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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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