Houston County	1202.00											
Jackson County	9601.00											
Johnson County	9561.00	9562.00	9563.00	9564.00								
Lake County	9601.00	9602.00										
Lauderdale County	505.02	506.00										
Lawrence County	9603.00											
McMinn County	9702.00											
Macon County	9705.98											
Marshall County	9553.00											
Maury County	105.00											
Meigs County	9603.00											
Morgan County	1102.00											
Obion County	9656.00											
Overton County	9506.98											
Pickett County	9850.00	9852.00										
Polk County	9501.00											
Putnam County	7.00	8.00										
Roane County	305.00											
Scott County	9750.00	9752.00	9753.00	9754.00								
Sequatchie County	601.00											
Stewart County	1103.00											
Warren County	9906.00											
Wayne County	9503.00											
White County	9954.00											

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Texas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	9507.00											
Angelina County	5.00	7.00										
Aransas County	9504.00											
Atascosa County	9603.00	9605.00										
Bee County	9505.00											
Brewster County	9504.00											
Briscoe County	9501.00											
Brooks County	9501.00	9502.00										
Brown County	9506.00	9507.00	9508.00									
Cass County	9505.00											
Castro County	9503.00											
Cherokee County	9505.00											
Childress County	9502.00											
Cochran County	9501.00											
Collingsworth County	9502.00											
Concho County	9502.00											
Cooke County	9905.00											
Crosby County	9502.00											
Culberson County	9502.00											
Dawson County	9505.00											
Deaf Smith County	9504.00	9505.00										
DeWitt County	9702.00											
Dickens County	9502.00											
Dimmit County	9501.00	9502.00	9503.00									
Duval County	9501.00	9502.00	9503.00	9504.00								
Edwards County	9501.00	9502.00										
Falls County	9904.00											
Floyd County	9503.00	9504.00										
Freestone County	9803.00	9809.00										
Frio County	9502.00	9503.00										
Gaines County	9502.00											
Gonzales County	9903.00	9904.00										
Gray County	9508.00											
Hale County	9502.00	9507.00										
Hall County	9503.00	9504.00	9505.00									
Hill County	9606.00	9609.00										
Houston County	9502.00	9504.00										
Howard County	9503.00	9505.00										

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Texas (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hudspeth County	9501.00											
Hutchinson County	9507.00											
Jasper County	9503.00	9506.00										
Jim Hogg County	9501.00	9503.00										
Jim Wells County	9502.00	9505.00	9506.00	9507.00								
Karnes County	9702.00	9703.00	9704.00									
Kleberg County	202.00											
Lamar County	5.00	6.00	8.00									
Lamb County	9501.00	9505.00										
La Salle County	9501.00	9502.00										
Lee County	9802.00											
Limestone County	9705.00											
Lynn County	9503.00											
McCulloch County	9503.00											
Madison County	9801.00	9804.00										
Marion County	9501.00	9503.00	9504.00									
Mason County	9502.00											
Matagorda County	1301.00											
Maverick County	9501.00	9502.00	9503.00	9504.00	9505.00	9506.00						
Medina County	9903.00	9904.00										
Menard County	9502.00											
Mills County	9503.00											
Motley County	9501.00											
Nacogdoches County	9506.00	9509.00	9510.00									
Navarro County	9707.00	9708.00										
Newton County	9502.00	9503.00										
Nolan County	9503.00											
Palo Pinto County	9808.00											
Pecos County	9502.00	9503.00	9505.00									
Presidio County	9501.00	9502.00										
Real County	9501.00											
Red River County	9502.00											
Reeves County	9501.00	9502.00	9503.00	9505.00								
Robertson County	9602.00	9605.00										
San Augustine County	9502.00											
San Saba County	9502.00											
Starr County	9501.00	9502.00	9504.00	9505.00	9506.00	9507.00						
Stephens County	9503.00											

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Texas (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Swisher County	9503.00											
Terry County	9503.00											
Titus County	9506.00											
Trinity County	9505.00											
Uvalde County	9505.00											
Val Verde County	9503.00	9504.00	9506.00	9507.00								
Walker County	1905.00	1906.00	1907.00									
Ward County	9505.00											
Wharton County	1402.00	1403.00	1410.00									
Wilbarger County	9504.00	9505.00										
Willacy County	9501.00	9502.00	9503.00	9504.00	9505.00	9506.00						
Zapata County	9502.00	9503.00										
Zavala County	9501.00	9502.00	9503.00									

NONMETROPOLITAN PART OF STATE: Utah

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cache County	6.00	7.00	8.00	16.00								
Carbon County	9716.00											
Juab County	9732.00											
San Juan County	9782.00	9783.00	9784.00									
Sanpete County	9724.00											
Uintah County	9885.98											
Wasatch County	9925.00											

NONMETROPOLITAN PART OF STATE: Vermont

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Addison County	9622.97											

NONMETROPOLITAN PART OF STATE: Virginia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Accomack County	9903.00	9908.00										
Brunswick County	9902.00											
Buchanan County	9901.00											
Dickenson County	9901.00	9903.00	9904.00									
Lee County	9901.00	9904.00	9905.00	9906.00								

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Virginia (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lunenburg County	9903.00											
Montgomery County	201.00	202.00	203.00	204.00	207.00	216.98						
Northampton County	9902.00	9903.00										
Russell County	9902.00	9905.00										
Smyth County	9906.00											
Southampton County	2006.98											
Sussex County	8704.00											
Tazewell County	9905.00											
Wise County	9909.98	9915.00	9916.00	9917.00								
Emporia city	8901.00	8904.97										
Franklin city	902.00											
Harrisonburg city	2.00											
Martinsville city	2.00											
Norton city	9901.98											
Radford city	101.00											
Staunton city	1.00											

NONMETROPOLITAN PART OF STATE: Washington

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9504.00											
Asotin County	9803.00	9804.00										
Chelan County	9610.00											
Clallam County	9801.00	9810.00										
Cowlitz County	1.00	3.00	5.02	6.01	10.00							
Ferry County	9801.00	9803.00										
Grant County	9806.00	9808.00	9814.00									
Grays Harbor County	1.00	10.00										
Jefferson County	9501.00											
Kittitas County	9754.00	9755.00	9756.00									
Lewis County	9709.00											
Mason County	9608.00	9614.00										
Okanogan County	9702.00	9703.00	9704.00									
Pend Oreille County	9703.00											
Stevens County	9510.00											
Walla Walla County	9205.00	9206.00										
Whitman County	1.00	5.00	6.00									

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: West Virginia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9658.00											
Boone County	9585.00	9586.00	9588.00									
Calhoun County	9626.00	9627.00										
Clay County	9579.00	9580.00	9581.00									
Fayette County	205.00	206.00	211.00									
Gilmer County	9677.00	9678.00										
Harrison County	303.00	308.00	316.00									
Lewis County	9676.00											
Lincoln County	9555.00	9556.00	9557.00	9558.00								
Logan County	9563.00	9565.00	9567.00									
McDowell County	9536.00	9537.00	9538.00	9539.00	9540.00	9541.00	9542.00	9543.00				
Marion County	201.00	202.00	205.00									
Mercer County	9513.00	9516.00	9519.00	9520.00								
Mingo County	9571.00	9572.00	9573.00	9575.00								
Monongalia County	101.00	102.00	103.00									
Nicholas County	9803.00											
Pendleton County	9704.00											
Raleigh County	101.00	102.00										
Randolph County	9662.00											
Ritchie County	9624.00											
Summers County	9505.00											
Webster County	9701.00	9702.00	9703.00									
Wyoming County	9530.00											

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Wisconsin

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ashland County	9501.00											
Bayfield County	9601.00											
Dunn County	9708.00											
Fond du Lac County	406.00											
Forest County	9504.00											
Grant County	9609.00											
Menominee County	9701.00											
Portage County	9603.00	9604.00	9610.00									
Sawyer County	9805.00	9807.00										
Vernon County	9602.00											
Vilas County	9509.00											
Walworth County	5.00											

NONMETROPOLITAN PART OF STATE: Wyoming

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	9629.00	9630.00	9633.00	9634.00								
Converse County	9561.00	9562.00										
Fremont County	9826.00	9832.00										
Hot Springs County	9876.00											
Platte County	9592.00											
Sweetwater County	9715.00											

NONMETROPOLITAN PART OF STATE: American Samoa

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

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2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

NONMETROPOLITAN PART OF STATE: Guam

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guam	9512.00	9513.00	9555.00									

NONMETROPOLITAN PART OF STATE: Northern Mariana Islands

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

NONMETROPOLITAN PART OF STATE: Puerto Rico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adjuntas Municipio	9563.00	9564.00	9565.00	9566.00	9568.00							
Barranquitas Municipio	9523.00											
Guanica Municipio	9610.00	9611.00	9612.00									
Guayama Municipio	2707.00											
Lares Municipio	9578.00	9579.00	9583.00	9584.00								
Las Marias Municipio	9597.98											
Maricao Municipio	9601.98											
Orocovis Municipio	9551.00											
Patillas Municipio	2901.00	2904.00										
Salinas Municipio	9526.98	9527.00										
San Sebastian Municipio	9585.00	9591.00	9598.00	9686.00								
Santa Isabel Municipio	9533.00	9534.00	9535.00									
Utuado Municipio	9569.00	9571.00	9574.00									
Vieques Municipio	9501.00	9502.00										

NONMETROPOLITAN PART OF STATE: Virgin Islands

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Croix	9703.00	9709.00	9711.00	9713.00	9714.00	9715.99						

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