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 rentrestricted 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 "rentrestricted" 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).

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

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

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

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

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 Čensus Area was deemed uninhabited after examination of Census Block data for the area of Denali Borough formerly in the Southeast Fairbanks $\bar{\text{C}}\text{ensus}$ 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.

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ity Holliston town Townsend town Millis town Norwell town Hopkinton town Wakefield town Milton town Pembroke town			Newbury town	Framingham town	Sudbury town	Medway town	Marshfield town	Upton town
Hopkinton town Wakefield town Milton town Pembroke 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, N

700°	Internal Revenue Code Section	2002 Internal Revenue Code Section 42(d)(5)(C) Metropolitan Difficult Development Areas	evelopment Areas	
STA	STATE METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components
3	PE MA	JERSEY CITY, NJ	EAN,	VINELAND-MILLVILLE-BRIDGETON, NJ
	Н	Hudson County	Monmouth County Ocean County	Cumberland County
Ż	DUTCHESS COUNTY, NY Duchess County	NASSAU-SUFFOLK, NY Nassau County Suffolk County	NEW YORK, NY Bronx County Kings County Putnam County	Queens County Rockland County Richmond County Westchester County
OR	EUGENE-SPRINGFIELD, OR Lane County	MEDFORD-ASHLAND, OR Jackson County		
PA	STATE COLLEGE, PA Centre County			
д	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 Bayamon Mun. Pajardo Municipio Canovanas Mun. Florida Municipio Carolina Municipio Guaymabo Municipio San Juan Mun. Humacao Municipio Toa Alta Municipio Juncos Municipio Toa Baja Mun. Loiza Municipio Vega Alta Mun. Luquillo Municipio Vega Alta Mun. Luquillo Municipio Vega Baja Mun. Luquillo Municipio Vega Baja Mun. Luquillo Municipio Vega Baja Mun. Luquillo Municipio Catano Municipio Naguabo Municipio Catano Municipio Catano Municipio Ceriba Municipio Naguabo Municipio Comerio Municipio Naranjito Municipio Comerio Municipio Naranjito Municipio Comerio Municipio Naranjito Municipio Comerio Municipio
ĭ	EL PASO, TX El Paso County			
\ 1	BURLINGTON, VT Burlington city Essex town Charlotte town Fairfax town Colchester town Georgia town	Grand Isle town Milton town Hinesburg town Richmond town Jericho town Shelburne town	South Burlington city St. Albans city South Hero town St. Albans town	St. George town Williston town Swanton town Winooski city

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	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	SITKA BOROUGH
			KETCHIKAN CENSUS AREA	
	VALDEZ-CORDOVA CENSUS AREA	WADE HAMPTON CENSUS AREA	WRANGELL-PETERSBURG CENSUS AREA	YUKON-KOYUKUK CENSUS AREA
ΑZ	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
္ပ	ARCHULETA COUNTY	GARFIELD COUNTY	GRAND COUNTY	LA PLATA COUNTY
	PITKIN COUNTY	SAN MIGUEL COUNTY		
CT	LITCHFIELD COUNTY (part)		MIDDLESEX COUNTY (part)	NEW LONDON COUNTY (part)
	Kent town		Chester fown Essex town	Lyme town Volunton town
	Colebrook town Litchfield town Cornwall town	North Canaan town Torrington town Salishing town	w	
DE	SUSSEX COUNTY			
F	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		THE PARTY OF THE P
포	HAWAII COUNTY	KAUAI COUNTY	MAUI COUNTY	
ؽ	BONNER COUNTY	KOOTENAI COUNTY		
ΚY	HARLAN COUNTY	KNOX COUNTY	LAUREL COUNTY	
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ME	ANDROSCOGGIN COUNTY (part)	COUNTY (part)	AROOSTOOK COUNTY	TY	CUMBERLAND COUNTY (part)	UNTY (part)	FRANKLIN COUNTY	
	Durham town	Livermore Falls town			Baldwin town	Naples town		
	Leeds town	Minot town	-		Bridgton town	New Gloucester town		
	Livermore town				Brunswick town	Pownal town		
					Harpswell town	Sebago town		
					Harrison town			
.,	HANCOCK COUNTY	Υ.	KENNEBEC COUNTY	(KNOX COUNTY		LINCOLN COUNTY	
-	OXFORD COUNTY		PISCATAQUIS COUNTY	\TY	SAGADAHOC COUNTY	YTN	SOMERSET COUNTY	\
	PENOBSCOT COUNTY (part)	INTY (part)			WALDO COUNTY (part)	part)	YORK COUNTY (part)	
	Alton town	Drew plantation	Lagrange town	Newport town	Belfast city	Morrill town	Acton town	Lyman town
	Argyle unorg.	East Central Penobscot	Lakeville town	Passadumkeag town	Belmont town	Northport town	Affred town	Newfield town
	Bradford town	unorg.	Lee town	Patten town	Brooks town	Palermo town	Arundel town	North Berwick town
	Bradley town	East Millinocket town	Levant town	Plymouth town	Burnham town	Prospect town	Biddeford city	Ogunquit town
	Burlington town	Edinburg town	Lincoln town	Prentiss plantation	Frankfort town	Searsmont town	Cornish town	Parsonsfield town
	Carmel town	Enfield town	Lowell town	Seboeis plantation	Freedom town	Searsport town	Dayton town	Saco city
	Carroll plantation	Etna town	Mattawamkeag town	Springfield town	Islesboro town	Stockton Springs	Kennebunk town	Sanford town
	Charleston town	Exeter town	Maxfield town	Stacyville town	Jackson town	town	Kennebunkport town	Shapleigh town
	Chester town	Garland town	Medway town	Stetson town	Knox town	Swanville town	Lebanon town	Waterboro town
	Clifton town	Greenbush town	Millinocket town	Twombly unorg.	Liberty town	Thorndike town	Limerick town	Wells town
	Corinna town	Greenfield town	Mount Chase town	Webster plantation	Lincolnville town	Troy town		
	Corinth town	Howland town	Newburgh town	Whitney unorg.	Monroe town	Unity town		
	Dexter town	Hudson town	North Penobscot	Winn town	Montville town	Waldo town		
	Dixmont town	Kingman unorg.	unorg.	Woodville town				
	WASHINGTON COUNTY	UNTY						
MA	BADNETABLE COLINITY (Mach)	(HCC/ (ACC)	VEINI 100 SEVIEN		F 41 CO 141 1/1146 CT	W W		
<u> </u>	Bourne town	True town	DONES COOK! 1		PRAINTIN COUNTY (part)	Y (part)		
	Ealmouth town	Welfloot town			Ashrield town	Erving town	Leyden town	Kowe town
	Drovingotown town	MACHINE COMMI			Dernardston town	GIII TOWN	Monroe town	Shelburne town
					Buckland town	Greenfield town	Montague town	Shutesbury town
					Charlemont town	Hawley town	New Salem town	Warwick town
					Colrain town	Heath town	Northfield town	Wendell town
					Conway town Deerfield town	Leverett town	Orange town	Whately town
	HAMPDEN COUNTY (part)	Y (part)	HAMPSHIRE COUNTY (part)	Y (part)	NANTUCKET COUNTY	NTY	WORCESTER COUNTY (part)	JTY (part)
	Blandford town	Granville town	Chesterfield town	Pelham town			Athol town	New Brainfree town
	Brimfield town	Tolland town	Cummington town	Plainfield town			Hardwick town	Phillipston town
	Chester town	Wales town	Goshen town	Westhampton town			Hubbardston town	Rovalston town
			Middlefield town	Worthington town			Petersham town	Warren town
MS	ISSAQUENA COUNT	\	LAFAYETTE COUNT	-				

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

STATE	STATE COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT
ΤM	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
	NTY	MEAGHER COUNTY	MINERAL COUNTY	MUSSELSHELL COU
	PARK COUNTY	PETROLEUM COUNT	PHILLIPS COUNTY	PONDERA COUNTY
	POWDER RIVER CO	POWELL COUNTY	PRAIRIE COUNTY	RAVALLI COUNTY
	VTY	ROOSEVELT COUNT	SANDERS COUNTY	SHERIDAN COUNTY
	TETON COUNTY	TREASURE COUNTY	VALLEY COUNTY	WHEATLAND COUN
	WIBAUX COUNTY			
N/	DOUGLAS COUNTY			
ž	BELKNAP COUNTY	CARROLL COUNTY	CHESHIRE COUNTY	GRAFTON COUNTY
	олен сог	MERRIMACK COUNTY (part)		1 ≤
	Antrim town Lyndeborough town Bennington town New Boston town	Andover town Danbury town Boscawen town	Hopkinton town Pittsfield town	Deerfield town Nottingham town
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	town		wn	
	Hancock town Windsor town	Chichester town Hill town	Northfield town Webster town Pembroke town Wilmot town	
	Line Dougla Lowin	Concord city		
	STRAFFORD COUNTY (part) Middleton town Strafford town			
	New Durham town			
ΣZ	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
	OUNTY	SAN JUAN COUNTY	SAN MIGUEL COUNTY	SIERRA COUNTY
	TAOS COUNTY	UNION COUNTY		- Control of the Cont
λN		COLUMBIA COUNTY	CORTLAND COUNTY	ESSEX COUNTY
	GREENE COUNTY	HAMILTON COUNTY	JEFFERSON COUNTY	SULLIVAN COUNTY
	Α.	TOMPKINS COUNTY	ULSTER COUNTY	
SC	WATAUGA COUNTY			
NO.	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	1994		
PA	MONROE COUNTY	NORTHUMBERLAND COUNTY	UNION COUNTY	WAYNE COUNTY
굡	NEWPORT COUNTY (part) Middleton town Portsmouth town Newport city	WASHINGTON COUNTY (part) New Shoreham town		

Difficult Development Areas	HEAT PARTICULAR TO SELECT THE TAXABLE OF CONTRACT THE
on 42(d)(5)(C) Nonmetropolitan	
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STATE	STATE COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT
SD	BUTTE COUNTY	LAWRENCE COUNTY	MEADE COUNTY	
ĭ	ARANSAS COUNTY	BURNET COUNTY	LLANO COUNTY	RAINS COUNTY
	REAGAN COUNTY	VAL VERDE COUNTY		
5	DAGGETT COUNTY	IRON COUNTY	WASHINGTON COUNTY	
>	ADDISON COUNTY	BENNINGTON COUNTY	CALEDONIA COUNTY	ESSEX COUNTY
	CHITTENDEN COUNTY (part)	FRANKLIN COUNTY (part)		GRAND ISLE COUNTY (part)
	_	_		Alburg town North Hero town
	Buels gore Westford town		Montgomery town Sheldon town	Isle La Motte town
	Huntington town	Enosburg town Franklin town		
	LAMOILLE COUNTY	ORANGE COUNTY	RUTLAND COUNTY	WASHINGTON COUNTY
	WINDHAM COUNTY	WINDSOR COUNTY		
۸۸	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
^	RALEIGH COUNTY	UPSHUR COUNTY		
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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: Abilene, TX MSA COUNTY OR COUNTY EQUIVALENT Taylor County	TRACT 102.00	TRACT 103.00	TRACT 104.00	TRACT 108.00	TRACT 110.00	TRACT 111.00	TRACT 117.00	TRACT 118.00	TRACT 119.00	TRACT 122.00	TRACT 136.00	TRACT
METROPOLITAN AREA: Aguadilla, PR MSA COUNTY OR COUNTY EQUIVALENT Aguadilla Municipio	TRACT 4001.00	TRACT 4008.00	TRACT 4009.00	TRACT 4010.00	TRACT 4011.00	TRACT 4013.00	TRACT 4206.98	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Akron, OH PMSA COUNTY OR COUNTY EQUIVALENT Portage County Summit County	TRACT 6012.00 5011.00 5032.00 5056.00	TRACT 6015.00 5012.00 5033.00 5063.04	TRACT 5013.01 5034.00 5065.00	TRACT 5013.02 5035.00 5066.00	TRACT 5014.00 5038.00 5067.00	TRACT 5015.00 5041.00 5068.00	TRACT 5017.00 5042.00 5069.00	TRACT 5018.00 5043.00 5074.00	TRACT 5019.00 5044.00 5075.00	TRACT 5024.00 5051.00 5101.00	TRACT 5025.00 5052.00 5103.01	TRACT 5031.00 5053.00
METROPOLITAN AREA: Albany, GA MSA COUNTY OR COUNTY EQUIVALENT Dougherty County	TRACT 2.00	TRACT 8.00	TRACT 12.00	TRACT 13.00	TRACT 14.01	TRACT 14.02	TRACT 15.00	TRACT 106.01	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Albany-Schenectady-Troy, NY MSA COUNTY OR COUNTY EQUIVALENT TRACT Albany County 2.00 Montgomery County 701.00 Rensselaer County 404.00 Schenectady County 203.00	701.00 2.00 701.00 404.00 203.00	TRACT 5.01 702.00 406.00 209.00	TRACT 6.00 706.00 407.00 210.01	TRACT 7.00 709.00 414.02 210.02	TRACT 8.00	TRACT	TRACT	21.00	25.00	TRACT 128.00	129.00	132.00
METROPOLITAN AREA: Albuquerque, NM MSA COUNTY OR COUNTY EQUIVALENT Bernalillo County Sandoval County Valencia County	TRACT 6.02 25.00 101.00 9709.00	TRACT 9.01 28.00 102.00	TRACT 12.00 29.00 103.00	TRACT 13.00 34.00	TRACT 14.00 37.97	TRACT 15.00 39.00	TRACT 16.00 40.01	TRACT 17.00 44.01	TRACT 20.00 45.01	TRACT 22.00 45.02	TRACT 23.00 48.00	TRACT 24.02

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

METROPOLITAN AREA: Alexandria, LA MSA COUNTY OR COUNTY EQUIVALENT Rapides Parish	TRACT 105.00	TRACT 111.00	TRACT 112.00	TRACT 117.00	TRACT 119.00	TRACT 120.00	TRACT 127.00	TRACT 128.00	TRACT 129.00	TRACT	TRACT	TRACT
METROPOLITAN AREA: Allentown-Bethlehem-Easton, PA MSA COUNTY OR COUNTY EQUIVALENT TRACT T Carbon County 204.00 Lehigh County 4.00 Northampton County	aston, PA M TRACT 204.00 4.00 105.00	SA TRACT 5.00 110.00	TRACT 8.00 111.00	TRACT 9.00 113.00	TRACT 10.00 144.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Altoona, PA MSA COUNTY OR COUNTY EQUIVALENT Blair County	TRACT 101.02	TRACT 1005.00	TRACT 1007.00	TRACT 1010.00	TRACT 1016.00	TRACT 1017.00	TRACT 1019.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Amarillo, TX MSA COUNTY OR COUNTY EQUIVALENT Potter County	TRACT 103.00 126.00	TRACT 106.00 128.98	TRACT 109.00 129.00	TRACT 111.00 130.00	TRACT 112.00 131.00	TRACT 113.00 140.00	TRACT	TRACT 119.00	TRACT 120.00	TRACT 121.00	TRACT 122.00	TRACT 123.00
METROPOLITAN AREA: Anchorage, AK MSA COUNTY OR COUNTY EQUIVALENT Anchorage Borough	TRACT 3.00	TRACT 4.00	TRACT 6.00	TRACT 9.01	TRACT 11.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Ann Arbor, MI PMSA COUNTY OR COUNTY EQUIVALENT Lenawee County Washtenaw County	TRACT 613.00 4001.00 4111.00	TRACT 616.00 4002.00 4112.00	TRACT 4003.00	TRACT 4005.00	TRACT 4007.00	TRACT TRACT 4008.00 4022.00	TRACT 4022.00	TRACT 4026.00	TRACT 4105.00	TRACT 4106.00	TRACT 4107.00	TRACT 4110.00
METROPOLITAN AREA: Anniston, AL MSA COUNTY OR COUNTY EQUIVALENT Calhoun County	TRACT 3.00	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT 7.00	TRACT 8.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Appleton-Oshkosh-Neenah, WI MSA COUNTY OR COUNTY EQUIVALENT Outagamie County Winnebago County 6.00	enah, WI MS TRACT 101.00 6.00	A TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Arecibo, PR PMSA COUNTY OR COUNTY EQUIVALENT Arecibo Municipio Camuy Municipio	TRACT 3001.00 3205.00	TRACT 3004.00	TRACT 3005.00	TRACT 3013.00	1RACT 3018.00	TRACT 3019.00	TRACT 3021.00	TRACT 3023.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Asheville, NC MSA COUNTY OR COUNTY EQUIVALENT Buncombe County Madison County	TRACT 1.00 102.00	TRACT 2.00 103.00	TRACT 3.00 104.00	TRACT 7.00	TRACT 9.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Athens, GA MSA COUNTY OR COUNTY EQUIVALENT Clarke County	TRACT	TRACT 2.00	TRACT 3.00	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT 9.00	TRACT 16.98	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Atlanta, GA MSA COUNTY OR COUNTY EQUIVALENT Carroll County Cherokee County Clayton County	TRACT 9905.00 912.98 403.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cobb County Coweta County DeKalb County Fulton County	307.00 1706.00 205.00 6.00	308.00 206.00 7.00	309.02	208.00	209.00	212.04	221.00	224.02	227.00	237.00	23.00	24.00
	25.00 40.00 57.00 72.00 85.00	26.00 42.95 58.00 73.00 86.01	28.00 43.00 60.00 74.00 86.02	29.00 44.00 62.00 75.00 87.01	31.00 46.95 63.00 76.01 87.02	52.00 48.00 64.00 78.02 88.00	53.00 49.95 66.01 78.04 106.01	35.00 52.00 66.02 81.02 109.00	35.00 53.00 67.00 82.02 110.00	55.01 68.02 83.01 112.01	55.02 70.00 83.02	39.00 56.00 71.00 84.00
Newton County Spalding County Walton County	1004.00 1603.00 1103.00	1006.00 1604.00 1104.00	1607.00	1608.00	1609.00							

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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 PI COUNTY OR COUNTY EQUIVALENT Atlantic County Cape May County	PMSA TRACT 8.00 214.00	TRACT 11.00 215.00	TRACT	TRACT 15.00	TRACT 17.00	TRACT	TRACT 19.00	TRACT 23.00	TRACT 24.00	TRACT 25.00	TRACT	TRACT
METROPOLITAN AREA: Auburn-Opelika, AL MSA COUNTY OR COUNTY EQUIVALENT Lee County	A TRACT 401.00	TRACT 403.00	TRACT 406.00	TRACT 408.00	TRACT 415.00	TRACT 416.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Augusta-Aiken, GA-SC MSA COUNTY OR COUNTY EQUIVALENT McDuffie County Richmond County	MSA TRACT 9502.00 2.00	TRACT	TRACT	TRACT 6.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT 104.00	TRACT
Aiken County	204.00	214.00	218.00									
METROPOLITAN AREA: Austin-San Marcos, TX MSA COUNTY OR COUNTY EQUIVALENT Bastrop County Caldwell County 960	MSA TRACT 9507.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hays County Travis County	3.01 9.02 21.10	3.02 10.00 10.00 21.11	103.01 4.02 11.00 22.02	103.02 5.00 13.05 23.04	105.00 6.01 13.07 23.05	6.03 16.06 23.06	6.04 18.04 23.07	7.00 18.05 23.10	8.02 18.06 23.12	8.03 18.12 24.13	8.04	9.01
Williamson County METROPOLITAN AREA: Bakersfield, CA MSA COUNTY OR COUNTY EQUIVALENT Kern County	210.00 TRACT 4.00 25.00	211.00 TRACT 6.00 39.00	214.02 TRACT 11.03 40.00	TRACT 12.00 42.00	TRACT 13.00 46.00	TRACT 14.00 48.00	TRACT 15.00 63.00	TRACT 16.00 64.00	TRACT 20.00	TRACT 21.00	TRACT 22.00	23.02

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

METROPOLITAN AREA: Baltimore, MD PMSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Baltimore city	4016.01	4016.02	4034.01	4084.00	4210.00	4507.00	4508.01 605.00	4508.02	4906.04	703.00	704.00	802.00
	803.01 1102.00	804.00 1202.00	805.00 1203.00	806.00 1204.00	807.00 1205.00	808.00 1206.00	904.00	908.00 1301.00	909.00 1302.00	1001.00 1303.00	1002.00 1304.00	1004.00 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 2503.01	2001.00	2002.00 2503.03	2003.00	2004.00 2506.00	2005.00 2603.03	2101.01 2604.01	2102.01	2301.00 2604.98	2502.03 2606.04	2502.04 2606.99	2502.07 2711.02
	2716.00	2717.00	2718.01	2718.02	2804.04							
METROPOLITAN AREA: Bangor, ME MSA COUNTY OR COUNTY EQUIVALENT Penobscot County	TRACT 1.00	TRACT 9.00	TRACT 10.00	TRACT 63.00	TRACT 80.02 *	TRACT	TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Bamstable-Yamouth, MA MSA COUNTY OR COUNTY EQUIVALENT Bamstable County 123.0	MA MSA TRACT 123.00	124.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Baton Rouge, LA MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ascension Parish East Baton Rouge Parish	303.99 1.00	308.00	309.00	5.00	6.01	7.01	8.00	9.00	10.00	11.03	11.04	12.00
West Baton Rouge Parish	13.00 31.01 202.00	14.00 31.02	33.00	16.00	21.00	22.00	24.00	25.00	27.00	28.00	30.01	30.02
METROPOLITAN AREA: Beaumont-Port Arthur, TX MSA	TX MSA											
COUNTY OR COUNTY EQUIVALENT Jefferson County	TRACT	TRACT	TRACT 8.00	TRACT 9.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT 20.00	TRACT 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
Orange County	60.00	61.00	62.00	64.00	96.00	112.99						

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

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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 Jefferson County	TRACT 3.00 29.00 57.01	TRACT 5.00 30.02 101.00	TRACT 7.00 32.00 103.01	TRACT 8.00 33.00 103.02	TRACT 12.00 34.00 104.01	TRACT 14.00 38.03 106.02	TRACT 15.00 39.00 130.02	TRACT 16.00 40.00 131.00	TRACT 23.03 42.00 133.00	TRACT 23.04 45.00 138.01	TRACT 24.00 51.01	TRACT 27.00 55.00
METROPOLITAN AREA: Bloomington, IN MSA COUNTY OR COUNTY EQUIVALENT Monroe County	TRACT 1.00	TRACT 2.02	TRACT 6.00	TRACT 16.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT	TRACT	TRACT
METROPOLITAN AREA: Bioomington-Normal, IL MSA COUNTY OR COUNTY EQUIVALENT McLean County	MSA TRACT 1.01	TRACT 2.00	TRACT 4.00	TRACT 5.01	TRACT 13.02	TRACT 15.00	TRACT 16.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Boise City, ID MSA COUNTY OR COUNTY EQUIVALENT Ada County Canyon County	TRACT 1.00 201.00	TRACT 11.00 202.00	TRACT 208.00	TRACT 213.00	TRACT 214.00	TRACT 220.00	TRACT 222.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Boston, MA-NH PMSA COUNTY OR COUNTY EQUIVALENT Bristol County Essex County Middlesex County Norfolk County	TRACT 6138.00 2043.00 3522.00 4102.00	TRACT 2060.00 3524.00 4178.02	TRACT 2061.00 3527.00 7621.95	TRACT 2062.00	TRACT 2068.00	TRACT 2069.00	TRACT 2070.00	TRACT 2072.00	TRACT 2108.00	TRACT 2215.00	TRACT	TRACT
Plymouth County Suffolk County	5302.00 4.01 501.00 702.00 809.00 904.00	6.02 502.00 704.00 810.00 905.00 1101.01	7.01 503.00 711.00 812.00 906.00	7.02 504.00 712.00 813.00 907.00 1203.00	101.01 506.00 801.00 814.00 909.00	101.02 507.00 802.00 815.00 913.00 1501.00	102.00 607.00 803.00 816.00 915.00	103.00 608.00 804.00 817.00 916.00	104.01 610.00 805.00 818.00 918.00	104.02 611.00 806.00 821.00 924.00 1707.00	302.00 613.00 807.00 902.00 1001.00	402.00 701.00 808.00 903.00 1002.00

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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 F COUNTY OR COUNTY EQUIVALENT Boulder County	PMSA TRACT 122.02	TRACT 122.03	TRACT 122.04	TRACT 122.05	TRACT 123.00	TRACT 124.01	TRACT 126.02	TRACT 126.04	TRACT 134.01	TRACT	TRACT	TRACT
METROPOLITAN AREA: Brazoria, TX PMSA COUNTY OR COUNTY EQUIVALENT Brazoria County	TRACT 604.20	TRACT 616.00	TRACT 628.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Bremerton, WA PMSA COUNTY OR COUNTY EQUIVALENT Kitsap County	TRACT 808.98	TRACT 810.00	TRACT 813.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Bridgeport, CT PMSA COUNTY OR COUNTY EQUIVALENT Fairfield County	TRACT 703.00 736.00	TRACT 705.00 738.00	TRACT 706.00 739.00	TRACT 707.00 740.00	TRACT 708.00 741.00	TRACT 709.00 742.00	TRACT 712.00 743.00	TRACT 713.00 744.00	TRACT 714.00	TRACT 715.00	TRACT 716.00	TRACT 717.00
METROPOLITAN AREA: Brockton, MA PMSA COUNTY OR COUNTY EQUIVALENT Plymouth County	TRACT 5103.00	TRACT 5104.00	TRACT 5109.00	TRACT 5110.00	TRACT 5112.00	TRACT 5114.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Brownsville-Harlingen-S: COUNTY OR COUNTY EQUIVALENT Cameron County	San Benito, TX MSA TRACT TRAC 109.00 111.0 140.02 141.0	X MSA TRACT 111.00 141.00	TRACT 126.03	TRACT 127.00	TRACT 131.05	TRACT 133.02	TRACT 134.01	TRACT 138.01	TRACT 138.02	TRACT 139.01	TRACT 139.02	TRACT
METROPOLITAN AREA: Bryan-College Station, TX MSA COUNTY OR COUNTY EQUIVALENT Brazos County 5.0	TX MSA TRACT 5.00	TRACT 9.00	TRACT	TRACT	TRACT 17.00	TRACT	TRACT	TRACT	TRACT	TRACT TRACT	TRACT	TRACT

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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 COUNTY OR COUNTY EQUIVALENT Erie County	NY MSA TRACT 3.00 25.01 35.00	1RACT 4.00 25.02 36.00	5.00 26.00 40.01	12.00 27.01 40.02	TRACT 13.01 27.02 44.02	TRACT 13.02 28.00 47.00	14.02 29.00 55.00	15.00 31.00 56.00	TRACT 16.00 32.01 59.00	TRACT 18.00 32.02 60.00	TRACT 20.00 33.02 61.00	TRACT 21.00 34.00 62.02
Niagara County	202.00 202.00	148.04 205.00	162.00	211.00	212.00	213.00	237.00	0.77		- - -	200	2:32
METROPOLITAN AREA: Burlington, VT MSA COUNTY OR COUNTY EQUIVALENT Chittenden County Franklin County	TRACT 3.00 107.00	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Caguas, PR PMSA COUNTY OR COUNTY EQUIVALENT Caguas Municipio Cayey Municipio Cidra Municipio Gurabo Municipio San Lorenzo Municipio	TRACT 2009.00 2606.00 2402.00 2103.00 2202.00	TRACT 2012.00 2607.00 2205.00	TRACT 2017.00 2609.00 2206.00	TRACT 2019.00 2207.00	TRACT 2029.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Canton-Massillon, OH M COUNTY OR COUNTY EQUIVALENT Stark County	MSA TRACT 7001.00	TRACT 7015.00	TRACT 7017.00	TRACT 7018.00	TRACT 7021.00	TRACT 7023.00	TRACT 7101.00	TRACT 7104.00	TRACT 7105.00	TRACT 7138.00	TRACT 7144.00	TRACT
METROPOLITAN AREA: Casper, WY MSA COUNTY OR COUNTY EQUIVALENT Natrona County	TRACT 1.00	TRACT 2.00	TRACT 13.02	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Cedar Rapids, IA MSA COUNTY OR COUNTY EQUIVALENT Linn County	TRACT 19.00	TRACT 20.00	TRACT 22.00	TRACT 27.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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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 M COUNTY OR COUNTY EQUIVALENT Champaign County	- MSA TRACT 1.00	TRACT 2.00	TRACT	TRACT 4.00	TRACT 14.00	TRACT 51.00	TRACT 52.00	TRACT 59.00	TRACT 60.00	TRACT	TRACT	TRACT
METROPOLITAN AREA: Charleston-North Charleston, SC MSA COUNTY OR COUNTY EQUIVALENT TRACT T Berkeley County 201.98 2 Charleston County 24.98 Dorchester County 102.00	ston, SC MS TRACT 201.98 4.00 24.98 102.00	3A TRACT 202.00 6.00 33.00 109.97	TRACT 7.00 37.00	8.00 39.00	TRACT 9.00 40.00	10.00	11.00 43.00	12.00 44.00	TRACT 13.00 45.00	TRACT 14.00 46.99	TRACT 15.00 50.00	TRACT 23.98
METROPOLITAN AREA: Charleston, WV MSA COUNTY OR COUNTY EQUIVALENT Kanawha County	TRACT 1.00	TRACT 2.00	TRACT 7.00	TRACT 9.00	TRACT 12.00	TRACT 104.00	TRACT 121.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Charlotte-Gastonia-Rock Hill, NC-SC MSA COUNTY OR COUNTY EQUIVALENT TRACT TRAC Cabarrus County 418.00 421.0 320.1 Mecklenburg County 1.00 3.1 41.00 45.1 Rowan County 501.00 504.	Hill, NC-SC TRACT 418.00 319.00 1.00 41.00 501.00	; MSA TRACT 421.00 320.00 3.00 45.00 504.00 601.01	TRACT 330.00 4.00 47.00 508.00 604.01	TRACT 6.00 48.00 604.02	TRACT 7.00 50.00 605.01	TRACT 8.00 51.00 606.00	TRACT 9.00 52.00 616.01	TRACT 23.00 617.02	TRACT 26.00	TRACT	39.01	39.02
METROPOLITAN AREA: Charlottesville, VA MSA COUNTY OR COUNTY EQUIVALENT Albemarle County Charlottesville city	TRACT 115.98 2.01	TRACT 2.98	TRACT 4.97	TRACT 6.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Chattanooga, TN-GA MSA COUNTY OR COUNTY EQUIVALENT Hamilton County	5A TRACT 1.00 19.00	TRACT 2.00 20.00	TRACT 3.00 21.00	TRACT 4.00 23.00	TRACT 8.00 25.00	TRACT 10.00 26.00	TRACT 11.00 27.00	TRACT 12.00 31.00	TRACT 13.00	TRACT 14.00	TRACT 15.00	TRACT 16.00

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

METROPOLITAN AREA: Cheyenne, WY MSA COUNTY OR COUNTY EQUIVALENT Laramie County	TRACT 1.00	TRACT 2.00	TRACT									
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	00.6009	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	00.9099	00.6099	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	00.9089	6807.00	6808.00	00.6089	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 Cook County (continued) 6911 8133	TRACT 6811.00 6911.00 8133.00 8294.01	TRACT 6812.00 6912.00 8175.00 8297.00	TRACT 6813.00 6915.00 8215.00	TRACT 6814.00 7101.00 8236.03	TRACT 6901.00 7102.00 8243.00	TRACT 6902.00 7103.00 8260.00	TRACT 6903.00 7107.00 8269.01	TRACT 6904.00 7109.00 8269.02	TRACT 6906.00 7609.00 8273.00	TRACT 6907.00 8030.04 8274.00	TRACT 6908.00 8087.02 8290.00	TRACT 6909.00 8093.00 8291.00
DeKalb County Kane County Lake County Will County	10.00 8512.00 8623.00 8812.00	11.00 8515.00 8628.00 8813.00	12.00 8529.04 8819.00	8536.00	8537.00	8546.98						
METROPOLITAN AREA: Chico-Paradise, CA MSA COUNTY OR COUNTY EQUIVALENT Butte County	TRACT 6.02	TRACT	TRACT 11.00	TRACT 12.00	TRACT 13.00	TRACT 28.00	TRACT 30.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Cincinnati, OH-KY-IN PM COUNTY OR COUNTY EQUIVALENT Campbell County Kenton County Pendleton County	PMSA TRACT 501.00 603.00 9903.00	TRACT 502.00 604.00	TRACT 504.00 605.00	TRACT 505.00 606.00	TRACT 506.00 607.00	TRACT 512.00 609.00	TRACT 620.00	TRACT 651.00	TRACT	TRACT	TRACT	TRACT
Brown County Hamilton County	9517.00 2.00 17.00 33.00 62.02 87.00	3.01 19.00 34.00 66.00 88.00	3.02 21.00 35.00 67.00	4.00 22.00 36.00 68.00 91.00	7.00 23.00 37.00 69.00	8.00 25.00 38.00 74.00 93.00	9.00 26.00 39.00 77.00 94.00	10.00 27.00 42.00 78.00 95.00	11.00 28.00 43.00 79.00	14.00 29.00 44.00 80.00 219.00	15.00 30.00 47.02 85.02 227.00	16.00 32.00 55.00 86.01
Warren County METROPOLITAN AREA: Clarksville-Hopkinsville, TN-KY MSA COUNTY OR COUNTY EQUIVALENT TRACT Christian County Montgomery County 1001.00	304.00 TN-KY MS TRACT 2001.00	10 20	TRACT 2004.00 1008.00	TRACT 2008.00 1009.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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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	OH PMSA 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
rings, CO	MSA											
COUNTY OR COUNTY EQUIVALENT El Paso County	TRACT 3.02	TRACT 15.00	16.00	TRACT 17.00	TRACT 22.00	TRACT 23.00	TRACT 26.00	TRACT 27.00	1RACT 29.00	TRACT	TRACT	TRACT
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	2.00	8.00	9.00					
METROPOLITAN AREA: Columbia, SC MSA	, (i C	+ C •	i C	} C	i d	H ()	H C C H	} (, , , , , , , , , , , , , , , , , , ,	, (4
COUNTY OR COUNTY EQUIVALENT Lexington County	215.97	- KAC	- KAC	2	- RAC	I V	KAC	KAC	IKACI	2	2	3
Richland County	1.00	2.00	3.00	5.00	00.6	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 Russell County Muscogee County	TRACT 301.00 1.00 28.00	TRACT 302.00 3.00 29.02	TRACT 308.00 5.00 30.00	TRACT 311.00 6.00 32.00	TRACT 312.00 13.00 34.00	TRACT 14.00	TRACT	TRACT	TRACT 23.00	TRACT 24.00	TRACT 25.00	TRACT
METROPOLITAN AREA: Columbus, OH MSA COUNTY OR COUNTY EQUIVALENT Fairfield County Franklin County	17.00 7.30 7.30 18.20 38.00 54.20	319.00 319.00 9.20 22.00 39.00 55.00	TRACT 10.00 23.00 40.00 56.10	TRACT 11.10 25.20 41.00 56.20	TRACT 11.20 26.00 42.00 60.00	TRACT 12.00 27.10 43.00 61.00	TRACT 13.00 28.00 44.00 74.10	TRACT 14.00 29.00 47.00 75.11	TRACT 15.00 30.00 50.00 75.20	TRACT 16.00 34.00 51.00 75.34	17.00 36.00 53.00 75.40	TRACT 18.10 37.00 54.10
Licking County	7501.00	7504.00	7507.00	7525.00	7583.00							
METROPOLITAN AREA: Corpus Christi, TX MSA COUNTY OR COUNTY EQUIVALENT Nueces County San Patricio County	TRACT 3.00 56.02 102.00	TRACT 4.00 105.00	TRACT 5.00 108.00	TRACT 8.00 113.00	TRACT 9.00	TRACT 10.00	TRACT 11.00	TRACT	TRACT 13.00	TRACT 15.00	TRACT 16.01	TRACT 54.06
METROPOLITAN AREA: Corvallis, OR MSA COUNTY OR COUNTY EQUIVALENT Benton County	TRACT 7.00	TRACT 8.00	TRACT	TRACT	TRACT							
METROPOLITAN AREA: Cumberland, MD-WV MSA COUNTY OR COUNTY EQUIVALENT Allegany County Mineral County	5A TRACT 5.00 107.00	TRACT 7.00	TRACT 9.00	TRACT	TRACT	TRACT						

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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 Collin County	TRACT 309.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
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	20.00	51.00	54.00	55.00
	26.00	57.00	60.02	67.00	68.00	00.69	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	0.00	10.00	11.00	16.98						
METROPOLITAN AREA: Davenport-Moline-Rock Island. IA-IL MSA	Island, IA-I	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 Clark County Greene County	ISA TRACT 1.00 2001.02	TRACT 2.00 2007.00	3.00 2403.02	TRACT 4.00 2406.00	TRACT 7.00	TRACT 9.01	TRACT 9.02	TRACT 11.01	TRACT 12.00	TRACT 17.00	TRACT 21.00	TRACT
yunty	2.00 21.00 47.00	3.00 22.00 602.00	7.00 23.00 603.00	10.00 34.00 702.01	12.00 35.00 702.02	13.00 36.00 703.00	14.00 37.00 805.00	39.00	17.00 40.00	18.00	19.00	20.00
METROPOLITAN AREA: Daytona Beach, FL MSA COUNTY OR COUNTY EQUIVALENT Volusia County	TRACT 814.00	TRACT 815.00	TRACT 819.00	TRACT 820.00	TRACT 821.00	TRACT 905.00	TRACT 906.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Decatur, AL MSA COUNTY OR COUNTY EQUIVALENT Lawrence County Morgan County	TRACT 9792.00 1.00	TRACT 5.00	TRACT 6.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Decatur, IL MSA COUNTY OR COUNTY EQUIVALENT Macon County	TRACT	TRACT 2.00	TRACT 3.00	TRACT 5.98	TRACT 6.00	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Denver, CO PMSA COUNTY OR COUNTY EQUIVALENT Adams County	TRACT 78.00	TRACT 79.00 55.51	TRACT 87.03 55.52	TRACT 89.52 57.00	TRACT 93.18 58.89	TRACT 96.06	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Denver County	2.02 15.00 26.01 41.05	4.02 16.00 26.02 45.01	5.02 5.02 17.01 27.01 45.02	6.00 17.02 27.03 54.02	7.01 7.01 18.00 28.02 83.13	7.02 7.02 19.00 31.01	8.00 20.00 31.02	9.01 21.00 35.00	9.03 23.00 36.01	10.00 24.01 36.02	11.01 24.02 36.03	11.02 25.00 41.01
Jefferson County METROPOLITAN AREA: Des Moines, IA MSA COUNTY OR COUNTY EQUIVALENT	104.05 TRACT	115.50 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	20.00	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 Macomb County	TRACT 2313.00	TRACT 2400.00	TRACT 2450.00	TRACT 2471.00	TRACT 2638.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monroe County Oakland County	8318.00 1412.00	8321.00 1416.00	1417.00	1418.00	1421.00	1422.00	1423.00	1424.00	1425.00	1427.00	1724.00	1725.00
	0000	9	0000	0000	0							
St. Clair County 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	F	4	, (} 6	, ,	£ 0.40£	i i	1	5	. «	, ,	F
COUNTY OR COUNTY EQUIVALENT	NAC!	1KACI	KAC	KAC	KA C	IXACI	KAC	KAC C	IKACI	- KA	KAC.	KA C
Care County 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 Kent County	TRACT 406.00	TRACT 41,3.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Dubuque, IA MSA COUNTY OR COUNTY EQUIVALENT Dubuque County	TRACT	TRACT 2.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Duluth-Superior, MN-WI N COUNTY OR COUNTY EQUIVALENT St. Louis County Douglas County	MSA TRACT 12.00 137.01 201.00	TRACT 13.00 202.00	TRACT 14.00 203.00	TRACT 16.00	TRACT 17.00	TRACT 18.00	TRACT 19.00	TRACT 25.00	TRACT 27.00	TRACT 28.00	TRACT 32.00	TRACT 130.00
METROPOLITAN AREA: Dutchess County, NY PMSA COUNTY OR COUNTY EQUIVALENT Dutchess County	1SA TRACT 2201.00	TRACT 2202.00	TRACT 2203.00	TRACT 2204.00	TRACT 2205.00	TRACT 2206.00	TRACT 6300.00	TRACT 6500.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Eau Claire, WI MSA COUNTY OR COUNTY EQUIVALENT Eau Claire County	TRACT 1.00	TRACT 6.00	TRACT 10.00	TRACT 11:00	TRACT 12.00	TRACT	TRACT	TRACT	TRÄCT	TRACT	TRACT	TRACT
METROPOLITAN AREA: EI Paso, TX MSA COUNTY OR COUNTY EQUIVALENT EI Paso County	TRACT 4.02 30.00	TRACT 16.00 32.00	TRACT 17.00 36.00	TRACT 18.00 39.01	TRACT 19.00 39.03	TRACT 20.00 103.10	TRACT 21.00 104.01	TRACT 22.00 104.02	TRACT 26.00 104.03	TRACT 27.00 105.00	TRACT 28.00	TRACT 29.00
METROPOLITAN AREA: Elkhart-Goshen, IN MSA COUNTY OR COUNTY EQUIVALENT Elkhart County	TRACT 26.00	TRACT 27.00	TRACT 28.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

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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 Washington County	Rogers, AR TRACT 106.00	MSA TRACT 107.01	TRACT 108.00	TRACT 109.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Fitchburg-Leominster, MA PMSA COUNTY OR COUNTY EQUIVALENT Worcester County 7105.00	1A PMSA TRACT 7105.00	TRACT 7107.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Flagstaff, AZ-UT MSA COUNTY OR COUNTY EQUIVALENT Coconino County	TRACT 10.00	TRACT 18.00	TRACT 22.00	TRACT 24.00	TRACT 25.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Flint, MI PMSA COUNTY OR COUNTY EQUIVALENT Genesee County	TRACT 1.00 20.00 122.02	TRACT 2.00 21.00	TRACT 4.00 22.00	TRACT 6.00 25.00	TRACT 8.00 28.00	TRACT 9.00 29.00	TRACT 10.00 32.00	TRACT 11.00 34.00	TRACT 14.00 37.00	TRACT 15.00 38.00	TRACT 17.00 103.02	TRACT 18.00 103.04
METROPOLITAN AREA: Florence, AL MSA COUNTY OR COUNTY EQUIVALENT Colbert County Lauderdale County	TRACT 203.00 101.00	TRACT 102.00	TRACT	TRACT 105.00	TRACT 106.00	TRACT 107.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Florence, SC MSA COUNTY OR COUNTY EQUIVALENT Florence County	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 22.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Fort Collins-Loveland, CO MSA COUNTY OR COUNTY EQUIVALENT Larimer County 1.0	CO MSA TRACT 1.00	TRACT 2.00	TRACT 4.00	TRACT 5.02	TRACT 6.00	TRACT	TRACT 17.04	TRACT 20.03	TRACT	TRACT	TRACT	TRACT

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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 Broward County	3A TRACT 304.00 425.00	TRACT 305.00 427.00	TRACT 306.00 428.00	TRACT 308.01 805.00	TRACT 410.00 921.00	TRACT 411.00 1004.00	TRACT 412.00 1005.00	TRACT 413.00 1102.00	TRACT 414.00 1201.00	TRACT 415.00	TRACT 416.00	TRACT 417.00
METROPOLITAN AREA: Fort Myers-Cape Coral, F COUNTY OR COUNTY EQUIVALENT Lee County	FL MSA TRACT 1.00	TRACT 2.00	TRACT 3.02	TRACT 5.01	TRACT 5.02	TRACT 6.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Fort Pierce-Port St. Lucie, FL MSA COUNTY OR COUNTY EQUIVALENT TRACT Martin County 18.00 St. Lucie County 1.00	e, FL MSA TRACT 18.00 1.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Fort Smith, AR-OK MSA COUNTY OR COUNTY EQUIVALENT Sebastian County Sequoyah County	1RACT 3.00 302.01	TRACT 4.00 302.02	TRACT 9.01 303.00	TRACT 9.02	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Fort Walton Beach, FL M COUNTY OR COUNTY EQUIVALENT Okaloosa County	MSA TRACT 226.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Fort Wayne, IN MSA COUNTY OR COUNTY EQUIVALENT Adams County Allen County	TRACT 307.00 10.00 42.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT 20.00	TRACT 21.00	TRACT 27.00	TRACT 28.98

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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: Fort Worth-Arlington, TX COUNTY OR COUNTY EQUIVALENT Johnson County	(PMSA TRACT 1308.00	TRACT 1309.00	TRACT									
	1016.00 1036.01 1046.03 1223.00	1017.00 1037.01 1046.04	1018.00 1037.02 1050.06	1020.00 1038.00 1053.00	1025.00 1039.00 1061.02	1029.00 1040.00 1062.02	1030.00 1041.00 1063.00	1031.00 1045.01 1066.00	1032.00 1045.02 1130.02	1033.00 1045.03 1134.07	1034.00 1046.01 1218.00	1035.00 1046.02 1222.00
METROPOLITAN AREA: Fresno, CA MSA COUNTY OR COUNTY EQUIVALENT Fresno County	TRACT 1.00 24.00	TRACT 2.00 25.00	3.00 27.00	TRACT 4.00 28.00	TRACT 5.00 34.00	TRACT 6.00 42.01	TRACT 9.00 44.04	TRACT 10.00 54.03	TRACT 11.00 65.00	TRACT 13.00 68.01	TRACT 14.05 71.00	TRACT 23.00 78.00
Madera County	6.02	8.00	9.00									
METROPOLITAN AREA: Gadsden, AL MSA COUNTY OR COUNTY EQUIVALENT Etowah County	TRACT 1.00	TRACT 3.00	TRACT 7.00	TRACT 8.00	TRACT 14.00	TRACT 15.00	TRACT 101.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Gainesville, FL MSA COUNTY OR COUNTY EQUIVALENT Alachua County	TRACT	TRACT 2.00	TRACT 6.00	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 19.02	TRÀCT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Galveston-Texas City, TX PMSA COUNTY OR COUNTY EQUIVALENT Galveston County 1241.01	X PMSA TRACT 1222.00 1241.00	TRACT 1225.00 1246.00	TRACT 1226.00 1248.00	TRACT 1230.00 1249.00	TRACT 1232.00 1254.00	TRACT 1233.00	TRACT 1234.00	TRACT 1235.00	TRACT 1236.00	TRACT 1237.00	TRACT 1238.00	TRACT 1240.00

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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 Lake County Porter County	TRACT 102.98 119.00 134.00 509.00	TRACT 104.00 120.00 206.00	TRACT 107.00 122.00	TRACT 108.00 123.00 217.00	TRACT 109.00 124.00 301.00	TRACT 110.00 125.00 302.00	TRACT 111.00 126.00 303.00	TRACT 112.00 127.00 304.00	TRACT 113.00 128.00 310.00	TRACT 114.00 129.00 412.00	TRACT 117.00 130.00 413.01	TRACT 118.00 133.00
METROPOLITAN AREA: Glens Falls, NY MSA COUNTY OR COUNTY EQUIVALENT Warren County	TRACT 705.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Goldsboro, NC MSA COUNTY OR COUNTY EQUIVALENT Wayne County	TRACT 7.00	TRACT 14.00	TRACT 15.00	TRAČT 16.00	TRACT 17.00	TRACT 18.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Grand Forks, ND-MN MS COUNTY OR COUNTY EQUIVALENT Grand Forks County	ISA TRACT 103.00	TRACT 104.00	TRACT 105.00	TRACT 106.00	TRACT	TRACT						
METROPOLITAN AREA: Grand Junction, CO MSA COUNTY OR COUNTY EQUIVALENT Mesa County	A TRACT 1.00	TRACT 2.00	TRACT 3.00	TRACT 7.00	TRACT 9.00	TRACT 18.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Grand Rapids-Muskegon-Holland, MI MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT Allocor County	n-Holland, N TRACT	MI MSA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
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
Muskegon County	1.00	2.00	3.00	2.00	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 Cascade County	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT 7.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Greeley, CO PMSA COUNTY OR COUNTY EQUIVALENT Weld County	TRACT 1.00	TRACT 2.00	TRACT 5.00	TRACT 6.00	TRACT 7.01	TRACT 8.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Green Bay, WI MSA COUNTY OR COUNTY EQUIVALENT Brown County	TRACT 1.00	TRACT 8.00	TRACT 9.00	TRACT 10.00	TRACT 12.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: GreensboroWinston-SalemHigh Point, NC MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT TARATAInance County	salemHigh TRACT 201.01	Point, NC N TRACT	1SA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Davidson County Forsyth County	1.00	2.00	3.01	3.02	4.00	5.01	5.02	9.00	7.00	8.01	8.02	16.02
Guilford County Randolph County	101.00	107.02	108.01	111.01	112.00	114.00	138.00	139.00	143.00	144.08	146.00	
METROPOLITAN AREA: Greenville, NC MSA COUNTY OR COUNTY EQUIVALENT Pitt County	TRACT 1.00	TRACT 7.00	TRACT 8.00	TRACT 19.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Greenville-Spartanburg-Anderson, SC MSA COUNTY OR COUNTY EQUIVALENT TRACT TRAC Anderson County	-Anderson, 8 TRACT 1.00	SC MSA TRACT 4.00	TRACT 6.00	TRACT 7.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cherokee County Greenville County	9705.00 2.00 23.03	5.00	6.00	7.00	8.00	9.00	10.00	12.02	13.01	15.02	21.05	21.08
Pickens County Spartanburg County	112.01 201.00	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 Washington County	TRACT 4.00	TRACT 7.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Hamilton-Middletown, OH PMSA COUNTY OR COUNTY EQUIVALENT TRACT Butler County 3.00	H PMSA TRACT 3.00 131.00	TRACT 4.00 132.00	TRACT 5.00 138.00	TRACT 6.00 140.00	TRACT	TRACT 7.02	TRACT 8.00	TRACT 101.01	TRACT 101.03	TRACT 101.04	TRACT 128.00	TRACT 129.00
METROPOLITAN AREA: Harrisburg-Lebanon-Carlisle, PA MSA COUNTY OR COUNTY EQUIVALENT TRACT 122.00 Umberland County 201.00 Lebanon County 3.00	lisle, PA M8 TRACT 122.00 201.00 3.00	sA TRACT 132.00 203.00	TRACT 205.00	TRACT 206.00	TRACT 207.00	TRACT 211.00	TRACT 212.00	TRACT 213.00	TRACT 214.00	TRACT	TRACT	TRACT
METROPOLITAN AREA: Hartford, CT MSA COUNTY OR COUNTY EQUIVALENT Hartford County	TRACT 4159.00 5010.00 5029.00	TRACT 4161.00 5011.00	TRACT 4162.00 5012.00 5031.00	TRACT 4166.00 5013.00 5032.00	TRACT 4171.00 5014.00 5033.00	TRACT 5001.00 5015.00 5034.00	TRACT 5002.00 5016.00 5035.00	TRACT 5003.00 5017.00 5038.00	TRACT 5004.00 5018.00 5041.00	TRACT 5005.00 5019.00 5043.00	TRACT 5008.00 5027.00 5046.00	TRACT 5009.00 5028.00 5049.00
Middlesex County Windham County	5416.00 8001.00	5418.00 8003.00										
METROPOLITAN AREA: Hattiesburg, MS MSA COUNTY OR COUNTY EQUIVALENT Forrest County	TRACT 1.00	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT 9.00	TRACT						
METROPOLITAN AREA: Hickory-Morganton-Lenoir, NC MSA COUNTY OR COUNTY EQUIVALENT TRACT Caldwell County 301.00 Catawba County	oir, NC MSA TRACT 301.00 108.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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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 Honolulu County	TRACT 11.00 58.00 95.01	TRACT 18.01 62.02 95.05	TRACT 25.00 63.02 96.04	TRACT 36.98 68.03 97.01	TRACT 39.00 68.04 108.00	TRACT 51.00 70.00	TRACT 52.00 75.04	TRACT 53.00 81.00	TRACT 54.00 83.01	TRACT 55.00 85.00	TRACT 56.00 87.98	TRACT 57.00 90.00
METROPOLITAN AREA: Houma, LA MSA COUNTY OR COUNTY EQUIVALENT Lafourche Parish Terrebonne Parish	TRACT 201.00 7.00	TRACT 204.00 11.00	TRACT 205.00 13.00	TRACT 209.00 14.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Houston, TX PMSA COUNTY OR COUNTY EQUIVALENT Fort Bend County Harris County Liberty County Montgomery County Waller County	TRACT 707.11 121.00 206.98 214.01 220.01 233.99 304.01 318.04 328.03 356.01 442.01 508.00 519.02 525.04 1001.00 906.23 803.10	TRACT 709.01 201.01 207.01 207.01 215.01 220.02 241.02 304.02 311.00 319.01 329.02 362.00 442.03 509.01 520.01 531.01 907.01 805.98	TRACT 712.00 201.02 207.02 221.00 264.00 305.01 312.00 319.02 329.03 400.26 442.04 509.02 521.03 1005.00	TRACT 202.10 207.03 216.01 222.01 272.00 305.02 313.01 330.02 414.02 443.01 510.00 520.03 533.01 1007.00	TRACT 203.01 207.04 216.02 222.02 275.00 306.00 314.01 320.02 335.03 416.01 443.03 512.00 533.02	TRACT 203.02 208.01 217.01 217.01 223.02 300.22 307.01 315.00 321.01 339.02 419.01 444.03 513.00	TRACT 203.03 208.02 217.02 224.01 300.23 307.02 316.01 321.02 339.03 419.04 502.00 514.01	TRACT 204.00 208.03 218.01 225.03 300.24 308.10 317.03 343.01 419.05 503.01 514.02 523.02	TRACT 205.01 209.00 218.02 225.04 301.01 308.20 317.04 324.01 343.02 419.06 503.02 515.02	TRACT 205.03 210.01 218.03 226.01 301.02 309.01 327.02 348.01 424.01 5524.00	TRACT 205.98 210.02 218.04 226.02 302.00 309.02 318.02 328.01 430.02 505.02 516.02	TRACT 206.01 213.02 219.00 233.00 309.03 318.03 328.02 350.03 435.02 507.02 518.02 525.03

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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: Huntington-Ashland, WV-COUNTY OR COUNTY EQUIVALENT	ż.		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boyd County Carter County	302.00 9601.00	308.00 9602.00	9604.00									
Greenup County Lawrence County Cabell County Wayne County	407.00 503.00 2.00	506.00	507.00	6.00	7.00	9.00	10.00	15.00	16.00	18.00		
METROPOLITAN AREA: Huntsville, AL MSA COLINTY OR COLINTY FOLIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Limestone County Madison County	210.00	2.01	8.00	11.00	12.00	16.00	21.00					
METROPOLITAN AREA: Indianapolis, IN MSA	A O A	F V GH	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	40	5	5	5	TO A OT	FOVAL	TOAGT	T C 4 G F	L S
Madison County	1.00	3.00	4.00	5.00	7.00	8.00	9.00	10.00	116.00		5	2
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 3535.00	3515.00 3536.00	3516.00 3541.00	3517.00	3521.00 3544.00	3523.00 3545.00	3526.00 3547.00	3527.00 3549.00	3528.00 3550.00	3531.00 3556.00	3532.00 3559.00
	3302.00	3304.00	2269.00	00.1 /66	3372.00	3373.00	33/4.00	00.1000	3001.02			
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	FO & CIT		TO A CIT	TOACT	FO A GE	FO V G F	FO & GI	TO V CI	TOACT	TB A CT	TO A CIT	TOVOT
Jackson County	2.00	6.00	7.00	10.00	11.00	12.00	59.00	2		5	5	5
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
Madison County	26.00 305.00	27.00 307.00	31.00 309.00	32.00 310.00	39.00	102.01	103.02	106.00	108.01			
							-			1		

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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 Madison County	TRACT 5.00	TRACT 8.00	TRACT 9.00	TRACT 10.00	TRACT 11.00	TRACT 12.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Jacksonville, FL MSA COUNTY OR COUNTY EQUIVALENT Clay County Duval County	TRACT 316.98 2.00 17.00	3.00 18.00	TRACT 4.00 19.00	TRACT 5.00 26.00	TRACT 9.00 27.00	TRACT 10.00 28.00	TRACT 11.00 29.00	TRACT 12.00 101.99	TRACT 13.00 113.00	TRACT 14.00 115.00	TRACT 15.00 116.00	TRACT 16.00 163.00
St. Johns County	204.00											
METROPOLITAN AREA: Jacksonville, NC MSA COUNTY OR COUNTY EQUIVALENT Onslow County	TRACT 20.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Jamestown, NY MSA COUNTY OR COUNTY EQUIVALENT Chautauqua County	TRACT 303.00	TRACT 305.00	TRACT 359.02	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT		TRACT	TRACT	TRACT
METROPOLITAN AREA: Janesville-Beloit, WI MSA COUNTY OR COUNTY EQUIVALENT Rock County	sA TRACT 1.00	TRACT 3.00	TRACT 15.00	TRACT 16.00	TRACT 18.00	TRACT						
METROPOLITAN AREA: Jersey City, NJ PMSA COUNTY OR COUNTY EQUIVALENT Hudson County	TRACT 12.02 41.02	TRACT 13.00 43.00	TRACT 15.00 46.00	TRACT 16.01 50.00	TRACT 17.00 51.00	TRACT 18.00 109.00	TRACT 27.00 145.00	TRACT 30.00 154.00	TRACT 31.00 158.00	18ACT 33.00 190.00	TRACT 34.00	TRACT 37.00

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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 TRAC Carter County 76,00 715.0	Bristol, TN-NTRACT 704.00	/A MSA TRACT 715.00	TRACT 717.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sullivan County Washington County Scott County Washington County Bristol city	302.00 401.00 601.00 303.98 103.00 202.00	402.00 603.00 203.00	405.00	406.00	431.00 610.00	612.00						
METROPOLITAN AREA: Johnstown, PA MSA COUNTY OR COUNTY EQUIVALENT Cambria County	TRACT	TRACT 2.00	TRACT 3.00	TRACT	TRACT 8.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Jonesboro, AR MSA COUNTY OR COUNTY EQUIVALENT Craighead County	TRACT 6.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Joplin, MO MSA COUNTY OR COUNTY EQUIVALENT Jasper County	TRACT 101.00	TRACT 108.00	TRACT 110.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Kalamazoo-Battle Creek, COUNTY OR COUNTY EQUIVALENT Calhoun County Kalamazoo County	t, MI MSA TRACT 2.00 1.00 15.04 106.00	TRACT 3.00 2.01 15.07 107.00	TRACT 4.00 2.02	TRACT 6.00 3.00	TRACT 21.00 4.02	33.00 5.00	36.00 6.00	TRACT	TRACT 8.02	TRACT	TRACT	TRACT
METROPOLITAN AREA: Kankakee, IL PMSA COUNTY OR COUNTY EQUIVALENT Kankakee County	TRACT 110.00	TRACT 114.00	TRACT. 115.00	TRACT 116.00	TRACT 123.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT	TRACT

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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	ΑS											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
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	20.00	52.00	53.00	54.00	55.00	57.00	58.01	00.09	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	, t	+ C * C	+ C & CI	t d	FO A CIT	TOAGT	TOAGT	TOACT	TBACT	TOWAL	TO A GT	TO A OT
COUNTY OR COUNTY EQUIVALENT	2	2	2	2	2	5	2	5		5	5	5
Kenosha County	9.00	10.00	11.00	16.00								
METROPOLITAN AREA: Killeen-Temple. TX MSA	4											
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	2.00	00.9	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)

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

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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 Webb County	TRACT	TRACT 3.00	TRACT 4.00	TRACT 8.00	TRACT 12.00	TRACT 13.00	TRACT 18.01	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Las Cruces, NM MSA COUNTY OR COUNTY EQUIVALENT Dona Ana County	TRACT 4.01	TRACT 10.00	TRACT 14.00	TRACT 17.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Las Vegas, NV-AZ MSA COUNTY OR COUNTY EQUIVALENT Mohave County Clark County	TRACT 9501.00 3.01 39.98	TRACT 9502.00 3.02 46.00	TRACT 9503.00 4.00	TRACT 9504.00 5.04	TRACT 9513.00 7.00	TRACT 9523.00 8.00	TRACT	TRACT	TRACT 22.01	TRACT	TRACT 36.02	TRACT
METROPOLITAN AREA: Lawrence, KS MSA COUNTY OR COUNTY EQUIVALENT Douglas County	TRACT 3.00	TRACT 4.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lawrence, MA-NH PMSA COUNTY OR COUNTY EQUIVALENT Essex County	4 TRACT 2501.00 2516.00	TRACT 2503.00 2524.00	TRACT 2504.00 2601.00	TRACT 2505.00 2602.00	TRACT 2506.00	TRACT 2507.00	TRACT 2509.00	TRACT 2510.00	TRACT 2511.00	TRACT 2512.00	TRACT 2513.00	TRACT 2514.00
METROPOLITAN AREA: Lawton, OK MSA COUNTY OR COUNTY EQUIVALENT Comanche County	TRACT 8.00	TRACT 11.00	TRACT 12.00	TRACT 13.00	TRACT 14.00	TRACT 15.00	TRACT 16.00	TRACT 17.00	TRACT 18.00	TRACT 19.02	TRACT	TRACT
METROPOLITAN AREA. Lewiston-Aubum, ME MSA COUNTY OR COUNTY EQUIVALENT Androscoggin County	SA TRACT 101.00	TRACT 201.00	TRACT 204:00	TRACT	TRACT	TRACT	TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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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 Bourbon County	TRACT 301.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County 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
Jessamine County Madison County	34.04 603.00 102.00	103.00	104.00	105.00								
METROPOLITAN AREA: Lima, OH MSA COUNTY OR COUNTY EQUIVALENT Allen County	TRACT 117.00	TRACT 125.00	TRACT 127.00	TRACT 128.00	TRACT 134.00	TRACT 135.00	TRACT 136.00	TRACT 138.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Lincoln, NE MSA COUNTY OR COUNTY EQUIVALENT Lancaster County	TRACT 4.00	TRACT 5.00	TRACT 7.00	TRACT 8.00	TRACT 17.00	TRACT	TRACT 19.00	TRACT 20.00	32.01	TRACT 35.00	TRACT	TRACT
METROPOLITAN AREA: Little Rock-North Little R COUNTY OR COUNTY EQUIVALENT Faulkner County	Rock, AR MSA TRACT 307.00	sA TRACT 309.00	TRACT	TRACT	TRACT	TRACT						
Lonoke County Pulaski County	206.00 1.00 17.00	2.00	3.00	4.00	5.00	90.00	7.00	9.00	10.00	11.00	12.00	13.00
METROPOLITAN AREA: Longview-Marshall, TX N COUNTY OR COUNTY EQUIVALENT Gregg County Harrison County Upshur County	MSA TRACT 1.00 204.01 9502.00	TRACT 11.00 204.02	TRACT 12.00	13.00	TRACT	TRACT	TRACT 107.00	TRACT 111.98	TRACT 112.98	TRACT	TRACT	TRACT

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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 COUNTY OR COUNTY EQUIVALENT		٠ ر	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 Floyd County	502.00 702.00	705.00	708.01	709.02								
Scott County	9668.00	ć	ı	Ċ	1		9		7	96	9	00
Jefferson County	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	00'99
	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 Middlesex County	TRACT 3101.00 3153.00	TRACT 3104.00	TRACT 3107.00	TRACT 3108.00	TRACT 3110.00	1RACT 3111.00	TRACT 3112.00	TRACT 3118.00	TRACT 3119.00	TRACT 3120.00	TRACT 3121.00	3124.00
METROPOLITAN AREA: Lubbock, TX MSA COUNTY OR COUNTY EQUIVALENT Lubbock County	TRACT 2.02 12.00	13.00	TRACT 3.02 24.00	TRACT 6.03	TRACT 6.04	TRACT 6.05	TRACT 6.06	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 10.00	TRACT
METROPOLITAN AREA: Lynchburg, VA MSA COUNTY OR COUNTY EQUIVALENT Lynchburg city	TRACT 2.03	TRACT 4.00	TRACT 5.98	TRACT 6.00	TRACT 7.00	TRACT 11.00	TRACT 12.00	TRACT 13.00	TRACT 14.98	TRACT 23.95	TRACT	TRACT
METROPOLITAN AREA: Macon, GA MSA COUNTY OR COUNTY EQUIVALENT Bibb County Houston County Peach County	TRACT 101.00 125.00 201.03 402.00	TRACT 103.00 127.00 204.00 403.02	TRACT 104.00 128.00 205.00 404.00	TRACT 105.00 129.00	TRACT 106.00 130.00	107.00	TRACT 108.00	TRACT 111.00	TRACT 112.00	TRACT 113.00	TRACT 114.00	TRACT 115.00
METROPOLITAN AREA: Madison, WI MSA COUNTY OR COUNTY EQUIVALENT Dane County	TRACT 11.00	TRACT 12.98	TRACT 14.01	TRACT 15.01	TRACT 16.01	TRACT 16.02	TRACT 17.00	TRACT 25.98	TRACT 32.00	TRACT	TRACT	TRACT
METROPOLITAN AREA: Manchester, NH PMSA COUNTY OR COUNTY EQUIVALENT Hillsborough County	TRACT 5.00	TRACT 14.00	TRACT 17.00	TRACT 20.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Mansfield, OH MSA COUNTY OR COUNTY EQUIVALENT Richland County	TRACT	TRACT	TRACT 3.00	TRACT 6.00	TRACT 7.00	TRACT 8.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

TRACT	812.02		TRACT 237.00	TRACT	TRACT	TRACT	14.00 39.00 54.00 78.10	
TRACT 1	812.01		TRACT 1	TRACT 1	TRACT 1	TRACT 1	13.00 38.00 53.00 73.00	
TRACT	811.00		TRACT 226.00	TRACT	TRACT	TRACT	10.00 37.00 51.00 68.00	
TRACT	810.00		TRACT 221.02	TRACT	TRACT	TRACT	9.00 36.00 50.00 67.00	
TRACT	809.00		TRACT 216.00	TRACT	TRACT	TRACT 311.00	8.00 28.00 49.00 65.00	227.98
TRACT	807.00		TRACT 215.00	TRACT	TRACT	TRACT 310.00	7.00 24.00 48.00 62.00	223.10
TRACT	806.00		TRACT 213.03	TRACT	TRACT	TRACT 309.00	6.00 23.00 47.00 61.00	222.20
TRACT	805.00		TRACT 213.02	TRACT	TRACT 649.02	TRACT 307.00	5.00 22.00 46.00 60.00	105.00
TRACT	804.99		TRACT 213.01	TRACT 20.00	TRACT 648.00	TRACT 306.98	4.00 21.00 45.00 59.00	103.00
TRACT	804.00		TRACT 211.00 245.00	TRACT 19.00	TRACT 626.00	TRACT 306.10	3.00 20.00 44.00 58.00	00'06
TRACT	803.00	9608.00	TRACT 206.00 244.00	TRACT 2.00	ASA TRACT 608.00	TRACT 305.00 603.00	2.00 19.00 41.00 57.00	84.00
TRACT 8101.00	8305.00 801.00 812.03	9605.00 8406.98	n, TX MSA TRACT 205.03 242.01	MSA TRACT 1.00	n Bay, FL N TRACT 607.00	304.00	1.00 18.00 40.00 55.00	81.10
METROPOLITAN AREA: Mayaguez, PR MSA COUNTY OR COUNTY EQUIVALENT Anasco Municipio	Cabo Rojo Municipio Mayaguez Municipio	Sabana Grande Municipio San German Municipio	METROPOLITAN AREA: McAllen-Edinburg-Mission, TX MSA COUNTY OR COUNTY EQUIVALENT TRACT Hidalgo County 242.01	METROPOLITAN AREA: Medford-Ashland, OR MS COUNTY OR COUNTY EQUIVALENT Jackson County	METROPOLITAN AREA: Melbourne-Titusville-Palm Bay, FL MSA COUNTY OR COUNTY EQUIVALENT Brevard County 607.00 60	METROPOLITAN AREA: Memphis, TN-AR-MS MSA COUNTY OR COUNTY EQUIVALENT Crittenden County Fayette County	Shelby County	Tipton County

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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 Merced County	TRACT 13.00	TRACT 15.00	TRACT 16.00	TRACT 18.00	TRACT 19.98	TRACT 301.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Miami, FL PMSA COUNTY OR COUNTY EQUIVALENT Dade County	TRACT 4.03 15.01 20.01 30.01 45.00 64.02	TRACT 5.03 15.02 20.03 30.02 48.00 64.03	TRACT 7.03 16.01 20.04 31.00 49.01 66.01	TRACT 7.04 17.01 22.01 34.00 51.00 66.02	TRACT 8.02 17.02 22.02 36.01 52.01	TRACT 9.03 17.03 24.01 36.02 52.02 75.02	TRACT 10.01 18.01 24.02 37.01 53.01 89.04	TRACT 10.03 18.02 25.00 37.02 53.02 105.00	TRACT 10.04 18.03 26.00 39.01 54.01 106.02	TRACT 13.01 19.01 27.02 42.00 54.02 113.00	TRACT 14.01 19.03 28.00 43.00 63.01	TRACT 14.02 19.04 29.00 44.00 64.01
METROPOLITAN AREA: Middlesex-Somerset-Hunterdon, NJ PMSA COUNTY OR COUNTY EQUIVALENT TRACT TRAC Middlesex County 39.00 45.0	Interdon, NJ TRACT 39.00	PMSA TRACT 45.00	TRACT 46.00	TRACT 47.00	TRACT 48.00	TRACT	TRACT 51.00	TRACT 52.00	TRACT 53.00	TRACT 54.00	TRACT 55.00	TRACT 59.00
METROPOLITAN AREA: Milwaukee-Waukesha, V COUNTY OR COUNTY EQUIVALENT Milwaukee County	WI PMSA TRACT 12.00 48.00 78.00 91.00 120.00 141.00 177.00	TRACT 18.00 60.00 80.00 96.00 108.00 121.00 142.00 158.00	TRACT 19.00 62.00 81.00 97.00 110.00 146.00 159.00	TRACT 21.00 63.00 82.00 98.00 111.00 123.00 163.00	TRACT 24.00 64.00 83.00 99.00 112.00 132.00 148.00	TRACT 28.00 65.00 84.00 100.00 113.00 134.00 149.00	TRACT 40.00 66.00 85.00 101.00 114.00 135.00 166.00	TRACT 42.00 67.00 86.00 102.00 115.00 136.00 167.00	TRACT 44.00 68.00 87.00 103.00 116.00 137.00 152.00	TRACT 45.00 69.00 88.00 104.00 117.00 138.00 154.00	TRACT 46.00 70.00 89.00 105.00 118.00 139.00 174.00	TRACT 47.00 71.00 90.00 106.00 119.00 140.00 175.00

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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: Minneapolis-St. Paul, MN-WI MSA COUNTY OR COUNTY EQUIVALENT TRACT Hennepin County 29.00	IN-WI MSA TRACT 10.00 29.00	TRACT 15.00 31.00	TRACT 16.00 33.00	TRACT 18.00 34.00	TRACT 21.00 35.00	TRACT 22.00	TRACT 23.00 38.00	TRACT 24.00 39.00	TRACT 25.00 41.00	TRACT 26.00 42.00	TRACT 27.00 43.00	TRACT 28.00 44.00
	47.00 63.00 82.00	48.00 64.00 83.00	49.00 68.00 84.00	53.00 69.00 85.00	54.00 70.00 94.00	56.00 71.00 100.00	57.00 72.00 250.00	58.00	59.00 74.00	00.09	61.00	62.00
Ramsey County	305.00 327.00 344.00	309.00 328.00 359.00	310.00 329.00 360.00	313.00 330.00 361.00	314.00 331.00 368.00	315.00 334.00 369.00	316.00 335.00 371.00	317.00 336.00 374.04	319.00 337.00	324.00 338.00	325.00 339.00	326.00 340.00
METROPOLITAN AREA: Missoula, MT MSA COUNTY OR COUNTY EQUIVALENT Missoula County	TRACT 2.01	TRACT 3.00	TRACT 7.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Mobile, AL MSA COUNTY OR COUNTY EQUIVALENT Baldwin County Mobile County	TRACT 106.00 1.00 12.03 36.05 48.00	2.00 12.04 38.01 49.00	3.00 13.01 39.01 50.00	4.01 4.01 13.02 39.02 73.00	TRACT 4.02 14.00 40.00	5.00 5.00 15.01 41.00	TRACT 6.00 15.02 42.00	TRACT 7.02 16.00 43.00	TRACT 8.00 23.02 44.00	10.01 26.00 45.00	TRACT 11.00 27.00 46.00	TRACT 12.01 34.01 47.00
METROPOLITAN AREA: Modesto, CA MSA COUNTY OR COUNTY EQUIVALENT Stanislaus County	TRACT 7.00	TRACT 8.03	TRACT 16.01	TRACT 16.02	TRACT 17.00	TRACT	TRACT 20.05	TRACT 21.00	TRACT 22.00	TRACT 26.02	TRACT	TRACT
METROPOLITAN AREA: Monmouth-Ocean, NJ PMSA COUNTY OR COUNTY EQUIVALENT Monmouth County 809 Ocean County 715	MSA TRACT 8047.97 8099.03 7152.00	TRACT 8049.00 7153.00	TRACT 8056.00 7154.00	TRACT 8058.01 7200.00	TRACT 8058.02 .7201.00	TRACT 8070.02 7222.00	TRACT 8070.03 7312.00	TRACT 8070.04	TRACT 8072.97	TRACT 8073.00	TRACT 8076.00	TRACT 8098.00

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

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

METROPOLITAN AREA: Nassau-Suffolk, NY PMSA COUNTY OR COUNTY EQUIVALENT Nassau County	3A TRACT 4070.00	TRACT 4111.00	TRACT 4144.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Surior Courty	224.00	10.523.0	20.02	200								
METROPOLITAN AREA: New Bedford, MA PMSA COUNTY OR COUNTY EQUIVALENT Bristol County	TRACT 6507.00	TRACT 6508.00	TRACT 6509.00	TRACT 6511.00	TRACT 6512.00	TRACT 6513.00	TRACT 6517.00	TRACT 6518.00	TRACT 6519.00	TRACT 6526.00	TRACT 6527.00	TRACT
METROPOLITAN AREA: New Haven-Meriden, CT COUNTY OR COUNTY EQUIVALENT New Haven County	PMSA TRACT 1402.00 1424.00	TRACT 1403.00 1426.02	TRACT 1405.00 1701.01	TRACT 1406.00 1701.02	TRACT 1407.00 1702.01	TRACT 1408.00 1702.02	TRACT 1413.00 1710.00	TRACT 1415.00	TRACT 1416.00	TRACT 1417.00	TRACT 1421.00	TRACT 1423.00
METROPOLITAN AREA: New London-Norwich, CT-RI MSA COUNTY OR COUNTY EQUIVALENT New London County 6901.00	T-RI MSA TRACT 6901.00	TRACT 6905.00	TRACT 6906.00	TRACT 6906.99	TRACT 6968.00	TRACT 6969.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: New Orleans, LA MSA COUNTY OR COUNTY EQUIVALENT Jefferson Parish Orleans Parish St. Bernard Parish St. Charles Parish St. Charles Parish St. James Parish St. John the Baptist Parish St. John the Baptist Parish St. Tammany Parish	TRACT 207.00 1.00 9.04 17.29 33.05 50.00 75.02 92.00 301.01 621.99 404.00 709.00	TRACT 208.00 2.00 11.00 17.33 33.06 58.00 76.05 93.01 508.00 405.00 409.00	TRACT 209.00 3.00 12.00 17.98 34.00 59.00 77.00 93.02	TRACT 237.00 4.00 13.01 18.00 35.00 60.00 80.00 94.00	TRACT 246.00 6.01 13.02 19.00 36.00 63.00 81.01 100.00	TRACT 257.98 6.03 13.03 20.00 39.00 67.00 81.02 102.00	TRACT 259.00 6.11 14.01 22.00 40.00 68.00 84.00 104.00	TRACT 262.00 6.13 14.02 27.00 44.01 69.00 85.00 111.00	TRACT 265.00 8.00 15.00 28.00 70.00 86.00 131.00	TRACT 268.00 9.01 16.00 29.00 45.00 71.00 87.00	TRACT 269.00 9.02 17.03 30.00 48.00 72.00 89.00	9.03 17.06 31.00 49.00 75.01 91.00

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

METROPOLITAN AREA: New York, NY PMSA												
COUNTY OR COUNTY EQUIVALENT	TRACT											
Bronx County	11.00	15.00	17.00	20.00	23.00	25.00	27.01	27.02	31.00	33.00	35.00	37.00
	39.00	41.00	43.00	44.00	47.00	48.00	49.00	20.00	52.00	26.00	59.01	62.00
	65.00	67.00	69.00	71.00	73.00	75.00	77.00	79.00	81.00	83.00	85.00	86.00
	87.00	88.00	89.00	99.00	105.00	110.00	115.01	115.02	119.00	121.01	121.02	123.00
	127.01	127.02	129.01	129.02	131.00	133.00	135.00	137.00	139.00	141.00	143.00	144.00
	145.00	147.00	149.00	155.00	157.00	161.00	165.00	167.00	169.00	173.00	175.00	177.00
	179.00	187.00	189.00	193.00	195.00	197.00	199.00	201.00	205.00	206.02	211.00	213.01
	213.02	215.01	215.02	217.01	219.00	221.00	223.00	227.01	229.01	229.02	233.01	233.02
	235.01	235.02	237.01	237.02	239.00	241.00	243.00	245.00	251.00	253.00	255.00	257.00
	263.00	265.00	271.01	317.00	324.00	334.00	359.00	361.00	363.00	365.01	365.02	367.00
	369.01	369.02	371.00	373.00	375.01	375.02	375.03	377.00	379.00	381.00	383.00	385.00
	389.00	391.00	393.00	397.00	399.01	403.01	435.00	458.00				
Kings County	2.00	11.00	18.00	20.00	23.00	25.00	27.00	29.01	29.02	55.00	59.00	71.00
	85.00	112.00	120.00	125.00	127.00	185.01	185.02	214.00	217.00	221.00	222.00	225.00
	226.00	228.00	231.00	233.00	234.00	235.00	237.00	238.00	239.00	241.00	243.00	251.00
	255.00	257.00	259.01	259.02	261.00	263.00	281.00	283.00	285.01	285.02	287.00	289.00
	293.00	299.00	303.00	307.00	309.00	326.00	328.00	330.00	342.00	347.00	348.01	348.02
	351.00	352.00	353.00	357.00	359.00	360.01	360.02	363.00	365.01	365.02	367.00	369.00
	371.00	373.00	375.00	379.00	381.00	382.00	387.00	389.00	391.00	393.00	395.00	405.00
	409.00	411.00	413.00	415.00	417.00	419.00	421.00	423.00	425.00	427.00	429.00	431.00
	433.00	435.00	437.00	441.00	453.00	465.00	489.00	493.00	505.00	507.00	509.00	511.00
	513.00	523.00	525.00	527.00	529.00	531.00	533.00	535.00	537.00	539.00	545.00	547.00
	549.00	551.00	572.00	610.01	884.00	892.00	900.00	906.00	908.00	910.00	912.00	916.00
	918.00	944.02	982.00	1034.00	1058.00	1106.00	1110.00	1130.00	1134.00	1138.00	1140.00	1146.00
	1148.00	1150.00	1152.00	1154.00	1156.00	1158.00	1160.00	1164.00	1166.00	1168.00	1170.00	1172.01
	1192.00	1194.00	1210.00	1214.00								
New York County	2.01	2.02	9.00	8.00	10.02	14.02	16.00	18.00	20.00	24.00	25.00	26.01
	36.01	41.00	62.00	117.00	119.00	156.02	162.00	164.00	166.00	168.00	172.01	172.02
	178.00	180.00	182.00	184.00	186.00	188.00	190.00	192.00	194.00	196.00	198.00	201.02
	202.00	204.00	206.00	207.02	208.00	209.01	209.02	213.01	213.02	216.00	217.01	217.02
	218.00	219.97	220.00	222.00	223.97	223.98	224.00	226.00	227.02	228.00	229.00	230.00
	231.02	232.00	234.00	235.02	239.00	243.01	243.02	245.00	249.00	251.00	261.00	267.00
	269.00	277.00	291.00	293.00				,				
Queens County	25.00	35.00	43.00	44.02	55.00	87.00	246.00	252.00	262.00	266.00	299.00	331.00
	442.00	871.00	942.02	952.00	972.00	1010.00						
Richmond County	29.00	40.00	133.01	319.01								
NOCHAIN COUNTY	10.00											

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

METROPOLITAN AREA: New York, NY PMSA (continued) COUNTY OR COUNTY EQUIVALENT TRAC Westchester County 22.03	continued) TRACT 1.01 22.03 78.00	TRACT 1.03 27.00 80.00	TRACT 2.01 28.00 93.00	3.00 29.00 119.01	TRACT 4.01 31.00 133.01	TRACT 4.02 32.00 143.00	TRACT 5.00 35.00	10.00 36.00	TRACT 11.01 58.00	TRACT 12.00 61.00	TRACT 13.02 62.00	TRACT 13.03 63.00
METROPOLITAN AREA: Newark, NJ PMSA COUNTY OR COUNTY EQUIVALENT Essex County Union County Warren County	TRACT 2.00 18.00 38.00 309.00 309.00	1RACT 3.00 19.00 39.00 57.00 75.02 92.00 113.00 393.00	5.00 26.00 40.00 58.00 80.00 93.00 304.00	TRACT 7.00 27.00 41.00 59.00 81.00 95.00 131.00	TRACT 9.00 28.00 44.00 60.00 82.00 96.00 308.01	TRACT 10.00 29.00 46.00 62.00 83.00 97.00 171.00	TRACT 11.00 30.00 48.01 63.00 84.00 99.00 311.00	TRACT 13.00 31.00 48.02 66.00 85.00 106.00 312.00	TRACT 14.00 32.00 49.00 67.00 86.00 107.00 186.00 313.00	TRACT 15.00 34.00 53.00 68.00 87.00 109.00 314.00	TRACT 16.00 35.00 54.00 69.00 88.00 110.00	1RACT 17.00 37.00 55.00 74.00 89.00 111.00
METROPOLITAN AREA: Newburgh, NY-PA PMSA COUNTY OR COUNTY EQUIVALENT Orange County Pike County	SA TRACT 4.00 9502.00	TRACT 5.00	TRACT 6.00	TRACT 17.00	TRACT 22.00	TRACT 102.99	TRACT 150.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Norfolk-Virginia Beach-Newport News, VA-NC MSA COUNTY OR COUNTY EQUIVALENT TRACT TRYOR York County Chesapeake city 201.00 202.00 20	-Newport Nev TRACT 505.00 201.00	vs, VA-NC TRACT 202.00	MSA TRACT 203.00	TRACT 205.01	TRACT 209.03	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hampton city Newport News city Norfolk city Portsmouth city	105.00 302.00 13.00 43.00 2105.00	106.02 303.98 14.00 2107.00	109.00 304.00 16.00 2110.00	117.00 305.00 25.00 47.00 2111.00	306.00 26.00 48.00 2113.00	308.00 27.00 50.00 2114.00	309.00 29.00 51.00 2118.00	310.00 34.00 52.00 2119.00	35.01 53.00 2120.00	35.02 65.02 2121.00	41.00 67.00 2126.00	42.00
Virginia Beach city Williamsburg city	450.85 3703.00	3705.98										

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

METROPOLITAN AREA: Oakland, CA PMSA COUNTY OR COUNTY EQUIVALENT Alameda County	TRACT 4005.00 4018.00 4031.00 4063.00 4090.00 4225.00 4339.00	TRACT 4006.00 4019.00 4033.00 4071.00 4226.00 4377.00	TRACT 4007.00 4021.00 4034.00 4072.00 4227.00	TRACT 4008.00 4022.00 4053.00 4093.00 4228.00	TRACT 4009.00 4023.00 4054.00 4074.00 4229.00	TRACT 4010.00 4024.00 4055.00 4075.00 4232.00	TRACT 4011.00 4025.00 4057.00 4084.00 4096.00	TRACT 4013.00 4026.00 4058.00 4085.00 4236.00	TRACT 4014.00 4027.00 4059.00 4086.00 4240.00	TRACT 4015.00 4028.00 4060.00 4204.00 4274.00	TRACT 4016.00 4029.00 4061.00 4220.00 4275.00	TRACT 4017.00 4030.00 4062.00 4224.00 4276.00
Contra Costa County	3050.00	3100.00	3160.00	3280.00	3650.02	3680.00	3750.00	3760.00	3770.00	3790.00	3800.00	3810.00
METROPOLITAN AREA: Ocala, FL MSA COUNTY OR COUNTY EQUIVALENT Marion County	TRACT 2.00	TRACT 15.00	TRACT 17.00	TRACT 18.00	TRACT							
METROPOLITAN AREA: Odessa-Midland, TX MSA COUNTY OR COUNTY EQUIVALENT Ector County Midland County	A TRACT 11.00	12.00 15.00	TRACT 14.00 16.00	TRACT 15.00 17.00	TRACT 18.00	TRACT 19.00	TRACT 20.00	TRACT 22.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Oklahoma City, OK MSA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Canadian County Cleveland County Logan County	3004.00 2001.00 6001.00	2002.00	2006.01	2012.01	2012.02	2012.03						
Oklahoma County	1004.00 1026.00 1039.00	1005.00 1027.00 1040.00	1007.00 1028.00 1041.00	1010.00 1030.00 1043.00	1011.00 1031.01 1044.00	1012.00 1032.00 1046.00	1013.00 1033.00 1047.00	1014.00 1034.00 1048.00	1015.00 1035.00 1049.00	1019.00 1036.02 1052.02	1024.00 1037.00 1054.00	1025.00 1038.00 1055.00
Pottawatomie County	1079.00 1079.00 5001.00	1082.07 5002.00	1082.08	1088.03	N							

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

METROPOLITAN AREA: Omaha, NE-IA MSA COUNTY OR COUNTY EQUIVALENT Pottawattamie County Douglas County Sarpy County	TRACT 307.00 3.00 21.00 59.02 103.02	TRACT 309.00 4.00 29.00 60.00	TRACT 5.00 32.00 63.01	TRACT 6.00 38.00	TRACT 7.00	1RACT 8.00 40.00	9.00 41.00	TRACT 10.00 51.00	, TRACT 11.00 52.00	12.00 53.00	TRACT 16.00 54.00	19.00
METROPOLITAN AREA: Orange County, CA PMSA COUNTY OR COUNTY EQUIVALENT Orange County	SA TRACT 218.13 745.02 750.02 995.09	TRACT 524.04 746.01 751.00 995.10	TRACT 525.15 746.02 762.04 998.02	TRACT 626.14 747.01 865.02	TRACT 626.26 747.02 873.00	TRACT 626.27 748.01 874.02	TRACT 636.02 748.02 874.03	TRACT 740.03 748.05 878.03	TRACT 744.03 748.06 891.04	TRACT 744.05 749.01 891.05	TRACT 744.06 749.02 992.01	TRACT 745.01 750.01 994.02
METROPOLITAN AREA: Orlando, FL MSA COUNTY OR COUNTY EQUIVALENT Lake County Orange County Seminole County	TRACT 305.01 101.00 155.02 201.01	TRACT 306.02 104.00 159.01 201.02	TRACT 105.00 176.00 205.00	TRACT 106.00 211.00	TRACT 115.00	TRACT 117.01	TRACT 117.02	TRACT 118.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Owensboro, KY MSA COUNTY OR COUNTY EQUIVALENT Daviess County	TRACT 2.00	TRACT 3.00	TRACT 4.00	TRACT 5.00	TRACT							
METROPOLITAN AREA: Panama City, FL MSA COUNTY OR COUNTY EQUIVALENT Bay County	TRACT 10.00	TRACT 16.00	TRACT 17.00	TRACT 18.00	TRACT 20.00	TRACT 22.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Parkersburg-Marietta, W COUNTY OR COUNTY EQUIVALENT Washington County Wood County	WV-OH MSA TRACT 205.00 6.00	TRACT 206.00 7.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Pensacola, FL MSA COUNTY OR COUNTY EQUIVALENT Escambia County Santa Rosa County	TRACT 1.00 20.00 106.00	TRACT 2.00 21.00	3.00 22.00	TRACT 4.00	TRACT 6.00	TRACT 7.00	TRACT	TRACT	TRACT	TRACT	TRACT 18.00	TRACT
METROPOLITAN AREA: Peoria-Pekin, IL MSA COUNTY OR COUNTY EQUIVALENT Peoria County Tazewell County	TRACT 1.00 15.00 202.00	TRACT 2.00 17.00 209.00	TRACT 3.00 18.00	TRACT 5.00 19.00	TRACT 6.00	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 11.00	TRACT 12.00	TRACT 13.00	TRACT 14.00
METROPOLITAN AREA: Philadelphia, PA-NJ PMSA COUNTY OR COUNTY EQUIVALENT TO Burlington County Camden County Salem County Bucks County Chester County Chester County Delaware County Montgomery County Philadelphia County 22 Philadelphia County	SA TRACT 7021.03 6001.00 6015.00 5010.02 203.00 1058.06 3026.00 4029.00 4029.00 4029.00 2037.00 2200 24.00 52.00 5	TRACT 7026.04 6002.00 6016.00 5014.04 219.00 3056.00 4047.00 4064.02 5.00 5.00 25.00 56.00 84.00 96.00 145.00 172.00	TRACT 6003.00 6017.00 220.00 3058.00 4097.02 2088.01 6.00 28.00 58.00 85.00 126.00 146.00 161.00 173.00	TRACT 6004.00 6018.00 221.00 3059.00 4049.02 9.00 30.00 63.00 63.00 86.00 147.00 162.00	178ACT 6005.00 6019.00 4052.00 4052.00 66.00 87.00 131.00 148.00 148.00 175.00	105.00 114.00 132.00 149.00 114.00 1132.00 114.00 114.00 114.00 114.00 114.00	1TRACT 6007.00 6082.04 4055.00 18.00 33.00 70.00 89.00 151.00 165.00	TRACT 6008.00 6101.00 6101.00 34.00 77.00 90.00 137.00 152.00 166.00	TRACT 6009.00 4057.00 20.00 36.00 72.00 91.00 138.00 153.00 167.00	TRACT 6011.00 6011.00 4058.01 74.00 92.00 1139.00 154.00 154.00 154.00 154.00 168.00 1	TRACT 6012.00 4058.02 4058.02 44.00 77.00 93.00 110.00 155.00 169	1RACT 6013.00 4059.00 23.00 46.00 94.00 111.00 170.00 194.00
	239.00 280.00 296.00	196.00 240.00 281.00 297.00	197.00 241.00 282.00 304.00	244.00 283.00 327.00	245.00 245.00 284.00 346.00	246.00 286.00 364.00	247.00	249.00 249.00 288.00	250.00 250.00 289.00	204.00 253.00 291.00	277.00 277.00 293.00	223.00 279.00 294.00

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

METROPOLITAN AREA: Phoenix-Mesa, AZ MSA COUNTY OR COUNTY EQUIVALENT Maricopa County	1RACT 202.00 929.00 1132.00 1145.00 4215.01	TRACT 507.00 1046.00 1133.00 1146.00 4220.01	TRACT 608.00 1072.00 11135.00 11161.00 4226.05	TRACT 609.00 1092.00 11136.00 11163.00 5229.02	TRACT 610.05 1102.00 1137.00 1149.00 5231.02	TRACT 610.08 1116.00 1138.00 1150.00 1166.02 5231.04	TRACT 612.00 1126.00 1139.00 1151.00 3187.00 6232.00	TRACT 614.00 1127.00 1140.00 3188.00	TRACT 716.00 1128.00 1141.00 1153.00 3191.00	TRACT 925.00 1129.00 1142.00 1154.00 3192.00	TRACT 926.00 1130.00 1143.00 1157.00 3200.02	TRACT 928.00 1131.00 1144.00 1158.00
Pinal County	00.1	4.00	10.00	12.00	00.61	00.71	18.00	19.00	70.00			
METROPOLITAN AREA: Pine Bluff, AR MSA COUNTY OR COUNTY EQUIVALENT Jefferson County	TRACT 5.02	TRACT 6.00	TRACT 9.02	TRACT	TRACT 11.00	TRACT 12.00	TRACT 13.00	TRACT	TRÀCT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Pittsburgh, PA MSA COUNTY OR COUNTY EQUIVALENT Allegheny County Butler County Fayette County Washington County Westmoreland County	TRACT 101.00 501.00 1016.00 1305.00 2609.98 4869.00 5523.00 6003.00 9023.00 7041.00 8001.00	TRACT 103.00 502.00 1017.00 1306.00 2614.00 4923.00 5606.00 6012.00 2612.00 7543.00	TRACT 302.00 507.00 1114.00 1504.00 22204.00 2620.00 4928.00 5612.00 6013.00 9025.00 2614.00 7544.00	TRACT 305.00 509.00 1115.00 1604.00 2205.00 2808.00 5050.00 6015.00 9104.00 2615.00	TRACT 314.00 510.00 1201.00 1606.00 2206.00 2902.97 5100.00 6028.00 7751.00	TRACT 402.00 511.00 1203.00 1609.00 2304.00 3101.98 5128.00 6040.00 7753.00 8041.00	TRACT 403.00 603.00 1204.00 1704.00 2305.00 3102.95 5129.00 6041.98 2621.00 7831.00 8053.00	TRACT 404.00 604.00 1207.00 1803.00 2306.00 4644.00 5140.00 6042.00 7921.00 8054.00	TRACT 405.00 606.00 1208.00 1805.00 2503.00 4657.97 5509.00 6045.00 7922.00	TRACT 406.00 810.97 1301.00 1809.00 2507.00 4824.00 5512.00 6052.00	TRACT 409.00 810.98 1303.00 1921.00 2509.00 4838.00 5519.00	TRACT 411.00 818.00 1304.00 2017.00 2603.00 4867.00 5521.00
METROPOLITAN AREA: Pittsfield, MA MSA COUNTY OR COUNTY EQUIVALENT Berkshire County	TRACT 9001.00	TRACT 9012.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Pocatello, ID MSA COUNTY OR COUNTY EQUIVALENT Bannock County	TRACT 1.00	TRACT 8.00	TRACT 9.00	TRACT 16.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Ponce, PR MSA COUNTY OR COUNTY EQUIVALENT Guayanilla Municipio Juana Diaz Municipio	TRACT 7404.99 719.02	TRACT 7102.00	TRACT 7109.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Penuelas Municipio Ponce Municipio Villalba Municipio	7302.00 702.02 723.00 7201.00	703.00 726.00 7203.00	704.00	706.01	707.00	708.00	709.00	710.00	713.00	716.02	721.01	721.99
METROPOLITAN AREA: Portland, ME MSA COUNTY OR COUNTY EQUIVALENT Cumberland County	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT 9.00	TRACT 10.00	TRACT 12.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Portland-Vancouver, OR-WA PMSA COUNTY OR COUNTY EQUIVALENT TRACT Multnomah County 42.00 83.01	R-WA PMSA TRACT 11.01 42.00 83.01 332.00	21.00 44.99	TRACT 22.01	TRACT 22.02 49.00	TRACT 23.01 50.00	TRACT 23.02 51.00	TRACT 33.01 52.00	TRACT 33.02 53.00	TRACT 34.01 54.00	TRACT 34.02 55.00	TRACT 36.01 56.00	TRACT 40.01 74.00
Clark County 410.05 METROPOLITAN AREA: Portsmouth-Rochester, NH-ME PMSA COUNTY OR COUNTY EQUIVALENT TRACT Strafford County 802.00	A10.05 NH-ME PM8 TRACT 802.00	416.00 SA TRACT	417.00 TRACT	418.00 TRACT	423.00 TRACT	424.00 TRACT	425.00 TRACT	427.00 TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Providence-Fall River-Warwick, RI-MA MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT Bristol County 6314.00 6402.00 Providence County 2.00 3.00 19.00 151.00 151.00 151.00	Narwick, RI-1 TRACT 6314.00 2.00 14.00 149.00	MA MSA TRACT 6402.00 3.00 19.00 151.00	TRACT 6403.00 4.00 20.00 152.00	TRACT 6408.00 5.00 26.00 172.00	TRACT 6409.00 6.00 27.00 174.00	TRACT 6410.00 7.00 30.00 180.00	TRACT 6411.00 8.00 36.00 183.00	TRACT 6412.00 9.00 37.00	TRACT 6413.00 10.00 108.00	TRACT 6414.00 11.00 109.00	TRACT 6442.99 12.00 110.00	TRACT 13.00 111.00

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

METROPOLITAN AREA: Provo-Orem, UT MSA COUNTY OR COUNTY EQUIVALENT Utah County	TRACT 14.00	TRACT 16.00	TRACT 17.00	TRACT 18.00	TRACT 19.00	TRACT 23.00	TRACT 25.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Pueblo, CO MSA COUNTY OR COUNTY EQUIVALENT Pueblo County	TRACT 2.00	TRACT 6.00	TRACT 7.00	TRACT 8.00	TRACT	TRACT	TRACT	TRACT 20.00	TRACT 21.00	TRACT 26.00	TRACT 29.01	30.03
METROPOLITAN AREA: Racine, WI PMSA COUNTY OR COUNTY EQUIVALENT Racine County	TRACT	TRACT 2.00	TRACT 3.00	TRACT 4.00	TRACT 5.00	TRACT 10.01	TRACT 22.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Raleigh-Durham-Chapel Hill, NC MSA COUNTY OR COUNTY EQUIVALENT Burham County 13.04 Franklin County	11 Hill, NC M8 TRACT 3.01 13.04 602.00	3A TRACT 4.02 14.00	TRACT 5.00 15.01	TRACT 8.01 15.02	TRACT 8.02	TRACT 9.00	TRACT 10.01	TRACT 10.02	TRACT	TRACT 12.01	TRACT 12.02	TRACT
Johnston County Orange County Wake County	403.00 107.03 501.00	406.00 107.04 504.00	414.00 113.00 506.00	116.00	117.00	509.00	510.00	511.00	520.01	522.01	524.03	542.98
METROPOLITAN AREA: Rapid City, SD MSA COUNTY OR COUNTY EQUIVALENT Pennington County	TRACT 101.00	TRACT 102.00	TRACT 103.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Reading, PA MSA COUNTY OR COUNTY EQUIVALENT Berks County	TRACT 1.00	TRACT 2.00	TRACT 12.00	TRACT 13.00	TRACT 17.00	TRACT	TRACT 21.00	TRACT 22.00	TRACT 24.00	TRACT 25.00	TRACT 26.00	TRACT 140.00

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

METROPOLITAN AREA: Redding, CA MSA COUNTY OR COUNTY EQUIVALENT Shasta County	TRACT 101.00	TRACT 105.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Reno, NV MSA COUNTY OR COUNTY EQUIVALENT Washoe County	TRACT	TRACT 9.00	TRACT 18.00	TRACT 33.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Richland-Kennewick-Pasco, WA MSA COUNTY OR COUNTY EQUIVALENT TRACT Benton County Franklin County	asco, WA MS TRACT 112.00 201.00	3A TRACT 202.00	TRACT 203.00	TRACT 204.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Richmond-Petersburg, COUNTY OR COUNTY EQUIVALENT Chesterfield County	VA MSA TRACT 1004.06	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hopewell city Petersburg city Richmond city	8201.00 8101.00 101.98 211.00 603.00	8203.98 8102.00 109.00 301.00 604.00	8207.00 8103.00 110.00 302.00 607.98	8104.00 201.00 401.00 608.98	8106.00 202.00 402.00	8107.00 203.00 403.00	8108.00 204.00 404.00	206.00	207.00	208.00	209.00	210.00
METROPOLITAN AREA: Riverside-San Bernardino, CA PMSA COUNTY OR COUNTY EQUIVALENT Riverside County 303.00	Jino, CA PMS TRACT 303.00	A TRACT 304.00	TRACT 305.00 455.00	TRACT 416.00	TRACT 422.02 456.02	TRACT 422.03	TRACT 425.01	TRACT 428.00 459.00	TRACT 434.01 462.00	TRACT 434.02	TRACT 436.00	TRACT 440.00
San Bernardino County	3.01 57.00 91.04	14.00 58.00 94.00	16.00 59.00 98.00	41.00 60.00 104.05	42.00 64.00 104.09	47.00 65.00 105.00	48.00 68.00 106.00	49.00 69.00 117.00	50.00	54.00	55.00	56.00
METROPOLITAN AREA: Roanoke, VA MSA COUNTY OR COUNTY EQUIVALENT Roanoke city	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 10.00	TRACT 11.00	TRACT 12.00	TRACT 13.00	TRACT 14.00	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Rochester, MN MSA COUNTY OR COUNTY EQUIVALENT Olmsted County	TRACT 1.00	TRACT 5.00	TRACT 8.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Rochester, NY MSA COUNTY OR COUNTY EQUIVALENT Genesee County Livingston County Monroe County	TRACT 9510.00 305.00 2.00 38.02 51.00	TRACT 9515.00 7.00 38.03 52.00	10.00 38.04 53.00	13.00 39.00 55.00	TRACT 14.00 40.00 56.00	15.00 41.00 57.00	16.00 43.00 59.00	TRACT 17.00 46.02 64.00	TRACT 23.00 47.01 65.00	TRACT 27.00 48.00 66.00	TRACT 32.00 49.00 69.00	33.00 50.00 75.00
Ontario County Wayne County	96.02 517.00 213.00	96.03 96.03 518.00	96.04	131.03	153.01							
METROPOLITAN AREA: Rockford, IL MSA COUNTY OR COUNTY EQUIVALENT Winnebago County	TRACT 10.00	TRACT 11.00	TRACT 12.00	TRACT 21.00	TRACT 24.00	TRACT 25.00	TRACT 26.00	TRACT 27.00	TRACT 28.00	TRACT 29.00	TRACT	TRACT
METROPOLITAN AREA: Rocky Mount, NC MSA COUNTY OR COUNTY EQUIVALENT Edgecombe County Nash County	TRACT 201.00 101.00	TRACT 202.00 109.00	TRACT 204.00	TRACT 207.00	TRACT 209.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Sacramento, CA PMSA COUNTY OR COUNTY EQUIVALENT El Dorado County Sacramento County	TRACT 301.01 5.00 28.00 47.00	TRACT 6.00 32.01 49.03 70.01	TRACT 7.00 32.02 50.02	TRACT 10.00 37.00 51.03	TRACT 11.00 42.02 52.01	TRACT 12.00 42.03 53.00	TRACT 14.00 43.00 62.02	TRACT 18.00 44.01 64.00	TRACT 20.00 44.02 65.00	TRACT 21.00 45.00 66.00	TRACT 22.00 46.01 67.02	TRACT 27.00 46.02 68.00

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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: Saginaw-Bay City-Midland, MI MSA COUNTY OR COUNTY EQUIVALENT TRACT Bay County 2802.00 Saginaw County 1.00	and, MI MSA TRACT 2802.00 1.00 17.00	TRACT 2803.00 2.00 109.00	TRACT 2804.00 3.00 110.00	TRACT 2807.00 4.00	TRACT 2811.00 5.00	TRACT 6.00	TRACT	TRACT	TRACT	TRACT 10.00	TRACT	TRACT
METROPOLITAN AREA: St. Cloud, MN MSA COUNTY OR COUNTY EQUIVALENT Steams County	TRACT	TRACT 2.00	TRACT 3.02	TRACT 103.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: St. Joseph, MO MSA COUNTY OR COUNTY EQUIVALENT Buchanan County	TRACT 10.00	TRACT 11.00	TRACT 12.00	TRACT 13.00	TRACT 14.00	TRACT 19.00	TRACT 20.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: St. Louis, MO-IL MSA COUNTY OR COUNTY EQUIVALENT Madison County St. Clair County	TRACT 4005.00 5004.00	TRACT 4006.00 5005.00	TRACT 4007.00 5006.00	TRACT 4021.00 5009.00	TRACT 4024.00 5010.00	TRACT 4025.00 5011.00	TRACT 4026.00 5012.00	TRACT 4031.01 5013.00	TRACT 5014.00	TRACT 5021.00	TRACT 5022.00	TRACT 5024.01
St. Louis County St. Louis city	5024.04 2128.00 1015.00 1071.00 1164.00 1211.00	5025.00 2139.00 1052.00 1072.00 1104.00 1172.00 1212.00	5027.00 2140.00 1053.00 1074.00 1105.00 1173.00 1213.00	5028.00 2141.00 1054.00 1075.00 1111.00 1181.00 1214.00	5029.00 2160.00 1055.00 1076.00 1112.00 1221.00	5030.00 2161.00 1061.00 1077.00 1113.00 1224.00	5041.00 2169.00 1062.00 1084.00 1114.00 1231.00	5042.01 2217.98 1063.00 1085.00 1115.00 1192.00	5044.00 1064.00 1096.00 1122.00 1193.00	1065.00 1097.00 1123.00 1201.00	1066.00 1101.00 1155.00 1202.00	1067.00 1102.00 1156.00 1203.00 1243.00
METROPOLITAN AREA: Salem, OR PMSA COUNTY OR COUNTY EQUIVALENT Marion County Polk County	TRACT 1.00 203.01	TRACT 7.00	TRACT 9.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Salinas, CA MSA COUNTY OR COUNTY EQUIVALENT Monterey County	TRACT 5.00	TRACT 7.00	TRACT 10.00	TRACT 13.00	TRACT 106.02	TRACT 108.98	TRACT 137.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Salt Lake City-Ogden, UT COUNTY OR COUNTY EQUIVALENT Davis County Salt Lake County Weber County	UT MSA TRACT 1256.00 1001.00 1027.00	TRACT 1263.00 1007.00 1029.00 2009.00	TRACT 1014.00 1030.00 2011.00	TRACT 1015.00 1032.00 2012.00	TRACT 1017.00 1115.00 2018.00	TRACT 1019.00 1116.00 2019.00	TRACT 1020.00 1124.01	TRACT 1021.00 1133.05	TRACT	1024.00	TRACT	TRACT
METROPOLITAN AREA: San Angelo, TX MSA COUNTY OR COUNTY EQUIVALENT Tom Green County	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT 7.00	TRACT 9.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: San Antonio, TX MSA COUNTY OR COUNTY EQUIVALENT Bexar County Guadalupe County	TRACT 1101.00 1304.00 1503.00 1609.00 1711.00 2102.00	TRACT 1102.00 1305.00 1504.00 1610.85 1712.00 2103.00	TRACT 1103.00 1306.00 1505.00 1612.00	TRACT 1105.00 1307.85 1507.00 1613.00 1715.00	TRACT 1106.00 1308.00 1508.00 1701.00	TRACT 1107.00 1309.00 1510.00 1702.00	TRACT 1108.00 1311.00 1518.00 1703.00	TRACT 1109.00 1312.00 1519.00 1704.00	TRACT 1110.00 1401.00 1521.00 1707.00	TRACT 1301.00 1406.00 1601.00 1708.00	TRACT 1302.00 1501.00 1605.00 1709.00	TRACT 1303.00 1502.00 1606.00 1710.00
METROPOLITAN AREA: San Diego, CA MSA COUNTY OR COUNTY EQUIVALENT San Diego County	TRACT 22.00 35.00 51.99 83.05 123.02	TRACT 23.00 36.00 52.00 86.00 125.00	TRACT 24.00 39.00 53.00 100.07	TRACT 25.01 40.00 54.00 100.08	TRACT 26.00 41.00 55.00 100.09	TRACT 27.01 45.00 56.00 114.00 158.00	TRACT 27.04 46.00 57.00 115.00	TRACT 27.06 47.00 58.00 116.00 184.00	TRACT 28.01 48.00 58.99 117.00	TRACT 29.01 49.00 62.00 118.00 202.98	TRACT 33.00 50.00 65.00 120.00 206.01	TRACT 34.02 51.00 66.00

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

METROPOLITAN AREA: San Francisco, CA PMISA COUNTY OR COUNTY EQUIVALENT		TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Marin County San Francisco County	1290.00	107 00	111 00	113 00	114 00	115 00	117.00	118.00	120.00	121.00	122.00	123.00
6	124.00	125.00	155.00	161.00	162.98	163.00	176.98	177.00	178.00	179.02	180.00	201.98
San Mateo County	208.00 6102.00	209.00 6117.00	229.00 6120.00	231.00	232.00	233.00	234.00	603.00	605.00	00.909	00.609	
METROPOLITAN AREA: San Jose, CA PMSA	i d	i C	i C	H C	i C	H C		} { }	\ C F	F	F	FOAGE
COUNTY ON COUNTY EQUIVALENT Santa Clara County	5003.00 5037.03	5008.00 5052.01	5009.00 5116.02	5010.00 5126.01	5013.00	5014.00	5015.00	5016.00	5017.00	5031.01	5036.02	5037.02
METROPOLITAN AREA: San Juan-Bayamon, PR	R PMSA											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguas Buenas Municipio	2303.00	2304.98										
Barceloneta Municipio	5902.00	5903.00										
Bayamon Municipio	307.00	321.00										
Canovanas Municipio	1001.98	1004.00										
Catano Municipio	201.00	202.00	203.00	204.04								
Comerio Municipio	9517.00	9518.00	9519.00	9521.00								
Corozal Municipio	5301.00	5303.00	5305.00	5306.00								
Dorado Municipio	5407.00											
Florida Municipio	5802.00											
Guaynabo Municipio	401.01	401.02	401.03									
Juncos Municipio	5004.00											
Loiza Municipio	1101.00	1102.00	1104.00	1106.00								
Manati Municipio	5701.00	5703.00	5707.00									
Morovis Municipio	9553.00	9554.00	9555.00									
Naguabo Municipio	1703.00						,					
Naranjito Municipio	5201.00	5202.00	5203.00									
San Juan Municipio	2.00	00.9	13.00	14.00	27.00	28.00	29.00	31.00	33.00	34.00	35.01	35.02
	36.00	37.00	38.00	40.00	41.00	42.01	42.02	43.00	44.00	45.00	46.00	47.00
	48.00	49.00	50.00	51.03	52.23	54.02	00.09	82.01	90.00	93.00	95.00	103.00
Toa Alta Municipio	5107.98											
Toa Baja Municipio	1217.00	1218.01	1221.00	1222.00	1224.00							
Vega Alta Municipio	5501.00	5503.00										

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

METROPOLITAN AREA: San Juan-Bayamon, PR COUNTY OR COUNTY EQUIVALENT Vega Baja Municipio Yabucoa Municipio	PMSA (continued) TRACT TRAC 5606.00 5609.0 9507.00 9508.0	ntinued) TRACT 5609.00 9508.00	TRACT 9513.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: San Luis Obispo-Atascadero-Paso Robles, CA MSA COUNTY OR COUNTY EQUIVALENT TRACT TRACT TRACT TRACT TRACT TRA San Luis Obispo County	dero-Paso I TRACT 109.00	Robles, CA TRACT 111.00	MSA TRACT 112.00	TRACT	TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Santa Barbara-Santa Maria-Lompoc, CA MSA COUNTY OR COUNTY EQUIVALENT TRACT Santa Barbara County 9:00 12:04	aria-Lompoo TRACT 9.00 29.12	; CA MSA TRACT 12.04	TRACT 23.04	TRACT 24.02	TRACT 24.03	TRACT 24.04	TRACT 25.00	TRACT 27.02	TRACT 27.06	TRACT 29.02	TRACT 29.03	TRACT
METROPOLITAN AREA: Santa Cruz-Watsonville, COUNTY OR COUNTY EQUIVALENT Santa Cruz County	CA PMSA TRACT 1007.00	TRACT 1008.00	TRACT 1010.00	TRACT 1103.00	TRACT 1104.98	TRACT 1201.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Santa Fe, NM MSA COUNTY OR COUNTY EQUIVALENT Santa Fe County	TRACT 3.00	TRACT 10.02	TRACT 101.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Santa Rosa, CA PMSA COUNTY OR COUNTY EQUIVALENT Sonoma County	TRACT 1514.00	TRACT 1519.00	TRACT 1520.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Sarasota-Bradenton, FL COUNTY OR COUNTY EQUIVALENT Manatee County Sarasota County	MSA TRACT 1.02 2.00	TRACT 1.03 3.00	TRACT	TRACT 15.02	TRACT	TRACT	TRACT	TRACT	TRACT TRACT		TRACT	TRACT

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

METROPOLITAN AREA: Savannah, GA MSA COUNTY OR COUNTY EQUIVALENT Chatham County	1.00 22.00	TRACT 6.01 23.00	TRACT 10.00 24.00	TRACT 11.00 25.00	TRACT 12.00 27.00	TRACT 13.00 28.00	TRACT 15.00 32.00	TRACT 17.00 44.00	TRACT 18.00 45.00	TRACT 19.00 101.01	TRACT 20.00 105.02	TRACT 21.00 106.04
METROPOLITAN AREA: ScrantonWilkes-BarreHazleton, PA MSA COUNTY OR COUNTY EQUIVALENT TRACT TRAC Columbia County 511.00 1003.00 Lackawanna County 2001.00 2009.00 Luzerne County	-Hazleton, F TRACT 511.00 1002.00 2001.00	PA MSA TRACT 1003.00 2009.00	TRACT 1007.00 2010.00	TRACT 1014.00 2125.00	TRACT 1015.00 2132.00	TRACT 1029.00 2135.00	TRACT 2174.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Seattle-Bellevue-Everett, WA PMSA COUNTY OR COUNTY EQUIVALENT Island County King County 79.00 Snohomish County 402.00	t, WA PMS/ TRACT 9702.00 43.00 79.00 107.00	TRACT 9709.00 44.00 80.00 109.00 404.00	TRACT 47.00 81.00 110.00	TRACT 52.00 82.00 112.00	TRACT 53.01 84.00 259.00	TRACT 53.02 85.00 263.00	TRACT 54.99 86.00 265.00	TRACT 71.00 87.00	TRACT 72.00 90.00	TRACT 73.00 91.00	TRACT 74.00 92.00	TRACT 75.00 103.00
METROPOLITAN AREA: Sharon, PA MSA COUNTY OR COUNTY EQUIVALENT Mercer County	TRACT 302.00	TRACT 306.00	TRACT 307.00	TRACT 308.00	TRACT 321.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Sheboygan, WI MSA COUNTY OR COUNTY EQUIVALENT Sheboygan County	TRACT 5.00	TRACT 6.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Sherman-Denison, TX M COUNTY OR COUNTY EQUIVALENT Grayson County	MSA TRACT 2.00	TRACT 5.02	TRACT 14.00	TRACT 16.01	TRACT 16.02	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Shreveport-Bossier City, COUNTY OR COUNTY EQUIVALENT Bossier Parish	, LA MSA TRACT 103.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Caddo Parish Webster Parish	202.00 225.00 317.00	204.00 232.00 319.00	206.00	207.00	208.00	209.00	211.00	213.00	217.00	218.00	219.00	223.00
METROPOLITAN AREA: Sioux City, IA-NE MSA COUNTY OR COUNTY EQUIVALENT Woodbury County	TRACT	TRACT 13.00	TRACT 15.00	TRACT 16.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Sioux Falls, SD MSA COUNTY OR COUNTY EQUIVALENT Minnehaha County	TRACT 7.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: South Bend, IN MSA COUNTY OR COUNTY EQUIVALENT St. Joseph County	TRACT 6.00	TRACT	TRACT	TRACT	TRACT 20.00	TRACT 21.00	TRACT 23.00	TRACT 27.00	TRACT 29.00	TRACT 30.00	TRACT	TRACT
METROPOLITAN AREA: Spokane, WA MSA COUNTY OR COUNTY EQUIVALENT Spokane County	TRACT 1.00 32.00	TRACT 2.00 33.00	TRACT 16.00 34.00	TRACT 20.00 35.00	TRACT 22.00 36.00	TRACT 23.00 140.01	TRACT 24.00 140.02	TRACT 25.00	TRACT 27.00	TRACT 28.00	TRACT 30.00	TRACT 31.00
METROPOLITAN AREA: Springfield, IL MSA COUNTY OR COUNTY EQUIVALENT Sangamon County	TRACT 8.00	TRACT 9.00	TRACT 14.00	TRACT 15.00	TRACT 16.00	TRACT 17.00	TRACT 23.00	TRACT 24.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Springfield, MO MSA COUNTY OR COUNTY EQUIVALENT Greene County	TRACT 1.00 32.02	TRACT 2.00 33.00	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT 7.00	TRACT 9.00	TRACT 16.00	TRACT 18.02	TRACT 19.00	TRACT 20.00	TRACT 32.01

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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: Springfield, MA MSA COUNTY OR COUNTY EQUIVALENT Hampden County Hampshire County	TRACT 8006.00 8022.00 8203.00	TRACT 8007.00 8114.00 8204.00	TRACT 8008.00 8115.00 8205.00	TRACT 8009.00 8116.00 8220.00	TRACT 8011.02 8117.00	TRACT 8012.00 8118.00	TRACT 8013.00	TRACT 8014.01	TRACT 8015.02	TRACT 8018.00	TRACT 8019.00	TRACT 8020.00
METROPOLITAN AREA: Stamford-Norwalk, CT PMSA COUNTY OR COUNTY EQUIVALENT Fairfield County	MSA TRACT 201.00	TRACT 214.00	TRACT 441.00	TRACT 445.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: State College, PA MSA COUNTY OR COUNTY EQUIVALENT Centre County	TRACT 120.00	TRACT 121.00	TRACT 124.00	TRACT 125.00	TRACT 126.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Steubenville-Weirton, OH-WV MSA COUNTY OR COUNTY EQUIVALENT Jefferson County Brooke County	1-WV MSA TRACT 1.00 302.00	TRACT 2.00	TRACT 3.00	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 111.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Stockton-Lodi, CA MSA COUNTY OR COUNTY EQUIVALENT San Joaquin County	TRACT 1.00 25.00	TRACT 2.00 27.01	1RACT 3.00 31.13	TRACT 5.00 33.04	TRACT 6.00 34.05	TRACT 7.00 34.06	TRACT 8.00 34.07	TRACT 16.00 38.00	TRACT 17.00 39.00	TRACT 21.00 45.00	TRACT 22.00	TRACT 23.00
METROPOLITAN AREA: Sumter, SC MSA COUNTY OR COUNTY EQUIVALENT Sumter County	TRACT	TRACT 8.97	TRACT 8.98	TRACT 13.00	TRACT 15.00	TRACT 16.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Syracuse, NY MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cayuga County Onondaga County	5.00	13.00	22.00	23.00	30.00	31.00	32.00	33.00	34.00	35.00	38.00	39.00
	40.00	41.00	42.00	43.00	44.00	45.00	52.00	53.00	54.00	56.02	29.00	61.02
Oswego County	216.01	216.02										
METROPOLITAN AREA: Tacoma, WA PMSA COUNTY OR COUNTY EQUIVALENT Pierce County	TRACT 602.99 720.00	TRACT 613.00	TRACT 614.00	TRACT 615.00	TRACT 616.01	TRACT 616.02	TRACT 617.00	TRACT 621.00	TRACT 622.00	TRACT 626.00	TRACT 627.00	TRACT 718.02
METROPOLITAN AREA: Tallahassee, FL MSA COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Gadsden County Leon County	1.00	4.00	5.00	0.00	10.01	11.01	12.00	13.00	14.00	20.01	20.02	
METROPOLITAN AREA: Tampa-St. Petersburg-Clearwater, FL MSA	Clearwater, F	FL MSA TRACT	TRACT	TRACT								
Hillsborough County	7.00	10.00	12.00	18.00	19.00	20.00	26.00	30.00	31.00	32.00	33.00	34.00
•	35.00	36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	44.00	50.00	51.00
Pasco County	324.00	325.00	326.00	327.00	70.001	00.60	00.671	23.02				
Pinellas County	205.00 259.02	206.00	207.00	208.00	209.95	210.95	212.00	213.00	214.00	215.00	216.95	218.95
									, constant			
METROPOLITAN AREA: Terre Haute, IN MSA COUNTY OR COUNTY EQUIVALENT Vigo County	TRACT 1.00	TRACT 3.00	TRACT 5.00	TRACT 6.00	TRACT 8.00	TRACT 12.00	TRACT 19.00	TRACT	TRACT	TRACT	TRACT	TRACT

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

METROPOLITAN AREA: Texarkana, TX-Texarkana, AR MSA COUNTY OR COUNTY EQUIVALENT TRACT Miller County 203.00 Bowie County	ana, AR MSA TRACT 203.00 102.00	TRACT 204.00 103.00	TRACT 205.00 104.00	TRACT 206.98 105.00	TRACT 106.00	TRACT						
METROPOLITAN AREA: Toledo, OH MSA COUNTY OR COUNTY EQUIVALENT Lucas County Wood County	TRACT 8.00 23.00 36.00 73.03 217.01	TRACT 12.02 24.02 37.00 75.00 217.02	TRACT 13.02 25.00 38.00 99.99 218.00	TRACT 13.04 26.00 40.00	TRACT 14.00 27.00 41.00	TRACT 15.00 28.00 42.00	TRACT 17.00 29.00 43.01	TRACT 18.00 30.00 48.00	TRACT 19.00 32.00 51.00	TRACT 20.00 33.00 54.00	TRACT 21.00 34.00 65.00	TRACT 22.00 35.00 68.00
METROPOLITAN AREA: Topeka, KS MSA COUNTY OR COUNTY EQUIVALENT Shawnee County	TRACT	TRACT 2.00	TRACT 3.00	TRACT 4.00	TRACT 5.00	TRACT 6.00	TRACT 11.00	TRACT 29.00	TRACT 31.00	TRACT	TRACT	TRACT
METROPOLITAN AREA: Trenton, NJ PMSA COUNTY OR COUNTY EQUIVALENT Mercer County	TRACT	TRACT 8.00	TRACT 9.00	TRACT 10.00	TRACT 11.00	TRACT 14.00	TRACT 15.00	TRACT 16.00	TRACT 17.00	TRACT	TRACT 20.00	TRACT 21.00
METROPOLITAN AREA: Tucson, AZ MSA COUNTY OR COUNTY EQUIVALENT Pima County	TRACT 1.00 15.00 43.08	TRACT 2.00 21.00 44.07	TRACT 3.00 22.00 48.00	TRACT 4.00 23.00 49.00	TRACT 5.00 24.00	TRACT 8.00 26.01	TRACT 9.00 28.00	TRACT 10.00 37.01	TRACT 12.00 37.02	TRACT 13.01 38.00	TRACT 13.02 41.04	TRACT 14.00 42.00
METROPOLITAN AREA: Tulsa, OK MSA COUNTY OR COUNTY EQUIVALENT Creek County Osage County Tulsa County	TRACT 208.00 104.00 2.00 25.00	TRACT 210.00 3.00 26.00	5.00	TRACT 6.00 34.00	TRACT 7.00	TRACT 9.00 57.00	TRACT 10.00 62.00	TRACT 12.00 67.01	TRACT 13.00 68.01	TRACT 14.00 73.11	TRACT 21.00 76.08	TRACT 23.00 76.10
	79.00	80.01	80.02	88.00	91.01							<u> </u>

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

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

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

METROPOLITAN AREA: Visalia-Tulare-Porterville, CA MSA COUNTY OR COUNTY EQUIVALENT Tulare County	t, CA MSA TRACT 2.00	TRACT 3.02	TRACT 6.00	TRACT 11.00	TRACT 16.00	TRACT 29.01	TRACT 32.00	TRACT 40.00	TRACT 41.00	TRACT 43.00	TRACT 44.00	TRACT
METROPOLITAN AREA: Waco, TX MSA COUNTY OR COUNTY EQUIVALENT McLennan County	TRACT	TRACT 2.00	TRACT 3.00	TRACT 4.00	TRACT 7.00	TRACT 10.00	TRACT 12.00	TRACT 14.00	TRACT 15.00	TRACT 19.00	TRACT 33.00	TRACT
METROPOLITAN AREA: Washington, DC-MD-VA-WV PMSA COUNTY OR COUNTY EQUIVALENT 21.01 37.00 57.01 74.04 77.09 87.01 Frederick County Prince George's County Prince George's County Prince George's County Prince William County Prince William County Fairfax County Fairfax County Fairfax County Prince William Count	TRACT 21.01 37.00 37.00 57.01 74.04 77.09 87.01 93.02 99.05 8502.01 7501.00 7009.04 8011.01 1033.00 9903.00 4215.00 9009.03 204.00 2.00 9724.00	7RACT 22.02 38.00 58.00 74.06 78.03 87.02 99.06 7503.00 7019.00 8029.03 89904.00 4219.85 205.00 4.98 9715.00	7RACT 25.02 43.00 59.00 74.07 78.04 88.02 97.00 99.07 7509.00 7025.00 8034.01	TRACT 28.01 45.00 60.20 74.08 78.07 88.03 98.03 98.03	TRACT 28.02 46.00 62.02 74.09 78.08 88.04 98.04 98.04	TRACT 29.00 47.00 64.10 74.30 78.09 89.05 98.05	TRACT 30.00 48.01 71.00 75.02 78.60 89.04 98.06	TRACT 31.00 48.02 72.00 75.03 79.01 98.08	TRACT 32.00 49.01 73.02 75.04 79.03 91.02 98.10	TRACT 34.00 49.02 73.04 76.01 84.02 92.03 98.20	35.00 50.00 73.08 77.03 85.10 92.10 99.03	TRACT 36.00 52.20 74.01 77.08 86.00 92.40 99.04
METROPOLITAN AREA: Waterbury, CT PMSA COUNTY OR COUNTY EQUIVALENT New Haven County	TRACT 3501.00	TRACT 3502.00	TRACT 3503.00	TRACT 3504.00	TRACT 3505.00	TRACT 3506.00	TRACT 3522.00	TRACT	TRACT	TRACT	TRACT	TRACT

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: Waterloo-Cedar Falls, IA COUNTY OR COUNTY EQUIVALENT Black Hawk County	MSA TRACT 1.00	TRACT 2.00	TRACT 3.00	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 17.01	TRACT 18.00	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Wausau, WI MSA COUNTY OR COUNTY EQUIVALENT Marathon County	TRACT 1.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: West Palm Beach-Boca I COUNTY OR COUNTY EQUIVALENT Palm Beach County	Raton, FL MSA TRACT TR 13.00 1 52.02 5 83.01 8	MSA TRACT 14.03 59.13 83.02	TRACT 14.04 61.00	TRACT 15.00 67.00	TRACT 19.02 68.02	TRACT 21.00 75.02	TRACT 22.00 77.12	TRACT 23.00 77.13	TRACT 24.00 80.01	TRACT 25.00 80.02	TRACT 26.00 82.01	TRACT 51.00 82.02
METROPOLITAN AREA: Wheeling, WV-OH MSA COUNTY OR COUNTY EQUIVALENT Belmont County Marshall County Ohio County	TRACT 116.00 205.00 1.00	TRACT 117.00 4.00	TRACT 120.00 6.00	TRACT 121.00 7.00	TRACT	TRACT 24.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Wichita, KS MSA COUNTY OR COUNTY EQUIVALENT Sedgwick County	TRACT 1.00 42.00	TRACT 4.00 43.00	TRACT 6.00 65.00	TRACT 7.00 68.00	1RACT 8.00 78.00	TRACT 9.00	TRACT	TRACT 24.00	TRACT 26.00	TRACT 27.00	TRACT 37.00	TRACT 41.00
METROPOLITAN AREA: Wichita Falls, TX MSA COUNTY OR COUNTY EQUIVALENT Wichita County	TRACT 101.00 137.00	TRACT 102.00	TRACT 103.00	TRACT 104.00	TRACT 105.00	TRACT 108.00	110.00	TRACT 111.00	TRACT 112.00	TRACT 113.00	TRACT 114.00	TRACT 116.00
METROPOLITAN AREA: Williamsport, PA MSA COUNTY OR COUNTY EQUIVALENT Lycoming County	TRACT 4.00	TRACT 7.00	TRACT 8.00	TRACT								

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

METROPOLITAN AREA: Wilmington-Newark, DE-MD PMSA COUNTY OR COUNTY EQUIVALENT New Castle County 1.00	-MD PMSA TRACT 1.00 145.01	TRACT 6.02	TRACT 7.00	TRACT 8.00	TRACT 9.00	TRACT 16.00	TRACT 17.00	TRACT 19.00	TRACT 20.00	TRACT 21.00	TRACT 22.00	TRACT 144.03
METROPOLITAN AREA: Wilmington, NC MSA COUNTY OR COUNTY EQUIVALENT Brunswick County New Hanover County	TRACT 202.99 101.00	TRACT	TRACT 105.01	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Worcester, MA-CT PMSA COUNTY OR COUNTY EQUIVALENT Worcester County	3A TRACT 7312.01 7572.00	TRACT 7312.02	TRACT 7313.00	TRACT 7314.00	TRACT 7315.00	TRACT 7317.00	TRACT 7318.00	TRACT 7319.00	TRACT 7320.01	TRACT 7325.00	TRACT 7384.00	TRACT 7421.00
METROPOLITAN AREA: Yakima, WA MSA COUNTY OR COUNTY EQUIVALENT Yakima County	TRACT 1.00	TRACT 2.00	TRACT 6.00	TRACT 15.00	TRACT 24.00	TRACT 25.00	TRACT 27.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Yolo, CA PMSA COUNTY OR COUNTY EQUIVALENT Yolo County	TRACT 101.01	TRACT 102.03	TRACT 105.01	TRACT 106.02	TRACT 107.03	TRACT 116.98	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: York, PA MSA COUNTY OR COUNTY EQUIVALENT York County	TRACT	TRACT 2.00	TRACT 5.00	TRACT 7.00	TRACT 10.00	TRACT 15.00	TRACT 16.00	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Youngstown-Warren, OH MSA COUNTY OR COUNTY EQUIVALENT TRA Columbiana County 8001. Mahoning County 8021. Trumbull County 8044.	H MSA TRACT 9518.00 8001.00 8021.00 9201.00	TRACT 9521.00 8002.00 8022.00 8103.00 9202.00	TRACT 9522.00 8003.00 8023.00 8104.00 9205.00	TRACT 9523.00 8004.00 8024.00 9206.00	TRACT 9525.98 8005.00 8031.00	TRACT 8006.00 8032.00	TRACT 8007.00 8034.00	TRACT 8009.00 8035.00	TRACT 8010.00 8037.00	TRACT 8017.00 8040.00	TRACT 8019.00 8041.00	TRACT 8020.00 8043.00

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

METROPOLITAN AREA: Yuba City, CA MSA COUNTY OR COUNTY EQUIVALENT Sutter County Yuba County	TRACT 507.00 403.00	TRACT 404.00	TRACT 405.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
METROPOLITAN AREA: Yuma, AZ MSA COUNTY OR COUNTY EQUIVALENT Yuma County	TRACT	TRACT 105.00	TRACT 106.00	TRACT 110.00	TRACT 114.00	TRACT 115.00	TRACT 116.00	TRACT	TRACT	TRACT	TRACT	TRACT

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) NONMETROPOLITAN QUALIFIED CENSUS TRACTS (1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)

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

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

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

T TRACT	T TRACT
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TRACT 9607.98	TRACT 9773.00 9653.00
TRACT 9606.00	TRACT 9772.00 9652.00
9514.98 9744.00	TRACT 9771.00 9860.00
185ka TRACT 9900.99 9513.98 9716.98 1.00 9623.99 9743.00 9510.00 9861.00 9712.00	rizona TRACT 9760.00 9.00 9850.00 9950.00 201.00 9650.00
NONMETROPOLITAN PART OF STATE: Alaska COUNTY OR COUNTY EQUIVALENT Aleutians East Borough Bethel Census Area Fairbanks North Star Borough Kenai Peninsula Borough Kodiak Island Borough Matanuska-Susitha Borough Nome Census Area Valdez-Cordova Census Area Valdez-Cordova Census Area Valdez-Cordova Census Area Valdez-Cordova Census Area Valdex-Koyukuk Census Area 987	NONMETROPOLITAN PART OF STATE: Arizona COUNTY OR COUNTY EQUIVALENT Apache County Cochise County Gila County Graham County La Paz County Navajo County 9956

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

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

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

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

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

TRACT	TRACT	TRACT
TRACT 125.00	TRACT	TRACT
TRACT 124.00	TRACT	TRACT
122.00	TRACT	TRACT
TRACT 121.00	TRACT	TRACT
120.00	TRACT	TRACT
119.00	TRACT	TRACT
TRACT 113.00 116.00 17.00	TRACT	TRACT
TRACT 101.00 115.00	TRACT 9749.00	TRACT
TRACT 10.00 114.00 13.00	9748.00 9834.00	TRACT
TRACT 5.00 104.00 11.00 11.00	TRACT 9817.00 9747.00 9827.00 9880.00 9859.00 9768.00	TRACT
alifornia TRACT 1.00 101.00 9.00 10.00 2.00 3.98	Jorado TRACT 9816.00 9849.00 9746.00 9748.00 9911.00 9771.00 9832.00 9857.00 9857.00 9857.00	onnecticut TRACT 3103.00
NONMETROPOLITAN PART OF STATE: California COUNTY OR COUNTY EQUIVALENT TRACH Humboldt County Imperial County Kings County Mendocino County Mendocino County Siskiyou County Siskiyou County 3:	NONIMETROPOLITAN PART OF STATE: Colorado COUNTY OR COUNTY EQUIVALENT TRAA Alamosa County 9849. Saca County 9849. Conejos County 9746. Costilia County 9826. Delta County 9826. Elbert County 9648. Elbert County 9681. Las Animas County 9784. Lincoln County 9832. Lincoln County 9832. Rio Grande County 9857. Prowers County 9857. Rio Grande County 9857. Saguache County 9857.	NONMETROPOLITAN PART OF STATE: Connecticut COUNTY OR COUNTY EQUIVALENT TRACT Litchfield County 3103.00

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

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

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	Walton County 9502.00	00						

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

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

NONMETROPOLITAN PART OF STATE: Georgia (continued) COUNTY OR COUNTY EQUIVALENT	Beorgia (contil TRACT	nued) TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Coffee County	9908.00								•			· !
Colquitt County	9703.00											
Cook County	9802.00											
Crisp County	9802.00	9803.00										
Decatur County	9703.00	9704.00	9708.00									
Dodge County	9606.00											
Dooly County	9701.00	9702.00	9703.00									
Early County	9901.98	9902.00	9904.00									
Emanuel County	9801.00	9802.00	9804.00	9807.00								
Evans County	9703.00											
Floyd County	00.9	11.00	16.00	19.00								
Glynn County	8.00	9.00										
Grady County	9503.00											
Greene County	9503.00											
Hancock County	9801.00	9802.00										
Irwin County	9502.00											
Jefferson County	9601.00	9603.00	9604.00									
Jenkins County	9601.00	9602.00										
Johnson County	9802.00											
Lanier County	9502.00											
Laurens County	9503.00	9509.00										
Liberty County	106.00											
Lowndes County	108.00	109.00	110.00	113.00								
McIntosh County	9902.00											
Macon County	9801.00	9804.00										
Marion County	9802.00											
Meriwether County	9704.00											
Mitchell County	9802.00	9803.00	9805.00	9806.00								
Montgomery County	9502.00											
Quitman County	9801.00	9802.00										
Randolph County	9901.00	9902.00										
Screven County	9701.00	9705.00										
Seminole County	9801.00	9803.00										
Stewart County	9501.00	9502.00	9503.00									
Sumter County	9503.00											
Talbot County	9602.00	9603.00										
Taliaferro County	9901.00	9902.00										
Taylor County	9501.00	9502.00	9503.00									

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

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

NONMETROPOLITAN PART OF STATE: Georgia (continued) COUNTY OR COUNTY EQUIVALENT TRACT TRY Telfair County Terrell County Tift County Troubs County Troub County Ware County Ware County Ware County Ware County Wayne County Worth County Worth County S504.00 9504	Georgia (conti TRACT 9502.00 9803.00 9906.00 9701.00 9602.98 9605.00 9701.00 9903.00 9701.00 9903.00	TRACT 9503.00 9805.00 9807.00 9907.00 9702.00 9702.00 9704.00 9802.00 9904.00	9504.00 9608.00 9507.00 9703.00	TRACT 9611.00 9508.00 9704.00	TRACT							
NONMETROPOLITAN PART OF STATE: Hawaii County OR COUNTY EQUIVALENT Hawaii County Kalawao County Kauai County Maui County 33	Hawaii TRACT 204.00 319.00 410.00 301.00	TRACT 211.00 313.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: Idahc COUNTY OR COUNTY EQUIVALENT Bingham County Bonneville County Cassia County Idaho County Kootenai County Latah County Lettah County Lettah County Twin Falls County	Idaho TRACT 9508.00 9701.00 9504.00 9604.00 51.00 51.00 9503.00	TRACT 9712.00 54.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

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

NONMETROPOLITAN PART OF STATE: Illinois COUNTY OR COUNTY EQUIVALENT	Illinois TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	4.00	7.00	8.00									
Alexander County	9577.00	9578.00	9579.00									
Christian County	9589.00											
Coles County	4.00	7.00	8.00									
Franklin County	404.00	407.00	409.00	410.00								
Hamilton County	9731.00											
Hardin County	9709.00											
Jackson County	107.00	108.00	109.00	111.00	112.00	113.00	114.00	115.00				
Jefferson County	509.00	510.00	511.00									
Knox County	8.00	11.00										
La Salle County	9633.00											
McDonough County	104.00	105.00	106.00	108.00								
Marion County	9525.00	9527.00										
Morgan County	9520.00											
Perry County	304.00											
Pike County	9528.00											
Pope County	9712.00											
Pulaski County	9710.00	9711.00										
Richland County	9780.00											
Saline County	9555.00	9559.00										
Stephenson County	7.00											
Vermilion County	1.00	2.00	4.00	00.9								
White County	9580.00											
Whiteside County	17.00											
Williamson County	201.00											
NONMETER DAN DADT OF STATE: Indiana	Indiana											
COLINTY OR COLINTY FOLIVALENT	IIIGIGIIA TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grant County	000	00 6										
Honny County	0761 00	0763.00	0765 00									
Knox County	9553.00	9554 00	00.00									
INION OCCURY	22.000	-										
La Porte County	402.00	0	ć	0								
Wayne County	1.00	2.00	3.00	10.00						-		

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

NONMETROPOLITAN PART OF STATE: lowa COUNTY OR COUNTY EQUIVALENT Buchanan County	wa TRACT 9502.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lee County Story County Wapello County	9908.00 5.00 9602.00	7.00	10.00	11.00	13.01							
Webster County	7.00	8.00										
NONMETROPOLITAN PART OF STATE: Kansas	ansas							٠				
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bourbon County	9559.00											
Cherokee County	9585.00											
Crawford County	9571.00	9575.00										
Ellis County	9729.00											
Geary County	1.00	2.00										
Lyon County	1.00											
Montgomery County	9510.00	9512.00										
Reno County	6.00											
Riley County	4.00	5.00	8.00									
Saline County	2.00											
Seward County	9660.00											
				-								
NONMETROPOLITAN PART OF STATE: Kentucky	entucky											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9705.00											
Bell County	9601.00	9602.00	9604.00	9605.00	9609.00	9610.00						
Boyle County	9903.00											
Breathitt County	9801.00	9802.00	9803.00	9805.00	9806.00	9807.00						
Casey County	9505.00											
Clay County	9501.00	9502.00	9504.00	9505.00	9506.00							
Clinton County	9701.00	9702.00										
Elliott County	9802.00											
Estill County	9804.00											
Floyd County	9805.00	9808.00	9810.00									
Franklin County	702.00											
Fulton County	9802.00											
Hardin County	15.00											
Harlan County	9702.00	9703.00	9705.00	9706.00	9709.00	9710.00	9711.00					

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

ST TRACT																						
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TRACT TRACT TRACT	9908.00				;	306.00																
TRACT	9605.00 9907.00				. !	305.00								9707.00					105.00	9806.00		
TRACT	9604.00 9906.00				;	304.00	9504.00	5						9705.00					104.00	9805.00	9808.00	
TRACT	9603.00	9904.00				303.00	9503.00		9503.00		9505.00		9903.00	9703.00	9917.00				103.00	9804.00	9807.00	9903.00
tinued) TRACT 9602.00	9602.00	9709.00 9903.00 9502.00	9802.00			302.00	9002.00	9708.00	9502.00		9503.00		9902.00	9702.00	9905.00		9504.00	9504.00	102.00	9803.00	9805.00	9902.00
intucky (con TRACT 9601.00	9602.00 9601.00 9901.00	9902.00	9801.00	9902.00	9804.00	301.00	9501.00	9701.00	9501.00	9601.00	9501.00	9601.00	9901.00	9701.00	9903.00	9911.00	9502.00	9503.00	101.00	9801.00	9804.00	9901.00
NONMETROPOLITAN PART OF STATE: Kentucky (continued) COUNTY OR COUNTY EQUIVALENT TRACT TRACT Jackson County 9601.00 9602.	Johnson County Knott County Knox County	Laurel County Lawrence County	Lestie County Letcher County	Lewis County	Lincoln County	McCracken County	Miccreary County Masselle County	Marion County	Martin County	Menifee County	Morgan County	Muhlenberg County	Owsley County	Perry County	Pike County	Pulaski County	Rockcastle County	Rowan County	Warren County	Wayne County	Whitley County	Wolfe County

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

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TRACT																						9544.00						ZAZ.			
TRACT																						9543.00						I KAC			
TRACT			309.00					9903.00			310.00		9609.00									9536.00			9509.00		i d	RAC			
TRACT		505.00	306.00	9802.00			9506.00	9902.00	9506.00	9506.00	309.00		9608.00	9604.00	9508.00	9907.00	9520.00	9603.00			416.00	9534.00	9803.00		9508.00		} (}	- A			
Louisiana TRACT	9503.00	501.98	304.00	9801.00	9504.00	9902.00	9505.00	9901.00	9505.00	9503.00	308.00	9806.00	9603.00	9603.00	9504.00	9904.00	9519.00	9602.00	9705.00	9805.00	411.00	9533.00	9801.00	9508.00	9503.00	9603.00	Maine	OFOR OO	9901.00	255.00	1
NONMETROPOLITAN PART OF STATE: Louisiana COUNTY OR COUNTY EQUIVALENT	Allen Parish	Assumption Parish	Avoyelles Parish	Catahoula Parish	Claiborne Parish	Concordia Parish	De Soto Parish	East Carroll Parish	Evangeline Parish	Franklin Parish	beria Parish	Jefferson Davis Parish	Lincoln Parish	Madison Parish	Morehouse Parish	Natchitoches Parish	Pointe Coupee Parish	Red River Parish	Richland Parish	Sabine Parish	St. Mary Parish	Tangipahoa Parish	Tensas Parish	Vermilion Parish	Washington Parish	Winn Parish	NONMETROPOLITAN PART OF STATE: Maine	COUNTY OR COUNTY EQUIVALENT	Franklin County	Penobscot County	canno come

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

NONMETROPOLITAN PART OF STATE: Maryland COUNTY OR COUNTY EQUIVALENT TRA Dorchester County 9705. Wicomico County 3. Worcester County 3.	faryland TRACT 9705.00 9806.00 3.00 9909.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: Massachusetts COUNTY OR COUNTY EQUIVALENT TRACT Berkshire County 9211.00 Franklin County 413.00	fassachusetts TRACT 9211.00 413.00	3 TRACT 9213.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: Mich COUNTY OR COUNTY EQUIVALENT Cass County Chippewa County	fichigan TRACT 7.00 9703.00 9801.00	TRACT 9.00 9802.00	TRACT 9803.00	TRACT 9805.00	TRACT							
Delta County Gladwin County Houghton County Iosco County	9710.00 9902.00 9903.00 9904.00	9908.00 9908.00 9905.00				0.00	00.71					
Isabelia County Keweenaw County Lake County Manistee County	9505.00 9601.00 9604.00 9906.00	9509.00	9511.00	9512.00								
Marquette County Mecosta County Montcalm County Newaygo County Ogemaw County	3.00 9605.00 9801.00 9702.00 9501.00	5.00 9606.00 9707.00 9507.00	6.00 9607.00 9508.00	6.99 9611.00								
Oscoda County Presque Isle County Roscommon County St. Joseph County Shiawassee County	9704.00 9502.99 9702.00 402.00 306.00	404.00										

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

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

TRACT TRACT TRACT																
TRACT TI																
TRACT										-						
TRACT																
TRACT																
TRACT			9507.00					9505.00							7.00	9509.00
TRACT			9504.00			9507.00		9504.00								9508.00
TRACT			9503.00			9506.00		9503.00								9503.00
TRACT	4.00		9502.00	9503.00		9503.00		9502.00	9503.00		9502.00				2.00	9502.00
/lississippi TRACT	3.00	9503.00	9501.00	9502.00	9503.00	9501.00	9501.00	9501.00	9502.00	9501.00	9501.00	9507.00	9501.00	9503.00	1.00	9501.00
NONMETROPOLITAN PART OF STATE: Mississippi COUNTY OR COUNTY EQUIVALENT TRAG	Adams County	Attala County	Bolivar County	Claiborne County	Clay County	Coahoma County	Copiah County	Holmes County	Humphreys County	Issaquena County	Jefferson County	Jones County	Kemper County	Lafayette County	Lauderdale County	Leffore County

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

NONMETROPOLITAN PART OF STATE: Mississippi (conintued) COUNTY OR COUNTY EQUIVALENT TRACT TRACT Lowndes County 7.00 8.00	ississippi (co TRACT 7.00	nintued) TRACT 8.00	TRACT 11.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monroe County Neshoba County	9508.00 9503.00											
Noxubee County Oktibbeha County	9501.00 9503.00	9502.00	9503.00									
Panola County	9501.00											
Pike County	9503.00	9507.00										
Quitman County	9501.00	9502.00	9503.00									
Sharkey County	9501.00	9502.00										
Sunflower County	9502.00	9503.00	9505.00	9506.00								
Tallahatchie County	9502.00	9503.00	9504.00									
Tunica County	9501.00	9502.00										
Warren County	9503.00	9504.00										
Washington County	1.00	4.00	2.00	00.9	10.00	11.00	12.00	13.00	18.00	19.00	20.00	22.00
Wilkinson County	9501.00	9502.00										
Yazoo County	9503.00	9505.00										
NONMETROPOLITAN PART OF STATE: Missouri	issouri											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9503.00	9505.00	9206.00	9507.00	9509.00							
Audrain County	9503.00											
Bates County	9704.00											
Benton County	9606.00							•				
Bollinger County	9502.00											
Butler County	9504.00	9505.00	9506.00	9507.00	9209.00							
Cape Girardeau County	9809.00	9810.00	9814.00	9816.00							1	
Carter County	9601.00	9602.00										
Cedar County	9701.00											
Cole County	101.00											
Dallas County	9801.00	9802.00										
Daviess County	9702.00											
Dent County .	9603.00	9604.00										
Douglas County	9501.00	9503.00										
Dunklin County	9601.00	9604.00	9605.00	9606.00	9608.00	9610.00						
Grundy County	9603.00											
Henry County	9504.00											

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

TRACT TRACT																											
TRACT																											
TRACT																											
TRACT TRACT																											
TRACT																											
TRACT TRACT																											
TRACT		9908.00							9606.00																		
TRACT		9907.00							9605.00				9706.00					9704.00									
TRACT		9904.00							9604.00		9803.00		9704.00					9703.00							9604.00	9904.00	
linued) TRACT		9902.00	0	9606.00				9504.00	9603.00		9802.00		9703.00					9702.00		9809.00		9705.00			9603.00	9902.00	9904.00
NONMETROPOLITAN PART OF STATE: Missouri (continued) COUNTY OR COUNTY EQUIVALENT TRACT TRA	9701.00	9901.00	9704.00	9604.00	9606.00	9805.00	9607.00	9502.00	9602.00	9704.00	9801.00	9701.00	9702.00	9904.00	9601.00	9903.00	9801.00	9701.00	9801.00	9807.00	9702.00	9702.00	9801.00	9504.00	9601.00	9901.00	9902.00
_																											

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

NONMETROPOLITAN PART OF STATE: Montana	: Montana											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beaverhead County	9894.00											
Big Horn County	9641.00	9642.00										
Blaine County	9723.00	9725.00										
Carbon County	9655.00											
Carter County	9602.00	9603.00										
Dawson County	9531.00	9532.00										
Flathead County	10.00											
Gallatin County	9861.00	9863.00	9864.00	9866.00								
Glacier County	9761.00	9762.00	9763.00									
Golden Valley County	9681.00											
Hill County	9735.00	9737.00										
Lake County	9954.00											
Lewis and Clark County	9788.00	9789.00	9796.00									
Madison County	9882.00											
Meagher County	9838.00											
Musselshell County	9685.00	9687.00										
Petroleum County	9691.00											
Pondera County	9771.00											
Ravalli County	9933.00											
Roosevelt County	9511.00											
Rosebud County	9627.00	9628.00										
Sanders County	00'9966											
Sheridan County	9503.00											
Silver Bow County	1.00											
Valley County	9550.00											
									. :			
NONMETROPOLITAN PART OF STATE: Nebraska	: Nebraska											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9661.00											
Buffalo County	9696.00											
Cherry County	9559.00											
Dawes County	9507.00											
Keya Paha County	9754.00											
Lincoln County	9601.00											
McPherson County	9579.00											
Scotts Bluff County	9537.00											
Thurston County	9781.00	9782.00										

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

NONMETROPOLITAN PART OF STATE: Nevada COUNTY OR COUNTY EQUIVALENT TRY EKO County B50 Humboldt County 960 Lyon County 960	evada TRACT 9501.00 9601.00	TRACT 9505.00 9603.00	TRACT 9506.00	TRACT 9515.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT	TRACT
NONMETROPOLITAN PART OF STATE: New COUNTY OR COUNTY EQUIVALENT Grafton County	ew Hampshire TRACT 9610.00	e TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT	TRACT	TRACT		TRACT TRACT TRACT TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: New COUNTY OR COUNTY EQUIVALENT Chaves County Cibola County Curry County Eddy County Hidalgo County Lincoln County Luna County Mora County Mora County San Juan County	lew Mexico TRACT 1.00 9745.00 1.00 5.00 9617.00 9882.00 1.00 9862.00 9721.00 9552.00 1.00 9552.00 9552.00 9552.00 9552.00 9552.00 9552.00	TRACT 6.00 9746.00 4.00 9618.00 2.00 9868.00 9722.00 9538.00 9538.00	TRACT 9747.00 9619.00 3.00 9723.00	4.00 9724.00 10.02	TRACT 9725.00	TRACT 9726.00	TRACT 9727.00	TRACT 9728.00	TRACT 9729.00	TRACT	TRACT	TRACT

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

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

NONMETROPOLITAN PART OF STATE: New York	Jew York	TOAGT	TO A GT	TOAGT	TO A GT	TOAGT	- V	TOAGT	F (V G F	- C		- C
Cattaraugus County	9619.00	9620.00	9622.00	5	2	2	5	2	5		2	2
Columbia County	1011.00	1012.00	1013.00									
Franklin County	9913.00											
Fulton County	9908.00											
Jefferson County	620.00	621.00										
Otsego County	9910.00	9911.00										
St. Lawrence County	9909.00	9911.00	9912.00	9922.00								
Steuben County	9621.00											
Tompkins County	1.00	2.00	3.00	4.00	7.00	8.00	10.00	11.00	12.00			
NONIMETEODO ITANI DADI OE CTATE. Niceth Cocoling	di cre				٠							
COLINEX OR COLINEX FOUNTAINE FINE			H C 4 C H	, (- 4 - 4	\ \ \ \	4	4	H	6	4	H
COUNTY OR COUNTY EQUIVALENT	I KACI	I SAC	- F	ZAC.	LKAC.	- R	- KAC	ZA Z	ZAC.	Z Z Z	KAC	- KAC
Asks County	9004.00											
Asne County	9703.00											
Beaufort County	9903.00											
Bertie County	9601.00	9602.00	9603.00									
Bladen County	9502.00	9506.00										
Columbus County	9902.00	9906.00	9907.00	9909.00	9911.00	9912.00						
Craven County	9608.00	9609.00										
Duplin County	9903.00											
Graham County	9801.00											
Halifax County	9901.00	9907.00	9908.00	9909.00	9910.00	9911.00						
Hertford County	9501.00	9502.00	9504.00									
Hoke County	9704.00											
Jackson County	9501.00	9507.00										
Jones County	9802.00											
Lee County	302.00	303.00										
Lenoir County	102.00	103.00	104.00	105.00	107.00	111.00						
Martin County	9702.00	9704.00	9706.00									
Northampton County	9803.00											
Pasquotank County	9601.00	9603.00										
Richmond County	9706.00											
Robeson County	9603.00	9608.00	9612.00	9617.00	9619.00	9620.00						
Sampson County	9706.00	9709.00										
Scotland County	102.00	103.00										
Swain County	9601.98	9603.00										

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

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

COUNTY OR COUNTY EQUIVALENT	TRACT	COUNTY OR COUNTY EQUIVALENT TRACT TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT	TRACT	TRACT	TRACT
	9601.00 9605.00 9502.00	9606.00	9607.00								
Watauga County Wilson County	9804.00	9805.00	9806.00	7.00	8.01						
NONMETROPOLITAN PART OF STATE: North Dakota	Jorth Dakota										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT TRACT	TRACT	TRACT	TRACT
Benson County	9567.00										
Billings County	9631.00										
Dunn County	9620.00										
Emmons County	9662.00	9664.00									
Grant County	9657.00										
Kidder County	9666.00										
McKenzie County	9626.00										
McLean County	9606.00										
Mountrail County	9553.00										
Ramsey County	9574.00										
Rolette County	9517.00	9518.00									
Sioux County	9660.00										
Towner County	9513.00										
Ward County	101.00										
>	9599.00										
Williams County	9540 00										

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

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

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

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

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

9794.00 9848.00 9687.00	9638.00 9640.00 9983.00 9986.00 9987.00 998	2.00 4.00 5.00 6.00 7.00 9808.00 9809.00 9810.00 1.00 2.00 3.00 9745.00 102 103.00 104.00 105.00 107.00	9892.00 9977.00 9978.00 9836.00 9839.00 6.00 7.00 9706.00	Oregon TRACT
noma (conunued) TRACT TRACT TRACT 791.00 9794.00 846.00 9848.00 686.00 9687.00 717.00	9638.00 964 9983.00 998	4.00 9809.00 2.00 103.00	9892.00 9977.00 9836.00 9706.00 9706.00	ACT TRACT 3.00 9508.00 1.00 4.00 3.00 9717.00 6 7.00
NONMETROPOLITAN PART OF STATE: Oklahoma (continued) COUNTY OR COUNTY EQUIVALENT TRACT TRAC Haskell County 9791.00 9794.00 Hughes County 9846.00 9848.0 Jackson County 9685.00 9687.0 Johnston County 9717.00 Johnston County 9902.00		Muskogee County Okfuskee County Okmulgee County Ottawa County Pavne County	nty nty Sounty Inty Inty y Sounty	NONMETROPOLITAN PART OF STATE: Oregon COUNTY OR COUNTY EQUIVALENT TR. Clatsop County 950. Curry County 950 Jefferson County 960 Josephine County 971 Maiheur County 970 Union County 970

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

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

116 00 1	COUNTY OR COUNTY EQUIVALENT TRACT Armstrong County 9911.00 Clarion County 9906.00	TRACT 9811.00 9906.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	2	2		2	TRACT
5.00 6.00 9.00 118.98 9617.00 178.01	nty unty inty inty	9706.00 1116.00 110.00 9704.00	9610.00	9611 00									
9617.00 2007.00 1RACT TRACT TR	ounty	4.00	5.00	0.00	9.00	118.98		*					
### TRACT TR	ounty rland County	4202.00 9616.00	9617.00										
### TRACT TR	ounty	9.00											
TRACT	ounty	2003.00	2007.00										
TRACT TRAC	OPOLITAN PART OF STATE:	Rhode Island											
HE: South Carolina TE. South Carolina TE. South Carolina TRACT TRA	OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
TE: South Carolina TRACT	ounty	405.00	412.00 *										
TRACT TRACT <th< td=""><td>ROPOLITAN PART OF STATE:</td><td>South Carolina</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	ROPOLITAN PART OF STATE:	South Carolina											
9701.00 9702.00 9703.00 9704.00 9601.00 9602.00 11.00 9703.00 9704.00 210.00 9503.00 9605.00 9608.00 9703.00 9705.00 9706.00 9706.00 9701.00 9704.00 9706.00 9706.00 9804.00 9806.00 9806.00 9806.00 9804.00 9805.00 9806.00 9801.00 9806.00 9806.00 9801.00 9503.00 9506.00 9602.00 9503.00 9506.00	OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
9601.00 9602.00 1.00 210.00 9503.00 210.00 9506.00 9602.00 9603.00 9605.00 9608.00 9703.00 9705.00 107.00 114.00 9704.00 9704.00 9706.00 9705.00 9804.00 9805.00 9806.00 9804.00 9805.00 9806.00 9807.00 9807.00 9807.00 9807.00 9807.00 9807.00 9807.00	Sounty	9701.00	9702.00	9703.00	9704.00	9705.98							
1.00 11.00 9503.00 210.00 9506.00 9603.00 9605.00 9703.00 9705.00 9705.00 107.00 114.00 9706.00 9804.00 9806.00 9706.00 9804.00 9805.00 9806.00 9801.00 9805.00 9806.00 9801.00 9803.00 9806.00 9602.00 9503.00 9506.00	Sounty	9601.00	9602.00										
9503.00 210.00 9506.00 9602.00 9703.00 9703.00 9705.00 107.00 174.00 9704.00 9704.00 9705.00 9705.00 9705.00 9705.00 9705.00 9806.00 9806.00 9807.00 9807.00 9807.00 9807.00	onnty	1.00	11.00										
210.00 9506.00 9602.00 9603.00 9605.00 9608.00 9703.00 9705.00 9701.00 9704.00 9706.00 9804.00 9806.00 9705.00 9804.00 9805.00 9801.00 9805.00 9806.00 9801.00 9803.00 9504.00 9506.00 9602.00	ounty	9503.00											
9506.00 9602.00 9603.00 9703.00 9705.00 107.00 114.00 9704.00 9704.00 9705.00 9705.00 9705.00 9705.00 9705.00 9806.00 9806.00 9807.00 9807.00 9807.00 9807.00 9807.00 9807.00	ounty	210.00											
9602.00 9603.00 9605.00 9608.00 9703.00 9703.00 9705.00 9705.00 9705.00 9706.00 97004.00 9704.00 9704.00 9706.00 9806.00 9806.00 9805.00 9805.00 9807.00 9807.00 9803.00 9805.00 9503.00 9503.00 9506.00 9500.00 9500.00 9500.00 9500.00	d County	9506.00											
9703.00 9705.00 107.00 114.00 9701.00 9704.00 9706.00 9705.00 9805.00 9805.00 9807.00 9805.00 9807.00 9807.00 9807.00 9807.00 9807.00 9807.00 9807.00 9807.00 9807.00 9806.00 9806.00 9807.00	County	9602.00	9603.00	9605.00	9608.00								
107.00 114.00 9701.00 9704.00 9706.00 9804.00 9806.00 9806.00 9804.00 9805.00 9806.00 107.00 9803.00 9806.00 9602.00 9503.00 9504.00 9506.00	ounty	9703.00	9705.00										
9701.00 9704.00 9706.00 9804.00 9806.00 9705.00 9804.00 9805.00 107.00 9801.00 9805.00 9806.00 9602.00	County	107.00	114.00										
9804.00 9806.00 9705.00 9804.00 9805.00 107.00 9801.00 9805.00 9806.00 9501.00 9503.00 9504.00 9506.00 9602.00	ıty	9701.00	9704.00	9706.00									
9705.00 9804.00 9805.00 107.00 9801.00 9503.00 9506.00 9602.00	n County	9804.00	9806.00										
9804.00 9805.00 107.00 9801.00 9803.00 9805.00 9806.00 9501.00 9503.00 9504.00 9506.00 9602.00	f County	9705.00											
9801.00 9801.00 9501.00 9502.00 9602.00	county	9804.00	9805.00										
9801.00 9803.00 9805.00 9806.00 9501.00 9503.00 9504.00 9506.00 9602.00	Sounty	107.00											
9501.00 9503.00 9504.00 9506.00 9602.00		9801.00	9803.00	9805.00	9806.00								
	nnty	9501.00	9503.00	9504.00	9506.00	9507.00							
	ounty	9602.00											

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

SOUNTY S	115.00	TRACT TRACT	TRACT
POLITAN PART OF STATE: South Dakota COUNTY EQUIVALENT TRACT			
COUNTY EQUIVALENT TRACT			
y 951.00 y 9515.00 y 9515.00 ty 9656.00 ty 9861.00 anty 9821.00 ounty 9821.00 inty 9936.00 inty 9936.00	RACT TRACT TRACT	TRACT TRACT	TRACT
yy 9746.00 Sounty 9726.00 by 9856.00 y 9881.00 Junty 9821.00 ounty 9821.00 ith 9921.00 ith 9936.00 inty 9936.00			
Sounty 9702.00 9556.00 ty 9861.00 y 9821.00 unty 9821.00 ounty 9821.00 tty 9912.00 ity 9921.00 ity 9936.00			
9656.00 by 9881.00 3526.00 y 9881.00 unty 9821.00 ounty 9632.00 ity 9921.00 ity 9503.00 inty 9503.00 inty 9503.00			
ty 9861.00 y 9821.00 unty 9821.00 ounty 9821.00 ity 9912.00 ity 9921.00 ity 9503.00 inty 9503.00			
9526.00 unfy 9821.00 ounty 9621.00 ity 9912.00 ity 9921.00 ity 9936.00 inty 9536.00			
y 9881.00 unfy 9821.00 ounty 9628.00 rty 9912.00 rty 9921.00 rty 9503.00 rty 9503.00 rty 9503.00			
ounty 9821.00 ounty 9688.00 nty 9912.00 nty 9921.00 nty 9503.00 nty 9536.00 onty 9561.00			
ounty 9688.00 hty 9912.00 hty 9921.00 hty 9503.00 inty 9936.00			
1ty 9912.00 1ty 9921.00 1ty 9503.00 1nty 9936.00 9561.00			
hty 9921.00 hty 9503.00 infy 9936.00 9561.00			
ty 9503.00 inty 9936.00 9561.00			
inty 9936.00 9561.00			
9561.00			
l odd County 9926.00 9927.00			
Ziebach County 9871.00			

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

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

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

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

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

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

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

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

NONMETROPOLITAN PART OF STATE: Texas (continued)	Fexas (continu	(pai										
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hudspeth County	9501.00											
Hutchinson County	9507.00											
Jasper County	9503.00	9506.00										
Jim Hogg County	9501.00	9503.00										
Jim Wells County	9502.00	9505.00	9506.00	9507.00								
Karnes County	9702.00	9703.00	9704.00									
Kleberg County	202.00											
Lamar County	5.00	00.9	8.00									
Lamb County	9501.00	9505.00										
La Salle County	9501.00	9502.00										
Lee County	9802.00											
Limestone County	9705.00											
Lynn County	9503.00											
McCulloch County	9503.00											
Madison County	9801.00	9804.00										
Marion County	9501.00	9503.00	9504.00									
Mason County	9502.00											
Matagorda County	1301.00											
Maverick County	9501.00	9502.00	9503.00	9504.00	9505.00	9506.00						
Medina County	9903.00	9904.00										
Menard County	9502.00											
Mills County	9503.00											
Motley County	9501.00											
Nacogdoches County	9506.00	9209.00	9510.00						•			
Navarro County	9707.00	9708.00										
Newton County	9502.00	9503.00										
Nolan County	9503.00											
Palo Pinto County	9808.00											
Pecos County	9502.00	9503.00	9505.00									
Presidio County	9501.00	9502.00										
Real County	9501.00											
Red River County	9502.00											
Reeves County	9501.00	9502.00	9503.00	9505.00								
Robertson County	9602.00	9605.00										
San Augustine County	9502.00											
San Saba County	9502.00											
Starr County	9501.00	9502.00	9504.00	9505.00	9506.00	9507.00						
Stephens County	9503.00											

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

NONMETROPOLITAN PART OF STATE: Texas (continued) COUNTY OR COUNTY EQUIVALENT	Texas (continu TRACT	led) TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Swisher County Terry County Titus County Trinity County	9503.00 9503.00 9506.00 9505.00											
Uvalde County	9505.00											
Val Verde County	9503.00	9504.00	9506.00	9207.00								
Walker County	1905.00	1906.00	1907.00									
ward County	9505.00											
Wharton County	1402.00	1403.00	1410.00									
Wilbarger County	9504.00	9505.00										
Willacy County	9501.00	9502.00	9503.00	9504.00	9505.00	9506.00						
Zapata County	9502.00	9503.00										
Zavala County	9501.00	9502.00	9503.00									
· · · · · · · · · · · · · · · · · · ·												
NONMETROPOLITAN PART OF STATE: Utah	Utah) (i	1		} () (ŀ	i C	i G	i i	i d
COUNTY OR COUNTY EQUIVALENT	- KACI	IXACI	KAC	KAC	KAC	KAC C	Z Z	- KAC	Z Z Z	- XX	- KAC	- XX
Cache County	00.9	7.00	8.00	16.00								
Carbon County	9716.00											
Juab County	9732.00											
San Juan County	9782.00	9783.00	9784.00									
Sanpete County	9724.00											
Uintah County	9885.98											
Wasatch County	9925.00											
NONMETROPOLITAN PART OF STATE: Vermont	Vermont		i	i	} ((} (((H G H	 	H G H	i G
COUNTY OR COUNTY EQUIVALENT	IRACI	IRACI	TRACI	IRACI	IKACI	LKAC.	IKACI	- KAC	KACI	KAC.	KACI	KAC
Addison County	9622.97											
										:		
NONMETROPOLITAN PART OF STATE: Virginia	Virginia		4		1		1) () () (i i	
COUNTY OR COUNTY EQUIVALENT	- KAC	- X	ZAZ	L AAC	LYAC-	- AAC	Z Z	- PARC	I KAC	L AAC	- RAC	Z Z
Accomack County	9903.00	9908.00										
Brunswick County	9902.00											
Buchanan County	9901.00											
Dickenson County	9901.00	9903.00	9904.00									
Lee County	9901.00	9904.00	9905.00	9906.00								

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

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

NONMETROPOLITAN PART OF STATE: Virgir	/irginia (continued)	ued)	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lunenburg County	9903.00) ;)	2) ·)		2		
Montgomery County	201.00	202.00	203.00	204.00	207.00	216.98						
Northampton County	9902.00	9903.00										
Russell County	9902.00	9905.00										
Smyth County	9906.00											
Southampton County	2006.98											
Sussex County	8704.00											
Tazewell County	9905.00											
Wise County	9909.98	9915.00	9916.00	9917.00								
Emporia city	8901.00	8904.97										
Franklin city	902.00											
Harrisonburg city	2.00											
Martinsville city	2.00											
Norton city	9901.98											
Radford city	101.00											
Staunton city	1.00											
												1
NONMETROPOLITAN PART OF STATE: Washington	Nashington											
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9504.00											
Asotin County	9803.00	9804.00										
Chelan County	9610.00											
Clallam County	9801.00	9810.00										
Cowlitz County	1.00	3.00	5.02	6.01	10.00							
Ferry County	9801.00	9803.00										
Grant County	9806.00	9808.00	9814.00									
Grays Harbor County	1.00	10.00										
Jefferson County	9501.00											
Kittitas County	9754.00	9755.00	9756.00									
Lewis County	9709.00											
Mason County	9608.00	9614.00										
Okanogan County	9702.00	9703.00	9704.00									
Pend Oreille County	9703.00											
Stevens County	9510.00									-		
Walla Walla County	9205.00	9206.00										
Whitman County	1.00	2.00	0.00									

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

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

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

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

NONMETROPOLITAN PART OF STATE: Wisconsin COUNTY COUNTY EQUIVALENT TRAC Ashland County Bayfield County Dunn County Fond du Lac County Fond du Lac County Grant County Grant County Grant County Grant County Welvourty 9509.0 9509.0 Wenominee County 9609.0 9609.0 Wenon County 9609.0 9609.0 Sawyer County 9609.0 9609.0 Vernon County 9609.0 9609.0 Vernon County 9609.0 9609.0 Vilas County 9609.0 9609.0 Vilas County 9609.0 9609.0 Vilas County 9609.0 9609.0	TRACT 9501.00 9601.00 9501.00 95001.00 9708.00 406.00 9504.00 9504.00 9609.00 9701.00 9602.00 9602.00 9509.00 9509.00 9509.00	TRACT 9604.00 9807.00	TRACT 9610.00	TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT TRACT TRACT TRACT	TRACT	TRACT	ТВАСТ	TRACT
NONMETROPOLITAN PART OF STATE: Wyoming COUNTY OR COUNTY EQUIVALENT TRACALBany County 9629. Converse County 9561. Fremont County 9826. Hot Springs County 9876. Platte County 9876.	yoming TRACT 9629.00 9561.00 9826.00 9876.00 9592.00	TRACT 9630.00 9562.00 9832.00	TRACT 9633.00	TRACT 9634.00	TRACT	TRACT	TRACT	TRACT TRACT TRACT	TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: American Samoa COUNTY OR COUNTY EQUIVALENT TRACT T Eastern District 9517.00 95 Swains Island 9520.00 Western District 9511.00	merican Sam TRACT 9501.00 9517.00 9520.00	noa TRACT 9502.00 9518.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT

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

NONMETROPOLITAN PART OF STATE: Guam COUNTY OR COUNTY EQUIVALENT T Guam	uam TRACT 9512.00	TRACT 9513.00	TRACT 9555.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: Northern Mariana Islands COUNTY OR COUNTY EQUIVALENT TRACT Northern Islands Municipality 9501.00 Saipan Municipality 9504.99 9508.00 Tinian Municipality 9501.00	orthern Maris TRACT 9501.00 9504.99 9501.00	ana Islands TRACT 9508.00	TRACT 9511.00	TRACT 9514.00	TRACT 9515.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: Puerto Rico COUNTY OR COUNTY EQUIVALENT Adjuntas Municipio Barranquitas Municipio Guayama Municipio Lares Municipio Las Marias Municipio Drocovis Municipio Patillas Municipio Patillas Municipio Salinas Municipio Salinas Municipio San Sebastian Municipio Santa Isabel Municipio Utuado Municipio Santa Isabel Municipio Sianta Isabel Municipio Vieques Municipio Santa Isabel Municipio Santa Isabel Municipio Vieques Municipio Santa Isabel Municipio Santa Isabel Municipio Vieques Municipio	uerto Rico TRACT 9563.00 9523.00 9610.00 2707.00 9578.00 9597.98 9601.98 9601.98 9551.00 2901.00 9526.98 9585.00 9585.00	TRACT 9564.00 9611.00 9579.00 9527.00 9534.00 9534.00 9571.00	TRACT 9565.00 9612.00 9583.00 9598.00 9535.00	1RACT 9566.00 9584.00	TRACT 9568.00	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
NONMETROPOLITAN PART OF STATE: Virgin Islands COUNTY OR COUNTY EQUIVALENT TRACT St. Croix 9703.00	frgin Islands TRACT 9703.00	TRACT 9709.00	TRACT 9711.00	TRACT 9713.00	TRACT 9714.00	TRACT 9715.99	TRACT	TRACT TRACT		TRACT	TRACT	TRACT

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