INTERNAL REVENUE
BULLETIN

IRS

HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2025–43
October 20, 2025

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

ADMINISTRATIVE, INCOME TAX

Notice 2025-46, page 533.

This notice provides interim guidance regarding the application of the Corporate Alternative Minimum Tax to domestic corporate transactions, financially troubled companies, and tax consolidated groups.

EXCISE TAX

Notice 2025-55, page 625.

This notice provides relief for the first three calendar quarters of 2026 regarding the failure to deposit penalties imposed by section 6656 of the Internal Revenue Code (Code) as those penalties relate to the remittance transfer excise tax imposed by section 4475 of the Code. This notice also provides that a remittance transfer provider's ability to use the deposit safe harbor under § 40.6302(c)-1(b)(2) of the Excise Tax Procedural Regulations (26 CFR part 40) (part 40) will not be affected by a failure during the first three calendar quarters of 2026 to make deposits of the remittance transfer tax as required under part 40, provided the remittance transfer provider satisfies the reasonable cause standard for those quarters.

INCOME TAX

Notice 2025-50, page 542.

This notice provides a definition for "rural area" under § 1400Z-2(b)(2)(C)(ii) of the Internal Revenue Code (Code), as amended by Public Law 119-21, 139 Stat. 72 (July 4, 2025), commonly known as the One, Big, Beautiful Bill Act (OBBBA). This notice is also intended to provide guidance to taxpayers applying the substantial improvement provisions of § 1400Z-2(d)(2)(D)(ii), as amended by OBBBA.

T.D. 10034, page 523.

This document contains final regulations that remove the associated property rule and similar rules from the existing regulations regarding the interest capitalization requirements for improvements to designated property. In addition, this document contains final regulations that modify the definition of "improvement" for purposes of applying those existing regulations. Lastly, this document contains final regulations that modify other rules in those existing regulations in light of the removal of the associated property rule. The final regulations affect taxpayers making improvements to real or tangible personal property that constitute the production of designated property.

T.D. 10036, page 525.

These final regulations provide recordkeeping and reporting requirements for the average income test for purposes of the section 42 low-income housing credit. If a building is part of a residential rental project that satisfies this test, the building may be eligible to earn low-income housing credits. These final regulations affect owners of low-income housing projects and State or local housing credit agencies that monitor compliance with the requirements for low-income housing credits.

SPECIAL ANNOUNCEMENT

Notice 2025-53, page 624.

This notice grants relief under section 7508A for persons that the Secretary of the Treasury has determined to be affected by the 2024-2025 terroristic action in the State of Israel. The notice postpones deadlines for certain time-sensitive taxpayer acts, such as filing and paying taxes, and government acts, such as assessing and collecting taxes, for affected taxpayers for a full year, until September 30, 2026. The covered area includes the State of Israel, the West Bank and Gaza. The separate determination of terroristic action and grant of relief in this notice will also postpone the taxpayer acts and government acts that were postponed by Notice 2024-72 (or by both Notice 2024-72 and Notice 2023-71) until September 30, 2026, for taxpayers eligible for relief under both (or all) notices.

Finding Lists begin on page ii.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.
This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.
This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.
To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.
This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

Part I

26 CFR Part 1

T.D. 10034

DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1

Interest Capitalization Requirements for Improvements that constitute Designated Property

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule.

SUMMARY: This document contains final regulations that, with regard to the interest capitalization requirements for improvements constituting designated property, remove the associated property rule and similar rules from the existing regulations. In addition, this document contains final regulations that modify the definition of "improvement" for purposes of applying those existing regulations. Lastly, this document contains final regulations that modify other rules in those existing regulations in light of the removal of the associated property rule. The final regulations affect taxpayers making improvements to real or tangible personal property that constitute the production of designated property.

DATES: *Effective date:* These regulations are effective on October 2, 2025.

Applicability date: For the applicability date, *see* § 1.263A-15(a)(6).

FOR FURTHER INFORMATION CONTACT: Elizabeth Boone or Max Fishman of the Office of the Associate Chief Counsel (Income Tax and Accounting) at (202) 317-7007 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Authority

This document amends the regulations under section 263A(f) of the Internal Revenue Code (Code) regarding the interest capitalization requirements for improvements that constitute the production of designated property under § 1.263A-8 (final regulations). The final regulations are issued under the express delegation of authority to the Secretary of the Treasury or the Secretary's delegate (Secretary) under section 263A(j), which provides, in part, that "[t]he Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of [section 263A]." The final regulations are also issued under the express delegation of authority to the Secretary under section 7805(a) of the Code, which provides that "the Secretary shall prescribe all needful rules and regulations for the enforcement of [the Code], including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue."

Background and Summary of Comments

On May 15, 2024, the Department of the Treasury (Treasury Department) and the IRS published in the **Federal Register** (89 FR 42404) a notice of proposed rulemaking (REG-133850-13) proposing amendments to regulations under 26 CFR part 1 (proposed regulations). The proposed regulations would remove the "associated property rule" and similar rules in § 1.263A-11(e) from the interest capitalization requirements for improvements that constitute the production of designated property under section 263A(f) and § 1.263A-8(d)(3). In addition, the proposed regulations would modify the mid-production purchases rule of § 1.263A-11(f) to clarify that the rule applies only to property purchased and further produced before it is placed in service. Finally, the proposed regulations would amend § 1.263A-8(d)(3) to update the definition of "improvement" so that it is consistent with the definition of "improvement" in § 1.263(a)-3, including the exceptions, safe harbors, and elections provided under § 1.263(a)-3.

On July 24, 2024, the Treasury Department and the IRS published a correction to the proposed regulations in the **Federal Register** (89 FR 59864) to amend a citation error in the preamble of REG-133850-13. No public hearing was requested or held on the proposed regulations.

The Treasury Department and the IRS received two comments in response to the notice of proposed rulemaking. Both comments are available at *https://www.regulations.gov* or upon request. The first comment did not address the proposed regulations. The second comment expressed support for the proposed regulations without suggesting any modifications to the proposed regulations. Accordingly, this Treasury Decision adopts the proposed regulations as final regulations with only minor, clarifying changes. Specifically, the final regulations make minor changes to proposed § 1.263A-8(d)(3)(i) to clarify the scope of improvements that constitute the "production of property" for purposes of determining whether any such improvement is designated property under § 1.263A-8.

Special Analyses

I. *Regulatory Planning and Review*

The Office of Management and Budget's Office of Information and Regulatory Analysis has determined that the final regulations are not significant and are not subject to review under section 6(b) of Executive Order 12866. Therefore, a regulatory impact assessment is not required.

II. *Paperwork Reduction Act*

1. Collections of Information

These final regulations do not impose additional recordkeeping or reporting burden related to section 263A for taxpayers. A change in a taxpayer's treatment of interest to a method consistent with §§ 1.263A-8(d)(3) and 1.263A-11(e) and (f), as applicable, is a change in method of accounting to which sections 446 and 481 of the Code apply. Taxpayers change methods of accounting by filing Form 3115, *Application for Change in Accounting Method* (Office of Management and Budget 1545-2070). For purposes of the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) (PRA), the reporting burden associated with Form 3115 will be reflected in the PRA submission for Form 3115 (OMB 1545-2070).

2. Burden Estimates

These final regulations impose 0 hours and $0 of additional recordkeeping or reporting burden related to section 263A for taxpayers. Taxpayers who change their accounting method based on the revised requirements do so by filing Form 3115 (OMB 1545-2070). For purposes of the PRA, the reporting burden associated with Form 3115 will be reflected in the PRA submission for Form 3115 (OMB 1545-2070).

Because businesses with gross receipts of up to $25 million (as adjusted for inflation pursuant to sections 263A(i) and 446(c)) are exempted from the requirement to capitalize costs, including interest, under section 263A, businesses with gross receipts in excess of $25 million (as adjusted for inflation) are impacted by these final regulations. Approximately 30,000 taxpayers with gross receipts in excess of $25 million (as adjusted for inflation) reported that they were subject to section 263A during the past five years. This number is based upon the number of taxpayers who reported that they were subject to section 263A on Form 1120, *U.S. Corporation Income Tax Return*, Form 1125-A, *Cost of Goods Sold*, and Form 4562, *Depreciation and Amortization (Including Information on Listed Property)*.

It is estimated that no more than 1 percent of these businesses will make improvements to real or tangible personal property that constitute the production of designated property for which a change in accounting method will be made in any one year. Therefore, it is estimated that approximately 300 taxpayers may be impacted by the changes in these final regulations.

III. *Regulatory Flexibility Act*

Taxpayers with gross receipts of up to $25 million (as adjusted for inflation) are exempted from the requirement to capitalize costs, including interest, under section 263A. Therefore, very few, if any, small entities will be affected by these regulations. The Secretary of the Treasury hereby certifies that these final regulations will not have a significant economic impact on a substantial number of small entities within the meaning of section 601(6) of the Regulatory Flexibility Act (5 U.S.C. chapter 6).

IV. *Section 7805(f)*

Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking preceding these final regulations was submitted to the Chief Counsel of the Office of Advocacy of the Small Business Administration for comment on its impact on small business. No comments on that notice of proposed rulemaking were received from the Chief Counsel for the Office of Advocacy of the Small Business Administration.

V. *Unfunded Mandates Reform Act*

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) requires that agencies assess anticipated costs and benefits and take certain other actions before issuing a final rule that includes any Federal mandate that may result in expenditures in any one year by a State, local, or Tribal government, in the aggregate, or by the private sector, of $100 million (updated annually for inflation). These final regulations do not include any Federal mandate that may result in expenditures by State, local, or Tribal governments, or by the private sector in excess of that threshold.

VI. *Executive Order 13132: Federalism*

Executive Order 13132 (Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on State and local governments, and is not required by statute, or preempts State law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. These final regulations do not have federalism implications and do not impose substantial direct compliance costs on State and local governments or preempt State law within the meaning of the Executive order.

VII. *Congressional Review Act*

Pursuant to the Congressional Review Act (5 U.S.C. 801 *et seq.*), the Office of Information and Regulatory Affairs designated this rule as not a major rule, as defined by 5 U.S.C. 804(2).

Drafting Information

The principal authors of these regulations are Elizabeth Boone and Max Fishman of the Office of the Associate Chief Counsel (Income Tax and Accounting). However, other personnel from the Treasury Department and IRS participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, the Treasury Department and the IRS amend 26 CFR part 1 as follows:

PART 1--INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805 * * *

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Section 1.263A-8 also issued under 26 U.S.C. 263A(j).

Section 1.236A-11 also issued under 26 U.S.C. 263A(j).

* * * * *

§ 1.263A-0 [Amended]

Par. 2. Section 1.263A-0 is amended by removing the entries for § 1.263A-11(e)(1) and (2).

Par. 3. Section 1.263A-8 is amended by revising paragraph (d)(3)(i) to read as follows:

§ 1.263A-8 Requirement to capitalize interest.

* * * * *

(d) * * *

(3) *Improvements to existing property*—(i) *In general*. Any improvement to real or tangible personal property under § 1.263(a)-3, or any improvement to tangible personal property as defined in § 1.263A-2(a)(2)(ii), constitutes the production of property. Generally, any improvement to designated property constitutes the production of designated property. An improvement is not treated as the production of designated property, however, if the de minimis exception described in paragraph (b)(4) of this section applies to the improvement. Paragraph (d)(3)(iii) of this section provides an exception for certain improvements to tangible personal property. In addition, improvements to designated property under this paragraph (d)(3)(i) do not include repairs and maintenance described in § 1.162-4(a).

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Par. 4. Section 1.263A-11 is amended by revising paragraphs (e) and (f) to read as follows:

§ 1.263A-11 Accumulated production expenditures.

* * * * *

(e) *Improvements*. If an improvement constitutes the production of designated property under § 1.263A-8(d)(3), accumulated production expenditures with respect to the improvement consist of all direct and indirect costs required to be capitalized with respect to the improvement. *See* § 1.263A-12(d)(1) to determine when the production period for a unit of property has ended.

(f) *Mid-production purchases*. If a taxpayer purchases a unit of property for further production before the purchased unit of property is placed in service, the taxpayer's accumulated production expenditures include the full purchase price of the purchased unit of property plus all the additional direct and indirect production costs incurred by the taxpayer that are required to be capitalized with respect to the purchased unit of property.

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Par. 5. Section 1.263A-15 is amended by adding paragraph (a)(6) to read as follows:

§ 1.263A-15 Effective dates, transitional rules, and anti-abuse rule.

(a) * * *

(6) Sections 1.263A-8(d)(3) and 1.263A-11(e) and (f) apply to taxable years beginning after October 2, 2025. A change in a taxpayer's treatment of interest to a method consistent with §§ 1.263A-8(d)(3) and 1.263A-11(e) and (f), as applicable, is a change in method of accounting to which sections 446 and 481 of the Internal Revenue Code apply.

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Edward T. Killen,
Acting Chief Tax Compliance Officer.

Approved: August 12, 2025

Kenneth J. Kies,
Assistant Secretary of the Treasury (Tax Policy).

(Filed by the Office of the Federal Register October 1, 2025, 8:45 a.m., and published in the issue of the Federal Register for October 2, 2025, 90 FR 47581)

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26 CFR Part 1

T.D. 10036

DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 1

Section 42, Low-Income Housing Credit Average Income Test Procedures

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations setting forth recordkeeping and reporting requirements for the average income test for purposes of the low-income housing credit. If a building is part of a residential rental project that satisfies the average income test, the building may be eligible to earn low-income housing credits. These final regulations affect owners of low-income housing projects, State or local housing credit agencies that monitor compliance with the requirements for low-income housing credits, and, indirectly, tenants in low-income housing projects.

DATES: *Effective date*: These regulations are effective on September 30, 2025.

Applicability date: For dates of applicability, see §1.42-19(f).

FOR FURTHER INFORMATION CONTACT: Waheed Olayan at (202) 317-4137 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Authority

This document contains amendments to the Income Tax Regulations (26 CFR part 1) under section 42 of the Internal Revenue Code (Code) relating to recordkeeping and reporting requirements for the average income test for purposes of the low-income housing credit (final regulations). The final regulations are issued under the authority granted to the Secretary of the Treasury or the Secretary's delegate (Secretary) in sections 42(n) and 7805(a) of the Code.

Section 42(n) provides, in part, "The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of [section 42] …"

Section 7805(a) provides, "[T]he Secretary shall prescribe all needful rules and regulations for the enforcement of [the Code], including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue."

Background

The Tax Reform Act of 1986, Public Law No. 99-514, 100 Stat. 2085 (1986

Act) created the low-income housing credit under section 42. Section 42(a) provides that the amount of the low-income housing credit for any taxable year in the credit period is an amount equal to the applicable percentage (effectively, a credit rate) of the qualified basis of each qualified low-income building.

Section 42(c)(1)(A) provides that the "qualified basis" of any qualified low-income building for any taxable year is an amount equal to: (i) the applicable fraction, determined as of the close of the taxable year, multiplied by (ii) the eligible basis of the building (determined under section 42(d)).

Section 42(c)(1)(B) defines the term "applicable fraction" as the smaller of the unit fraction or floor space fraction. The unit fraction is the number of low-income units in the building divided by the number of residential rental units (whether or not occupied) in the building. The floor space fraction is the total floor space of low-income units in the building divided by the total floor space of residential rental units (whether or not occupied) in the building.

Subject to certain exceptions in section 42(i)(3)(B), section 42(i)(3) defines the term "low-income unit" as any unit in a building if the unit is rent-restricted and the individuals occupying the unit meet the income limitation under section 42(g)(1) that applies to the project of which the building is a part.

Section 42(d)(1) and (2) describe how to calculate the eligible basis of a new building or an existing building, respectively.

Section 42(c)(2) defines the term "qualified low-income building" as any building which is part of a qualified low-income housing project at all times during the compliance period (as defined in section 42(i)(1), the period of 15 taxable years beginning with the first taxable year of the credit period).

For a project to qualify as a low-income housing project, it must satisfy one of the section 42(g) minimum set-aside tests, as elected by the taxpayer. Prior to the enactment of the Consolidated Appropriations Act of 2018, Public Law No. 115-141, 132 Stat. 348 (2018 Act), section 42(g) contained two minimum set-aside tests, known as the 20-50 test and the 40-60 test. Under the 20-50 test, an electing taxpayer cannot earn any low-income housing credits unless at least 20 percent of the residential units in the project both are rent-restricted and are occupied by tenants whose gross income is 50 percent or less of the area median gross income (AMGI). Under the 40-60 test, an electing taxpayer cannot earn any low-income housing credits unless at least 40 percent of the residential units in the project both are rent-restricted and are occupied by tenants whose gross income is 60 percent or less of AMGI.

The 2018 Act added section 42(g)(1)(C), which gives taxpayers a third option for their election of a minimum set-aside test—the average income test. Under the average income test, an electing taxpayer cannot earn any low-income housing credits unless—(i) 40 percent[1] or more of the residential units in the project both are rent-restricted and are occupied by tenants whose income does not exceed the imputed income limitation that the taxpayer designated with respect to the specific unit; and (ii) the average of the imputed income designations of these units does not exceed 60 percent of AMGI.

Special rules in section 42(g)(1)(C)(ii)(I) through (III) govern the income limitations of low-income units as well as the role of those limitations in the average income test. Under the 20-50 and 40-60 tests, the income limitations for all low-income units flow automatically from the taxpayer's election of one of those two set-side tests. In contrast, under the average income test, the electing taxpayer must designate each unit's imputed income limitation, which will then be taken into account in applying the test. In addition, section 42(g)(1)(C)(ii)(III) requires the imputed income limitation designated for any unit to be 20, 30, 40, 50, 60, 70, or 80 percent of AMGI.

Under section 42(g), once a taxpayer elects to use a particular set-aside test for a project, that election is irrevocable. Thus, once a taxpayer has elected to use any of the three tests, the taxpayer may not subsequently elect to use one of the others. Although a taxpayer may have elected the 20-40 or 40-60 test before the average income test became available, the later availability of the average income test does not affect the irrevocability of the earlier election.

Under section 42(m)(1), every State or local housing credit agency (Agency) making allocations of the ability to earn low-income housing credits must have a qualified allocation plan (QAP) to guide it in making those allocations.

Under section 42(m)(1)(B)(iii), a QAP must also contain a procedure that the Agency (or its agent) will follow in monitoring noncompliance with low-income housing credit requirements and in notifying the IRS of any such noncompliance. See §1.42-5 of the Income Tax Regulations for rules implementing this requirement.

Section 1.42-5(e)(2) provides that a QAP must require an Agency to provide prompt written notice to the owner of a low-income housing project if the Agency does not receive the certification described in §1.42-5(c)(1), or does not receive, or is not permitted to inspect, the tenant income certifications, supporting documentation, and rent records described in §1.42-5(c)(2)(ii), or discovers by inspection, review, or in some other manner, that the project is not in compliance with the provisions of section 42.

Section 1.42-5(e)(4) both sets the correction period after an Agency has notified an owner under §1.42-5(e)(2) and provides that the correction period shall be that period specified in the monitoring procedure during which an owner must supply any missing certifications and bring the project into compliance with the provisions of section 42. The correction period is not to exceed 90 days from the date of the notice to the owner described in §1.42-5(e)(2). An Agency may extend the correction period for up to 6 months, but only if the Agency determines there is good cause for granting the extension.

On October 30, 2020, the Department of Treasury (Treasury Department) and the IRS published a notice of proposed rulemaking (REG-119890-18) in the ***Federal Register*** (85 FR 68816) proposing

[1] In the case of a project described in section 142(d)(6), this "40 percent" is replaced with "25 percent."

regulations setting forth guidance on the average income test under section 42(g)(1)(C) (2020 proposed regulations). On March 24, 2021, the Treasury Department and the IRS held a public hearing on the 2020 proposed regulations.

The possibility of a "cliff" (as described in following two paragraphs) was one of the main concerns that commenters expressed regarding the 2020 proposed regulations. Almost all projects earning low-income housing credits have more than the minimum number of low-income units needed for the project to qualify for the credits. Thus, with the 20-50 or 40-60 tests, a later discovery that some unit failed to be a low-income unit generally would reduce the amount of credit earned but would not totally preclude a project's eligibility.

By contrast, in response to the 2020 proposed regulations, commenters were concerned about the following possibility with respect to the average income test: Suppose that a taxpayer identified well over 40 percent of units whose income limits averaged exactly 60 percent of AMGI, and further suppose that one of the units with the lowest income limit turned out to fail the criteria for being a low-income unit. In that case, the remaining units identified by the taxpayer would have an average income above 60 percent. The commenters were concerned that, in this situation and except for time-limited mitigation measures described in the 2020 proposed regulations, the 2020 proposed regulations would apply the average income test to *all* remaining units. Discovery of a single unit's failure might occur only after the proposed mitigation measures were no longer available. Thus, because no mitigation would be possible, the entire project would fail the average income set-aside test and would be denied any low-income housing credits. Some commenters called this total disqualification a "cliff," and many believed that this result was inappropriate since, despite the loss of that unit, at least 40 percent of the units in the project were units whose income limits averaged to 60 percent or less of AMGI.

On October 12, 2022, the Treasury Department and the IRS published average-income-test final regulations (TD 9967) in the ***Federal Register*** (87 FR 61489) (2022 final regulations). In the same Treasury decision, the Treasury Department and the IRS published temporary regulations providing recordkeeping and reporting requirements needed to facilitate administrability of, and compliance with, the 2022 final regulations (temporary regulations).

Under the 2022 final regulations, a project for residential rental property meets the requirements of the average income test if the taxpayer's project contains a qualified group of units that constitutes 40 percent[2] or more of the residential units in the project. Section 1.42-19(b)(2)(i) requires the units in a qualified group to, first, individually satisfy the criteria that would qualify each unit as a low-income unit under section 42(i)(3) (the same criteria that apply to the 20-50 or 40-60 set-asides). Specifically, the rules in §1.42-19(b)(1)(i) through (iii) require that each unit be rent-restricted, occupants of the unit meet the income limitation for the unit, and no other provision in section 42 (including section 42(i)(3)(B) through (E)) or the regulations thereunder denies low-income status to the unit. In addition, §1.42-19(b)(2)(ii) requires that the average of the designated imputed income limitations of the units in the group not exceed 60 percent of AMGI. The qualified group of units must be identified as required in §1.42-19(b)(3)(i).

The Treasury Department and the IRS expected that commenters' concerns would be fully assuaged by the qualified group approach in the 2022 final regulations, as implemented with the flexibility in the temporary regulations.

In the same issue of the ***Federal Register*** in which the 2022 final and temporary regulations were published, the Treasury Department and the IRS published a notice of proposed rulemaking (REG–113068-22, 87 FR 61543) regarding the administration of the average income test (2022 proposed regulations). The text of the temporary regulations served as the text of the 2022 proposed regulations.

Four public comments were submitted in response to the 2022 proposed regulations. The comments are available for public inspection at *www.regulations.gov* or upon request.

The Treasury Department and the IRS considered all comments in the development of this Treasury decision, which follows the basic framework of the 2022 proposed and temporary regulations, with some revisions. The following Summary of Comments and Explanation of Revisions discusses the comments received and the revisions adopted.

In addition, the final regulations include some minor, non-substantive revisions to the 2022 proposed regulations that are not discussed in the Summary of Comments and Explanation of Revisions.

Summary of Comments and Explanation of Revisions

These final regulations provide recordkeeping and reporting requirements for the average income test under section 42(g)(1)(C).

I. Impact of Noncompliant Unit Included in Identified Qualified Group of Units

As with the 2020 proposed regulations, commenters expressed concern that the temporary regulations (and thus the 2022 proposed regulations) might be interpreted as again creating such a cliff effect in circumstances where a taxpayer identified well over 40 percent of units whose income limits averaged exactly 60 percent of AMGI. The commenters stated that the temporary regulations could be interpretated as meaning that a post-year-end discovery that one of the units with the lowest income limit failed the criteria for being a low-income unit could cause an entire project to lose eligibility to earn low-income housing credits. Specifically, if the later-discovered noncompliant unit was in the qualified group of units reported to the Agency to demonstrate compliance with the average income test, then excluding

[2] In the case of a project described in section 142(d)(6), this "40 percent" is replaced with "25 percent."

that unit's (below-60 percent of AMGI) income limit would cause the average of the remaining units in the identified group to exceed 60 percent of AMGI. Commenters also raised the possibility that the reported qualified group might contain exactly 40 percent of the units in the project, even though other units were available to include in the reported qualified group. In that case, removing the now-disqualified unit would reduce the qualified group of units to less than 40 percent of the project's total units.

In such cases, commenters suggested that the taxpayer could have taken steps to preserve the qualification of the project if the regulations allowed other units to be substituted in the qualified group that is used to satisfy the requirements of the average income test. Some of the comment letters proposed revising §1.42-19T(c)(4), regarding an Agency's waiver authority, to expressly allow a taxpayer to submit a corrected group of qualified units.

The 2022 final regulations were intended to eliminate the risk of a cliff. Consistent with that intention, the temporary regulations were not intended to cause disqualification because of a post-year-end discovery that one of the identified units failed the criteria for being a low-income unit in circumstances where the taxpayer could have identified a different group of qualified units. The purpose of the recordkeeping and reporting rules for the average income test is similar to the rules for the other set-aside tests. Thus, the rules in the temporary regulations are intended to create a contemporaneous record of the qualified groups of units. This record helps document and later verify that the taxpayer met the requirements of the average income test and correctly calculated the applicable fraction of the building.

The Treasury Department and the IRS agree with commenters that the final regulations should more clearly allow the submission of a corrected qualified group when the taxpayer or Agency realizes that a previously submitted group fails to be a qualified group. For example, suppose that a unit with a 40 percent imputed income designation is included in a reported qualified group but is later determined to have been noncompliant during the relevant time period. In such a case, submitting a revised qualified group can document both the removal of that noncompliant unit and any removal of other units. For example, simultaneously removing the noncompliant unit and one or more higher-limitation units may be needed to reduce the average imputed income designations of units in the identified group down to 60 percent or less of AMGI. This updated reporting requirement will be helpful for demonstrating that the average income test was met as of the prior year end. It will also be useful for identifying more clearly the qualified group of units to be used for calculating the applicable fraction.

Accordingly, these final regulations adopt the commenters' suggestion to permit the submission of a corrected qualified group of units. The Treasury Department and the IRS note that allowing submission of a revised qualified group does not allow a taxpayer retroactively to change income designations for any unit in a building after a taxable year has closed. A change in an income designation is not allowed even if a tenant's income would have supported a lower designation prior to year end.

II. Reporting of Two Groups of Qualified Units

Proposed § 1.42-19(c)(1)(ii) would require taxpayers to report two separate groups of qualified units: (i) one for the minimum set-aside test; and (ii) one for computing the applicable fractions of buildings in the project. Some commenters suggested that reporting two separate groups of qualified units is unnecessary because a single list of all units submitted for determining the applicable fraction would include the information needed to determine whether the minimum set-aside is met. Under the definition of qualified group, the designations of the low-income units in the applicable-fraction qualified group must average 60 percent or less of AMGI. Thus, if that group includes at least 40 percent of the units in the project, that group of units is a qualified group that satisfies the average-income set-aside.

The commenters recommended that the final regulations streamline the reporting process to allow a taxpayer to report to the Agency a single qualified group of low-income units that is large enough to include at least 40 percent of the residential units in the project. This qualified group of units demonstrates compliance with the set aside, and data on the units in each building represented in the group is available to compute the applicable fraction(s) for each such building.

Section 1.42-19(c) of the 2022 proposed regulations would give Agencies flexibility to determine the best time and manner for taxpayers to communicate the required information so that each Agency can adopt a system that best serves that particular Agency. This flexibility is intended to enable the Agency to minimize burden on the Agency and taxpayers.

The Treasury Department and the IRS agree with commenters that one list can be sufficient. However, it is important to maintain flexibility for any Agency that finds two separate lists helpful. Thus, the final regulations revise the language in the 2022 proposed regulations to provide that Agencies have discretion to permit taxpayers to report either one or two qualified groups of low-income units. The final regulations also include examples illustrating the application of this rule.

III. Timing of Agency Waiver

Proposed § 1.42-19(c)(4) would provide Agencies with the discretion, on a case-by-case basis, to waive in writing any failure to comply with the proposed regulations' recordkeeping and reporting requirements. The waiver may be granted up to 180 days after discovery of the failure, whether by the taxpayer or Agency.

One commenter was concerned that 180 days may be insufficient to address a failure, especially if the waiver discretion is being used to remedy the "cliff test" reporting issue described earlier. This commenter recommended revising the final regulations so that the 180-day period starts with the determination of a designation or identification failure, rather than a discovery of a failure. The commenter suggested that this determination be defined as the Agency's issuance to the IRS of Form 8823 (Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition). Other commenters recommended that the 180-day period start after the end of the correction period in §1.42-5(e)(4) (90 days after notice from Agency under §1.42-5(e)(2), plus up to an additional six months at Agency's discretion).

The Treasury Department and the IRS considered these recommendations, and the final regulations adopt a revised version of the 2022 proposed regulations. These revisions align the §1.42-19 reporting requirements with the rules in §1.42-5. The modification in §1.42-19(c)(4) is also necessary because the final regulations now allow owners of low-income housing projects to submit a corrected list upon discovery of a problem with a previously submitted list, whether the discovery is by the taxpayer or Agency.

The final regulations in §1.42-19(c)(4) provide that a failure to comply with the procedural requirements of §1.42-19(c)(1), (c)(2), or (c)(3)(iv) is treated as corrected in three situations: (i) if a taxpayer discovers the failure to comply, the taxpayer has up to 180 days after discovery of the failure to give the Agency a revised submission, such as a revised qualified group of units; (ii) if an Agency discovers a failure to comply, the Agency should provide prompt notification in a manner similar to §1.42-5(e)(2), and then the taxpayer must satisfactorily address the failure within the correction period of §1.42-5(e)(4); or (iii) in all cases, an Agency has discretion to waive in writing any failure to comply with the procedural requirements of §1.42-19(c)(1), (c)(2), or (c)(3)(iv). This waiver must occur within the applicable time period (dependent on whether a taxpayer or Agency discovered failure). As indicated in the preceding paragraph, the final regulations distinguish noncompliance discovered by an Agency and noncompliance discovered by a taxpayer. In the case of a taxpayer discovery, providing the taxpayer with 180 days after discovery to give the Agency a revised submission should provide sufficient time for taxpayers to comply, because the period does not begin before taxpayers have knowledge, or an appreciation, that there is, indeed, a failure.

In contrast, when an Agency discovers the failure, the final regulations align with the rules that apply to an Agency discovery under §1.42-5. The Agency must provide prompt notice under §1.42-5(e)(2) to start the correction period in §1.42-5(e)(4). Aligning the §1.42-19 rules with the notice provision in §1.42-5(e)(2) and the correction period provided by §1.42-5(e)(4) places taxpayers and Agencies in the same position with an Agency-discovered average income issue as the taxpayer is in when the Agency discovered that otherwise failed to certify under §1.42-5, or when the Agency discovered any other noncompliance. The final regulations do not adopt commenters' suggestion to start the correction period after a "determination" by the Agency. Under that suggestion, determination means the issuance of a Form 8823 as detailed in §1.42-5(e)(3). Adopting such a late deadline would misalign these rules with the rules in §1.42-5. For example, when an Agency "discovers" that a project is not in compliance with the provisions of section 42, §1.42-5(e)(2) requires the Agency to provide prompt written notice to start the correction period in §1.42-5(e)(4). If, instead, a "determination" were required for an Agency-discovered error regarding average-income, then the permitted correction period would extend past the date of the correction period for other Agency-discovered errors or failed certifications under §1.42-5(e)(4) (such as correcting the physical noncompliance of a unit). The burden on the taxpayer in this situation (submitting a corrected list of units) does not justify a longer or different period of time than other Agency-identified issues.

Effect on Other Documents

The temporary regulations are removed effective September 30, 2025.

Special Analyses

I. Regulatory Planning and Review – Economic Analysis

These final regulations are not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (July 4, 2025) between the Treasury Department and the Office of Management and Budget regarding review of tax regulations.

II. Paperwork Reduction Act

The Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520) (PRA) requires that a Federal agency obtain the approval of OMB before collecting information from the public, whether such collection of information is mandatory, voluntary, or required to obtain or retain a benefit. The collections of information contained in these regulations has been approved by OMB under control number 1545-0988.

Section 1.42-19(c)(1) provides recordkeeping and reporting requirements related to the identification of a qualified group of units for each of (i) satisfaction of the average income set-aside test and (ii) applicable fraction determinations. Section 1.42-19(c)(2) provides reporting requirements to the Agency with jurisdiction over a project. Section 1.42-19(c)(3)(iv) provides recordkeeping and reporting requirements related to designations of the imputed income limitations for residential units. Section 1.42-19(d)(2) provides recordkeeping and reporting requirements related to changing a unit's designated imputed income limitation.

This information in the collections of information will generally be used by the IRS and Agencies for tax compliance purposes and by taxpayers to facilitate proper reporting and compliance. Specifically, the collections of information in §1.42-19 apply to owners of projects that receive the low-income housing credit and elect the average income set-aside. With respect to the recordkeeping requirements in §1.42-19(c)(3)(iv), and (d)(2), section 42(g)(1)(C)(ii)(I) requires that the taxpayer designate the imputed income limitations of the units taken into account for purposes of the average income test. Thus, the recordkeeping requirements that are provided allow for a process of designation that will result in a reliable record of both the original designations of the imputed income limitations of low-income units and any redesignations of units' limitations within a project.

The recordkeeping rules in §1.42-19(c)(1) with respect to a qualified group of units are similarly needed to ensure there is a reliable record to show that the units used for purposes of the average income set-aside test and for determining a building's applicable fraction were part of a group of units within the project whose average designated imputed income limitations do not exceed 60 percent of AMGI. This limitation is consistent with the requirement in section 42(g)(1)(C)(ii)

(II). The annual reporting requirements in §1.42-19(c)(1), (c)(3), and (d)(2) are also similar in substance to other annual certifications required of taxpayers. For example, minimum certifications by owners are required in qualified allocation plans as provided in §1.42-5(c). The reporting requirements in these final regulations also provide added flexibility by allowing the applicable Agency to determine the time and manner for the reporting under §1.42-19(c)(2)(i). Also, §1.42-19(c)(4) gives taxpayers the ability to correct failures and maintains the Agencies the ability to waive any failure of reporting on a case-by-case basis.

A summary of paperwork burden estimates follows:

Estimated number of respondents: Approximately 200 taxpayers elected the average income test for just over 2,000 buildings between 2018 and 2022. When viewed annually, we project that approximately 100 additional taxpayers will have eligible buildings and 1,000 additional buildings will be eligible under the average income test.

Estimated burden per response: We estimate that identifying which units are for use in the average income set-aside test and applicable fraction determinations and designating a unit's imputed income limitation takes an average of 15 minutes per unit. Based on an estimated average of 15 units per building and an average 15 minutes of time per unit, an impacted taxpayer will incur an average of 225 minutes per building to record the additional designations due to the flexibility under the regulations for the average income test. Total average annual burden for recording the designations per building is 11,250 hours (15 units x 15 minutes x 3,000 buildings).

Taxpayers are also required to report redesignation of units, and why they are required to redesignate units during the year. For purposes of this analysis, we assume that an average of 4 units per building will be redesignated annually. We estimate each redesignation will take an average of 10 minutes. Thus, we estimate the average number of minutes per year to record redesignations for an impacted taxpayers to be 40 minutes per building for a total average annual burden of 2,000 hours (40 minutes x 3,000 buildings).

In addition, we estimate an annual reporting burden related to the expanded flexibility rules to average 20 minutes per impacted taxpayers for a total burden of 100 hours (20 minutes x 300 taxpayers).

Estimated frequency of response: Annual.

Estimated total burden hours: The annual burden hours for this regulation is estimated to be 13,350 hours. Using a monetization rate of $56.60 per hour (2024 dollars), the burden for this regulation is $755,610 for impacted taxpayers.

A Federal agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

III. Regulatory Flexibility Act

Pursuant to the Regulatory Flexibility Act (RFA) (5 U.S.C. chapter 6), the Secretary of the Treasury hereby certifies that this final regulation will not have a significant economic impact on a substantial number of small entities. This certification is based on the fact that, prior to the publication of this final regulation and before the enactment of the 2018 Act, taxpayers were already required to satisfy either the 20-50 test or the 40-60 test, as elected by the taxpayer, in order to qualify as a low-income housing project. The 2018 Act added a third minimum set-aside test (the average income test) that taxpayers may elect. This final regulation sets forth requirements for the average income test, and the costs associated with the average income test are similar to the costs associated with the 20-50 test and 40-60 test.

As described in more detail in the PRA analysis section of the preamble, approximately 200 taxpayers elected the average income test for just over 2,000 buildings between 2018 and 2022. When viewed annually, we project that approximately 100 additional taxpayers will have eligible buildings and 1,000 additional buildings will be eligible under the average income test. We estimate that identifying which units are for use in the average income set-aside test and applicable fraction determinations and designating a unit's imputed income limitation takes an average of 15 minutes per unit. Based on an estimated average of 15 units per building and an average 15 minutes of time per unit, an impacted taxpayer will incur an average of 225 minutes per building to record the additional designations due to the flexibility under the regulations for the average income test. In addition, taxpayers are also required to report redesignation of units, and why they are required to redesignate units during the year. For purposes of this analysis, we assume that an average of 4 units per building will be redesignated annually. We estimate each redesignation will take an average of 10 minutes. Thus, we estimate the average number of minutes per year to record redesignations for an impacted taxpayer to be 40 minutes per building for a total average annual burden of 2,000 hours. We also estimate an annual reporting burden related to the expanded flexibility rules to average 20 minutes per impacted taxpayer for a total burden of 100 hours.

IV. Section 7805(f)

Pursuant to section 7805(f), the proposed regulation was submitted to the Chief Counsel for the Office of Advocacy of the Small Business Administration for comment on its impact on small business, and no comments were received. The Treasury Department and the IRS also requested comments from the public.

V. Unfunded Mandates Reform Act

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) requires that agencies assess anticipated costs and benefits and take certain other actions before issuing a final rule that includes any Federal mandate that may result in expenditures in any one year by a State, local, or Tribal government, in the aggregate, or by the private sector, of $100 million in 1995 dollars, updated annually for inflation. This final rule does not include any Federal mandate that may result in expenditures by State, local, or Tribal governments, or by the private sector in excess of that threshold.

VI. Executive Order 13132: Federalism

Executive Order 13132 (Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on State and local governments, and is not required by statute, or preempts State law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. These regulations do not have federalism implications and do not impose substantial direct compliance costs on State and local governments or preempt State law within the meaning of the Executive order.

VII. Congressional Review Act

Pursuant to the Congressional Review Act (5 U.S.C. 801 et seq.), the Office of Information and Regulatory Affairs designated this rule as not a "major rule," as defined by 5 U.S.C 804(2).

VIII. Executive Order 13175: Consultation and Coordination With Indian Tribal Governments

Executive Order 13175 (Consultation and Coordination With Indian Tribal Governments) prohibits an agency from publishing any rule that has Tribal implications if the rule either imposes substantial, direct compliance costs on Indian Tribal governments, and is not required by statute, or preempts Tribal law, unless the agency meets the consultation and funding requirements of section 5 of the Executive order. This final rule does not have substantial direct effects on one or more Federally recognized Indian tribes and does not impose substantial direct compliance costs on Indian Tribal governments within the meaning of the Executive order.

Drafting Information

The principal author of these regulations is Waheed Olayan, Office of the Associate Chief Counsel (Energy, Credits, and Excise Tax). However, other personnel from the Treasury Department and the IRS participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1--INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by removing the entry for § 1.42–19T to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

* * * * *

Section 1.42-19 also issued under 26 U.S.C. 42(n);

* * * * *

Par. 2. Section 1.42-0 is amended by, in the table of contents for §1.42-19, adding entries for (c)(1), (c)(1)(i) and (ii), (c)(2), (c)(2)(i) and (ii), (c)(3)(iv), (c)(4), (c)(4)(i) through (iv), (d)(2), and (f)(4) to read as follows:

§1.42-0 Table of contents.

* * * * *

§1.42-19 Average income test.

* * * * *

(c) * * *

(1) Identification of low-income units for use in the average income set-aside test or the applicable fraction determination.

(i) In general.

(ii) Recording and communicating.

(2) Notifications to the Agency with jurisdiction over a project.

(i) Agency flexibility.

(ii) Examples.

(3) * * *

(iv) Recording, retention, and annual communications related to designations.

(4) Correcting failures to comply with procedural requirements.

(i) In general.

(ii) Discovery by taxpayer.

(iii) Discovery by Agency.

(iv) Waiver by Agency.

(d) * * *

(2) Process for changing a unit's designated imputed income limitation.

* * * * *

(f) * * *

(4) Taxable years beginning on or after September 30, 2025.

Par. 3. Section 1.42-19 is amended by:

1. Adding paragraphs (c)(1) and (2), (c)(3)(iv), (c)(4), and (d)(2).

2. Revising paragraphs (f)(1) and (f)(2)(ii).

3. Adding paragraph (f)(4).

The revisions and additions read as follows:

§1.42-19 Average income test.

* * * * *

(c) * * *

(1) *Identification of low-income units for use in the average income set-aside test or the applicable fraction determination*--(i) *In general*. For a taxable year, a taxpayer must follow the procedures described in paragraph (c)(1)(ii) of this section to identify--

(A) A qualified group of units that satisfy the average income set-aside test; and

(B) A qualified group of units to be used to determine the applicable fraction.

(ii) *Recording and communicating*. A taxpayer must--

(A) Record the identification in its books and records, where the identification must be retained for a period not shorter than the record-retention requirement under §1.42-5(b)(2); and

(B) Communicate the annual identifications to the applicable housing credit agency (Agency) as provided in paragraph (c)(2) of this section.

(2) *Notifications to the Agency with jurisdiction over a project*--(i) *Agency flexibility*. An Agency may establish the time and manner in which information is annually provided to it.

(ii) *Examples*. The following fact patterns illustrate some of the approaches that paragraph (c)(2)(i) of this section allows an Agency to use to establish the time and manner in which a taxpayer annually provides information to the Agency.

(A) *Example 1*. Agency A requires taxpayers annually to submit a single list reporting all low-income units in a qualified group to be used by the taxpayer in determining the applicable fraction(s) for all building(s) in the project. The identification of each unit on the list must include the unit's imputed income designation. Consequently, Agency A can identify within the list a group or groups of units that constitute a qualified group that satisfies the average income set-aside test and taxpayers are considered to have identified a qualified group of units that satisfy the average income test.

(B) *Example 2*. Agency B has the same requirements for taxpayers as Agency A in paragraph (c)(2)(ii)(A) of this section (*Example 1*) for the initial annual report, but thereafter Agency B permits taxpayers, in lieu of a full list, to submit a statement describing the differences from the previous year's information (or, when applicable, by reporting that there are no such differences).

(C) *Example 3*. Agency C requires taxpayers to annually provide two separate lists of low-income units: one list identifying the qualified group of units for use in the average income set-aside; and a second list identifying the qualified group of units for use in the applicable fraction determination. The identification of each unit on the lists must include the unit's imputed income designation.

(3) * * *

(iv) *Recording, retention, and annual communications related to designations*. A taxpayer designates a unit's imputed income limitation by recording the limitation in its books and records, where it must be retained for a period not shorter than the record retention requirement under §1.42-5(b)(2). The preceding sentence applies both to units whose first occupancy is as a low-income unit and to previously market-rate units that are converted to low-income status. The designation must also be communicated annually to the applicable Agency as provided in paragraph (c)(2) of this section.

(4) *Correcting failures to comply with procedural requirements*--(i) *In general*. If there is a failure to comply with the requirements of paragraph (c)(1) or (2) or (c)(3)(iv) of this section and any of the procedures described in paragraph (c)(4)(ii), (iii), or (iv) of this section are followed, then the failure is treated as corrected and the relevant requirements are treated as having been satisfied. In such case, the tax consequences under this section correspond to that deemed satisfaction.

(ii) *Discovery by taxpayer*. If a taxpayer discovers a failure to comply, the taxpayer must submit a correction to the Agency. Such a correction may be in the form of a revised qualified group of units. This submission must occur not more than 180 days after discovery of the failure.

(iii) *Discovery by Agency*. If an Agency discovers a failure to comply, the Agency must provide prompt notification to the taxpayer in a manner similar to the one described in §1.42-5(e)(2), and the taxpayer must submit a correction to the Agency within a time period no longer than the period described in §1.42-5(e)(4).

(iv) *Waiver by Agency*. In all cases, if a correction is required due to a failure to comply with the requirements of paragraph (c)(1) or (2) or (c)(3)(iv) of this section, then the Agency has the discretion to waive that failure in writing. For the waiver to be effective, this writing must be provided to the taxpayer within the time limit described in paragraph (c)(4)(ii) or (iii) of this section, as applicable.

(d) * * *

(2) *Process for changing a unit's designated imputed income limitation*. The taxpayer effects a change in a unit's imputed income limitation by recording the new designation in its books and records, where it must be retained for a period not shorter than the record retention requirement under §1.42-5(b)(2). The new designation must also be communicated to the applicable Agency as provided in paragraph (c)(2) of this section and must become part of the annual report to the Agency of income designations. The prior designation must be retained in the books and records for the period specified in paragraph (c)(3)(iv) of this section. A designation under this paragraph (d)(2) satisfies paragraph (c)(3) of this section.

* * * * *

(f) * * *

(1) *In general*. Except as provided in paragraphs (f)(3) and (4) of this section, this section applies to taxable years beginning after December 31, 2022.

(2) * * *

(ii) The designation required by paragraph (f)(2)(i) of this section must comply with paragraphs (c)(3)(ii) and (iv) of this section, without taking into account paragraph (c)(4) of this section. Paragraph (c)(2) of this section applies to these designations, except that the Agency may allow the notification to be made along with any other notifications for the first taxable year beginning after December 31, 2022.

* * * * *

(4) *Taxable years beginning on or after September 30, 2025*. Paragraphs (c)(1) and (2), (c)(3)(iv), (c)(4), (d)(2), and (f)(2)(ii) of this section apply to taxable years beginning on or after September 30, 2025. For taxable years beginning before September 30, 2025, see §1.42-19T as contained in 26 CFR part 1, as revised April 1, 2025. For taxable years beginning before September 30, 2025, taxpayers, however, may choose to apply the rules of paragraphs (c)(1) and (2), (c)(3)(iv), (c)(4), (d)(2), and (f)(2)(ii) of this section, provided the taxpayers apply the rules in their entirety and in a consistent manner.

§1.42-19T [Removed]

Par. 4. Section 1.42–19T is removed.

Edward T. Killen,
Acting Chief Tax Compliance Officer.

Approved: September 19, 2025.

Kenneth J. Kies,
Assistant Secretary of the Treasury (Tax Policy).

(Filed by the Office of the Federal Register September 29, 2025, 8:45 a.m., and published in the issue of the Federal Register for September 30, 2025, 90 FR 46756)

Part III

Interim Guidance Regarding the Application of the Corporate Alternative Minimum Tax to Domestic Corporations

Notice 2025-46

SECTION 1. OVERVIEW

This notice provides interim guidance regarding the application of the corporate alternative minimum tax (CAMT) to domestic corporate transactions, financially troubled companies (troubled companies), and tax consolidated groups.[1] The Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) intend to partially withdraw the CAMT Proposed Regulations (as described in section 2.03 of this notice) and to issue revised proposed regulations that include proposed rules similar to the interim guidance provided in sections 3 through 6 of this notice (forthcoming proposed regulations).[2] The forthcoming proposed regulations would reduce the compliance burdens and costs associated with the application of the CAMT to domestic corporate transactions, troubled companies, and tax consolidated groups. Taxpayers may rely on the interim guidance provided in sections 3 through 6 of this notice as provided in section 7 of this notice.

SECTION 2. BACKGROUND

.01 *Overview of the CAMT*. Section 10101 of Public Law 117-169, 136 Stat. 1818, 1818-1828 (August 16, 2022), commonly referred to as the Inflation Reduction Act of 2022, amended § 55 to impose the CAMT based on the "adjusted financial statement income" (AFSI) of an applicable corporation for taxable years beginning after December 31, 2022. Section 59(k)(1)(A) provides that, for purposes of §§ 55 through 59, the term "applicable corporation" means, with respect to any taxable year, any corporation (other than an S corporation, a regulated investment company, or a real estate investment trust) that meets the average annual AFSI test in § 59(k)(1)(B) for one or more taxable years that (i) are before that taxable year, and (ii) end after December 31, 2021.

.02 *AFSI under § 56A*.

(1) *General definition of AFSI*. For purposes of §§ 55 through 59, the term "AFSI" means, with respect to any corporation for any taxable year, the net income or loss of the taxpayer set forth on the taxpayer's applicable financial statement (AFS) for that taxable year, adjusted as provided in § 56A. Section 56A(c) provides general adjustments to be made to AFSI.

(2) *Special rule regarding consolidated returns*. Section 56A(c)(2)(B) provides a general rule that, if the taxpayer is part of a tax consolidated group for any taxable year, AFSI for that group for that taxable year must take into account items on the group's AFS that are properly allocable to members of that group. However, § 56A(c)(2)(B) provides the Secretary of the Treasury or the Secretary's delegate (Secretary) with authority to prescribe by regulation exceptions to that general rule.

(3) *Special rule regarding dividends and other amounts*. Section 56A(c)(2)(C) provides a special rule that, if a corporation is not a member of the taxpayer's consolidated group, the taxpayer's AFSI with respect to that other corporation includes only dividends received from that other corporation (reduced to the extent provided by the Secretary in regulations or other guidance) and other amounts includible in gross income or deductible as a loss under chapter 1 of the Code (other than amounts required to be included under §§ 951 or 951A or such other amounts as provided by the Secretary) with respect to the other corporation.

(4) *Authority of the Secretary to provide necessary adjustments*. Section 56A(c)(15) authorizes the Secretary to issue regulations or other guidance to provide for such adjustments to AFSI as the Secretary determines necessary to carry out the purposes of § 56A, including adjustments to AFSI to prevent the omission or duplication of any item and adjustments to carry out the principles of part II and part III of subchapter C of chapter 1 of the Code (subchapter C), relating to corporate liquidations and corporate organizations and reorganizations, respectively.

(5) *Financial statement net operating losses*. Section 56A(d) provides that AFSI is reduced by an amount equal to the lesser of (i) the aggregate amount of financial statement net operating loss (FSNOL) carryovers to the taxable year, or (ii) 80 percent of AFSI, computed without regard to FSNOLs. Section 56A(d)(3) defines the term "financial statement net operating loss" as the amount of the net loss (if any) set forth on the corporation's AFS (determined after the application of § 56A(c) and without regard to § 56A(d)).

(6) *General authority of the Secretary*. Section 56A(e) authorizes the Secretary to provide such regulations and other guidance as necessary to carry out the purposes of § 56A.

.03 *CAMT Proposed Regulations*.

(1) *Overview*. On September 13, 2024, the Treasury Department and the IRS published a notice of proposed rulemaking (REG-112129-23) in the *Federal Register* (89 F.R. 75062) containing proposed regulations addressing the application of the CAMT. Technical corrections to the proposed regulations were published in the *Federal Register* (89 F.R. 104909) on December 26, 2024. The proposed regulations contained in REG-112129-23, as corrected on December 26, 2024, are referred to herein as the "CAMT Proposed Regulations." Numerous comments were submitted in response to the CAMT Proposed Regulations. The Treasury Department and the IRS continue to consider and study these comments. Sections 2.03(2) through (5) of this notice discuss the provisions of, and briefly summarize the comments received on, proposed §§ 1.56A-18 and 1.56A-19 (related to domestic corpo-

[1] Unless otherwise specified, terms used in this notice have the same meaning as in the CAMT Proposed Regulations, as defined in section 2.03 of this notice.

[2] Unless otherwise specified, all "section" or "§" references are to sections of the Code or the Income Tax Regulations (26 CFR part 1).

rate transactions), proposed § 1.56A-21 (related to troubled companies), proposed § 1.1502-56A (related to tax consolidated groups), and proposed § 1.56A-23(e) and (f) (related to acquired FSNOLs and certain built-in items), respectively.

(2) *Domestic corporate transactions*.

(a) *Proposed §§ 1.56A-18 and 1.56A-19*. Proposed §§1.56A-18 and 1.56A-19 would provide rules for determining the CAMT consequences of (i) investments in domestic corporations that are not members of the CAMT entity's tax consolidated group, and (ii) covered transactions (as defined in proposed §1.56A-18(b)(11)). Specifically, proposed §§1.56A-18 and 1.56A-19 would apply § 56A(c)(2)(C) to conform the treatment of investments in domestic corporations to the Federal income tax treatment of such investments. Proposed §§ 1.56A-18 and 1.56A-19 would further provide that financial accounting treatment governs the computation of a domestic corporation's AFSI resulting from a covered recognition transaction. If a transaction qualifies as a covered nonrecognition transaction, the CAMT entity would determine its AFSI using the rules that apply "for regular tax purposes" (within the meaning of proposed § 1.56A-1(b)(22)) with CAMT inputs, such as CAMT basis and CAMT earnings. Whether a transaction is a covered recognition transaction or a covered nonrecognition transaction would be determined on a transaction-by-transaction basis for each party to the transaction. A transaction would be a covered recognition transaction to a party if the party recognized any gain or loss for regular tax purposes. Additionally, proposed § 1.56A-19(g)(5)(iii) would provide an anti-abuse rule for certain "section 351 exchanges" (as defined in proposed § 1.56A-18(b)(25)) in which a "section 351 transferor" (as defined in proposed § 1.56A-18(b)(27)) that is not an applicable corporation receives a de minimis amount of boot in addition to stock of the "section 351 transferee" (as defined in proposed § 1.56A-18(b)(26)). The proposed regulations under §§ 1.56A-18 and 1.56A-19 would not apply to the ownership of stock of a foreign corporation or to transactions involving foreign corporations. *See* proposed §§ 1.56A-4 and 1.56A-18(a)(2)(ii).

(b) *Comments received*. Commenters recommended conforming the rules in proposed §§ 1.56A-18 and 1.56A-19 to follow more closely the rules that apply for regular tax purposes, with CAMT inputs. Commenters also disagreed with the design of certain proposed rules, which certain commenters described as resulting in a "cliff effect." Those proposed "cliff effect" rules would result in the CAMT consequences of a transaction being determined under either (i) the general rule of § 56A(a), which would determine CAMT consequences by applying the taxpayer's AFS, or (ii) the proposed rules issued under § 56A(c)(15), which would determine CAMT consequences by applying certain rules of part II and part III of subchapter C applicable for regular tax purposes. The commenters recommended bifurcating transactions to allow for partial gain recognition or permitting a specified percentage of the consideration received in a covered nonrecognition transaction to be boot without causing the transaction to become a covered recognition transaction. In addition, commenters requested clarification regarding the CAMT treatment of various corporate transactions. Specifically, commenters requested: (i) a clear set of rules (based on either the rules that apply for regular tax purposes or financial accounting rules) to identify which party to a transaction is the distributing corporation or the controlled corporation, and which party to a transaction is the acquiring corporation or the target corporation; (ii) clarification regarding the treatment of transactions that qualify for nonrecognition treatment under multiple Code sections (such as §§ 351 and 368(a)(2)(E)); and (iii) clarification as to whether the CAMT rules incorporate certain concepts that apply for regular tax purposes (for example, the "F in a bubble" concept for transactions that qualify as reorganizations under § 368(a)(1)(F)).

(3) *Troubled companies*.

(a) *Proposed § 1.56A-21*. Proposed § 1.56A-21 would provide rules under § 56A for determining the CAMT consequences resulting from an insolvency or bankruptcy of a CAMT entity (including a foreign corporation), including rules for determining any resulting AFSI and for determining adjustments to CAMT basis or other CAMT attributes from the discharge of indebtedness. Proposed § 1.56A-21 (i) would exclude income from the discharge of indebtedness from AFSI of insolvent CAMT entities (to the extent of their insolvency) and for CAMT entities in a title 11 case, and (ii) would require CAMT entities that exclude income from a discharge of indebtedness under proposed § 1.56A-21 to reduce CAMT attributes in a specified order. These and other rules in proposed § 1.56A-21 generally are based on certain rules in § 108 that apply for regular tax purposes.

(b) *Comments received*. Commenters generally supported the overall approach in proposed § 1.56A-21, which incorporated the general rules of §§ 108 and 1017 applicable for regular tax purposes. Consistent with their support of the overall approach of proposed § 1.56A-21, commenters requested additional clarifications and revisions to the proposed attribute reduction rules (for example, aligning those rules more closely with § 1.1017-1(a)). Commenters also recommended that the Treasury Department and the IRS prescribe the application of financial accounting standards in lieu of rules that apply for regular tax purposes (regular tax rules) in certain cases, and the application of regular tax rules in lieu of financial accounting standards in other cases, to provide greater tax certainty and minimize CAMT tax liabilities for troubled companies. In addition, commenters requested clarity on the application of the proposed rules to tax consolidated groups (for example, whether the attribute reduction rules in § 1.1502-28 apply for a CAMT entity that is a tax consolidated group member, and whether the insolvency and bankruptcy exclusions apply on a member-by-member basis or at the tax consolidated group level).

(4) *Tax consolidated groups*.

(a) *Proposed § 1.1502-56A*. Proposed § 1.1502-56A would provide rules for the computation of the AFSI and CAMT attributes of a tax consolidated group, including rules for: (i) the treatment of intercompany transactions; (ii) the determination of basis of stock of tax consolidated group members; and (iii) the allocation of CAMT attributes (such as FSNOLs) when a member leaves the tax consolidated group. The rules in proposed § 1.1502-56A generally are simplified versions of the rules for tax consolidated groups that apply for regular tax purposes and that are set forth in other regulations issued under the authority of § 1502 (consolidated return regulations).

(b) *Comments received*. Commenters recommended removing the simplified rules in proposed § 1.1502-56A and incorporating by reference (with appropriate adjustments) the rules for tax consolidated groups that apply for regular tax purposes, particularly § 1.1502-19 (regarding excess loss accounts) and §§ 1.1502-31 and 1.1502-32 (regarding basis adjustments), in order to reduce compliance costs and prevent inadvertent omissions of certain rules under § 1502.

(5) *Acquired FSNOLs and certain built-in items*.

(a) *Proposed § 1.56A-23(e) and (f)*. Proposed § 1.56A-23(e) would place limitations on the use of FSNOLs acquired in successor transactions. Proposed § 1.56A-23(f) would treat certain recognized built-in losses as acquired FSNOLs for purposes of proposed § 1.56A-23(e). Proposed § 1.56A-23(e) would permit a successor corporation or successor group to use acquired FSNOLs to offset the successor's AFSI: (i) only if the acquired business was separately tracked in the successor's books and records; and (ii) only to the extent of the AFSI generated by the separately tracked business after the successor transaction. If the acquired business were integrated into the acquiror's business, proposed § 1.56A-23(e) would permit the acquired FSNOLs to be used only to the extent of AFSI that would have been generated had the acquired business remained separately tracked.

(b) *Comments received*. Commenters generally recommended removing the proposed "separate tracking" requirement and following the rules that apply for regular tax purposes (for example, the limitation on net operating loss carryforwards and certain built-in losses in § 382, or the separate return limitation year rules in §§ 1.1502-15 and 1.1502-21(c)).

SECTION 3. DOMESTIC CORPORATE TRANSACTIONS

.01 *Purpose*. The Treasury Department and the IRS anticipate that the forthcoming proposed regulations will revise proposed §§ 1.56A-18 and 1.56A-19 consistent with the guidance provided in this section 3 to allow a CAMT entity to determine (i) the amount of its AFSI resulting from its ownership of stock of a domestic corporation (as determined under proposed §1.56A-1(f)(1) and (2)) that is not a member of the same tax consolidated group as the CAMT entity, and (ii) the AFSI and CAMT basis consequences of certain transactions involving domestic corporations. In response to commenters' requests, the guidance set forth in this section 3 is intended to reduce compliance burdens and costs associated with applying proposed §§ 1.56A-18 and 1.56A-19 by more closely following the rules that apply for regular tax purposes and incorporating a more limited set of CAMT inputs.

.02 *Definitions*. The following definitions apply solely for purposes of section 3 of this notice:

(1) *Domestic covered asset transaction*. The term "domestic covered asset transaction" means a transaction (other than a covered asset transaction, as defined in proposed § 1.56A-4(b)(1)) in which one or more assets are—

(a) Transferred by a domestic corporation in a transfer—

(i) To which § 311, 355 (in the case of stock, or stock and securities, of a domestic corporation described in § 355(a)(1)(A)), or 361 applies; or

(ii) That is part of a complete liquidation to which §§ 332 and 337 apply;

(b) Transferred to a domestic corporation in a transfer to which § 351 or 361 applies; or

(c) Stock or securities of a domestic corporation that is a party to a reorganization described in § 368(a)(1), and that stock or those securities are transferred in a transfer to which § 354 or 356 applies.

(2) *Section 336(e) transaction*. The term "§ 336(e) transaction" means a disposition, as defined in § 1.336-1(b)(5), of stock of a domestic corporation with respect to which the seller makes an election under § 336(e).

(3) *Section 338 transaction*. The term "§ 338 transaction" means a purchase, as defined in § 338(h)(3), of stock of a domestic corporation with respect to which—

(a) The purchaser makes an election under § 338(g); or

(b) The purchaser and the seller make an election under § 338(h)(10).

(4) *Transfer*. The term "transfer" (or "transferred" or "transfers" or "transferring"), when used with respect to an asset, means a sale, distribution, exchange, or any other disposition of the asset. If the asset is stock or securities of a corporation, the term "transfer" includes the issuance or redemption of that stock or securities by the corporation.

.03 *Adjustments to AFSI*.

(1) *Adjustments with respect to stock of a domestic corporation*.

(a) *In general*. If a CAMT entity directly owns stock of a domestic corporation that is not a member of a tax consolidated group of which the CAMT entity is a member, the AFSI of the CAMT entity with respect to its ownership of stock of the domestic corporation is adjusted—

(i) To disregard any items of income, expense, gain, and loss resulting from ownership of stock of the domestic corporation, including any items that result from acquiring or transferring the stock (such as remeasurement gain or loss), reflected in the CAMT entity's FSI; and

(ii) To include any items of income, deduction, gain, and loss for regular tax purposes resulting from ownership of stock of the domestic corporation, including any items that result from acquiring or transferring the stock; however, for this purpose, the amount of each such item is computed by substituting the CAMT entity's CAMT basis in the stock of the domestic corporation for the CAMT entity's basis in that stock for regular tax purposes.

(b) *Amount and character of distributions*. The amount and character of any distribution described in section 3.03(1)(a) of this notice is determined using earnings and profits as determined for regular tax purposes.

(2) *Adjustments with respect to domestic covered asset transactions*. If a CAMT entity transfers an asset, other than stock of a domestic corporation, in a domestic covered asset transaction, the AFSI of the CAMT entity is adjusted—

(a) To Disregard any items of income, expense, gain, and loss with respect to the transferred asset resulting from the domestic covered asset transaction reflected in the CAMT entity's FSI; and

(b) To Include any items of income, deduction, gain, and loss for regular tax purposes with respect to the transferred asset resulting from the domestic covered asset transaction; however, for this purpose, the amount of each such item is computed by substituting the CAMT entity's CAMT basis in the transferred asset for the CAMT entity's basis in the transferred asset for regular tax purposes.

(3) *Adjustments with respect to § 336(e) transactions or § 338 transactions*. If stock of a domestic corporation is disposed of in a § 336(e) transaction or acquired in a § 338 transaction, the AFSI of the domestic corporation is adjusted to include any net gain or loss that results for regular tax purposes with respect to all assets the domestic corporation is treated as selling by reason of the transaction; however, for this purpose, the amount of gain or loss with respect to each asset that the domestic corporation is deemed to have sold by reason of the transaction is computed by substituting the domestic corporation's CAMT basis in the asset for the domestic corporation's basis in the asset for regular tax purposes.

.04 *Determining CAMT basis in certain cases*.

(1) *Domestic covered asset transactions*. This section 3.04(1) provides interim guidance for determining the transferee's CAMT basis in an asset transferred in a domestic covered asset transaction (or the transferee's CAMT basis in an asset retained, in the case of stock of a distributing corporation in certain distributions under § 355):

(a) If the asset is transferred in a transaction described in § 311, the transferee's CAMT basis in the asset is determined in the manner described in § 301(d).

(b) If the asset is transferred in a transaction described in §§ 332 and 337, the transferee's CAMT basis in the asset is determined in the manner described in § 334(b), substituting the transferor's CAMT basis in the asset for the transferor's basis in the asset for regular tax purposes.

(c) If the asset is transferred in a transaction described in § 351 or 361, then—

(i) If the transferor is a CAMT entity, the transferee's CAMT basis in the asset is determined in the manner described in § 362, substituting the transferor's CAMT basis in the asset for the transferor's basis in the asset for regular tax purposes, and substituting the amount of income included in the transferor's AFSI for the amount of gain recognized to the transferor for regular tax purposes; or

(ii) If the transferor is not a CAMT entity, the transferee's CAMT basis in the asset is equal to the transferee's basis in the asset for regular tax purposes, including any basis increase under § 362 in the amount of gain recognized to the transferor on the transfer.

(d) If the asset transferred is stock or securities of a domestic corporation (that is, a controlled corporation) described in § 355(a)(1)(A) and the asset is transferred by a domestic transferor corporation (that is, a distributing corporation) in a transaction to which § 355 applies, the transferee shareholder or security holder's CAMT basis in the stock or securities of both the domestic distributing corporation and the domestic controlled corporation is determined by applying § 358, substituting the transferee's CAMT basis in the stock or securities of the domestic distributing corporation for the transferee's basis in the stock or securities of the domestic distributing corporation for regular tax purposes.

(e) If the asset transferred is exchanged for stock or securities of a domestic corporation that is a party to a reorganization (as defined in § 368(b)) or for stock or securities of a section 351 transferee (as defined in proposed § 1.56A-18(b)(26)), the transferor's CAMT basis in the assets received is determined by applying § 358, substituting the transferor's CAMT basis in the assets transferred for the transferor's basis in those assets for regular tax purposes, and substituting the amount of income or loss included in the transferor's AFSI for the amount of gain or loss recognized to the transferor for regular tax purposes.

(f) If a transferor in a domestic covered asset transaction described in section 3.04(1)(a) through (e) of this notice did not determine the CAMT basis in the assets transferred in that transaction to a transferee CAMT entity, *see* section 3.04(4) of this notice for guidance for the transferee CAMT entity to determine the CAMT basis of those transferred assets.

(2) *CAMT basis in assets deemed purchased in § 336(e) transactions and § 338 transactions*. If stock of a domestic corporation is acquired in a § 336(e) transaction or a § 338 transaction, immediately after the transaction, the domestic corporation's CAMT basis in the assets it is deemed to have purchased by reason of the transaction is equal to the domestic corporation's basis in those assets for regular tax purposes.

(3) *Purchase accounting and push down accounting*. If a CAMT entity acquires stock of a domestic corporation, then any purchase accounting and push down accounting adjustments, as applicable, with respect to the acquisition of the stock of the domestic corporation are disregarded for purposes of determining—

(a) The CAMT basis in the domestic corporation's assets; and

(b) The CAMT entity's AFSI.

(4) *Determination of a transferee's initial CAMT basis in certain circumstances*.

(a) *Overview*. This section 3.04(4) applies if a domestic CAMT entity acquires assets in a domestic covered asset transaction from a transferor that does not determine the CAMT basis in those transferred assets. If this section 3.04(4) applies, the initial CAMT basis in those assets is the transferee CAMT entity's basis in those assets for regular tax purposes.

(b) *Timing of determination*. A transferee CAMT entity determines the initial CAMT basis in assets acquired from a transferor in a domestic covered asset transaction to be the basis of those assets (determined under section 3.04(4)(a) of this notice) as of the end of the day on the date of the domestic covered asset transaction.

(5) *Coordination with proposed §§ 1.56A-15 and 1.56A-16.* Proposed §1.56A-15(e) and 1.56A-16(e) (as applicable) are applied by taking into account any adjustments made by a transferee CAMT entity to the AFS basis of section 168 property or qualified wireless spectrum acquired in a domestic covered asset transaction under this section 3.

SECTION 4. TROUBLED COMPANIES

.01 *Purpose*. To provide additional relief to troubled companies and increase taxpayer certainty regarding the application of proposed § 1.56A-21, the Treasury

Department and the IRS anticipate that the forthcoming proposed regulations will revise proposed § 1.56A-21 consistent with the interim guidance provided in this section 4. Taken together, these revisions are intended: (i) to provide greater clarity regarding the circumstances in which regular tax rules, as opposed to financial accounting standards, apply in determining the CAMT consequences for a troubled company; (ii) to further align proposed § 1.56A-21 with the rules that apply for regular tax purposes, including the rules of §§ 108(e)(6) and (8); and (iii) to specify the manner in which the attribute reduction rules apply with regard to the basis of foreign corporation stock. Additionally, the interim guidance contained in this section 4 clarifies (i) cases in which financial accounting standards or regular tax rules may be applied to minimize the burden of CAMT on troubled companies, (ii) the attribute reduction rules in connection with discharges of indebtedness, and (iii) the application of the proposed rules to tax consolidated groups.

.02 *Definitions*. For purposes of this section 4:

(1) *CAMT attribute*. The term "CAMT attribute" means—

(a) CAMT basis (excluding basis for regular tax purposes (regular tax basis) in stock in a foreign corporation);

(b) CAMT foreign tax credits;

(c) "CFC adjustment carryovers" (as defined in proposed § 1.56A-6(b)(6)); and

(d) FSNOLs.

(2) *Covered property*. The term "covered property" means "section 168 property" (as defined in proposed § 1.56A-15(b)(6)), "qualified wireless spectrum" (as defined in proposed § 1.56A-16(b)(4)), and "ANCSA property" (as defined in proposed §1.56A-11(b)(2)).

(3) *Discharge of indebtedness*.

(a) *In general*. With respect to a CAMT entity, the term "discharge of indebtedness" means any discharge of indebtedness (or any similar term) of the CAMT entity reflected in its AFS.

(b) *Adjustments to AFS basis*. For purposes of this section 4.02(3), the term "discharge of indebtedness" includes reductions to the AFS basis of the indebtedness (other than as a result of payment) during the pendency of a title 11 case, regardless of whether a discharge of indebtedness is granted by the court or pursuant to a plan approved by the court.

(c) *Nonrecourse indebtedness*. With respect to a CAMT entity, the term "discharge of indebtedness" does not include the discharge of any indebtedness of the CAMT entity that results from the satisfaction of nonrecourse debt of the CAMT entity with property that secures that debt.

(d) *Recourse indebtedness*. With respect to a CAMT entity, the term "discharge of indebtedness"—

(i) Includes the amount by which the discharge of any recourse indebtedness of the CAMT entity exceeds the aggregate fair market value of the property used to satisfy the indebtedness; and

(ii) Does not include the amount by which the aggregate fair market value of the property used to satisfy the indebtedness exceeds the aggregate CAMT basis of that property.

(e) *Federal financial assistance*. The term "Federal financial assistance" (FFA) has the meaning provided in § 597(c) and § 1.597-1(b).

(f) *Indebtedness*. With respect to a CAMT entity, the term "indebtedness" means any indebtedness reflected on the AFS of the CAMT entity—

(i) For which the CAMT entity is liable; or

(ii) Subject to which the CAMT entity holds property (*see* § 108(d)(1)).

(g) *Insolvent*.

(i) *In general*. A CAMT entity is insolvent if and to the extent that the CAMT entity is insolvent for regular tax purposes. *See* § 108(d)(3).

(ii) *Timing of determination*. With respect to any discharge of indebtedness, the insolvency of a CAMT entity is determined by taking into account the amount of a CAMT entity's assets and liabilities for regular tax purposes immediately before the discharge of indebtedness. *See* § 108(d)(3).

(iii) *Member-by-member determination*. In determining whether a CAMT entity that is a member of a tax consolidated group is insolvent, the CAMT entity is treated as a separate taxpayer from all other members of its tax consolidated group. For purposes of this section 4.02(3)(g), a CAMT entity does not cease to be a member of a tax consolidated group unless the CAMT entity deconsolidates for regular tax purposes.

(4) *Title 11 case*. The term "title 11 case" has the meaning given the term in § 108(d)(2), but without regard to whether the discharge of indebtedness is granted by, or is pursuant to a plan approved by, the court. With respect to a CAMT entity (including a CAMT entity that is a member of a tax consolidated group), a title 11 case would qualify the CAMT entity for the exclusion in section 4.03(1) of this notice only if the CAMT entity itself is under the jurisdiction of the court as the debtor in such case.

.03 *Treatment of Discharge of indebtedness income*.

(1) *AFSI in title 11 cases*. If a CAMT entity that is under the jurisdiction of a court in a title 11 case realizes any discharge of indebtedness income, then—

(a) For purposes of determining the AFSI of the CAMT entity, the CAMT entity disregards the total amount of income that is reflected in the FSI of the CAMT entity resulting solely from the discharge of indebtedness of the CAMT entity; and

(b) The CAMT entity applies the attribute reduction interim guidance described in sections 4.03(4) and (5) of this notice to the CAMT entity's CAMT attributes.

(2) *AFSI in cases of insolvency*. If a CAMT entity is insolvent and realizes any discharge of indebtedness income, and if section 4.03(1) of this notice does not apply to the CAMT entity—

(a) For purposes of determining the AFSI of the CAMT entity, the CAMT entity disregards the income reflected in the FSI of the CAMT entity resulting solely from the discharge of indebtedness by an amount equal to the lesser of the amount of the discharge of indebtedness and the amount by which the CAMT entity is insolvent; and

(b) The CAMT entity applies the attribute reduction interim guidance described in sections 4.03(4) and (5) of this notice to the CAMT entity's CAMT attributes.

(3) *Disregarded entities*.

(a) *In general*. For purposes of applying sections 4.03(1) and (2) of this notice to discharge of indebtedness of a disregarded entity, the disregarded entity is not considered to be the "taxpayer" as that term is used in § 108. Instead, for purposes of sections 4.03(1) and (2) of this notice, the CAMT entity owner of the disregarded entity is the "taxpayer." *See* § 1.108-9.

(b) *Title 11 cases*. If indebtedness of a disregarded entity is discharged in a title 11 case, section 4.03(1) of this notice applies to that discharged indebtedness only if the CAMT entity owner of the disregarded entity is under the jurisdiction of the court in a title 11 case as the title 11 debtor.

(c) *Insolvency*. If indebtedness of a disregarded entity is discharged, section 4.03(2) of this notice applies to that discharged indebtedness only to the extent the CAMT entity owner of the disregarded entity is insolvent.

(4) *Attribute reduction*.

(a) *Overview*. If income reflected in the FSI of a CAMT entity is disregarded for AFSI purposes under section 4.03(1)(a) or 4.03(2)(a) of this notice (that is, with regard to a discharge of indebtedness during the pendency of a title 11 case or when the CAMT entity is insolvent), the CAMT entity reduces the CAMT attributes of the CAMT entity described in, and in the manner required by, this section 4.03(4) and section 4.03(5) of this notice.

(b) *Required attribute reduction amount*.

(i) *In general*. Subject to section 4.03(4)(b)(ii) of this notice, a CAMT entity described in section 4.03(4)(a) of this notice reduces its CAMT attributes by an amount that equals (i) the amount of discharge of indebtedness of the CAMT entity excluded from AFSI under section 4.03(1) or 4.03(2) of this notice, minus (ii) the total amount by which the CAMT entity reduces the regular tax basis in any stock it holds in foreign corporations under § 1017. For interim guidance that provides the amount of CAMT attributes that is reduced for each dollar of discharge of indebtedness excluded from AFSI, *see* section 4.03(5) of this notice.

(ii) *Maximum amount of attribute reduction*. The amount of CAMT attributes required to be reduced by a CAMT entity under section 4.03(4)(b)(iii) of this notice cannot exceed the aggregate amount of the CAMT entity's CAMT attributes, determined as of the time of the reduction under sections 4.03(4)(b)(iv) and (v) of this notice.

(iii) *Attribute reduction*. A CAMT entity described in section 4.03(4)(a) of this notice reduces (but not below zero) the following CAMT attributes of the CAMT entity in the following order:

(A) CAMT basis of covered property, but only if the regular tax basis of any covered property is reduced under § 1017, and then only to the extent the CAMT basis of the covered property exceeds the aggregate basis of the same property after the regular tax basis is reduced under § 1017.

(B) FSNOLs.

(C) CFC adjustment carryovers.

(D) CAMT basis of real property used in a trade or business or held for investment, other than real property described in § 1221(a), that secured the discharged indebtedness immediately before the discharge.

(E) CAMT basis of personal property used in a trade or business or held for investment, other than inventory, accounts receivable, and notes receivable, that secured the discharged indebtedness immediately before the discharge.

(F) CAMT foreign tax credits.

(G) Any remaining CAMT basis of property used in a trade or business or held for investment, other than stock in a foreign corporation, and inventory, accounts receivable, notes receivable, and real property described in § 1221(a).

(H) CAMT basis of inventory, accounts receivable, notes receivable, and real property used in a trade or business and described in § 1221(a).

(I) CAMT basis of property not used in a trade or business or not held for investment.

(iv) *Timing and allocation of reductions*.

(A) *Reductions generally made after determination of CAMT liability for taxable year*. The reductions described in section 4.03(4)(b)(iii) of this notice are made after the determination of the tentative minimum tax under § 55(b)(2)(A) for the taxable year of the discharge of indebtedness of the CAMT entity. For taxable years beginning after December 31, 2019, and before January 1, 2023, the reductions described in section 4.03(4)(b)(iii) of this notice are made after the determination of AFSI for the taxable year of the discharge of indebtedness of the CAMT entity. For any discharge of indebtedness of a CAMT entity that occurs in a taxable year beginning on or before December 31, 2019, the reductions described in section 4.03(4)(b)(iii) of this notice do not apply.

(B) *CAMT basis of property*. The reductions of basis described in sections 4.03(4)(b)(iii)(A), (D), (E), (G), (H), and (I) of this notice apply solely to property of the CAMT entity that the CAMT entity holds on the first day of the taxable year following the taxable year in which the CAMT entity excludes discharge of indebtedness income from its AFSI. For additional interim guidance that addresses domestic covered asset transactions, *see* section 3 of this notice.

(C) *Allocation of basis reductions*. Allocations of basis reductions to property described in section 4.03(4)(b)(iii)(A), (D), (E), (G), (H), or (I) of this notice are in proportion to the CAMT basis of all property described in each such paragraph. A CAMT entity that properly makes an election under § 108(b)(5) for regular tax purposes must apply the modifications of § 1.1017-1(c) to determine the allocation of CAMT basis reductions to individual items of property.

(v) *Order of reductions*.

(A) *FSNOL carryovers*. The reductions described in section 4.03(4)(b)(iii)(B) or (C) of this notice, respectively, are made first to any FSNOL or CFC adjustment carryover arising for the taxable year of the discharge of indebtedness of the CAMT entity, and then to the FSNOL carryovers or CFC adjustment carryovers to that taxable year, in the order of the taxable years from which each FSNOL or CFC adjustment carryover arose, beginning with the earliest such taxable year.

(B) *CAMT foreign tax credits*. The reduction described in section 4.03(4)(b)(iii)(F) of this notice is made in the order in which the CAMT foreign tax credits are taken into account for the taxable year of the discharge of indebtedness of the CAMT entity.

(5) *Amount of attribute reduction*.

(a) *CAMT basis, FSNOLs, and CFC adjustment carryovers*. For each dollar of AFSI that a CAMT entity excludes under sections 4.03(1) and (2) of this notice, the CAMT entity reduces, as appropriate—

(i) A dollar of CAMT basis;

(ii) A dollar of FSNOL; or

(iii) A dollar of CFC adjustment carryover.

(b) *CAMT basis reduction limitation*. Except as otherwise provided in section 4.03(5)(c) of this notice, the reduction in CAMT basis may not exceed (i) the combined CAMT basis of property (including the regular tax basis in stock of a foreign corporation) and money immediately after the discharge, over

(ii) The aggregate amount of liabilities reflected on the AFS of the CAMT entity immediately after the discharge of indebtedness of the CAMT entity.

(c) *Election under § 108(b)(5)*. The limitation in section 4.03(5)(b) of this notice does not apply if the CAMT entity has made an election under § 108(b)(5).

(d) *CAMT foreign tax credits*. For each dollar of AFSI that a CAMT entity excludes under this section 4.03, the CAMT entity reduces each dollar of the CAMT entity's CAMT foreign tax credits by an amount equal to—

(i) One dollar of the CAMT foreign tax credit; multiplied by

(ii) The percentage specified in § 55(b)(2)(A)(i).

(6) *Exclusion from AFSI*. For purposes of determining the AFSI of a CAMT entity, the CAMT entity disregards the total amount of income reflected in its FSI resulting solely from the discharge of indebtedness of the CAMT entity to the extent that payment of the liability would have given rise to a direct reduction in AFSI.

(7) *Indebtedness contributed to capital*. For purposes of determining the AFSI of a debtor CAMT entity from the discharge of indebtedness, if the CAMT entity acquires its indebtedness from a shareholder as a contribution to capital that results in an increase in the CAMT entity's FSI, then—

(a) The CAMT entity is treated as having satisfied the indebtedness with an amount of money equal to the shareholder's CAMT basis in the indebtedness;

(b) Any income from the transaction included in FSI is disregarded in computing AFSI; and

(c) Any excess of the amount of the indebtedness over the shareholder's CAMT basis increases the CAMT's entity's AFSI by the amount of that excess.

(8) *Indebtedness satisfied by corporate stock or partnership interest*.

(a) *In general*. For purposes of determining the AFSI of a debtor CAMT entity from the discharge of indebtedness, this section 4.03(8) applies if a debtor corporation transfers stock, or if a debtor partnership transfers a capital or profits interest in such partnership, to a creditor in satisfaction of its recourse or nonrecourse indebtedness.

(b) *Application*. If this section 4.03(8) applies, then—

(i) The corporation or partnership is treated as having satisfied the indebtedness with an amount of money equal to the fair market value of the stock or partnership interest;

(ii) Any FSI from the transaction is disregarded in computing AFSI; and

(iii) Any excess of the amount of the indebtedness over the fair market value of the stock or partnership interest increases the debtor CAMT's entity's AFSI by the amount of that excess.

(c) *Taking into account partnership's discharge of indebtedness*. For rules regarding how CAMT entity partners take into account a partnership's AFSI from the discharge of indebtedness, *see* section 4.05 of this notice.

(9) *Coordination with proposed §§ 1.56A-15 and 1.56A-16*. Proposed §1.56A-15(e) and 1.56A-16(e) (as applicable) are applied by taking into account any adjustments made by a CAMT entity to the AFS basis of section 168 property or qualified wireless spectrum under this section 4.

(10) *Examples*. The following examples illustrate the application of the interim guidance in this section 4.03. For purposes of these examples, except as otherwise provided: each entity is a domestic corporation that uses the calendar year as its taxable year and is not a member of a tax consolidated group; the exclusion in section 4.03(6) of this notice does not apply; and each entity does not own stock in a foreign corporation.

(a) *Example 1: Debt reduction during pendency of title 11 case*.

(i) *Facts*. During Year 1, X enters bankruptcy in a title 11 case. At the time X enters bankruptcy, X's only debts are $100x of prepetition liabilities subject to compromise, of which X expects $85x to be allowed as a claim. On its AFS for Year 1, X reduces its prepetition liabilities to $85x and reports $15x of income ($100x - $85x) from the discharge of indebtedness. In Year 2, the court approves the discharge of $30x of X's $100x of prepetition liabilities, with the remaining $55x paid by transfers to X's creditors. On its AFS for Year 2, X reports $30x of income ($85x - $55x) from the discharge of indebtedness.

(ii) *Analysis*. X's reduction of its $100x of liabilities to $85x on X's Year 1 AFS produces a $15x discharge of indebtedness within the meaning of that term in section 4.02(3)(b) of this notice. Accordingly, this amount is eligible for the exclusion under section 4.03(1)(a) of this notice for Year 1. The court's approval of the discharge of $30x of X's $100x prepetition liabilities in Year 2 also produces a $30x discharge of indebtedness within the meaning of that term in section 4.02(3)(b) of this notice. Accordingly, this amount is eligible for the exclusion under section 4.03(1) of this notice for Year 2.

(b) *Example 2: Disregarded entity in bankruptcy*.

(i) *Facts*. Y, an LLC that is treated as a disregarded entity for Federal income tax purposes, is wholly owned by X. In Year 1, Y enters bankruptcy in a title 11 case. Y's prepetition liabilities total $125x, all of which are owed to unrelated third parties, and Y has $10x of cash as its only asset. Once Y files for bankruptcy in Year 1, Y no longer reports on the same AFS as X, but Y remains a disregarded entity for Federal income tax purposes. During Year 1, the court discharges $40x of Y's liabilities to third parties, and Y reports $40x of income on its Year 1 AFS from the discharge of indebtedness. X, which is not under the jurisdiction of the court as a debtor in Year 1, enters bankruptcy in a title 11 case in Year 2.

(ii) *Analysis*. Because X (Y's regarded owner) is not under the jurisdiction of the court in a title 11 case as a debtor when Y's debts are discharged in Year 1, Y's $40x of income from the discharge of indebtedness for Year 1 is not eligible for the bankruptcy exclusion under section 4.03(1) of this notice. *See* section 4.03(3)(b) of this notice.

(c) *Example 3: Both Disregarded entity and its regarded owner in bankruptcy*.

(i) *Facts*. The facts are the same as in section 4.03(9)(b)(i) of this notice (*Example 2*), except that, in Year 2, all of Y's remaining $85x of liabilities ($125x - $40x) are discharged by the court in exchange $10x of Y's cash, resulting in $75x of discharge-of-indebtedness income reported on Y's AFS.

(ii) *Analysis*. Because X (Y's regarded owner) is under the jurisdiction of the court in a title 11 case when Y's debts are discharged, the $75x of income from the discharge of indebtedness on Y's AFS is eligible for the exclusion under section 4.03(1) of this notice. *See* section 4.03(3)(b) of this notice.

(d) *Example 4: Insolvent disregarded entity*.

(i) *Facts*. The facts are the same as in section 4.03(9)(b)(i) of this notice (*Example 2*), except that Y enters bankruptcy in a title 11 case in Year 2 rather than in Year 1. Immediately before the discharge of Y's indebtedness in Year 2, X is insolvent (within the meaning of § 108(d)(3)) by $15x. At that time, Y has $10x of assets; thus, Y would be insolvent (within the meaning of § 108(d)(3)) by $115x if Y were a regarded entity.

(ii) *Analysis*. Y may exclude $15x of its $40x of discharge-of-indebtedness income under section 4.03(2) of this notice. *See* section 4.02(3)(h)(i) of this notice. The remaining $25x of income from the discharge of indebtedness is included in Y's AFSI even though Y would be insolvent within the meaning of § 108(d)(3) by $125x if Y were a regarded entity.

(e) *Example 5: Attribute reduction*.

(i) *Facts*. During its 2024 taxable year, X emerges from bankruptcy in a title 11 case. As a result of the bankruptcy reorganization, some of X's indebtedness is discharged. X has $850x of discharge of indebtedness income for regular tax purposes prior to the application of § 108(b). On X's AFS, X reports $1,000x of FSI from the discharge of indebtedness. At the time of the discharge, X has $300x of net operating losses (NOLs), $700x of FSNOLs, and $800x of basis in its assets (including $600x of basis in covered property and $200x of basis in inventory) both for regular tax purposes and for CAMT purposes. X does not make an election under § 108(b)(5).

(ii) *Application of § 108*. For purposes of determining its income for regular tax purposes for the 2024 taxable year, X excludes $850x of income from the discharge of indebtedness under § 108(a)(1)(A). Under § 108(b), X reduces its NOLs by $300x and the basis of its assets by $550x, of which $350x is basis in covered property.

(iii) *AFSI analysis*. For purposes of determining X's AFSI for the 2024 taxable year, X disregards any FSI that otherwise would result from the discharge of X's indebtedness. *See* section 4.03(1)(a) of this notice. X's CAMT attributes are reduced by an amount equal to the amount of the exclusion of FSI from X's AFSI (that is, $1,000x). *See* section 4.03(4)(b)(i) of this notice. X first reduces its CAMT basis of covered property to the extent its basis is reduced under § 108(b) for regular tax purposes, or $350x. *See* sections 4.03(4)(b)(iii)(A). X then reduces X's FSNOLs by $650x. *See* sections 4.03(4)(b)(iii)(B). X does not further reduce its basis in covered property because X already has reduced $1,000x of attributes for the $1,000x of income from the discharge of indebtedness it has excluded. *See* section 4.03(4)(b)(ii) of this notice.

(f) *Example 6: Excluded income from the discharge of indebtedness of insolvent taxpayer*.

(i) *Facts*. The facts are the same as in section 4.03(9)(g)(i) of this notice (*Example 6*), except that X does not emerge from bankruptcy in a title 11 case; instead, some of X's indebtedness is discharged during the 2024 taxable year. Immediately before the discharge, X is insolvent by $850x. X has no other items of gain or loss during the 2024 taxable year.

(ii) *Application of § 108*. For purposes of determining its income for regular tax purposes for the 2024 taxable year, X excludes $850x of income from the discharge of indebtedness under § 108(a)(1)(B). Under § 108(b), X reduces its NOLs by $300x and the basis of its assets by $550x, of which $350x is basis in covered property.

(iii) *AFSI analysis*. For purposes of determining its AFSI for the 2024 taxable year, X disregards $850x of its $1,000x of FSI from the discharge of its indebtedness. *See* section 4.03(2)(a) of this notice. X takes the remaining $150x of FSI from the discharge of its indebtedness into account for purposes of computing its AFSI. *See id*. X then uses its FSNOL to reduce its AFSI by $120x (i.e., 80 percent of $150x). *See* § 56A(d). X's CAMT attributes are reduced by an amount equal to the amount of the exclusion of financial accounting gain from X's AFSI (that is, $850x). *See* sections 4.03(4)(b)(i) of this notice. X first reduces its CAMT basis of covered property to the extent its basis is reduced under § 108(b) for regular tax purposes, or $350x. *See* section 4.03(4)(b)(iii)(A) of this notice. X then reduces its FSNOLs by $500x. *See* section 4.03(4)(b)(iii)(B) of this notice.

.04 *Fresh start accounting for emergence from bankruptcy*.

(1) *Scope*. This section 4.04 provides interim guidance for determining the CAMT consequences to a CAMT entity resulting from an emergence from bankruptcy of the CAMT entity.

(2) *AFSI consequences resulting from emergence from bankruptcy*.

(a) *In general*. Solely with regard to the emergence from bankruptcy of a CAMT entity, the CAMT entity determines its CAMT consequences resulting from that emergence (and not from a discharge of indebtedness or a domestic covered asset transaction, as provided in sections 4.03 and 4.04(3)(a) of this notice, respectively) by—

(i) Recomputing any resulting gain or loss that is reflected in the FSI of the CAMT entity using CAMT basis in its assets instead of AFS basis; and

(ii) Determining the CAMT basis of any assets (other than the regular tax basis in the stock of a foreign corporation) of the CAMT entity to be its AFS basis.

(b) *Discharge of indebtedness*. A CAMT entity determines the CAMT consequences of any discharge of indebtedness of the CAMT entity resulting from the CAMT entity's emergence from bankruptcy in accordance with section 4.03 of this notice.

(c) *Domestic covered asset transactions*. A CAMT entity determines the CAMT consequences of any domestic covered asset transaction in connection with the CAMT entity's emergence from bankruptcy in accordance with section 4.04(3) of this notice.

(d) *Covered asset transactions*. A CAMT entity determines the CAMT consequences of any covered asset transaction (as defined in proposed § 1.56A-4(b)(1)) in connection with the CAMT entity's emergence from bankruptcy in accordance with proposed § 1.56A-4.

(3) *AFSI consequences of title 11 cases*.

(a) *Domestic covered asset transactions*. If a CAMT entity disposes of assets in a domestic covered asset transaction as part of its title 11 case, the CAMT entity determines the CAMT consequences of the domestic covered asset transaction with regard to the CAMT entity by applying section 3 of this notice.

(b) *CAMT attribute adjustments*. If a CAMT entity is a target corporation in a domestic covered asset transaction described in section 3.02(1)(c) of this notice, the CAMT entity is treated as reducing all CAMT attributes required by sections 4.03(4) and (5) of this notice before the acquiror corporation would be treated as receiving those CAMT attributes in the domestic covered asset transaction.

(4) *Discharge of indebtedness*. A CAMT entity described in section 4.04(3) of this notice determines the CAMT consequences of any discharge of indebtedness of the CAMT entity resulting from the CAMT entity's emergence from bankruptcy in accordance with section 4.03 of this notice.

(5) *Disregarded entities*. For purposes of applying this section 4.04 to a disregarded entity, the disregarded entity is not considered to be the "taxpayer" as that term is used in § 108. Instead, for purposes of this section 4.04, the CAMT entity owner of the disregarded entity is the "taxpayer." *See* section 4.03(3) of this notice and § 1.108-9.

(6) *Examples*. The following examples illustrate the application of the interim guidance in this section 4.04.

(a) *Example 1: Bankruptcy emergence in a domestic covered asset transaction*.

(i) *Facts*. X is a domestic corporation that uses the calendar year as its taxable year and is not a member of a tax consolidated group. During its 2024 taxable year, X emerges from bankruptcy in a domestic covered asset transaction. In connection with the transaction in which X emerges from bankruptcy, X reports $90x of gain on its AFS when it increases the AFS basis of its assets from $40x to their fair value of $130x at the time it emerges from bankruptcy.

(ii) *Analysis*. For purposes of determining its AFSI for the 2024 taxable year, X does not take into account the $90x of FSI resulting from the increase in the AFS basis of its assets. *See* section 3.03(2) of this notice. X does not make any adjustments to the CAMT basis of its assets resulting from X's emergence from bankruptcy. Accordingly, X's CAMT basis in its assets remains at $40x. *See* section 3.04(1)(c)(i) of this notice.

(b) *Example 2: Bankruptcy emergence in a transaction that is not a domestic covered asset transaction*.

(i) *Facts*. The facts are the same as in section 4.04(6)(a)(i) of this notice (*Example 1*), except that X emerges from bankruptcy in a transaction that is not a domestic covered asset transaction.

(ii) *Analysis*. X includes in its AFSI the $90x of gain reported on its AFS when X emerged from bankruptcy, and increases the AFS basis of its assets from $40x to their fair value of $130x.

.05 *Application to investments in partnerships*.

(1) *Scope*. This section 4.05 provides interim guidance for applying section 4 of this notice to a CAMT entity that is a partner in a partnership if the partnership recognizes discharge of indebtedness income.

(2) *Discharge of indebtedness income of a partnership*.

(a) *Calculation of partnership's AFSI*. Any discharge of indebtedness income reflected in a partnership's FSI is disregarded for purposes of determining the partnership's AFSI, and is instead taken into account by the CAMT entities that are partners in the partnership in accordance with sections 4.05(2)(b) and (c) of this notice.

(b) *Exclusion from AFSI and attribute reduction at the partner level*.

(i) *In general*. Subject to section 4.05(3) of this notice, the AFSI exclusions provided in sections 4.03(1) and (2) of this notice, and any resulting CAMT attribute reductions (as provided in sections 4.03(4) and (5) of this notice), are applied at the partner level in the same manner as the rules in § 108(a) and (b) are applied at the partner level for regular tax purposes. *See* § 108(d)(6) and § 1.108-9(b).

(ii) *Covered property*. For purposes of applying the CAMT attribute reduction interim guidance under sections 4.03(4) and (5) of this notice at the partner level, a CAMT entity partner treats its partnership investment as covered property to the extent the basis of covered property held by the partnership is reduced by the partnership for regular tax purposes under § 1.1017-1(g)(2). In addition, if a CAMT entity partner treats its partnership investment as covered property under the immediately preceding sentence, the basis adjustment rules under § 1.1017-1(g)(2) with respect to covered property held by the partnership apply for purposes of determining the CAMT entity's distributive share amount under proposed § 1.56A-5.

(c) *Discharge of indebtedness income separately stated to partners*. Discharge of indebtedness income reflected in a partnership's FSI is separately stated to the partners in accordance with their distributive share percentages for the taxable year in which the income is reflected in the partnership's FSI. *See also* proposed § 1.56A-5(e)(4)(iii).

(3) *Inclusion of partnership liabilities for purposes of determining insolvency*. In applying section 4.05(2) of this notice, a CAMT entity that is a partner in a partnership includes its share of the partnership's liabilities under § 752 in determining whether it is insolvent in the same manner as its share of partnership liabilities would be included for regular tax purposes.

.06 *Federal financial assistance*.

(1) *In general*. AFSI does not include any financial accounting gain attributable to FFA any earlier than when the gain is included in gross income for purposes of § 597 and the regulations under § 597.

(2) *Example*. The following example illustrates the application of the interim guidance in this section 4.06.

(i) *Facts*. X is an Institution, as defined in § 1.597-1(b), that uses the calendar year as its taxable year. On July 1, 2024, X acquires assets and assumes liabilities of an unrelated Institution under Agency Receivership, as defined in § 1.597-1(b), in a Taxable Transfer, as defined in § 1.597-5(a)(1)(i)(A), in exchange for an up-front payment from an Agency, as defined in § 1.597-1(b). The contractual terms of the acquisition by X involve a transfer of assets to X that gives rise to $10,000x of FSI that is attributable to FFA. Applicable financial accounting principles require X to include this $10,000x in FSI in 2024. Pursuant to § 597 and the regulations under § 597, the gain is not recognized for regular tax purposes in 2024. As a result of subsequent events, X includes $2,000x of gain attributable to that FFA in gross income for regular tax purposes in 2025.

(ii) *Analysis*. Under section 4.06(1) of this notice, X does not include the $10,000x of FSI in AFSI in 2024. Under section 4.06(1) of this notice, X includes FSI of $2,000x in AFSI in 2025.

.07 *Cross-references*. *See* section 3 of this notice for interim guidance for determining the CAMT consequences resulting from (i) the disposition of any property by a CAMT entity during the pendency of a title 11 case or while the CAMT entity is insolvent, or (ii) acquisitive reorganizations and "section 355 transactions" (as defined in proposed § 1.56A-18(b)(28)). *See* section 5 of this notice for interim guidance applicable to members of a tax consolidated group.

SECTION 5. TAX CONSOLIDATED GROUPS

.01 *Purpose*. The Treasury Department and the IRS anticipate that the forthcoming proposed regulations will revise proposed § 1.1502-56A consistent with the interim guidance provided in this section 5 to allow a consolidated group to determine its AFSI by more closely following the consolidated return regulations, which is intended to reduce compliance burdens and costs associated with applying the rules of proposed § 1.1502-56A.

.02 *Definitions*. The definitions provided in this section 5.02 and section 3.02 of this notice and in § 1.1502-1 apply for purposes of this section 5.

(1) *Tax consolidated group*. The term "tax consolidated group" has the meaning given the term "consolidated group" in § 1.1502-1(h).

(2) *Life-nonlife groups*. For purposes of the CAMT Proposed Regulations and this notice, a group may apply the definition in section 5.02(1) of this notice without regard to the five-taxable-year limitation in § 1504(c)(2)(A) to determine the CAMT entities that are members of a tax consolidated group, provided that the group makes that determination consistently for purposes of all provisions in the CAMT Proposed Regulations and this notice that apply to tax consolidated groups.

.03 *Determination of AFSI of tax consolidated groups*.

(1) *In general*. Except as provided in sections 5.03(3) and (4) of this notice, the consolidated return regulations apply to the determination of the AFSI of a tax consolidated group, with the modifications provided in section 5.03(2) of this notice.

(2) *Modifications to consolidated return regulations*. When applying the consolidated return regulations to the determination of AFSI, the following substitutions apply:

(a) AFSI in place of taxable income.

(b) CAMT basis in place of adjusted basis.

(c) FSNOLs in place of NOLs.

(3) *Exceptions*. The following provisions of the consolidated return regulations do not apply to the determination of the AFSI of a tax consolidated group:

(a) The separate return limitation year (SRLY) rules in §§ 1.1502-15 and 1.1502-21(c).

(b) The § 382 rules in §§ 1.1502-90 through 1.1502-99.

(c) Any rule that is inapplicable under § 56A (for example, the rules for capital gain and loss in § 1.1502-22).

(4) *Certain rules regarding foreign attributes*. The rules in proposed § 1.1502-56A(h) (concerning consolidated CFC adjustment carryovers) and proposed § 1.1502-56A(i) (concerning consolidated unused CFC taxes)) are incorporated into the interim guidance provided in this section 5.

SECTION 6. LIMITATIONS ON ACQUIRED FSNOLS AND CERTAIN BUILT-IN ITEMS

.01 *Purpose*. The Treasury Department and the IRS anticipate that the forthcoming proposed regulations will revise proposed § 1.56A-23 consistent with the interim guidance provided in section 6.02 of this notice for determining the amount of FSNOLs that are available to reduce AFSI, which is intended to reduce compliance burdens and costs associated with applying proposed § 1.56A-23 in response to comments.

.02 *Adjustments to AFSI*. In computing the amount of FSNOLs that are available to reduce AFSI, a CAMT entity need not apply the limitations in proposed § 1.56A-23(e) and (f).

SECTION 7. APPLICABILITY DATES

It is anticipated that the forthcoming proposed regulations will provide that rules consistent with the guidance provided in sections 3 through 6 of this notice will apply for taxable years beginning on or after the date final regulations addressing §§ 56A(c)(2)(B), 56A(c)(2)(C), 56A(c)(15)(B), and 56A(e) are published in the *Federal Register*. For taxable years beginning before the date on which forthcoming proposed regulations are published in the *Federal Register*, or other guidance modifying this section 7 is published in the Internal Revenue Bulletin, taxpayers may rely on the guidance provided in sections 3 through 6 of this notice, including for purposes of filing amended returns. A taxpayer's reliance on any of the guidance provided in sections 3 through 6 of this notice for a taxable year will not cause the corporation to become subject to, or to violate, the reliance rules, including the consistency requirements, provided in the preamble of the CAMT Proposed Regulations for such taxable year.

SECTION 8. DRAFTING AND CONTACT INFORMATION

The principal authors of this notice are William W. Burhop, Alana V. Dagher, and John B. Lovelace, each of the Office of the Associate Chief Counsel (Corporate). Other personnel from the Treasury Department and the IRS participated in its development. For further information regarding this notice, please contact William W. Burhop at (202) 317-5363, Alana V. Dagher at (202) 317-5024, or John B. Lovelace at (202) 317-5363 (not toll-free numbers).

Substantial Improvement of Property in Rural Areas

Notice 2025-50

SECTION 1. PURPOSE

This notice provides guidance to taxpayers applying the substantial improvement provision of § 1400Z-2(d)(2)(D)(ii) of the Internal Revenue Code (Code),[1] as amended by § 70421(c)(4)(C) of Public Law 119-21, 139 Stat. 72, 227 (July 4, 2025), commonly known as the One, Big, Beautiful Bill Act (OBBBA), for certain improvements to property located in a qualified opportunity zone (QOZ) listed in Notice 2018-48, 2018-28 I.R.B. 9, or Notice 2019-42, 2019-29 I.R.B. 352, that is comprised entirely of a "rural area." This notice does not provide any guidance regarding the forthcoming round of opportunity zone nominations, certifications, and designations authorized by the OBBBA, which the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) will address in the future.

SECTION 2. BACKGROUND

.01 *Qualified Opportunity Zones under the TCJA*

Section 13823 of Public Law 115-97, 131 Stat. 2054, 2183 (December 22, 2017), commonly known as the Tax Cuts and Jobs Act (TCJA), amended the Code by adding §§ 1400Z-1 and 1400Z-2. Section 1400Z-1 outlines the process by which a population census tract located in the 50 States, the District of Columbia, or the U.S. territories that is a low-income community is nominated to be a QOZ by the chief executive officer of a State, the District of Columbia, or a territory, and then certified and designated as a QOZ by the Secretary of the Treasury or the Secretary's delegate (Secretary). Revenue Procedure 2018-16, 2018-9 I.R.B. 383, provided guidance on the nomination process.

Notice 2018-48 and Notice 2019-42 list census tracts that were nominated in 2018, which the Secretary certified and designated as QOZs (2018 QOZs). The 2018 QOZs were based on census tracts and boundaries based on the 2010 Decennial Census. No census tract has been designated as a QOZ since the designations of the 2018 QOZs.

Under § 1400Z-2(d)(1), the term "qualified opportunity fund" (QOF) means any investment vehicle organized as a corporation or a partnership for the purpose of investing in "qualified opportunity zone property" (QOZP) that holds at least 90 percent of its assets in QOZP. Pursuant to § 1400Z-2(d)(2)(A)(iii), QOZP includes, among other things, "qualified opportunity zone business property" (QOZBP).

[1] Unless otherwise specified, all "section" or "§" references are to sections of the Code.

.02 *Substantial Improvement of Property Generally*

Under § 1400Z-2(d)(2)(A) and (D)(i)-(ii), if leased or owned tangible property is used in the trade or business of an eligible entity (that is, a QOF or a qualified opportunity zone business as defined in § 1400Z-2(d)(3)), then the property may qualify as QOZBP only if, among other requirements, the original use of the tangible property in the 2018 QOZ began with that eligible entity or that eligible entity substantially improves the property. Such tangible property is treated as substantially improved only if, during any 30-month period following the acquisition of the property (30-month period), additions to the basis of the tangible property in the hands of the eligible entity exceed an amount equal to 100 percent of the eligible entity's adjusted basis in the tangible property at the beginning of the 30-month period. See section 2.03 of this notice regarding the substantial improvement of property in a 2018 QOZ comprised entirely of a rural area.

.03 *Substantial Improvement of Property in QOZ Comprised Entirely of a Rural Area*

Section 70421(c)(4)(C) of the OBBBA amended § 1400Z-2(d)(2)(D)(ii) to modify the general substantial improvement threshold for improvements to property located in a QOZ that is comprised entirely of a rural area. The OBBBA amendment reduced the substantial improvement threshold for required additions to the basis for such property from 100 percent to 50 percent. This OBBBA amendment took effect on July 4, 2025.

.04 *Definition of Rural Area*

Section 70421(c)(2) of the OBBBA codifies a definition of "rural area" in § 1400Z-2(b)(2)(C)(ii) applicable to amounts invested in QOFs after December 31, 2026. Under such definition, a "rural area" is defined as "any area other than—(I) a city or town that has a population of greater than 50,000 inhabitants, and (II) any urbanized area contiguous and adjacent to a city or town described in subclause (I)." This definition is the same as the one provided by § 343(a)(13)(A) of the Consolidated Farm and Rural Development Act of 1961 (Con Act), Public Law 87-128, 75 Stat. 294, as subsequently amended, codified at 7 U.S.C. 1991(a)(13)(A), and used by the United States Department of Agriculture (USDA) in its application of programs across the Rural Development Mission Area, including the Rural Business Cooperative Service.

For the 2010 Decennial Census, the Bureau of the Census (Census Bureau) classified "urban areas" as either "urban clusters" or "urbanized areas." Urban clusters were urban areas with at least 2,500 people but fewer than 50,000 people, and urbanized areas were urban areas with 50,000 or more people.[2] For the 2020 Decennial Census, the Census Bureau changed its classification criteria of urban areas. As part of this change, urban areas are now based on a minimum threshold of 2,000 housing units or 5,000 people. Moreover, the Census Bureau stopped distinguishing urban areas between those that are "urban clusters" and those that are "urbanized areas." Instead, the 2020 Decennial Census designates only "urban areas."[3]

Prior to the Census Bureau's 2020 change in methodology, the USDA relied on 2010 Decennial Census data and definitions to identify urbanized areas for programs that referenced urbanized areas. Following the 2020 Decennial Census and the change in the definition of rural and urban, Census Bureau data, as previously described, no longer provides whether a specific area is an "urbanized area."[4] In 2023, the USDA determined that because it is obligated by statute to use the most recent Decennial Census data for certain programs, and the Census Bureau no longer identifies urbanized areas, the use of 2010 Decennial Census data by the USDA would be contrary to congressional instruction to use the most recent data contained in statutes administered by the USDA that incorporate population-based definitions of "rural." Accordingly, the USDA has adopted the methodology of the 2020 Decennial Census for its rural development programs.

While the definition of rural area in § 1400Z-2(b)(2)(C)(ii), as enacted by the OBBBA, is the same as that of the Con Act and 7 U.S.C. 1991(a)(13)(A), the OBBBA definition does not include the additional statutory provisions for defining a rural area that are found in 7 U.S.C. 1991(a)(13)(D) through (I). Hence, the methodology this notice applies for determining a rural area for purposes of § 1400Z-2(b)(2)(C)(ii) is broadly similar to the methodology used by the USDA for its rural development programs, but does not correspond in all respects to the additional details provided in 7 U.S.C. 1991(a)(13).

SECTION 3. SCOPE

This notice applies to all tangible property located in a 2018 QOZ that is comprised entirely of a rural area (as defined in section 4 of this notice) that has been, or is in the process of being, substantially improved (as described in section 5 of this notice). The Treasury Department and the IRS have determined that there are 3,309 2018 QOZs that are comprised entirely of a rural area based on 2020 Decennial Census data. See the Appendix for a list of these 2018 QOZs.

SECTION 4. MEANING OF "RURAL AREA" FOR 2018 QOZS

For purposes of applying the substantial improvement test of § 1400Z-2(d)(2)(D)(ii) with respect to 2018 QOZs:

.01 A "rural area" is any area other than—

(1) A city or town that has a population of greater than 50,000 inhabitants (as defined in section 4.02 of this notice), and

(2) Any urbanized area (as defined in section 4.03 of this notice) contiguous and adjacent (as defined in section 4.04 of this notice) to a city or town described in section 4.01(1) of this notice.

.02 A "city or town that has population greater than 50,000 inhabitants" is determined, other than for the State of Hawaii and Commonwealth of Puerto Rico, as an incorporated city and town with a resident

[2] *See* "Urban Area Criteria for the 2010 Census," 76 FR 53030 (August 24, 2011).
[3] *See* "Urban Area Criteria for the 2020 Census-Final Criteria," 87 FR 16706 (March 24, 2022).
[4] *Id.* at 16715.

population greater than 50,000 in the 2020 Decennial Census. For the State of Hawaii and Commonwealth of Puerto Rico, a “city or town that has a population greater than 50,000 inhabitants” is determined as a Census Designated Place with a resident population greater than 50,000 in the 2020 Decennial Census.

.03 An “urbanized area” means any Census-Bureau-designated urban area.

.04 “Contiguous” and “adjacent” are geographic terms referring to two or more areas that share either a common boundary or at least one common point.[5]

SECTION 5. APPLICATION

For any determination made on or after July 4, 2025, as to whether any tangible property located in a 2018 QOZ comprised entirely of a rural area meets the substantial improvement test described in § 1400Z-2(d)(2)(D)(ii), the substantial improvement test is satisfied if the additions to basis with respect to such property in the hands of the QOF or a qualified opportunity zone business exceed an amount equal to 50 percent of the adjusted basis of such property at the beginning of the 30-month period described in § 1400Z-2(d)(2)(D)(ii).

SECTION 6. DRAFTING INFORMATION

The principal author of this notice is Maria Castillo Valle of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding this notice contact Ms. Castillo Valle at (202) 317-7006 (not a toll-free call).

[5] *See* Urban Area Criteria for the 2010 Census, 76 FR 53030 (August 24, 2011).

State	County	Census Tract Number	Tract Type
Alabama	Autauga	01001020700	Low-Income Community
Alabama	Baldwin	01003011501	Non-LIC Contiguous
Alabama	Baldwin	01003011502	Low-Income Community
Alabama	Baldwin	01003010200	Low-Income Community
Alabama	Baldwin	01003010400	Non-LIC Contiguous
Alabama	Baldwin	01003010600	Low-Income Community
Alabama	Baldwin	01003010500	Low-Income Community
Alabama	Barbour	01005950100	Low-Income Community
Alabama	Bibb	01007010002	Low-Income Community
Alabama	Blount	01009050500	Low-Income Community
Alabama	Bullock	01011952200	Low-Income Community
Alabama	Butler	01013952800	Low-Income Community
Alabama	Calhoun	01015002101	Low-Income Community
Alabama	Calhoun	01015000700	Low-Income Community
Alabama	Calhoun	01015000800	Low-Income Community
Alabama	Chambers	01017954300	Low-Income Community
Alabama	Cherokee	01019955900	Low-Income Community
Alabama	Chilton	01021060102	Low-Income Community
Alabama	Choctaw	01023956800	Low-Income Community
Alabama	Clarke	01025957902	Low-Income Community
Alabama	Clay	01027959000	Low-Income Community
Alabama	Cleburne	01029959600	Low-Income Community
Alabama	Coffee	01031010900	Low-Income Community
Alabama	Colbert	01033020200	Low-Income Community
Alabama	Conecuh	01035960400	Low-Income Community
Alabama	Coosa	01037961000	Low-Income Community
Alabama	Covington	01039962700	Low-Income Community
Alabama	Covington	01039962000	Low-Income Community
Alabama	Crenshaw	01041963700	Low-Income Community
Alabama	Cullman	01043965000	Low-Income Community
Alabama	Cullman	01043964800	Low-Income Community
Alabama	Dale	01045020700	Low-Income Community
Alabama	Dallas	01047956500	Low-Income Community
Alabama	DeKalb	01049960900	Low-Income Community
Alabama	Elmore	01051031000	Low-Income Community
Alabama	Elmore	01051031300	Low-Income Community
Alabama	Escambia	01053970400	Low-Income Community
Alabama	Etowah	01055001200	Low-Income Community
Alabama	Fayette	01057020300	Low-Income Community
Alabama	Franklin	01059973700	Low-Income Community
Alabama	Geneva	01061050300	Low-Income Community

State	County	Census Tract Number	Tract Type
Alabama	Greene	01063060200	Low-Income Community
Alabama	Hale	01065040400	Low-Income Community
Alabama	Henry	01067030200	Low-Income Community
Alabama	Jackson	01071950600	Low-Income Community
Alabama	Lamar	01075030100	Low-Income Community
Alabama	Lauderdale	01077010900	Low-Income Community
Alabama	Lauderdale	01077010100	Low-Income Community
Alabama	Lawrence	01079979100	Low-Income Community
Alabama	Limestone	01083020201	Low-Income Community
Alabama	Limestone	01083020700	Low-Income Community
Alabama	Limestone	01083020600	Low-Income Community
Alabama	Lowndes	01085780800	Low-Income Community
Alabama	Macon	01087231603	Low-Income Community
Alabama	Macon	01087232200	Low-Income Community
Alabama	Macon	01087231500	Low-Income Community
Alabama	Marengo	01091972900	Low-Income Community
Alabama	Marion	01093964400	Low-Income Community
Alabama	Marion	01093964500	Non-LIC Contiguous
Alabama	Marshall	01095030100	Low-Income Community
Alabama	Monroe	01099076000	Low-Income Community
Alabama	Perry	01105687000	Low-Income Community
Alabama	Pickens	01107050100	Low-Income Community
Alabama	Pike	01109189100	Low-Income Community
Alabama	Randolph	01111000500	Low-Income Community
Alabama	Shelby	01117030703	Low-Income Community
Alabama	St. Clair	01115040203	Low-Income Community
Alabama	Sumter	01119011300	Low-Income Community
Alabama	Talladega	01121010900	Low-Income Community
Alabama	Tallapoosa	01123962300	Low-Income Community
Alabama	Walker	01127020400	Low-Income Community
Alabama	Washington	01129044200	Low-Income Community
Alabama	Wilcox	01131035100	Low-Income Community
Alabama	Winston	01133965700	Low-Income Community
Alaska	Aleutians East	02013000100	Low-Income Community
Alaska	Aleutians West	02016000100	Low-Income Community
Alaska	Bethel	02050000300	Low-Income Community
Alaska	Fairbanks North Star	02090000200	Low-Income Community
Alaska	Fairbanks North Star	02090001100	Low-Income Community
Alaska	Fairbanks North Star	02090000100	Low-Income Community
Alaska	Haines	02100000100	Low-Income Community
Alaska	Hoonah-Angoon	02105000300	Low-Income Community
Alaska	Kenai Peninsula	02122000100	Low-Income Community

State	County	Census Tract Number	Tract Type
Alaska	Matanuska-Susitna	02170000701	Low-Income Community
Alaska	Matanuska-Susitna	02170000401	Low-Income Community
Alaska	Nome	02180000100	Low-Income Community
Alaska	North Slope	02185000200	Low-Income Community
Alaska	Northwest Arctic	02188000100	Low-Income Community
Alaska	Prince of Wales-Hyder	02198940100	Low-Income Community
Alaska	Prince of Wales-Hyder	02198000100	Low-Income Community
Alaska	Wrangell	02275000300	Low-Income Community
Alaska	Yukon-Koyukuk	02290000200	Low-Income Community
American Samoa	Eastern	60010950500	Low-Income Community
American Samoa	Eastern	60010950600	Low-Income Community
American Samoa	Eastern	60010950900	Low-Income Community
American Samoa	Eastern	60010950700	Low-Income Community
American Samoa	Eastern	60010950200	Low-Income Community
American Samoa	Eastern	60010950100	Low-Income Community
American Samoa	Eastern	60010950300	Low-Income Community
American Samoa	Manu’a	60020951800	Low-Income Community
American Samoa	Western	60050951100	Low-Income Community
American Samoa	Western	60050951201	Low-Income Community
American Samoa	Western	60050951203	Low-Income Community
American Samoa	Western	60050951202	Low-Income Community
American Samoa	Western	60050951000	Low-Income Community
American Samoa	Western	60050951500	Low-Income Community
American Samoa	Western	60050951300	Low-Income Community
American Samoa	Western	60050951600	Low-Income Community
Arizona	Apache	04001970502	Non-LIC Contiguous
Arizona	Apache	04001970200	Low-Income Community
Arizona	Apache	04001945100	Low-Income Community
Arizona	Cochise	04003001702	Low-Income Community
Arizona	Cochise	04003001100	Low-Income Community
Arizona	Cochise	04003000600	Low-Income Community
Arizona	Cochise	04003000301	Low-Income Community
Arizona	Coconino	04005942202	Low-Income Community
Arizona	Coconino	04005945000	Low-Income Community
Arizona	Coconino	04005945100	Low-Income Community
Arizona	Coconino	04005002300	Low-Income Community
Arizona	Coconino	04005945200	Low-Income Community
Arizona	Gila	04007940400	Low-Income Community
Arizona	Gila	04007001100	Low-Income Community
Arizona	Gila	04007000900	Low-Income Community
Arizona	Graham	04009961201	Low-Income Community
Arizona	Greenlee	04011960300	Low-Income Community

State	County	Census Tract Number	Tract Type
Arizona	Greenlee	04011960100	Non-LIC Contiguous
Arizona	La Paz	04012940300	Low-Income Community
Arizona	La Paz	04012020100	Low-Income Community
Arizona	Maricopa	04013723305	Low-Income Community
Arizona	Maricopa	04013040502	Low-Income Community
Arizona	Mohave	04015955000	Low-Income Community
Arizona	Mohave	04015951900	Low-Income Community
Arizona	Mohave	04015951602	Low-Income Community
Arizona	Mohave	04015953900	Non-LIC Contiguous
Arizona	Mohave	04015954800	Low-Income Community
Arizona	Mohave	04015940400	Low-Income Community
Arizona	Navajo	04017965300	Low-Income Community
Arizona	Navajo	04017963300	Low-Income Community
Arizona	Navajo	04017960500	Low-Income Community
Arizona	Pinal	04021002103	Low-Income Community
Arizona	Pinal	04021002300	Non-LIC Contiguous
Arizona	Pinal	04021001000	Low-Income Community
Arizona	Pinal	04021000700	Low-Income Community
Arizona	Pinal	04021000901	Low-Income Community
Arizona	Pinal	04021000400	Low-Income Community
Arizona	Santa Cruz	04023966402	Low-Income Community
Arizona	Santa Cruz	04023966302	Low-Income Community
Arizona	Yavapai	04025002100	Low-Income Community
Arizona	Yavapai	04025001601	Low-Income Community
Arizona	Yavapai	04025000900	Low-Income Community
Arizona	Yavapai	04025000606	Low-Income Community
Arizona	Yuma	04027011501	Low-Income Community
Arizona	Yuma	04027012100	Low-Income Community
Arizona	Yuma	04027011600	Low-Income Community
Arizona	Yuma	04027011403	Low-Income Community
Arizona	Yuma	04027011202	Low-Income Community
Arkansas	Arkansas	05001480400	Low-Income Community
Arkansas	Ashley	05003960600	Low-Income Community
Arkansas	Benton	05007021101	Low-Income Community
Arkansas	Boone	05009790501	Low-Income Community
Arkansas	Bradley	05011950300	Low-Income Community
Arkansas	Carroll	05015950300	Low-Income Community
Arkansas	Chicot	05017080300	Low-Income Community
Arkansas	Clark	05019953900	Low-Income Community
Arkansas	Cleburne	05023480300	Low-Income Community
Arkansas	Columbia	05027950200	Low-Income Community
Arkansas	Conway	05029950300	Low-Income Community

State	County	Census Tract Number	Tract Type
Arkansas	Crittenden	05035030703	Low-Income Community
Arkansas	Dallas	05039970300	Low-Income Community
Arkansas	Desha	05041950200	Low-Income Community
Arkansas	Desha	05041950100	Low-Income Community
Arkansas	Drew	05043490300	Low-Income Community
Arkansas	Drew	05043490400	Low-Income Community
Arkansas	Franklin	05047950200	Low-Income Community
Arkansas	Garland	05051011500	Low-Income Community
Arkansas	Garland	05051010800	Low-Income Community
Arkansas	Garland	05051010700	Low-Income Community
Arkansas	Grant	05053470300	Low-Income Community
Arkansas	Greene	05055480700	Low-Income Community
Arkansas	Greene	05055480500	Low-Income Community
Arkansas	Hempstead	05057480300	Low-Income Community
Arkansas	Hot Spring	05059020200	Low-Income Community
Arkansas	Howard	05061950300	Low-Income Community
Arkansas	Independence	05063490200	Low-Income Community
Arkansas	Independence	05063490600	Low-Income Community
Arkansas	Jackson	05067480400	Low-Income Community
Arkansas	Jefferson	05069000502	Low-Income Community
Arkansas	Jefferson	05069001000	Low-Income Community
Arkansas	Jefferson	05069002400	Non-LIC Contiguous
Arkansas	Jefferson	05069002500	Low-Income Community
Arkansas	Johnson	05071952000	Low-Income Community
Arkansas	Lafayette	05073470100	Low-Income Community
Arkansas	Lawrence	05075470100	Low-Income Community
Arkansas	Little River	05081030102	Low-Income Community
Arkansas	Logan	05083950500	Low-Income Community
Arkansas	Marion	05089960202	Low-Income Community
Arkansas	Miller	05091020500	Low-Income Community
Arkansas	Mississippi	05093010700	Non-LIC Contiguous
Arkansas	Mississippi	05093010800	Low-Income Community
Arkansas	Mississippi	05093011100	Low-Income Community
Arkansas	Nevada	05099090200	Low-Income Community
Arkansas	Ouachita	05103950600	Low-Income Community
Arkansas	Ouachita	05103950200	Low-Income Community
Arkansas	Phillips	05107480600	Low-Income Community
Arkansas	Phillips	05107480400	Low-Income Community
Arkansas	Polk	05113950400	Low-Income Community
Arkansas	Pope	05115951600	Low-Income Community
Arkansas	Pope	05115951300	Low-Income Community
Arkansas	Sevier	05133080300	Low-Income Community

State	County	Census Tract Number	Tract Type
Arkansas	St. Francis	05123960400	Low-Income Community
Arkansas	St. Francis	05123960600	Low-Income Community
Arkansas	Union	05139950900	Low-Income Community
Arkansas	Union	05139951000	Low-Income Community
Arkansas	Van Buren	05141460200	Low-Income Community
Arkansas	White	05145070800	Low-Income Community
California	Alpine	06003010000	Non-LIC Contiguous
California	Amador	06005000102	Low-Income Community
California	Butte	06007003002	Low-Income Community
California	Butte	06007003001	Low-Income Community
California	Butte	06007002800	Low-Income Community
California	Calaveras	06009000400	Low-Income Community
California	Colusa	06011000300	Low-Income Community
California	Colusa	06011000500	Low-Income Community
California	Del Norte	06015000102	Low-Income Community
California	Del Norte	06015000101	Low-Income Community
California	El Dorado	06017031600	Low-Income Community
California	El Dorado	06017031900	Low-Income Community
California	El Dorado	06017030302	Low-Income Community
California	Fresno	06019006501	Low-Income Community
California	Fresno	06019006602	Low-Income Community
California	Fresno	06019006202	Low-Income Community
California	Fresno	06019006201	Low-Income Community
California	Fresno	06019008501	Low-Income Community
California	Fresno	06019008200	Low-Income Community
California	Fresno	06019008302	Low-Income Community
California	Fresno	06019007802	Low-Income Community
California	Glenn	06021010100	Low-Income Community
California	Glenn	06021010200	Low-Income Community
California	Humboldt	06023000300	Low-Income Community
California	Humboldt	06023000500	Low-Income Community
California	Humboldt	06023010501	Low-Income Community
California	Humboldt	06023010102	Low-Income Community
California	Humboldt	06023001300	Low-Income Community
California	Humboldt	06023940000	Low-Income Community
California	Humboldt	06023000100	Low-Income Community
California	Imperial	06025012100	Low-Income Community
California	Imperial	06025011900	Low-Income Community
California	Imperial	06025012200	Low-Income Community
California	Imperial	06025011400	Low-Income Community
California	Imperial	06025011300	Low-Income Community
California	Imperial	06025010900	Low-Income Community

State	County	Census Tract Number	Tract Type
California	Imperial	06025010400	Low-Income Community
California	Inyo	06027000400	Low-Income Community
California	Inyo	06027000800	Low-Income Community
California	Kern	06029003303	Low-Income Community
California	Kern	06029006303	Low-Income Community
California	Kern	06029005300	Low-Income Community
California	Kern	06029006401	Low-Income Community
California	Kern	06029006304	Low-Income Community
California	Kern	06029004701	Low-Income Community
California	Kern	06029003500	Low-Income Community
California	Kern	06029004402	Low-Income Community
California	Kern	06029004401	Low-Income Community
California	Kern	06029004101	Low-Income Community
California	Kern	06029005900	Low-Income Community
California	Kern	06029006100	Low-Income Community
California	Kern	06029005600	Low-Income Community
California	Kern	06029005802	Low-Income Community
California	Kern	06029005507	Low-Income Community
California	Kings	06031001601	Low-Income Community
California	Kings	06031001701	Low-Income Community
California	Kings	06031001300	Low-Income Community
California	Kings	06031001402	Low-Income Community
California	Lake	06033000801	Low-Income Community
California	Lake	06033000802	Low-Income Community
California	Lake	06033000702	Low-Income Community
California	Lassen	06035040303	Low-Income Community
California	Lassen	06035040304	Low-Income Community
California	Madera	06039000202	Non-LIC Contiguous
California	Madera	06039000103	Low-Income Community
California	Mariposa	06043000102	Low-Income Community
California	Mariposa	06043000101	Low-Income Community
California	Mendocino	06045010100	Low-Income Community
California	Mendocino	06045011300	Low-Income Community
California	Mendocino	06045011500	Low-Income Community
California	Merced	06047002201	Low-Income Community
California	Merced	06047000602	Low-Income Community
California	Merced	06047000603	Low-Income Community
California	Merced	06047000503	Low-Income Community
California	Modoc	06049000100	Low-Income Community
California	Modoc	06049000300	Low-Income Community
California	Monterey	06053011302	Low-Income Community
California	Monterey	06053014102	Low-Income Community

State	County	Census Tract Number	Tract Type
California	Monterey	06053013700	Low-Income Community
California	Monterey	06053013500	Low-Income Community
California	Nevada	06057000900	Low-Income Community
California	Nevada	06057000600	Low-Income Community
California	Placer	06061021603	Low-Income Community
California	Placer	06061020401	Low-Income Community
California	Plumas	06063000202	Low-Income Community
California	Plumas	06063000400	Low-Income Community
California	Riverside	06065044507	Low-Income Community
California	Riverside	06065044509	Low-Income Community
California	Riverside	06065044510	Low-Income Community
California	Riverside	06065045604	Low-Income Community
California	Riverside	06065046102	Low-Income Community
California	Riverside	06065046200	Low-Income Community
California	Sacramento	06067009800	Low-Income Community
California	San Benito	06069000701	Low-Income Community
California	San Benito	06069000200	Low-Income Community
California	San Bernardino	06071010700	Low-Income Community
California	San Bernardino	06071010423	Low-Income Community
California	San Bernardino	06071009500	Low-Income Community
California	San Bernardino	06071009400	Low-Income Community
California	San Luis Obispo	06079012200	Low-Income Community
California	San Luis Obispo	06079010102	Low-Income Community
California	San Luis Obispo	06079010902	Low-Income Community
California	Santa Barbara	06083002705	Low-Income Community
California	Santa Barbara	06083002706	Low-Income Community
California	Santa Barbara	06083002702	Low-Income Community
California	Shasta	06089012500	Low-Income Community
California	Siskiyou	06093000702	Low-Income Community
California	Siskiyou	06093000703	Low-Income Community
California	Siskiyou	06093000500	Low-Income Community
California	Sonoma	06097150305	Low-Income Community
California	Stanislaus	06099003400	Low-Income Community
California	Stanislaus	06099003201	Low-Income Community
California	Tehama	06103001100	Low-Income Community
California	Trinity	06105000300	Low-Income Community
California	Trinity	06105000101	Low-Income Community
California	Tulare	06107003200	Low-Income Community
California	Tulare	06107002800	Low-Income Community
California	Tulare	06107004200	Low-Income Community
California	Tulare	06107004300	Low-Income Community
California	Tulare	06107001400	Low-Income Community

State	County	Census Tract Number	Tract Type
California	Tulare	06107000502	Low-Income Community
California	Tulare	06107000201	Low-Income Community
California	Tulare	06107000302	Low-Income Community
California	Tuolumne	06109004200	Low-Income Community
California	Tuolumne	06109001200	Low-Income Community
California	Ventura	06111000304	Low-Income Community
California	Ventura	06111000600	Low-Income Community
California	Yuba	06115040400	Low-Income Community
California	Yuba	06115040301	Low-Income Community
California	Yuba	06115040302	Low-Income Community
Colorado	Adams	08001008606	Low-Income Community
Colorado	Alamosa	08003960200	Low-Income Community
Colorado	Alamosa	08003960300	Low-Income Community
Colorado	Alamosa	08003960000	Low-Income Community
Colorado	Archuleta	08007974400	Low-Income Community
Colorado	Baca	08009964700	Low-Income Community
Colorado	Bent	08011966700	Low-Income Community
Colorado	Chaffee	08015000401	Non-LIC Contiguous
Colorado	Chaffee	08015000402	Low-Income Community
Colorado	Cheyenne	08017960600	Low-Income Community
Colorado	Clear Creek	08019014800	Low-Income Community
Colorado	Costilla	08023972600	Low-Income Community
Colorado	Crowley	08025969600	Low-Income Community
Colorado	Delta	08029964600	Low-Income Community
Colorado	Delta	08029964800	Low-Income Community
Colorado	Delta	08029965100	Low-Income Community
Colorado	Dolores	08033000100	Low-Income Community
Colorado	Eagle	08037000503	Low-Income Community
Colorado	Fremont	08043978800	Low-Income Community
Colorado	Fremont	08043978300	Low-Income Community
Colorado	Fremont	08043978200	Low-Income Community
Colorado	Garfield	08045951702	Low-Income Community
Colorado	Garfield	08045951600	Low-Income Community
Colorado	Garfield	08045951901	Low-Income Community
Colorado	Gunnison	08051963700	Low-Income Community
Colorado	Huerfano	08055960600	Low-Income Community
Colorado	Kit Carson	08063962100	Low-Income Community
Colorado	La Plata	08067940400	Non-LIC Contiguous
Colorado	La Plata	08067971100	Low-Income Community
Colorado	Lake	08065961900	Non-LIC Contiguous
Colorado	Larimer	08069002802	Low-Income Community
Colorado	Las Animas	08071000200	Non-LIC Contiguous

State	County	Census Tract Number	Tract Type
Colorado	Las Animas	08071000500	Low-Income Community
Colorado	Las Animas	08071000800	Non-LIC Contiguous
Colorado	Lincoln	08073961700	Low-Income Community
Colorado	Logan	08075966300	Low-Income Community
Colorado	Logan	08075966100	Low-Income Community
Colorado	Logan	08075966400	Low-Income Community
Colorado	Mesa	08077001800	Non-LIC Contiguous
Colorado	Moffat	08081000400	Low-Income Community
Colorado	Montezuma	08083941100	Low-Income Community
Colorado	Montrose	08085966100	Low-Income Community
Colorado	Montrose	08085966202	Low-Income Community
Colorado	Montrose	08085966503	Low-Income Community
Colorado	Montrose	08085966300	Low-Income Community
Colorado	Morgan	08087000700	Low-Income Community
Colorado	Morgan	08087000500	Low-Income Community
Colorado	Otero	08089968300	Low-Income Community
Colorado	Otero	08089968600	Low-Income Community
Colorado	Phillips	08095967600	Low-Income Community
Colorado	Prowers	08099000300	Low-Income Community
Colorado	Prowers	08099000700	Low-Income Community
Colorado	Prowers	08099000200	Low-Income Community
Colorado	Rio Blanco	08103951100	Low-Income Community
Colorado	Rio Grande	08105976700	Low-Income Community
Colorado	Saguache	08109977700	Low-Income Community
Colorado	San Juan	08111972600	Low-Income Community
Colorado	San Miguel	08113968200	Non-LIC Contiguous
Colorado	Washington	08121924200	Low-Income Community
Colorado	Weld	08123002004	Low-Income Community
Colorado	Weld	08123001902	Low-Income Community
Colorado	Yuma	08125963100	Low-Income Community
Connecticut	Litchfield	09005310300	Low-Income Community
Connecticut	New London	09011870200	Low-Income Community
Connecticut	New London	09011690700	Low-Income Community
Connecticut	New London	09011870300	Low-Income Community
Connecticut	New London	09011697000	Low-Income Community
Connecticut	New London	09011696700	Low-Income Community
Connecticut	New London	09011696800	Low-Income Community
Connecticut	New London	09011690500	Low-Income Community
Connecticut	Tolland	09013881300	Low-Income Community
Connecticut	Windham	09015800600	Low-Income Community
Connecticut	Windham	09015903100	Low-Income Community
Delaware	Kent	10001040201	Low-Income Community

State	County	Census Tract Number	Tract Type
Delaware	Kent	10001041300	Low-Income Community
Delaware	Kent	10001042500	Low-Income Community
Delaware	Kent	10001043300	Low-Income Community
Delaware	Kent	10001041400	Low-Income Community
Delaware	Sussex	10005050503	Low-Income Community
Delaware	Sussex	10005050406	Low-Income Community
Delaware	Sussex	10005050405	Low-Income Community
Delaware	Sussex	10005051802	Low-Income Community
Delaware	Sussex	10005050401	Non-LIC Contiguous
Florida	Baker	12003040201	Low-Income Community
Florida	Bay	12005001800	Low-Income Community
Florida	Bay	12005002000	Low-Income Community
Florida	Bay	12005001600	Low-Income Community
Florida	Bradford	12007000400	Low-Income Community
Florida	Brevard	12009060700	Low-Income Community
Florida	Calhoun	12013010300	Low-Income Community
Florida	Charlotte	12015010100	Low-Income Community
Florida	Citrus	12017450202	Low-Income Community
Florida	Citrus	12017451502	Low-Income Community
Florida	Citrus	12017450800	Low-Income Community
Florida	Clay	12019030104	Low-Income Community
Florida	Clay	12019030102	Low-Income Community
Florida	Collier	12021011205	Low-Income Community
Florida	Collier	12021011301	Low-Income Community
Florida	Collier	12021011400	Low-Income Community
Florida	Columbia	12023110300	Low-Income Community
Florida	DeSoto	12027010200	Low-Income Community
Florida	DeSoto	12027010301	Low-Income Community
Florida	Dixie	12029970101	Low-Income Community
Florida	Escambia	12033004000	Low-Income Community
Florida	Franklin	12037970200	Low-Income Community
Florida	Gadsden	12039020102	Low-Income Community
Florida	Gilchrist	12041950201	Low-Income Community
Florida	Gilchrist	12041950100	Low-Income Community
Florida	Glades	12043000300	Low-Income Community
Florida	Glades	12043000200	Low-Income Community
Florida	Gulf	12045960200	Low-Income Community
Florida	Hamilton	12047960300	Low-Income Community
Florida	Hamilton	12047960100	Low-Income Community
Florida	Hardee	12049970102	Low-Income Community
Florida	Hendry	12051000200	Low-Income Community
Florida	Hernando	12053040502	Low-Income Community

State	County	Census Tract Number	Tract Type
Florida	Hernando	12053041204	Low-Income Community
Florida	Hernando	12053040400	Low-Income Community
Florida	Hernando	12053041302	Low-Income Community
Florida	Hernando	12053041104	Low-Income Community
Florida	Highlands	12055960300	Low-Income Community
Florida	Highlands	12055960103	Low-Income Community
Florida	Highlands	12055961700	Low-Income Community
Florida	Highlands	12055961200	Low-Income Community
Florida	Holmes	12059960200	Low-Income Community
Florida	Indian River	12061050904	Low-Income Community
Florida	Jackson	12063210200	Low-Income Community
Florida	Jackson	12063210500	Low-Income Community
Florida	Jefferson	12065250101	Low-Income Community
Florida	Lafayette	12067960100	Low-Income Community
Florida	Lake	12069030504	Low-Income Community
Florida	Lake	12069030502	Low-Income Community
Florida	Lake	12069030102	Low-Income Community
Florida	Lake	12069030206	Low-Income Community
Florida	Lake	12069030107	Low-Income Community
Florida	Levy	12075970102	Low-Income Community
Florida	Levy	12075970101	Low-Income Community
Florida	Liberty	12077950200	Low-Income Community
Florida	Madison	12079110302	Low-Income Community
Florida	Marion	12083000601	Low-Income Community
Florida	Marion	12083000401	Low-Income Community
Florida	Marion	12083002602	Low-Income Community
Florida	Martin	12085001801	Low-Income Community
Florida	Monroe	12087971100	Low-Income Community
Florida	Nassau	12089050303	Low-Income Community
Florida	Nassau	12089050302	Low-Income Community
Florida	Okaloosa	12091021900	Low-Income Community
Florida	Okeechobee	12093910401	Low-Income Community
Florida	Okeechobee	12093910300	Low-Income Community
Florida	Osceola	12097041100	Low-Income Community
Florida	Palm Beach	12099008302	Low-Income Community
Florida	Palm Beach	12099008301	Low-Income Community
Florida	Palm Beach	12099008201	Low-Income Community
Florida	Palm Beach	12099008002	Low-Income Community
Florida	Palm Beach	12099008001	Low-Income Community
Florida	Palm Beach	12099008202	Low-Income Community
Florida	Pasco	12101031809	Low-Income Community
Florida	Pasco	12101033011	Low-Income Community

State	County	Census Tract Number	Tract Type
Florida	Pasco	12101033007	Low-Income Community
Florida	Pasco	12101033008	Low-Income Community
Florida	Pasco	12101032904	Low-Income Community
Florida	Pasco	12101032803	Low-Income Community
Florida	Polk	12105014301	Low-Income Community
Florida	Polk	12105016002	Low-Income Community
Florida	Polk	12105015702	Low-Income Community
Florida	Polk	12105016100	Low-Income Community
Florida	Putnam	12107950900	Low-Income Community
Florida	Putnam	12107950800	Low-Income Community
Florida	Putnam	12107951401	Low-Income Community
Florida	Santa Rosa	12113010600	Low-Income Community
Florida	St. Johns	12109021003	Low-Income Community
Florida	St. Johns	12109020400	Low-Income Community
Florida	Sumter	12119910602	Low-Income Community
Florida	Sumter	12119911000	Low-Income Community
Florida	Suwannee	12121970301	Low-Income Community
Florida	Suwannee	12121970500	Low-Income Community
Florida	Taylor	12123950300	Low-Income Community
Florida	Union	12125960200	Low-Income Community
Florida	Volusia	12127083008	Low-Income Community
Florida	Wakulla	12129010202	Low-Income Community
Florida	Walton	12131950301	Low-Income Community
Florida	Washington	12133970104	Low-Income Community
Georgia	Atkinson	13003960100	Low-Income Community
Georgia	Baldwin	13009970200	Low-Income Community
Georgia	Baldwin	13009970702	Low-Income Community
Georgia	Baldwin	13009970400	Low-Income Community
Georgia	Baldwin	13009970500	Low-Income Community
Georgia	Baldwin	13009970600	Low-Income Community
Georgia	Baldwin	13009970701	Low-Income Community
Georgia	Barrow	13013180205	Low-Income Community
Georgia	Ben Hill	13017960400	Low-Income Community
Georgia	Ben Hill	13017960500	Low-Income Community
Georgia	Ben Hill	13017960100	Low-Income Community
Georgia	Ben Hill	13017960300	Low-Income Community
Georgia	Berrien	13019970400	Low-Income Community
Georgia	Bleckley	13023790200	Low-Income Community
Georgia	Brooks	13027960400	Low-Income Community
Georgia	Brooks	13027960300	Low-Income Community
Georgia	Bulloch	13031110500	Low-Income Community
Georgia	Bulloch	13031110602	Low-Income Community

State	County	Census Tract Number	Tract Type
Georgia	Bulloch	13031110401	Low-Income Community
Georgia	Bulloch	13031110404	Low-Income Community
Georgia	Bulloch	13031110403	Low-Income Community
Georgia	Bulloch	13031110200	Low-Income Community
Georgia	Burke	13033950400	Low-Income Community
Georgia	Burke	13033950200	Low-Income Community
Georgia	Burke	13033950100	Low-Income Community
Georgia	Calhoun	13037950200	Low-Income Community
Georgia	Calhoun	13037950100	Low-Income Community
Georgia	Candler	13043950100	Low-Income Community
Georgia	Candler	13043950300	Low-Income Community
Georgia	Carroll	13045910501	Low-Income Community
Georgia	Carroll	13045910502	Low-Income Community
Georgia	Clay	13061960300	Low-Income Community
Georgia	Clinch	13065970100	Low-Income Community
Georgia	Coffee	13069010802	Low-Income Community
Georgia	Coffee	13069010500	Low-Income Community
Georgia	Coffee	13069010700	Low-Income Community
Georgia	Colquitt	13071970702	Low-Income Community
Georgia	Colquitt	13071970800	Low-Income Community
Georgia	Colquitt	13071970300	Low-Income Community
Georgia	Colquitt	13071970400	Low-Income Community
Georgia	Cook	13075960200	Low-Income Community
Georgia	Crisp	13081010201	Low-Income Community
Georgia	Crisp	13081010202	Low-Income Community
Georgia	Crisp	13081010100	Low-Income Community
Georgia	Decatur	13087970400	Low-Income Community
Georgia	Dodge	13091960200	Low-Income Community
Georgia	Dooly	13093970300	Low-Income Community
Georgia	Dooly	13093970100	Low-Income Community
Georgia	Early	13099090500	Low-Income Community
Georgia	Early	13099090400	Low-Income Community
Georgia	Echols	13101880100	Low-Income Community
Georgia	Elbert	13105000400	Low-Income Community
Georgia	Emanuel	13107970100	Low-Income Community
Georgia	Emanuel	13107970400	Low-Income Community
Georgia	Emanuel	13107970300	Low-Income Community
Georgia	Emanuel	13107970600	Low-Income Community
Georgia	Evans	13109970300	Low-Income Community
Georgia	Floyd	13115001600	Low-Income Community
Georgia	Floyd	13115001100	Low-Income Community
Georgia	Gilmer	13123080300	Low-Income Community

State	County	Census Tract Number	Tract Type
Georgia	Glynn	13127000800	Low-Income Community
Georgia	Glynn	13127000700	Low-Income Community
Georgia	Glynn	13127000504	Low-Income Community
Georgia	Grady	13131950300	Low-Income Community
Georgia	Grady	13131950500	Low-Income Community
Georgia	Greene	13133950200	Low-Income Community
Georgia	Greene	13133950303	Low-Income Community
Georgia	Hall	13139001003	Low-Income Community
Georgia	Hall	13139001101	Low-Income Community
Georgia	Hall	13139000800	Low-Income Community
Georgia	Hancock	13141480400	Low-Income Community
Georgia	Jefferson	13163960300	Low-Income Community
Georgia	Jefferson	13163960400	Low-Income Community
Georgia	Jenkins	13165960100	Low-Income Community
Georgia	Laurens	13175950800	Low-Income Community
Georgia	Laurens	13175950900	Low-Income Community
Georgia	Laurens	13175950300	Low-Income Community
Georgia	Laurens	13175950400	Low-Income Community
Georgia	Lincoln	13181970100	Low-Income Community
Georgia	Macon	13193000400	Low-Income Community
Georgia	Macon	13193000300	Low-Income Community
Georgia	McDuffie	13189950400	Low-Income Community
Georgia	McDuffie	13189950200	Low-Income Community
Georgia	Miller	13201950200	Low-Income Community
Georgia	Miller	13201950100	Low-Income Community
Georgia	Mitchell	13205090200	Low-Income Community
Georgia	Mitchell	13205090300	Low-Income Community
Georgia	Mitchell	13205090100	Low-Income Community
Georgia	Peach	13225040200	Low-Income Community
Georgia	Peach	13225040302	Low-Income Community
Georgia	Peach	13225040400	Low-Income Community
Georgia	Pierce	13229960300	Low-Income Community
Georgia	Polk	13233010400	Low-Income Community
Georgia	Randolph	13243790200	Low-Income Community
Georgia	Screven	13251970400	Low-Income Community
Georgia	Spalding	13255160800	Low-Income Community
Georgia	Spalding	13255160700	Low-Income Community
Georgia	Spalding	13255160900	Low-Income Community
Georgia	Spalding	13255160300	Low-Income Community
Georgia	Spalding	13255160400	Low-Income Community
Georgia	Stewart	13259950100	Low-Income Community
Georgia	Stewart	13259950400	Low-Income Community

State	County	Census Tract Number	Tract Type
Georgia	Sumter	13261950700	Low-Income Community
Georgia	Sumter	13261950600	Low-Income Community
Georgia	Sumter	13261950200	Low-Income Community
Georgia	Sumter	13261950300	Low-Income Community
Georgia	Taliaferro	13265010200	Low-Income Community
Georgia	Tattnall	13267950201	Low-Income Community
Georgia	Tattnall	13267950202	Low-Income Community
Georgia	Taylor	13269950300	Low-Income Community
Georgia	Telfair	13271950100	Low-Income Community
Georgia	Terrell	13273120300	Low-Income Community
Georgia	Terrell	13273120400	Low-Income Community
Georgia	Thomas	13275960700	Low-Income Community
Georgia	Thomas	13275960100	Low-Income Community
Georgia	Tift	13277960600	Low-Income Community
Georgia	Tift	13277960800	Low-Income Community
Georgia	Tift	13277960700	Low-Income Community
Georgia	Toombs	13279970100	Low-Income Community
Georgia	Troup	13285960800	Low-Income Community
Georgia	Troup	13285960501	Low-Income Community
Georgia	Troup	13285960901	Low-Income Community
Georgia	Troup	13285960600	Low-Income Community
Georgia	Upson	13293010500	Low-Income Community
Georgia	Upson	13293010201	Low-Income Community
Georgia	Walton	13297110400	Low-Income Community
Georgia	Ware	13299950800	Low-Income Community
Georgia	Ware	13299950700	Low-Income Community
Georgia	Ware	13299950900	Low-Income Community
Georgia	Ware	13299950400	Low-Income Community
Georgia	Ware	13299950500	Low-Income Community
Georgia	Warren	13301970400	Low-Income Community
Georgia	Washington	13303950700	Low-Income Community
Georgia	Washington	13303950400	Low-Income Community
Georgia	Wayne	13305970500	Low-Income Community
Guam	Guam	66010955700	Low-Income Community
Guam	Guam	66010956000	Low-Income Community
Guam	Guam	66010953000	Low-Income Community
Guam	Guam	66010952800	Low-Income Community
Guam	Guam	66010952400	Low-Income Community
Guam	Guam	66010951901	Low-Income Community
Guam	Guam	66010952900	Low-Income Community
Guam	Guam	66010951902	Low-Income Community
Guam	Guam	66010951600	Low-Income Community

State	County	Census Tract Number	Tract Type
Guam	Guam	66010953400	Low-Income Community
Guam	Guam	66010953300	Low-Income Community
Guam	Guam	66010951800	Low-Income Community
Guam	Guam	66010955300	Low-Income Community
Guam	Guam	66010955400	Low-Income Community
Guam	Guam	66010954800	Low-Income Community
Guam	Guam	66010955600	Low-Income Community
Guam	Guam	66010953900	Low-Income Community
Guam	Guam	66010954400	Low-Income Community
Guam	Guam	66010950502	Low-Income Community
Guam	Guam	66010950501	Low-Income Community
Guam	Guam	66010950401	Low-Income Community
Guam	Guam	66010950300	Non-LIC Contiguous
Guam	Guam	66010950402	Low-Income Community
Guam	Guam	66010950900	Non-LIC Contiguous
Guam	Guam	66010951000	Low-Income Community
Hawaii	Hawaii	15001020500	Low-Income Community
Hawaii	Hawaii	15001020300	Low-Income Community
Hawaii	Hawaii	15001020600	Low-Income Community
Hawaii	Hawaii	15001020400	Low-Income Community
Hawaii	Hawaii	15001021504	Low-Income Community
Hawaii	Hawaii	15001021601	Non-LIC Contiguous
Hawaii	Kauai	15007040604	Low-Income Community
Hawaii	Kauai	15007040104	Low-Income Community
Hawaii	Maui	15009030404	Low-Income Community
Hawaii	Maui	15009031900	Non-LIC Contiguous
Hawaii	Maui	15009031700	Low-Income Community
Hawaii	Maui	15009030901	Low-Income Community
Idaho	Adams	16003950100	Non-LIC Contiguous
Idaho	Benewah	16009950100	Low-Income Community
Idaho	Bonner	16017950300	Low-Income Community
Idaho	Boundary	16021970200	Low-Income Community
Idaho	Canyon	16027022100	Low-Income Community
Idaho	Canyon	16027022200	Low-Income Community
Idaho	Clearwater	16035940000	Non-LIC Contiguous
Idaho	Clearwater	16035970100	Low-Income Community
Idaho	Elmore	16039960300	Low-Income Community
Idaho	Gooding	16047960100	Low-Income Community
Idaho	Idaho	16049960400	Low-Income Community
Idaho	Idaho	16049940000	Low-Income Community
Idaho	Jerome	16053970400	Low-Income Community
Idaho	Latah	16057005400	Low-Income Community

State	County	Census Tract Number	Tract Type
Idaho	Latah	16057005100	Low-Income Community
Idaho	Lewis	16061940001	Low-Income Community
Idaho	Minidoka	16067970500	Low-Income Community
Idaho	Nez Perce	16069960300	Low-Income Community
Idaho	Payette	16075960200	Low-Income Community
Idaho	Shoshone	16079960300	Low-Income Community
Idaho	Twin Falls	16083000400	Low-Income Community
Idaho	Valley	16085970300	Low-Income Community
Illinois	Adams	17001000800	Low-Income Community
Illinois	Alexander	17003957900	Low-Income Community
Illinois	Bond	17005951300	Low-Income Community
Illinois	Boone	17007010100	Low-Income Community
Illinois	Bureau	17011965600	Low-Income Community
Illinois	Carroll	17015960300	Low-Income Community
Illinois	Cass	17017960500	Low-Income Community
Illinois	Christian	17021958900	Low-Income Community
Illinois	Clark	17023060200	Low-Income Community
Illinois	Clay	17025972100	Low-Income Community
Illinois	Clinton	17027900401	Low-Income Community
Illinois	Coles	17029000500	Low-Income Community
Illinois	Crawford	17033880400	Low-Income Community
Illinois	Cumberland	17035972400	Low-Income Community
Illinois	De Witt	17039971800	Low-Income Community
Illinois	DeKalb	17037002200	Low-Income Community
Illinois	DeKalb	17037001002	Low-Income Community
Illinois	DeKalb	17037001001	Low-Income Community
Illinois	Douglas	17041952000	Low-Income Community
Illinois	Edgar	17045070300	Low-Income Community
Illinois	Edwards	17047957100	Low-Income Community
Illinois	Effingham	17049950800	Low-Income Community
Illinois	Fayette	17051950900	Low-Income Community
Illinois	Franklin	17055040600	Low-Income Community
Illinois	Fulton	17057953500	Low-Income Community
Illinois	Gallatin	17059972800	Low-Income Community
Illinois	Greene	17061973900	Low-Income Community
Illinois	Hamilton	17065973200	Low-Income Community
Illinois	Hancock	17067954100	Low-Income Community
Illinois	Hardin	17069970900	Low-Income Community
Illinois	Henderson	17071973500	Low-Income Community
Illinois	Henry	17073030800	Low-Income Community
Illinois	Iroquois	17075950400	Low-Income Community
Illinois	Jackson	17077011700	Low-Income Community

State	County	Census Tract Number	Tract Type
Illinois	Jackson	17077011200	Low-Income Community
Illinois	Jackson	17077011400	Low-Income Community
Illinois	Jasper	17079977400	Low-Income Community
Illinois	Jefferson	17081051000	Low-Income Community
Illinois	Jersey	17083010402	Low-Income Community
Illinois	Jo Daviess	17085020500	Low-Income Community
Illinois	Johnson	17087977800	Low-Income Community
Illinois	Kankakee	17091011600	Low-Income Community
Illinois	Kankakee	17091012300	Low-Income Community
Illinois	Kankakee	17091011700	Low-Income Community
Illinois	Kankakee	17091011500	Low-Income Community
Illinois	Knox	17095001100	Low-Income Community
Illinois	LaSalle	17099964300	Low-Income Community
Illinois	Lawrence	17101880800	Low-Income Community
Illinois	Lee	17103000600	Low-Income Community
Illinois	Livingston	17105960500	Low-Income Community
Illinois	Logan	17107953100	Low-Income Community
Illinois	Macoupin	17117956900	Low-Income Community
Illinois	Madison	17119402200	Low-Income Community
Illinois	Marion	17121952700	Low-Income Community
Illinois	Marshall	17123961500	Low-Income Community
Illinois	Mason	17125956500	Low-Income Community
Illinois	Massac	17127970200	Low-Income Community
Illinois	McDonough	17109010500	Low-Income Community
Illinois	McHenry	17111870301	Low-Income Community
Illinois	Montgomery	17135958000	Low-Income Community
Illinois	Morgan	17137952000	Low-Income Community
Illinois	Moultrie	17139977200	Low-Income Community
Illinois	Ogle	17141961100	Low-Income Community
Illinois	Perry	17145030400	Low-Income Community
Illinois	Pike	17149952700	Low-Income Community
Illinois	Pope	17151971300	Low-Income Community
Illinois	Pulaski	17153971100	Low-Income Community
Illinois	Randolph	17157950600	Low-Income Community
Illinois	Richland	17159978000	Low-Income Community
Illinois	Saline	17165955900	Low-Income Community
Illinois	Schuyler	17169970100	Low-Income Community
Illinois	Shelby	17173959300	Low-Income Community
Illinois	Stephenson	17177000800	Low-Income Community
Illinois	Stephenson	17177001300	Low-Income Community
Illinois	Union	17181950400	Low-Income Community
Illinois	Vermilion	17183011200	Low-Income Community

State	County	Census Tract Number	Tract Type
Illinois	Vermilion	17183000400	Low-Income Community
Illinois	Vermilion	17183000200	Low-Income Community
Illinois	Warren	17187870500	Low-Income Community
Illinois	Washington	17189950300	Low-Income Community
Illinois	Wayne	17191955000	Low-Income Community
Illinois	White	17193958000	Low-Income Community
Illinois	Whiteside	17195001500	Low-Income Community
Illinois	Williamson	17199020400	Low-Income Community
Indiana	Adams	18001030700	Low-Income Community
Indiana	Blackford	18009975100	Low-Income Community
Indiana	Boone	18011810400	Low-Income Community
Indiana	Carroll	18015959600	Low-Income Community
Indiana	Crawford	18025952100	Low-Income Community
Indiana	Daviess	18027954700	Low-Income Community
Indiana	DeKalb	18033020602	Non-LIC Contiguous
Indiana	DeKalb	18033020500	Low-Income Community
Indiana	Dubois	18037953800	Low-Income Community
Indiana	Fayette	18041954100	Low-Income Community
Indiana	Franklin	18047969700	Low-Income Community
Indiana	Gibson	18051050502	Low-Income Community
Indiana	Grant	18053000100	Low-Income Community
Indiana	Henry	18065976100	Low-Income Community
Indiana	Huntington	18069961600	Low-Income Community
Indiana	Jackson	18071967901	Low-Income Community
Indiana	Jennings	18079960302	Low-Income Community
Indiana	Knox	18083955300	Low-Income Community
Indiana	Knox	18083955400	Low-Income Community
Indiana	LaPorte	18091042100	Low-Income Community
Indiana	LaPorte	18091040800	Low-Income Community
Indiana	LaPorte	18091040300	Low-Income Community
Indiana	LaPorte	18091043000	Low-Income Community
Indiana	Lawrence	18093950900	Low-Income Community
Indiana	Marshall	18099020500	Low-Income Community
Indiana	Miami	18103952900	Low-Income Community
Indiana	Miami	18103952200	Low-Income Community
Indiana	Montgomery	18107957000	Low-Income Community
Indiana	Morgan	18109510701	Low-Income Community
Indiana	Newton	18111100700	Low-Income Community
Indiana	Orange	18117951500	Low-Income Community
Indiana	Perry	18123952600	Low-Income Community
Indiana	Pike	18125954000	Low-Income Community
Indiana	Porter	18127050900	Low-Income Community

State	County	Census Tract Number	Tract Type
Indiana	Putnam	18133956500	Low-Income Community
Indiana	Randolph	18135951600	Low-Income Community
Indiana	Rush	18139974400	Low-Income Community
Indiana	Scott	18143967000	Low-Income Community
Indiana	Shelby	18145710601	Low-Income Community
Indiana	Shelby	18145710400	Low-Income Community
Indiana	Starke	18149953700	Low-Income Community
Indiana	Steuben	18151971300	Low-Income Community
Indiana	Switzerland	18155965700	Low-Income Community
Indiana	Vermillion	18165020500	Low-Income Community
Indiana	Wabash	18169102600	Low-Income Community
Indiana	Washington	18175967500	Low-Income Community
Indiana	Wayne	18177000900	Low-Income Community
Indiana	Wayne	18177000200	Low-Income Community
Indiana	Wells	18179040600	Low-Income Community
Iowa	Appanoose	19007950100	Low-Income Community
Iowa	Appanoose	19007950300	Low-Income Community
Iowa	Benton	19011960300	Low-Income Community
Iowa	Buena Vista	19021960400	Low-Income Community
Iowa	Calhoun	19025950200	Low-Income Community
Iowa	Cass	19029190200	Low-Income Community
Iowa	Cass	19029190500	Low-Income Community
Iowa	Cerro Gordo	19033950300	Low-Income Community
Iowa	Cherokee	19035080100	Low-Income Community
Iowa	Clinton	19045000300	Low-Income Community
Iowa	Clinton	19045000100	Low-Income Community
Iowa	Crawford	19047070400	Low-Income Community
Iowa	Dallas	19049050400	Low-Income Community
Iowa	Davis	19051080200	Low-Income Community
Iowa	Decatur	19053960300	Low-Income Community
Iowa	Decatur	19053960200	Low-Income Community
Iowa	Des Moines	19057000400	Low-Income Community
Iowa	Des Moines	19057000300	Low-Income Community
Iowa	Des Moines	19057000200	Low-Income Community
Iowa	Emmet	19063070300	Low-Income Community
Iowa	Floyd	19067480400	Low-Income Community
Iowa	Hamilton	19079960300	Low-Income Community
Iowa	Ida	19093090300	Low-Income Community
Iowa	Jackson	19097950600	Low-Income Community
Iowa	Lee	19111490900	Low-Income Community
Iowa	Lee	19111490800	Low-Income Community
Iowa	Lee	19111490200	Low-Income Community

State	County	Census Tract Number	Tract Type
Iowa	Lucas	19117950300	Low-Income Community
Iowa	Madison	19121060200	Low-Income Community
Iowa	Marshall	19127950900	Low-Income Community
Iowa	Muscatine	19139051000	Low-Income Community
Iowa	Muscatine	19139050700	Low-Income Community
Iowa	Page	19145490200	Low-Income Community
Iowa	Plymouth	19149970200	Low-Income Community
Iowa	Pocahontas	19151780100	Low-Income Community
Iowa	Poweshiek	19157370400	Low-Income Community
Iowa	Shelby	19165960400	Low-Income Community
Iowa	Union	19175190200	Low-Income Community
Iowa	Webster	19187000700	Low-Income Community
Iowa	Worth	19195690100	Low-Income Community
Kansas	Allen	20001952900	Low-Income Community
Kansas	Anderson	20003953600	Low-Income Community
Kansas	Atchison	20005081900	Low-Income Community
Kansas	Barton	20009971700	Low-Income Community
Kansas	Barton	20009971400	Low-Income Community
Kansas	Butler	20015020400	Low-Income Community
Kansas	Cloud	20029977200	Low-Income Community
Kansas	Cowley	20035493800	Low-Income Community
Kansas	Cowley	20035493700	Low-Income Community
Kansas	Crawford	20037956600	Low-Income Community
Kansas	Crawford	20037956900	Non-LIC Contiguous
Kansas	Crawford	20037957600	Low-Income Community
Kansas	Crawford	20037957500	Low-Income Community
Kansas	Finney	20055960600	Low-Income Community
Kansas	Finney	20055960501	Low-Income Community
Kansas	Ford	20057962101	Low-Income Community
Kansas	Ford	20057961800	Low-Income Community
Kansas	Franklin	20059954400	Low-Income Community
Kansas	Franklin	20059954200	Low-Income Community
Kansas	Gove	20063955200	Low-Income Community
Kansas	Gove	20063955100	Low-Income Community
Kansas	Graham	20065952100	Low-Income Community
Kansas	Greeley	20071958100	Low-Income Community
Kansas	Jewell	20089576100	Low-Income Community
Kansas	Jewell	20089576200	Low-Income Community
Kansas	Labette	20099950400	Low-Income Community
Kansas	Lane	20101956600	Non-LIC Contiguous
Kansas	Leavenworth	20103070100	Low-Income Community
Kansas	Lyon	20111000500	Low-Income Community

State	County	Census Tract Number	Tract Type
Kansas	Miami	20121100700	Low-Income Community
Kansas	Montgomery	20125951300	Low-Income Community
Kansas	Montgomery	20125951200	Low-Income Community
Kansas	Montgomery	20125950200	Low-Income Community
Kansas	Norton	20137951700	Non-LIC Contiguous
Kansas	Osage	20139010400	Low-Income Community
Kansas	Reno	20155001300	Low-Income Community
Kansas	Reno	20155000600	Low-Income Community
Kansas	Reno	20155000700	Low-Income Community
Kansas	Reno	20155001000	Low-Income Community
Kansas	Republic	20157978300	Low-Income Community
Kansas	Rooks	20163974600	Low-Income Community
Kansas	Rooks	20163974700	Non-LIC Contiguous
Kansas	Saline	20169000600	Low-Income Community
Kansas	Saline	20169000100	Low-Income Community
Kansas	Sherman	20181453700	Low-Income Community
Kansas	Stafford	20185470600	Low-Income Community
Kentucky	Adair	21001970500	Low-Income Community
Kentucky	Ballard	21007950200	Low-Income Community
Kentucky	Ballard	21007950300	Non-LIC Contiguous
Kentucky	Barren	21009950200	Low-Income Community
Kentucky	Bath	21011970200	Low-Income Community
Kentucky	Bell	21013960600	Low-Income Community
Kentucky	Boyd	21019030200	Low-Income Community
Kentucky	Boyd	21019031001	Low-Income Community
Kentucky	Boyle	21021930300	Low-Income Community
Kentucky	Bracken	21023950100	Low-Income Community
Kentucky	Breathitt	21025920600	Low-Income Community
Kentucky	Breathitt	21025920300	Low-Income Community
Kentucky	Breathitt	21025920500	Low-Income Community
Kentucky	Breathitt	21025920100	Low-Income Community
Kentucky	Bullitt	21029020701	Low-Income Community
Kentucky	Butler	21031930300	Low-Income Community
Kentucky	Calloway	21035010400	Low-Income Community
Kentucky	Carlisle	21039960200	Low-Income Community
Kentucky	Carroll	21041950200	Low-Income Community
Kentucky	Carter	21043960100	Low-Income Community
Kentucky	Casey	21045950300	Low-Income Community
Kentucky	Christian	21047200300	Low-Income Community
Kentucky	Clark	21049020106	Low-Income Community
Kentucky	Clay	21051950300	Low-Income Community
Kentucky	Clay	21051950400	Low-Income Community

State	County	Census Tract Number	Tract Type
Kentucky	Clinton	21053970202	Low-Income Community
Kentucky	Cumberland	21057950100	Low-Income Community
Kentucky	Edmonson	21061980100	Low-Income Community
Kentucky	Estill	21065920200	Low-Income Community
Kentucky	Estill	21065920300	Low-Income Community
Kentucky	Fleming	21069920100	Low-Income Community
Kentucky	Floyd	21071920100	Low-Income Community
Kentucky	Franklin	21073071200	Low-Income Community
Kentucky	Fulton	21075960100	Low-Income Community
Kentucky	Gallatin	21077960101	Low-Income Community
Kentucky	Grant	21081920300	Low-Income Community
Kentucky	Graves	21083020100	Low-Income Community
Kentucky	Green	21087930200	Low-Income Community
Kentucky	Greenup	21089040502	Low-Income Community
Kentucky	Greenup	21089040501	Non-LIC Contiguous
Kentucky	Harlan	21095970100	Low-Income Community
Kentucky	Hart	21099970400	Low-Income Community
Kentucky	Henderson	21101020602	Low-Income Community
Kentucky	Hopkins	21107971100	Low-Income Community
Kentucky	Jackson	21109960100	Low-Income Community
Kentucky	Johnson	21115960400	Low-Income Community
Kentucky	Knott	21119960100	Low-Income Community
Kentucky	Knox	21121930500	Low-Income Community
Kentucky	Larue	21123960102	Low-Income Community
Kentucky	Leslie	21131920100	Low-Income Community
Kentucky	Letcher	21133950100	Low-Income Community
Kentucky	Lewis	21135930300	Low-Income Community
Kentucky	Lincoln	21137920101	Low-Income Community
Kentucky	Lincoln	21137920103	Low-Income Community
Kentucky	Logan	21141960500	Low-Income Community
Kentucky	Madison	21151010903	Low-Income Community
Kentucky	Madison	21151010701	Low-Income Community
Kentucky	Madison	21151010800	Non-LIC Contiguous
Kentucky	Magoffin	21153970400	Low-Income Community
Kentucky	Magoffin	21153970200	Low-Income Community
Kentucky	Magoffin	21153970100	Low-Income Community
Kentucky	Martin	21159950100	Low-Income Community
Kentucky	Martin	21159950200	Low-Income Community
Kentucky	Mason	21161960100	Low-Income Community
Kentucky	McCracken	21145030400	Low-Income Community
Kentucky	McCracken	21145030300	Low-Income Community
Kentucky	McCreary	21147960300	Low-Income Community

State	County	Census Tract Number	Tract Type
Kentucky	Menifee	21165960100	Low-Income Community
Kentucky	Metcalfe	21169960300	Low-Income Community
Kentucky	Montgomery	21173920400	Low-Income Community
Kentucky	Montgomery	21173920302	Low-Income Community
Kentucky	Montgomery	21173920500	Low-Income Community
Kentucky	Montgomery	21173920200	Low-Income Community
Kentucky	Morgan	21175950300	Low-Income Community
Kentucky	Muhlenberg	21177960400	Non-LIC Contiguous
Kentucky	Muhlenberg	21177960200	Low-Income Community
Kentucky	Nicholas	21181960200	Low-Income Community
Kentucky	Ohio	21183920500	Low-Income Community
Kentucky	Ohio	21183920300	Low-Income Community
Kentucky	Owen	21187970200	Low-Income Community
Kentucky	Owsley	21189930100	Low-Income Community
Kentucky	Perry	21193971000	Low-Income Community
Kentucky	Perry	21193970500	Low-Income Community
Kentucky	Perry	21193970600	Low-Income Community
Kentucky	Pike	21195931100	Low-Income Community
Kentucky	Pike	21195931900	Low-Income Community
Kentucky	Pike	21195931800	Low-Income Community
Kentucky	Pike	21195930300	Low-Income Community
Kentucky	Pike	21195930400	Low-Income Community
Kentucky	Pike	21195930500	Low-Income Community
Kentucky	Pike	21195930100	Low-Income Community
Kentucky	Powell	21197970200	Low-Income Community
Kentucky	Pulaski	21199931102	Low-Income Community
Kentucky	Pulaski	21199930100	Low-Income Community
Kentucky	Robertson	21201970100	Low-Income Community
Kentucky	Rowan	21205950200	Low-Income Community
Kentucky	Russell	21207960102	Low-Income Community
Kentucky	Simpson	21213970400	Low-Income Community
Kentucky	Taylor	21217920500	Low-Income Community
Kentucky	Todd	21219950300	Low-Income Community
Kentucky	Union	21225950201	Low-Income Community
Kentucky	Wayne	21231920400	Low-Income Community
Kentucky	Webster	21233960400	Low-Income Community
Kentucky	Whitley	21235920500	Low-Income Community
Kentucky	Whitley	21235920600	Low-Income Community
Kentucky	Wolfe	21237930200	Low-Income Community
Louisiana	Acadia	22001960100	Low-Income Community
Louisiana	Allen	22003950300	Low-Income Community
Louisiana	Ascension	22005030900	Low-Income Community

State	County	Census Tract Number	Tract Type
Louisiana	Ascension	22005031000	Low-Income Community
Louisiana	Assumption	22007050100	Low-Income Community
Louisiana	Avoyelles	22009030900	Low-Income Community
Louisiana	Avoyelles	22009030600	Low-Income Community
Louisiana	Beauregard	22011960300	Low-Income Community
Louisiana	Bienville	22013970100	Low-Income Community
Louisiana	Bienville	22013970200	Low-Income Community
Louisiana	Caddo	22017025100	Low-Income Community
Louisiana	Caddo	22017024900	Non-LIC Contiguous
Louisiana	Concordia	22029000300	Low-Income Community
Louisiana	De Soto	22031950300	Low-Income Community
Louisiana	East Carroll	22035000200	Low-Income Community
Louisiana	East Feliciana	22037951502	Low-Income Community
Louisiana	Evangeline	22039950600	Low-Income Community
Louisiana	Evangeline	22039950500	Low-Income Community
Louisiana	Iberia	22045031000	Low-Income Community
Louisiana	Iberia	22045030500	Low-Income Community
Louisiana	Iberia	22045030900	Low-Income Community
Louisiana	Iberia	22045031100	Low-Income Community
Louisiana	Iberville	22047953000	Low-Income Community
Louisiana	Jackson	22049970300	Non-LIC Contiguous
Louisiana	Jefferson Davis	22053000500	Low-Income Community
Louisiana	Lafourche	22057020400	Low-Income Community
Louisiana	Lafourche	22057020702	Low-Income Community
Louisiana	Lafourche	22057020900	Low-Income Community
Louisiana	Lincoln	22061960900	Low-Income Community
Louisiana	Lincoln	22061960400	Low-Income Community
Louisiana	Lincoln	22061960300	Low-Income Community
Louisiana	Morehouse	22067950400	Low-Income Community
Louisiana	Morehouse	22067950600	Low-Income Community
Louisiana	Morehouse	22067950500	Low-Income Community
Louisiana	Natchitoches	22069000700	Low-Income Community
Louisiana	Natchitoches	22069000600	Low-Income Community
Louisiana	Ouachita	22073001400	Low-Income Community
Louisiana	Ouachita	22073010603	Low-Income Community
Louisiana	Ouachita	22073000600	Low-Income Community
Louisiana	Ouachita	22073010900	Low-Income Community
Louisiana	Pointe Coupee	22077952300	Low-Income Community
Louisiana	Pointe Coupee	22077951900	Low-Income Community
Louisiana	Rapides	22079010500	Low-Income Community
Louisiana	Rapides	22079011300	Low-Income Community
Louisiana	Rapides	22079013900	Low-Income Community

State	County	Census Tract Number	Tract Type
Louisiana	Richland	22083970500	Low-Income Community
Louisiana	St. Helena	22091951100	Low-Income Community
Louisiana	St. James	22093040400	Low-Income Community
Louisiana	St. James	22093040500	Low-Income Community
Louisiana	St. John the Baptist	22095071100	Low-Income Community
Louisiana	St. Landry	22097961300	Low-Income Community
Louisiana	St. Landry	22097961400	Low-Income Community
Louisiana	St. Landry	22097961100	Low-Income Community
Louisiana	St. Landry	22097961600	Low-Income Community
Louisiana	St. Martin	22099020501	Low-Income Community
Louisiana	St. Mary	22101040300	Low-Income Community
Louisiana	St. Mary	22101041200	Low-Income Community
Louisiana	St. Mary	22101040500	Low-Income Community
Louisiana	St. Mary	22101040400	Low-Income Community
Louisiana	St. Tammany	22103040704	Low-Income Community
Louisiana	Tangipahoa	22105953600	Low-Income Community
Louisiana	Tangipahoa	22105953800	Low-Income Community
Louisiana	Terrebonne	22109000500	Low-Income Community
Louisiana	Terrebonne	22109000101	Non-LIC Contiguous
Louisiana	Vermilion	22113950700	Low-Income Community
Louisiana	Vernon	22115950400	Low-Income Community
Louisiana	Washington	22117951000	Low-Income Community
Louisiana	Washington	22117950500	Low-Income Community
Louisiana	Webster	22119031200	Low-Income Community
Louisiana	Winn	22127960200	Low-Income Community
Maine	Androscoggin	23001020300	Low-Income Community
Maine	Androscoggin	23001010500	Low-Income Community
Maine	Aroostook	23003950100	Low-Income Community
Maine	Aroostook	23003950300	Non-LIC Contiguous
Maine	Aroostook	23003951600	Low-Income Community
Maine	Aroostook	23003951000	Low-Income Community
Maine	Cumberland	23005011100	Low-Income Community
Maine	Hancock	23009965503	Low-Income Community
Maine	Kennebec	23011010300	Low-Income Community
Maine	Kennebec	23011024102	Low-Income Community
Maine	Oxford	23017966200	Low-Income Community
Maine	Oxford	23017965500	Low-Income Community
Maine	Oxford	23017965600	Low-Income Community
Maine	Penobscot	23019031000	Low-Income Community
Maine	Penobscot	23019028000	Low-Income Community
Maine	Penobscot	23019027000	Low-Income Community
Maine	Penobscot	23019030000	Low-Income Community

State	County	Census Tract Number	Tract Type
Maine	Penobscot	23019004100	Low-Income Community
Maine	Penobscot	23019000300	Low-Income Community
Maine	Penobscot	23019007100	Low-Income Community
Maine	Piscataquis	23021960301	Low-Income Community
Maine	Sagadahoc	23023970600	Low-Income Community
Maine	Somerset	23025965900	Low-Income Community
Maine	Somerset	23025966500	Low-Income Community
Maine	Waldo	23027043000	Low-Income Community
Maine	Washington	23029955400	Non-LIC Contiguous
Maine	Washington	23029955500	Low-Income Community
Maine	Washington	23029955900	Low-Income Community
Maine	York	23031005200	Low-Income Community
Maryland	Allegany	24001000800	Low-Income Community
Maryland	Allegany	24001001100	Low-Income Community
Maryland	Allegany	24001001000	Low-Income Community
Maryland	Allegany	24001001800	Low-Income Community
Maryland	Calvert	24009861003	Non-LIC Contiguous
Maryland	Calvert	24009861004	Low-Income Community
Maryland	Calvert	24009860703	Low-Income Community
Maryland	Caroline	24011955600	Low-Income Community
Maryland	Caroline	24011955302	Low-Income Community
Maryland	Carroll	24013507601	Low-Income Community
Maryland	Cecil	24015030906	Low-Income Community
Maryland	Charles	24017850802	Low-Income Community
Maryland	Charles	24017850709	Non-LIC Contiguous
Maryland	Charles	24017850202	Low-Income Community
Maryland	Dorchester	24019970600	Low-Income Community
Maryland	Dorchester	24019970400	Low-Income Community
Maryland	Frederick	24021775400	Low-Income Community
Maryland	Garrett	24023000600	Low-Income Community
Maryland	Garrett	24023000200	Low-Income Community
Maryland	Garrett	24023000700	Low-Income Community
Maryland	Harford	24025302902	Low-Income Community
Maryland	Harford	24025306100	Low-Income Community
Maryland	Harford	24025306200	Low-Income Community
Maryland	Harford	24025301302	Low-Income Community
Maryland	Kent	24029950300	Low-Income Community
Maryland	Queen Anne’s	24035810300	Low-Income Community
Maryland	Somerset	24039930500	Low-Income Community
Maryland	Somerset	24039930101	Low-Income Community
Maryland	Somerset	24039930600	Low-Income Community
Maryland	St. Mary’s	24037876001	Low-Income Community

State	County	Census Tract Number	Tract Type
Maryland	Talbot	24041960400	Low-Income Community
Maryland	Talbot	24041960300	Low-Income Community
Maryland	Washington	24043000700	Low-Income Community
Maryland	Washington	24043000800	Low-Income Community
Maryland	Washington	24043000500	Low-Income Community
Maryland	Washington	24043000400	Low-Income Community
Maryland	Washington	24043010802	Low-Income Community
Maryland	Wicomico	24045000500	Low-Income Community
Maryland	Wicomico	24045010502	Low-Income Community
Maryland	Wicomico	24045010101	Low-Income Community
Maryland	Wicomico	24045010102	Low-Income Community
Maryland	Wicomico	24045000200	Low-Income Community
Maryland	Wicomico	24045000100	Low-Income Community
Maryland	Wicomico	24045010603	Low-Income Community
Maryland	Worcester	24047951300	Low-Income Community
Maryland	Worcester	24047951000	Low-Income Community
Maryland	Worcester	24047950000	Low-Income Community
Massachusetts	Barnstable	25001010100	Low-Income Community
Massachusetts	Barnstable	25001015300	Low-Income Community
Massachusetts	Barnstable	25001012002	Low-Income Community
Massachusetts	Barnstable	25001011600	Low-Income Community
Massachusetts	Barnstable	25001014500	Low-Income Community
Massachusetts	Barnstable	25001014100	Low-Income Community
Massachusetts	Berkshire	25003900100	Low-Income Community
Massachusetts	Berkshire	25003900200	Low-Income Community
Massachusetts	Berkshire	25003922100	Low-Income Community
Massachusetts	Berkshire	25003921400	Low-Income Community
Massachusetts	Berkshire	25003922300	Low-Income Community
Massachusetts	Berkshire	25003935300	Low-Income Community
Massachusetts	Essex	25009221400	Low-Income Community
Massachusetts	Essex	25009221500	Low-Income Community
Massachusetts	Franklin	25011040501	Low-Income Community
Massachusetts	Franklin	25011040502	Low-Income Community
Massachusetts	Franklin	25011040100	Low-Income Community
Massachusetts	Franklin	25011040400	Low-Income Community
Massachusetts	Franklin	25011040701	Low-Income Community
Massachusetts	Franklin	25011041300	Low-Income Community
Massachusetts	Franklin	25011041400	Low-Income Community
Massachusetts	Hampden	25013812702	Low-Income Community
Massachusetts	Hampden	25013810300	Low-Income Community
Massachusetts	Hampshire	25015822402	Low-Income Community
Massachusetts	Hampshire	25015821903	Low-Income Community

State	County	Census Tract Number	Tract Type
Massachusetts	Hampshire	25015821602	Low-Income Community
Massachusetts	Hampshire	25015820300	Low-Income Community
Massachusetts	Hampshire	25015820102	Low-Income Community
Massachusetts	Plymouth	25023545400	Low-Income Community
Massachusetts	Worcester	25027716200	Low-Income Community
Massachusetts	Worcester	25027716300	Low-Income Community
Massachusetts	Worcester	25027703200	Low-Income Community
Massachusetts	Worcester	25027703100	Low-Income Community
Massachusetts	Worcester	25027710700	Low-Income Community
Massachusetts	Worcester	25027710600	Low-Income Community
Massachusetts	Worcester	25027726200	Low-Income Community
Massachusetts	Worcester	25027709600	Low-Income Community
Massachusetts	Worcester	25027709400	Low-Income Community
Massachusetts	Worcester	25027707200	Low-Income Community
Massachusetts	Worcester	25027707300	Low-Income Community
Massachusetts	Worcester	25027757100	Low-Income Community
Massachusetts	Worcester	25027757300	Low-Income Community
Massachusetts	Worcester	25027754200	Low-Income Community
Michigan	Alcona	26001970400	Low-Income Community
Michigan	Alger	26003000100	Low-Income Community
Michigan	Allegan	26005032401	Low-Income Community
Michigan	Alpena	26007000400	Low-Income Community
Michigan	Antrim	26009960700	Low-Income Community
Michigan	Arenac	26011970500	Low-Income Community
Michigan	Baraga	26013000100	Low-Income Community
Michigan	Barry	26015011300	Low-Income Community
Michigan	Bay	26017286500	Low-Income Community
Michigan	Bay	26017286600	Low-Income Community
Michigan	Berrien	26021000400	Low-Income Community
Michigan	Berrien	26021010300	Low-Income Community
Michigan	Berrien	26021002500	Low-Income Community
Michigan	Berrien	26021002100	Low-Income Community
Michigan	Branch	26023951600	Low-Income Community
Michigan	Calhoun	26025003400	Low-Income Community
Michigan	Calhoun	26025004000	Low-Income Community
Michigan	Cass	26027002100	Low-Income Community
Michigan	Charlevoix	26029001100	Low-Income Community
Michigan	Cheboygan	26031960200	Low-Income Community
Michigan	Chippewa	26033970500	Low-Income Community
Michigan	Chippewa	26033970200	Low-Income Community
Michigan	Clare	26035000600	Low-Income Community
Michigan	Clare	26035001300	Low-Income Community

State	County	Census Tract Number	Tract Type
Michigan	Clinton	26037010801	Low-Income Community
Michigan	Crawford	26039960200	Non-LIC Contiguous
Michigan	Delta	26041970800	Low-Income Community
Michigan	Dickinson	26043950400	Low-Income Community
Michigan	Eaton	26045020901	Low-Income Community
Michigan	Emmet	26047970100	Low-Income Community
Michigan	Gladwin	26051000800	Low-Income Community
Michigan	Gladwin	26051000700	Low-Income Community
Michigan	Gogebic	26053950600	Low-Income Community
Michigan	Grand Traverse	26055551300	Low-Income Community
Michigan	Gratiot	26057000500	Low-Income Community
Michigan	Hillsdale	26059050800	Low-Income Community
Michigan	Hillsdale	26059050700	Low-Income Community
Michigan	Houghton	26061000800	Low-Income Community
Michigan	Huron	26063951000	Low-Income Community
Michigan	Ionia	26067031700	Low-Income Community
Michigan	Iosco	26069000500	Low-Income Community
Michigan	Iosco	26069000400	Low-Income Community
Michigan	Iron	26071000300	Low-Income Community
Michigan	Isabella	26073940500	Low-Income Community
Michigan	Isabella	26073940400	Low-Income Community
Michigan	Jackson	26075000600	Low-Income Community
Michigan	Jackson	26075005500	Low-Income Community
Michigan	Jackson	26075001000	Low-Income Community
Michigan	Jackson	26075001200	Low-Income Community
Michigan	Kalkaska	26079950400	Low-Income Community
Michigan	Keweenaw	26083000100	Low-Income Community
Michigan	Lake	26085961100	Low-Income Community
Michigan	Lapeer	26087337500	Low-Income Community
Michigan	Lenawee	26091061600	Low-Income Community
Michigan	Livingston	26093722300	Low-Income Community
Michigan	Luce	26095960100	Low-Income Community
Michigan	Mackinac	26097950500	Low-Income Community
Michigan	Manistee	26101000900	Low-Income Community
Michigan	Marquette	26103000600	Low-Income Community
Michigan	Marquette	26103000700	Low-Income Community
Michigan	Mason	26105950500	Low-Income Community
Michigan	Mecosta	26107960600	Low-Income Community
Michigan	Mecosta	26107960500	Low-Income Community
Michigan	Menominee	26109960200	Low-Income Community
Michigan	Midland	26111290100	Low-Income Community
Michigan	Midland	26111290200	Low-Income Community

State	County	Census Tract Number	Tract Type
Michigan	Missaukee	26113960200	Low-Income Community
Michigan	Monroe	26115831800	Low-Income Community
Michigan	Monroe	26115831400	Low-Income Community
Michigan	Montcalm	26117971200	Low-Income Community
Michigan	Montcalm	26117970800	Low-Income Community
Michigan	Montmorency	26119910200	Low-Income Community
Michigan	Muskegon	26121001300	Low-Income Community
Michigan	Muskegon	26121004300	Low-Income Community
Michigan	Muskegon	26121004200	Low-Income Community
Michigan	Muskegon	26121000900	Low-Income Community
Michigan	Muskegon	26121000800	Low-Income Community
Michigan	Newaygo	26123971200	Low-Income Community
Michigan	Oceana	26127010400	Low-Income Community
Michigan	Ogemaw	26129950500	Low-Income Community
Michigan	Ogemaw	26129950100	Low-Income Community
Michigan	Ontonagon	26131970200	Low-Income Community
Michigan	Osceola	26133970400	Low-Income Community
Michigan	Oscoda	26135970300	Low-Income Community
Michigan	Otsego	26137950300	Low-Income Community
Michigan	Ottawa	26139024900	Low-Income Community
Michigan	Presque Isle	26141950200	Low-Income Community
Michigan	Roscommon	26143971200	Low-Income Community
Michigan	Roscommon	26143970300	Low-Income Community
Michigan	Saginaw	26145000600	Low-Income Community
Michigan	Saginaw	26145011000	Low-Income Community
Michigan	Saginaw	26145001700	Low-Income Community
Michigan	Saginaw	26145000100	Low-Income Community
Michigan	Saginaw	26145000400	Low-Income Community
Michigan	Saginaw	26145010200	Low-Income Community
Michigan	Saginaw	26145001800	Low-Income Community
Michigan	Sanilac	26151970400	Low-Income Community
Michigan	Schoolcraft	26153000300	Low-Income Community
Michigan	Shiawassee	26155030600	Low-Income Community
Michigan	St. Clair	26147625000	Low-Income Community
Michigan	St. Clair	26147624000	Low-Income Community
Michigan	St. Clair	26147620000	Low-Income Community
Michigan	St. Joseph	26149040700	Low-Income Community
Michigan	St. Joseph	26149040300	Low-Income Community
Michigan	Tuscola	26157000600	Low-Income Community
Michigan	Van Buren	26159011800	Low-Income Community
Michigan	Van Buren	26159011300	Low-Income Community
Michigan	Washtenaw	26161446200	Low-Income Community

State	County	Census Tract Number	Tract Type
Michigan	Wexford	26165380700	Low-Income Community
Minnesota	Aitkin	27001770300	Low-Income Community
Minnesota	Aitkin	27001770400	Low-Income Community
Minnesota	Becker	27005450500	Low-Income Community
Minnesota	Beltrami	27007450702	Low-Income Community
Minnesota	Beltrami	27007940001	Low-Income Community
Minnesota	Big Stone	27011950300	Low-Income Community
Minnesota	Blue Earth	27013170300	Low-Income Community
Minnesota	Blue Earth	27013170700	Low-Income Community
Minnesota	Carlton	27017940000	Low-Income Community
Minnesota	Cass	27021940002	Low-Income Community
Minnesota	Chippewa	27023950600	Low-Income Community
Minnesota	Chisago	27025110301	Low-Income Community
Minnesota	Clearwater	27029000100	Low-Income Community
Minnesota	Cook	27031480100	Low-Income Community
Minnesota	Cottonwood	27033270400	Low-Income Community
Minnesota	Crow Wing	27035951100	Low-Income Community
Minnesota	Crow Wing	27035951200	Low-Income Community
Minnesota	Douglas	27041450600	Low-Income Community
Minnesota	Faribault	27043460400	Low-Income Community
Minnesota	Fillmore	27045960500	Low-Income Community
Minnesota	Freeborn	27047180600	Low-Income Community
Minnesota	Goodhue	27049080200	Low-Income Community
Minnesota	Hubbard	27057070600	Low-Income Community
Minnesota	Isanti	27059130301	Low-Income Community
Minnesota	Itasca	27061480500	Low-Income Community
Minnesota	Itasca	27061480300	Low-Income Community
Minnesota	Jackson	27063480400	Low-Income Community
Minnesota	Kanabec	27065480300	Low-Income Community
Minnesota	Kandiyohi	27067780800	Low-Income Community
Minnesota	Koochiching	27071790100	Low-Income Community
Minnesota	Lake	27075370300	Low-Income Community
Minnesota	Lake of the Woods	27077460300	Low-Income Community
Minnesota	Lyon	27083360500	Low-Income Community
Minnesota	Mahnomen	27087940100	Low-Income Community
Minnesota	Martin	27091790600	Low-Income Community
Minnesota	Meeker	27093560300	Low-Income Community
Minnesota	Mille Lacs	27095970100	Low-Income Community
Minnesota	Mille Lacs	27095970200	Low-Income Community
Minnesota	Mille Lacs	27095170500	Low-Income Community
Minnesota	Morrison	27097780600	Low-Income Community
Minnesota	Mower	27099000410	Low-Income Community

State	County	Census Tract Number	Tract Type
Minnesota	Nobles	27105105400	Low-Income Community
Minnesota	Otter Tail	27111960300	Low-Income Community
Minnesota	Pennington	27113090200	Low-Income Community
Minnesota	Pennington	27113090400	Low-Income Community
Minnesota	Pine	27115950400	Low-Income Community
Minnesota	Pine	27115950500	Low-Income Community
Minnesota	Pine	27115950700	Low-Income Community
Minnesota	Pipestone	27117460200	Low-Income Community
Minnesota	Polk	27119021000	Low-Income Community
Minnesota	Redwood	27127750300	Low-Income Community
Minnesota	Renville	27129790500	Low-Income Community
Minnesota	Rice	27131070700	Low-Income Community
Minnesota	Rock	27133570300	Low-Income Community
Minnesota	St. Louis	27137013100	Low-Income Community
Minnesota	St. Louis	27137012400	Low-Income Community
Minnesota	St. Louis	27137015500	Low-Income Community
Minnesota	St. Louis	27137015300	Low-Income Community
Minnesota	Steele	27147960400	Low-Income Community
Minnesota	Stevens	27149480200	Low-Income Community
Minnesota	Swift	27151960400	Low-Income Community
Minnesota	Todd	27153790600	Low-Income Community
Minnesota	Wabasha	27157490300	Low-Income Community
Minnesota	Wadena	27159480300	Low-Income Community
Minnesota	Waseca	27161790500	Low-Income Community
Minnesota	Winona	27169670500	Low-Income Community
Minnesota	Yellow Medicine	27173970100	Low-Income Community
Mississippi	Adams	28001000200	Low-Income Community
Mississippi	Adams	28001000700	Low-Income Community
Mississippi	Adams	28001000800	Low-Income Community
Mississippi	Alcorn	28003950600	Low-Income Community
Mississippi	Alcorn	28003950500	Low-Income Community
Mississippi	Attala	28007060600	Low-Income Community
Mississippi	Bolivar	28011950701	Low-Income Community
Mississippi	Chickasaw	28017950300	Low-Income Community
Mississippi	Choctaw	28019950200	Low-Income Community
Mississippi	Claiborne	28021950300	Low-Income Community
Mississippi	Coahoma	28027950300	Low-Income Community
Mississippi	Covington	28031950200	Low-Income Community
Mississippi	DeSoto	28033070101	Low-Income Community
Mississippi	Forrest	28035010700	Low-Income Community
Mississippi	Forrest	28035010500	Low-Income Community
Mississippi	Forrest	28035000600	Low-Income Community

State	County	Census Tract Number	Tract Type
Mississippi	Forrest	28035010600	Low-Income Community
Mississippi	Forrest	28035010200	Low-Income Community
Mississippi	Forrest	28035000800	Low-Income Community
Mississippi	Hancock	28045030300	Low-Income Community
Mississippi	Hancock	28045030100	Low-Income Community
Mississippi	Jackson	28059041300	Low-Income Community
Mississippi	Jackson	28059042900	Low-Income Community
Mississippi	Jones	28067950600	Low-Income Community
Mississippi	Jones	28067950500	Low-Income Community
Mississippi	Lafayette	28071950401	Low-Income Community
Mississippi	Lafayette	28071950201	Low-Income Community
Mississippi	Lafayette	28071950202	Low-Income Community
Mississippi	Lamar	28073020600	Low-Income Community
Mississippi	Lauderdale	28075010700	Low-Income Community
Mississippi	Lauderdale	28075000700	Low-Income Community
Mississippi	Lee	28081950602	Low-Income Community
Mississippi	Lee	28081950401	Low-Income Community
Mississippi	Lee	28081950700	Low-Income Community
Mississippi	Lee	28081950500	Low-Income Community
Mississippi	Lee	28081951002	Low-Income Community
Mississippi	Leflore	28083950800	Low-Income Community
Mississippi	Leflore	28083950400	Low-Income Community
Mississippi	Lincoln	28085950600	Low-Income Community
Mississippi	Lincoln	28085950200	Low-Income Community
Mississippi	Lowndes	28087001000	Non-LIC Contiguous
Mississippi	Lowndes	28087000900	Low-Income Community
Mississippi	Madison	28089030500	Low-Income Community
Mississippi	Madison	28089030600	Low-Income Community
Mississippi	Marion	28091950400	Low-Income Community
Mississippi	Marion	28091950500	Low-Income Community
Mississippi	Marion	28091950200	Low-Income Community
Mississippi	Marshall	28093950100	Non-LIC Contiguous
Mississippi	Marshall	28093950300	Low-Income Community
Mississippi	Monroe	28095950400	Low-Income Community
Mississippi	Neshoba	28099940100	Low-Income Community
Mississippi	Oktibbeha	28105950100	Low-Income Community
Mississippi	Oktibbeha	28105950500	Low-Income Community
Mississippi	Oktibbeha	28105950602	Low-Income Community
Mississippi	Panola	28107950300	Low-Income Community
Mississippi	Pearl River	28109950600	Low-Income Community
Mississippi	Pike	28113950600	Low-Income Community
Mississippi	Pike	28113950500	Low-Income Community

State	County	Census Tract Number	Tract Type
Mississippi	Pike	28113950700	Low-Income Community
Mississippi	Simpson	28127950500	Low-Income Community
Mississippi	Simpson	28127950200	Low-Income Community
Mississippi	Sunflower	28133950402	Low-Income Community
Mississippi	Sunflower	28133950300	Low-Income Community
Mississippi	Sunflower	28133950500	Low-Income Community
Mississippi	Sunflower	28133950600	Low-Income Community
Mississippi	Tate	28137950400	Low-Income Community
Mississippi	Tishomingo	28141950300	Low-Income Community
Mississippi	Tunica	28143950100	Low-Income Community
Mississippi	Union	28145950500	Low-Income Community
Mississippi	Warren	28149950100	Low-Income Community
Mississippi	Warren	28149950300	Low-Income Community
Mississippi	Warren	28149950500	Low-Income Community
Mississippi	Washington	28151000300	Low-Income Community
Mississippi	Washington	28151000600	Low-Income Community
Mississippi	Wayne	28153950200	Low-Income Community
Mississippi	Winston	28159950400	Low-Income Community
Mississippi	Winston	28159950300	Low-Income Community
Missouri	Adair	29001950300	Low-Income Community
Missouri	Adair	29001950500	Low-Income Community
Missouri	Adair	29001950400	Non-LIC Contiguous
Missouri	Adair	29001950900	Low-Income Community
Missouri	Audrain	29007950400	Low-Income Community
Missouri	Barry	29009960300	Low-Income Community
Missouri	Benton	29015460300	Low-Income Community
Missouri	Benton	29015460700	Low-Income Community
Missouri	Butler	29023950800	Low-Income Community
Missouri	Butler	29023950400	Low-Income Community
Missouri	Butler	29023950500	Low-Income Community
Missouri	Caldwell	29025950200	Low-Income Community
Missouri	Camden	29029951200	Low-Income Community
Missouri	Cape Girardeau	29031881600	Low-Income Community
Missouri	Cape Girardeau	29031881400	Low-Income Community
Missouri	Clay	29047021702	Low-Income Community
Missouri	Clay	29047021701	Low-Income Community
Missouri	Cole	29051020700	Low-Income Community
Missouri	Cole	29051010600	Low-Income Community
Missouri	Cole	29051010500	Low-Income Community
Missouri	Dallas	29059480200	Low-Income Community
Missouri	Dunklin	29069360600	Low-Income Community
Missouri	Dunklin	29069360500	Low-Income Community

State	County	Census Tract Number	Tract Type
Missouri	Howell	29091090700	Low-Income Community
Missouri	Howell	29091090300	Low-Income Community
Missouri	Johnson	29101960600	Low-Income Community
Missouri	Johnson	29101960400	Low-Income Community
Missouri	Laclede	29105960600	Low-Income Community
Missouri	Laclede	29105960400	Low-Income Community
Missouri	Laclede	29105960500	Low-Income Community
Missouri	Laclede	29105960100	Low-Income Community
Missouri	Lafayette	29107090100	Low-Income Community
Missouri	Lafayette	29107090300	Low-Income Community
Missouri	Marion	29127960800	Low-Income Community
Missouri	Montgomery	29139970300	Non-LIC Contiguous
Missouri	Montgomery	29139970200	Low-Income Community
Missouri	New Madrid	29143960300	Low-Income Community
Missouri	New Madrid	29143960400	Low-Income Community
Missouri	New Madrid	29143960600	Low-Income Community
Missouri	New Madrid	29143960200	Low-Income Community
Missouri	New Madrid	29143960100	Non-LIC Contiguous
Missouri	Newton	29145020800	Low-Income Community
Missouri	Newton	29145020200	Non-LIC Contiguous
Missouri	Nodaway	29147470300	Low-Income Community
Missouri	Nodaway	29147470400	Low-Income Community
Missouri	Pemiscot	29155470400	Low-Income Community
Missouri	Polk	29167960400	Non-LIC Contiguous
Missouri	Polk	29167960100	Low-Income Community
Missouri	Pulaski	29169470102	Low-Income Community
Missouri	Pulaski	29169470101	Low-Income Community
Missouri	Randolph	29175490300	Low-Income Community
Missouri	Ripley	29181870300	Low-Income Community
Missouri	Saline	29195090100	Low-Income Community
Missouri	Saline	29195090400	Low-Income Community
Missouri	Scott	29201780600	Low-Income Community
Missouri	Sullivan	29211480300	Low-Income Community
Missouri	Sullivan	29211480100	Low-Income Community
Missouri	Taney	29213480105	Low-Income Community
Missouri	Warren	29219820101	Low-Income Community
Missouri	Warren	29219820102	Low-Income Community
Missouri	Washington	29221460300	Low-Income Community
Missouri	Washington	29221460400	Low-Income Community
Missouri	Wayne	29223690300	Low-Income Community
Montana	Big Horn	30003940600	Low-Income Community
Montana	Blaine	30005940100	Low-Income Community

State	County	Census Tract Number	Tract Type
Montana	Carbon	30009000300	Low-Income Community
Montana	Custer	30017962000	Low-Income Community
Montana	Deer Lodge	30023000300	Low-Income Community
Montana	Fergus	30027030200	Low-Income Community
Montana	Flathead	30029001100	Low-Income Community
Montana	Glacier	30035940400	Low-Income Community
Montana	Hill	30041940300	Low-Income Community
Montana	Lewis and Clark	30049000800	Low-Income Community
Montana	Lincoln	30053000200	Low-Income Community
Montana	Meagher	30059000100	Low-Income Community
Montana	Mineral	30061964600	Low-Income Community
Montana	Ravalli	30081000600	Low-Income Community
Montana	Roosevelt	30085940002	Low-Income Community
Montana	Rosebud	30087940400	Low-Income Community
Montana	Sanders	30089000200	Low-Income Community
Montana	Sanders	30089940300	Low-Income Community
Montana	Silver Bow	30093000100	Low-Income Community
Montana	Toole	30101000200	Low-Income Community
Montana	Wheatland	30107000100	Low-Income Community
Nebraska	Adams	31001966000	Low-Income Community
Nebraska	Buffalo	31019969300	Low-Income Community
Nebraska	Buffalo	31019969600	Low-Income Community
Nebraska	Colfax	31037964800	Low-Income Community
Nebraska	Dawson	31047968300	Low-Income Community
Nebraska	Dawson	31047968400	Low-Income Community
Nebraska	Dodge	31053963800	Low-Income Community
Nebraska	Dodge	31053964400	Low-Income Community
Nebraska	Garfield	31071973200	Low-Income Community
Nebraska	Lincoln	31111960200	Low-Income Community
Nebraska	Madison	31119961100	Low-Income Community
Nebraska	Madison	31119960700	Low-Income Community
Nebraska	Merrick	31121966800	Low-Income Community
Nebraska	Red Willow	31145963300	Low-Income Community
Nebraska	Scotts Bluff	31157953700	Low-Income Community
Nebraska	Thurston	31173940200	Low-Income Community
Nebraska	Valley	31175971400	Low-Income Community
Nebraska	York	31185969700	Low-Income Community
Nevada	Churchill	32001950500	Low-Income Community
Nevada	Elko	32007951500	Low-Income Community
Nevada	Lyon	32019960103	Low-Income Community
Nevada	Lyon	32019960201	Low-Income Community
Nevada	Nye	32023960401	Low-Income Community

State	County	Census Tract Number	Tract Type
Nevada	Storey	32029970200	Non-LIC Contiguous
Nevada	Washoe	32031940200	Low-Income Community
New Hampshire	Belknap	33001966000	Low-Income Community
New Hampshire	Carroll	33003955300	Low-Income Community
New Hampshire	Carroll	33003955400	Low-Income Community
New Hampshire	Cheshire	33005971401	Low-Income Community
New Hampshire	Coos	33007950200	Low-Income Community
New Hampshire	Coos	33007950300	Low-Income Community
New Hampshire	Coos	33007950400	Low-Income Community
New Hampshire	Coos	33007950500	Low-Income Community
New Hampshire	Coos	33007950600	Low-Income Community
New Hampshire	Grafton	33009960100	Low-Income Community
New Hampshire	Grafton	33009961000	Low-Income Community
New Hampshire	Grafton	33009960400	Low-Income Community
New Hampshire	Merrimack	33013043001	Low-Income Community
New Hampshire	Merrimack	33013043002	Low-Income Community
New Hampshire	Rockingham	33015055002	Low-Income Community
New Hampshire	Strafford	33017084300	Low-Income Community
New Hampshire	Strafford	33017084400	Low-Income Community
New Hampshire	Strafford	33017080203	Low-Income Community
New Hampshire	Strafford	33017083001	Low-Income Community
New Hampshire	Strafford	33017081400	Low-Income Community
New Hampshire	Sullivan	33019975800	Low-Income Community
New Hampshire	Sullivan	33019975400	Low-Income Community
New Jersey	Atlantic	34001001900	Low-Income Community
New Jersey	Atlantic	34001002300	Low-Income Community
New Jersey	Atlantic	34001002400	Low-Income Community
New Jersey	Atlantic	34001000400	Low-Income Community
New Jersey	Atlantic	34001012702	Low-Income Community
New Jersey	Atlantic	34001010600	Low-Income Community
New Jersey	Atlantic	34001012100	Low-Income Community
New Jersey	Atlantic	34001011702	Low-Income Community
New Jersey	Burlington	34005702207	Low-Income Community
New Jersey	Cape May	34009021400	Low-Income Community
New Jersey	Cape May	34009021804	Low-Income Community
New Jersey	Cumberland	34011020503	Low-Income Community
New Jersey	Cumberland	34011020100	Low-Income Community
New Jersey	Hunterdon	34019011400	Low-Income Community
New Jersey	Salem	34033022100	Low-Income Community
New Jersey	Sussex	34037371200	Low-Income Community
New Mexico	Chaves	35005001300	Low-Income Community
New Mexico	Chaves	35005001101	Low-Income Community

State	County	Census Tract Number	Tract Type
New Mexico	Chaves	35005000700	Low-Income Community
New Mexico	Cibola	35006974400	Low-Income Community
New Mexico	Cibola	35006946100	Low-Income Community
New Mexico	Colfax	35007950500	Low-Income Community
New Mexico	Curry	35009000603	Low-Income Community
New Mexico	Curry	35009000400	Low-Income Community
New Mexico	Eddy	35015000800	Low-Income Community
New Mexico	Eddy	35015000100	Low-Income Community
New Mexico	Grant	35017964400	Low-Income Community
New Mexico	Hidalgo	35023970200	Low-Income Community
New Mexico	Lea	35025000300	Low-Income Community
New Mexico	Luna	35029000500	Low-Income Community
New Mexico	McKinley	35031946000	Low-Income Community
New Mexico	McKinley	35031945200	Low-Income Community
New Mexico	McKinley	35031943902	Low-Income Community
New Mexico	Quay	35037958601	Low-Income Community
New Mexico	Rio Arriba	35039941000	Low-Income Community
New Mexico	Rio Arriba	35039000300	Low-Income Community
New Mexico	Roosevelt	35041000300	Low-Income Community
New Mexico	San Juan	35045000402	Low-Income Community
New Mexico	San Juan	35045000401	Low-Income Community
New Mexico	San Juan	35045943000	Low-Income Community
New Mexico	San Juan	35045943201	Low-Income Community
New Mexico	San Juan	35045000705	Low-Income Community
New Mexico	Sandoval	35043940900	Low-Income Community
New Mexico	Sandoval	35043940500	Low-Income Community
New Mexico	Sierra	35051962401	Non-LIC Contiguous
New Mexico	Sierra	35051962300	Low-Income Community
New Mexico	Taos	35055952300	Low-Income Community
New Mexico	Torrance	35057963600	Low-Income Community
New Mexico	Torrance	35057963202	Low-Income Community
New Mexico	Valencia	35061971000	Low-Income Community
New Mexico	Valencia	35061971400	Non-LIC Contiguous
New Mexico	Valencia	35061971300	Low-Income Community
New Mexico	Valencia	35061970401	Low-Income Community
New York	Allegany	36003950700	Low-Income Community
New York	Allegany	36003950800	Low-Income Community
New York	Broome	36007000400	Low-Income Community
New York	Broome	36007000200	Low-Income Community
New York	Broome	36007000500	Low-Income Community
New York	Broome	36007013900	Low-Income Community
New York	Broome	36007013400	Low-Income Community

State	County	Census Tract Number	Tract Type
New York	Broome	36007013500	Low-Income Community
New York	Cattaraugus	36009961600	Low-Income Community
New York	Cattaraugus	36009960600	Low-Income Community
New York	Cattaraugus	36009961700	Low-Income Community
New York	Cayuga	36011041300	Low-Income Community
New York	Chautauqua	36013037300	Low-Income Community
New York	Chautauqua	36013035700	Low-Income Community
New York	Chautauqua	36013035800	Low-Income Community
New York	Chautauqua	36013035400	Low-Income Community
New York	Chautauqua	36013035500	Low-Income Community
New York	Chautauqua	36013035600	Low-Income Community
New York	Chautauqua	36013030500	Low-Income Community
New York	Chemung	36015000700	Low-Income Community
New York	Chemung	36015000600	Low-Income Community
New York	Chemung	36015001000	Low-Income Community
New York	Chenango	36017970400	Low-Income Community
New York	Clinton	36019101600	Low-Income Community
New York	Clinton	36019101300	Low-Income Community
New York	Columbia	36021001200	Low-Income Community
New York	Columbia	36021001300	Low-Income Community
New York	Cortland	36023970900	Low-Income Community
New York	Cortland	36023970600	Low-Income Community
New York	Delaware	36025970400	Low-Income Community
New York	Delaware	36025970600	Low-Income Community
New York	Delaware	36025970500	Low-Income Community
New York	Dutchess	36027640002	Low-Income Community
New York	Dutchess	36027221100	Low-Income Community
New York	Dutchess	36027220100	Low-Income Community
New York	Dutchess	36027210101	Low-Income Community
New York	Franklin	36033950501	Low-Income Community
New York	Fulton	36035971200	Low-Income Community
New York	Fulton	36035970800	Low-Income Community
New York	Fulton	36035970700	Low-Income Community
New York	Genesee	36037951000	Low-Income Community
New York	Genesee	36037950600	Low-Income Community
New York	Greene	36039081000	Low-Income Community
New York	Herkimer	36043011200	Low-Income Community
New York	Herkimer	36043010702	Low-Income Community
New York	Jefferson	36045062100	Low-Income Community
New York	Jefferson	36045061400	Low-Income Community
New York	Jefferson	36045061300	Low-Income Community
New York	Livingston	36051030900	Low-Income Community

State	County	Census Tract Number	Tract Type
New York	Montgomery	36057070900	Low-Income Community
New York	Montgomery	36057070200	Low-Income Community
New York	Montgomery	36057072600	Low-Income Community
New York	Niagara	36063023700	Low-Income Community
New York	Oneida	36065026300	Low-Income Community
New York	Oneida	36065022500	Low-Income Community
New York	Oneida	36065021900	Low-Income Community
New York	Ontario	36069051800	Low-Income Community
New York	Ontario	36069051000	Low-Income Community
New York	Ontario	36069051100	Low-Income Community
New York	Orange	36071002300	Low-Income Community
New York	Orange	36071001500	Low-Income Community
New York	Orange	36071000400	Low-Income Community
New York	Orange	36071002200	Low-Income Community
New York	Orange	36071000300	Low-Income Community
New York	Orange	36071015100	Low-Income Community
New York	Orleans	36073040700	Low-Income Community
New York	Oswego	36075020302	Low-Income Community
New York	Oswego	36075020301	Low-Income Community
New York	Oswego	36075021102	Low-Income Community
New York	Oswego	36075021605	Low-Income Community
New York	Otsego	36077591100	Low-Income Community
New York	Saratoga	36091060400	Low-Income Community
New York	Schoharie	36095740200	Non-LIC Contiguous
New York	Schoharie	36095740400	Low-Income Community
New York	Schuyler	36097950500	Low-Income Community
New York	Schuyler	36097950300	Low-Income Community
New York	Seneca	36099950600	Low-Income Community
New York	St. Lawrence	36089490100	Low-Income Community
New York	St. Lawrence	36089490300	Low-Income Community
New York	St. Lawrence	36089491400	Low-Income Community
New York	St. Lawrence	36089491500	Low-Income Community
New York	St. Lawrence	36089491600	Low-Income Community
New York	St. Lawrence	36089490900	Low-Income Community
New York	St. Lawrence	36089490200	Low-Income Community
New York	Steuben	36101960700	Low-Income Community
New York	Steuben	36101960800	Low-Income Community
New York	Suffolk	36103169704	Non-LIC Contiguous
New York	Suffolk	36103169800	Low-Income Community
New York	Sullivan	36105951500	Low-Income Community
New York	Sullivan	36105951800	Low-Income Community
New York	Sullivan	36105950700	Low-Income Community

State	County	Census Tract Number	Tract Type
New York	Tioga	36107020701	Low-Income Community
New York	Tioga	36107020600	Non-LIC Contiguous
New York	Tompkins	36109001100	Low-Income Community
New York	Tompkins	36109000800	Low-Income Community
New York	Ulster	36111954800	Low-Income Community
New York	Ulster	36111952400	Low-Income Community
New York	Ulster	36111952100	Low-Income Community
New York	Ulster	36111951700	Low-Income Community
New York	Warren	36113070200	Low-Income Community
New York	Warren	36113074000	Low-Income Community
New York	Washington	36115088000	Low-Income Community
New York	Wayne	36117021100	Low-Income Community
New York	Wayne	36117021200	Low-Income Community
New York	Wyoming	36121970500	Low-Income Community
North Carolina	Alexander	37003040400	Low-Income Community
North Carolina	Alleghany	37005950200	Low-Income Community
North Carolina	Anson	37007920500	Low-Income Community
North Carolina	Ashe	37009970400	Low-Income Community
North Carolina	Avery	37011930302	Low-Income Community
North Carolina	Beaufort	37013930400	Low-Income Community
North Carolina	Bertie	37015960200	Low-Income Community
North Carolina	Bladen	37017950400	Low-Income Community
North Carolina	Brunswick	37019020602	Non-LIC Contiguous
North Carolina	Brunswick	37019020104	Low-Income Community
North Carolina	Brunswick	37019020101	Low-Income Community
North Carolina	Burke	37023021100	Low-Income Community
North Carolina	Burke	37023020301	Non-LIC Contiguous
North Carolina	Burke	37023021400	Low-Income Community
North Carolina	Caldwell	37027030800	Low-Income Community
North Carolina	Caldwell	37027030300	Low-Income Community
North Carolina	Caldwell	37027030100	Low-Income Community
North Carolina	Caldwell	37027031100	Low-Income Community
North Carolina	Camden	37029950102	Non-LIC Contiguous
North Carolina	Carteret	37031970304	Low-Income Community
North Carolina	Carteret	37031970501	Low-Income Community
North Carolina	Caswell	37033930300	Low-Income Community
North Carolina	Catawba	37035010900	Low-Income Community
North Carolina	Catawba	37035011300	Low-Income Community
North Carolina	Chatham	37037020600	Low-Income Community
North Carolina	Chatham	37037020300	Low-Income Community
North Carolina	Cherokee	37039930200	Low-Income Community
North Carolina	Chowan	37041930200	Low-Income Community

State	County	Census Tract Number	Tract Type
North Carolina	Clay	37043950200	Low-Income Community
North Carolina	Cleveland	37045950500	Low-Income Community
North Carolina	Cleveland	37045951000	Low-Income Community
North Carolina	Columbus	37047930900	Low-Income Community
North Carolina	Columbus	37047931200	Low-Income Community
North Carolina	Columbus	37047930600	Low-Income Community
North Carolina	Craven	37049960900	Low-Income Community
North Carolina	Currituck	37053110302	Low-Income Community
North Carolina	Dare	37055970501	Low-Income Community
North Carolina	Davie	37059080500	Low-Income Community
North Carolina	Duplin	37061090300	Low-Income Community
North Carolina	Duplin	37061090702	Low-Income Community
North Carolina	Edgecombe	37065021000	Low-Income Community
North Carolina	Edgecombe	37065020900	Low-Income Community
North Carolina	Franklin	37069060600	Non-LIC Contiguous
North Carolina	Franklin	37069060802	Low-Income Community
North Carolina	Gaston	37071030601	Low-Income Community
North Carolina	Gates	37073970200	Non-LIC Contiguous
North Carolina	Graham	37075920300	Low-Income Community
North Carolina	Granville	37077970300	Low-Income Community
North Carolina	Greene	37079950101	Low-Income Community
North Carolina	Halifax	37083930900	Low-Income Community
North Carolina	Halifax	37083930400	Low-Income Community
North Carolina	Harnett	37085070801	Low-Income Community
North Carolina	Harnett	37085070200	Low-Income Community
North Carolina	Harnett	37085070100	Low-Income Community
North Carolina	Haywood	37087920300	Low-Income Community
North Carolina	Henderson	37089931000	Low-Income Community
North Carolina	Hertford	37091950100	Low-Income Community
North Carolina	Hoke	37093970300	Low-Income Community
North Carolina	Hyde	37095920100	Low-Income Community
North Carolina	Iredell	37097061301	Low-Income Community
North Carolina	Iredell	37097060200	Low-Income Community
North Carolina	Iredell	37097060100	Low-Income Community
North Carolina	Jackson	37099950600	Low-Income Community
North Carolina	Johnston	37101040901	Low-Income Community
North Carolina	Johnston	37101040400	Low-Income Community
North Carolina	Johnston	37101040301	Low-Income Community
North Carolina	Johnston	37101041001	Low-Income Community
North Carolina	Jones	37103920100	Low-Income Community
North Carolina	Lee	37105030200	Low-Income Community
North Carolina	Lenoir	37107010800	Non-LIC Contiguous

State	County	Census Tract Number	Tract Type
North Carolina	Lenoir	37107010100	Low-Income Community
North Carolina	Lenoir	37107010900	Low-Income Community
North Carolina	Lincoln	37109070800	Low-Income Community
North Carolina	Macon	37113970301	Low-Income Community
North Carolina	Madison	37115010200	Low-Income Community
North Carolina	Martin	37117970200	Low-Income Community
North Carolina	McDowell	37111970500	Low-Income Community
North Carolina	McDowell	37111970700	Low-Income Community
North Carolina	Mitchell	37121950300	Low-Income Community
North Carolina	Montgomery	37123960100	Low-Income Community
North Carolina	Moore	37125950200	Low-Income Community
North Carolina	Nash	37127011500	Low-Income Community
North Carolina	Northampton	37131920401	Low-Income Community
North Carolina	Pamlico	37137950102	Low-Income Community
North Carolina	Pasquotank	37139960200	Low-Income Community
North Carolina	Pasquotank	37139960100	Low-Income Community
North Carolina	Pender	37141920601	Low-Income Community
North Carolina	Pender	37141920602	Low-Income Community
North Carolina	Perquimans	37143920201	Low-Income Community
North Carolina	Person	37145920200	Low-Income Community
North Carolina	Person	37145920100	Low-Income Community
North Carolina	Pitt	37147001800	Low-Income Community
North Carolina	Polk	37149920200	Non-LIC Contiguous
North Carolina	Randolph	37151031400	Low-Income Community
North Carolina	Randolph	37151031200	Low-Income Community
North Carolina	Randolph	37151031000	Low-Income Community
North Carolina	Richmond	37153971100	Low-Income Community
North Carolina	Richmond	37153970300	Low-Income Community
North Carolina	Robeson	37155960102	Low-Income Community
North Carolina	Robeson	37155960201	Low-Income Community
North Carolina	Robeson	37155960502	Low-Income Community
North Carolina	Robeson	37155960801	Low-Income Community
North Carolina	Robeson	37155960401	Low-Income Community
North Carolina	Robeson	37155960600	Low-Income Community
North Carolina	Robeson	37155960101	Low-Income Community
North Carolina	Rockingham	37157040900	Low-Income Community
North Carolina	Rockingham	37157041300	Low-Income Community
North Carolina	Rockingham	37157040200	Low-Income Community
North Carolina	Rutherford	37161961101	Low-Income Community
North Carolina	Rutherford	37161960900	Low-Income Community
North Carolina	Rutherford	37161960200	Low-Income Community
North Carolina	Sampson	37163970100	Low-Income Community

State	County	Census Tract Number	Tract Type
North Carolina	Sampson	37163970600	Low-Income Community
North Carolina	Scotland	37165010400	Low-Income Community
North Carolina	Stanly	37167931000	Low-Income Community
North Carolina	Stokes	37169070501	Low-Income Community
North Carolina	Surry	37171930600	Low-Income Community
North Carolina	Surry	37171931002	Low-Income Community
North Carolina	Surry	37171930400	Low-Income Community
North Carolina	Swain	37173960200	Low-Income Community
North Carolina	Transylvania	37175960100	Low-Income Community
North Carolina	Tyrrell	37177960100	Low-Income Community
North Carolina	Vance	37181960500	Low-Income Community
North Carolina	Warren	37185950200	Low-Income Community
North Carolina	Washington	37187950200	Low-Income Community
North Carolina	Watauga	37189920601	Low-Income Community
North Carolina	Wayne	37191000901	Low-Income Community
North Carolina	Wayne	37191001500	Low-Income Community
North Carolina	Wayne	37191001900	Low-Income Community
North Carolina	Wayne	37191001800	Low-Income Community
North Carolina	Wilkes	37193961100	Low-Income Community
North Carolina	Wilkes	37193961001	Non-LIC Contiguous
North Carolina	Wilkes	37193960600	Low-Income Community
North Carolina	Wilson	37195000801	Low-Income Community
North Carolina	Wilson	37195000100	Low-Income Community
North Carolina	Wilson	37195001100	Non-LIC Contiguous
North Carolina	Yadkin	37197050501	Low-Income Community
North Carolina	Yancey	37199960300	Low-Income Community
North Dakota	Barnes	38003968200	Low-Income Community
North Dakota	Benson	38005940100	Low-Income Community
North Dakota	Dickey	38021973400	Low-Income Community
North Dakota	Emmons	38029966500	Low-Income Community
North Dakota	McKenzie	38053940100	Low-Income Community
North Dakota	Morton	38059020500	Low-Income Community
North Dakota	Rolette	38079941800	Low-Income Community
North Dakota	Rolette	38079951700	Low-Income Community
North Dakota	Rolette	38079951600	Low-Income Community
North Dakota	Sioux	38085940900	Low-Income Community
North Dakota	Stutsman	38093967800	Low-Income Community
North Dakota	Walsh	38099958000	Low-Income Community
North Dakota	Ward	38101010100	Low-Income Community
North Dakota	Wells	38103959800	Low-Income Community
Northern Mariana Islands	Rota	69100950100	Low-Income Community
Northern Mariana Islands	Saipan	69110000100	Low-Income Community

State	County	Census Tract Number	Tract Type
Northern Mariana Islands	Saipan	69110000200	Low-Income Community
Northern Mariana Islands	Saipan	69110000900	Low-Income Community
Northern Mariana Islands	Saipan	69110000400	Low-Income Community
Northern Mariana Islands	Saipan	69110000300	Low-Income Community
Northern Mariana Islands	Saipan	69110000500	Low-Income Community
Northern Mariana Islands	Saipan	69110001500	Low-Income Community
Northern Mariana Islands	Saipan	69110001400	Low-Income Community
Northern Mariana Islands	Saipan	69110001600	Low-Income Community
Northern Mariana Islands	Saipan	69110001700	Low-Income Community
Northern Mariana Islands	Saipan	69110001100	Low-Income Community
Northern Mariana Islands	Saipan	69110001000	Low-Income Community
Northern Mariana Islands	Saipan	69110001200	Low-Income Community
Northern Mariana Islands	Saipan	69110000600	Low-Income Community
Northern Mariana Islands	Saipan	69110001300	Low-Income Community
Northern Mariana Islands	Saipan	69110000700	Low-Income Community
Northern Mariana Islands	Saipan	69110000800	Low-Income Community
Northern Mariana Islands	Tinian	69120950101	Low-Income Community
Northern Mariana Islands	Tinian	69120950200	Low-Income Community
Ohio	Adams	39001770200	Low-Income Community
Ohio	Allen	39003012900	Low-Income Community
Ohio	Allen	39003012600	Low-Income Community
Ohio	Allen	39003014100	Low-Income Community
Ohio	Ashtabula	39007000400	Low-Income Community
Ohio	Ashtabula	39007000103	Low-Income Community
Ohio	Athens	39009973902	Low-Income Community
Ohio	Athens	39009973800	Low-Income Community
Ohio	Athens	39009973400	Low-Income Community
Ohio	Athens	39009972800	Low-Income Community
Ohio	Belmont	39013010802	Low-Income Community
Ohio	Belmont	39013011700	Low-Income Community
Ohio	Brown	39015951202	Low-Income Community
Ohio	Brown	39015951300	Low-Income Community
Ohio	Carroll	39019720500	Low-Income Community
Ohio	Champaign	39021010500	Low-Income Community
Ohio	Clinton	39027964700	Low-Income Community
Ohio	Columbiana	39029951800	Low-Income Community
Ohio	Crawford	39033974400	Low-Income Community
Ohio	Crawford	39033974900	Low-Income Community
Ohio	Defiance	39039958600	Low-Income Community
Ohio	Defiance	39039958500	Low-Income Community
Ohio	Erie	39043040800	Low-Income Community
Ohio	Erie	39043040500	Low-Income Community

State	County	Census Tract Number	Tract Type
Ohio	Fairfield	39045032200	Low-Income Community
Ohio	Fairfield	39045031700	Low-Income Community
Ohio	Fayette	39047926200	Low-Income Community
Ohio	Gallia	39053953600	Low-Income Community
Ohio	Geauga	39055312400	Low-Income Community
Ohio	Greene	39057240600	Low-Income Community
Ohio	Greene	39057240200	Low-Income Community
Ohio	Guernsey	39059977900	Low-Income Community
Ohio	Hancock	39063000100	Low-Income Community
Ohio	Harrison	39067975600	Low-Income Community
Ohio	Henry	39069000400	Low-Income Community
Ohio	Highland	39071954400	Low-Income Community
Ohio	Highland	39071954800	Low-Income Community
Ohio	Hocking	39073965200	Low-Income Community
Ohio	Holmes	39075976600	Low-Income Community
Ohio	Jackson	39079957700	Low-Income Community
Ohio	Jackson	39079957200	Low-Income Community
Ohio	Jefferson	39081011800	Low-Income Community
Ohio	Jefferson	39081000800	Low-Income Community
Ohio	Jefferson	39081012300	Low-Income Community
Ohio	Knox	39083007100	Low-Income Community
Ohio	Lawrence	39087050700	Low-Income Community
Ohio	Lawrence	39087050200	Low-Income Community
Ohio	Licking	39089753100	Low-Income Community
Ohio	Licking	39089758300	Low-Income Community
Ohio	Logan	39091004500	Low-Income Community
Ohio	Mahoning	39099811100	Non-LIC Contiguous
Ohio	Marion	39101000100	Low-Income Community
Ohio	Medina	39103408201	Low-Income Community
Ohio	Medina	39103411002	Low-Income Community
Ohio	Meigs	39105964400	Low-Income Community
Ohio	Mercer	39107967400	Low-Income Community
Ohio	Miami	39109315300	Low-Income Community
Ohio	Monroe	39111966600	Low-Income Community
Ohio	Morgan	39115968900	Low-Income Community
Ohio	Muskingum	39119912100	Low-Income Community
Ohio	Muskingum	39119911800	Low-Income Community
Ohio	Noble	39121968500	Low-Income Community
Ohio	Perry	39127966200	Low-Income Community
Ohio	Perry	39127965900	Non-LIC Contiguous
Ohio	Pickaway	39129020400	Low-Income Community
Ohio	Pike	39131952300	Low-Income Community

State	County	Census Tract Number	Tract Type
Ohio	Portage	39133600603	Low-Income Community
Ohio	Richland	39139000600	Low-Income Community
Ohio	Richland	39139000500	Low-Income Community
Ohio	Richland	39139003100	Low-Income Community
Ohio	Ross	39141956300	Low-Income Community
Ohio	Ross	39141956500	Low-Income Community
Ohio	Ross	39141955603	Low-Income Community
Ohio	Sandusky	39143961600	Low-Income Community
Ohio	Scioto	39145003600	Low-Income Community
Ohio	Scioto	39145003100	Low-Income Community
Ohio	Scioto	39145002600	Low-Income Community
Ohio	Scioto	39145003500	Low-Income Community
Ohio	Seneca	39147963200	Low-Income Community
Ohio	Stark	39151710400	Low-Income Community
Ohio	Tuscarawas	39157021100	Low-Income Community
Ohio	Tuscarawas	39157022001	Low-Income Community
Ohio	Union	39159050500	Low-Income Community
Ohio	Van Wert	39161020600	Low-Income Community
Ohio	Van Wert	39161020700	Low-Income Community
Ohio	Vinton	39163953100	Low-Income Community
Ohio	Washington	39167020500	Low-Income Community
Ohio	Wayne	39169003400	Low-Income Community
Ohio	Wayne	39169001200	Low-Income Community
Ohio	Williams	39171950600	Low-Income Community
Ohio	Wood	39173021701	Low-Income Community
Ohio	Wyandot	39175938400	Low-Income Community
Oklahoma	Adair	40001376900	Low-Income Community
Oklahoma	Atoka	40005587700	Low-Income Community
Oklahoma	Blaine	40011958800	Low-Income Community
Oklahoma	Bryan	40013796300	Low-Income Community
Oklahoma	Bryan	40013796500	Low-Income Community
Oklahoma	Caddo	40015162100	Low-Income Community
Oklahoma	Carter	40019892800	Low-Income Community
Oklahoma	Cherokee	40021978100	Low-Income Community
Oklahoma	Choctaw	40023967200	Low-Income Community
Oklahoma	Craig	40035373300	Low-Income Community
Oklahoma	Creek	40037021000	Low-Income Community
Oklahoma	Custer	40039950800	Low-Income Community
Oklahoma	Custer	40039960600	Low-Income Community
Oklahoma	Delaware	40041376000	Low-Income Community
Oklahoma	Garvin	40049681400	Low-Income Community
Oklahoma	Grady	40051000100	Low-Income Community

State	County	Census Tract Number	Tract Type
Oklahoma	Jackson	40065968700	Low-Income Community
Oklahoma	Johnston	40069660200	Low-Income Community
Oklahoma	Kay	40071000100	Low-Income Community
Oklahoma	Kay	40071001301	Low-Income Community
Oklahoma	Kiowa	40075963700	Low-Income Community
Oklahoma	Latimer	40077087200	Low-Income Community
Oklahoma	Le Flore	40079040402	Low-Income Community
Oklahoma	Le Flore	40079040302	Low-Income Community
Oklahoma	Le Flore	40079040303	Non-LIC Contiguous
Oklahoma	Logan	40083600300	Low-Income Community
Oklahoma	Logan	40083600600	Low-Income Community
Oklahoma	Marshall	40095094802	Non-LIC Contiguous
Oklahoma	Marshall	40095094801	Low-Income Community
Oklahoma	Mayes	40097040400	Low-Income Community
Oklahoma	McCurtain	40089098600	Low-Income Community
Oklahoma	McCurtain	40089098500	Low-Income Community
Oklahoma	McCurtain	40089098200	Low-Income Community
Oklahoma	McCurtain	40089098700	Low-Income Community
Oklahoma	McIntosh	40091780200	Low-Income Community
Oklahoma	McIntosh	40091779700	Low-Income Community
Oklahoma	Muskogee	40101000400	Low-Income Community
Oklahoma	Muskogee	40101000600	Low-Income Community
Oklahoma	Okfuskee	40107080900	Low-Income Community
Oklahoma	Okmulgee	40111000200	Low-Income Community
Oklahoma	Okmulgee	40111000100	Low-Income Community
Oklahoma	Osage	40113940002	Low-Income Community
Oklahoma	Ottawa	40115574900	Low-Income Community
Oklahoma	Ottawa	40115574600	Low-Income Community
Oklahoma	Ottawa	40115574100	Low-Income Community
Oklahoma	Pawnee	40117957500	Low-Income Community
Oklahoma	Payne	40119011301	Low-Income Community
Oklahoma	Payne	40119011302	Low-Income Community
Oklahoma	Payne	40119010700	Low-Income Community
Oklahoma	Payne	40119010200	Low-Income Community
Oklahoma	Pittsburg	40121486400	Low-Income Community
Oklahoma	Pontotoc	40123089000	Low-Income Community
Oklahoma	Pontotoc	40123089100	Low-Income Community
Oklahoma	Pottawatomie	40125500200	Low-Income Community
Oklahoma	Pottawatomie	40125501300	Low-Income Community
Oklahoma	Pottawatomie	40125501001	Low-Income Community
Oklahoma	Rogers	40131050101	Low-Income Community
Oklahoma	Seminole	40133583300	Low-Income Community

State	County	Census Tract Number	Tract Type
Oklahoma	Seminole	40133583500	Low-Income Community
Oklahoma	Seminole	40133583400	Low-Income Community
Oklahoma	Seminole	40133583600	Low-Income Community
Oklahoma	Sequoyah	40135030302	Low-Income Community
Oklahoma	Stephens	40137000600	Low-Income Community
Oklahoma	Tillman	40141070400	Low-Income Community
Oklahoma	Wagoner	40145030102	Low-Income Community
Oklahoma	Washington	40147000300	Low-Income Community
Oregon	Baker	41001950500	Low-Income Community
Oregon	Clatsop	41007950300	Low-Income Community
Oregon	Columbia	41009970700	Low-Income Community
Oregon	Coos	41011000504	Low-Income Community
Oregon	Coos	41011000300	Low-Income Community
Oregon	Crook	41013950300	Low-Income Community
Oregon	Curry	41015950100	Low-Income Community
Oregon	Deschutes	41017000900	Low-Income Community
Oregon	Douglas	41019130000	Low-Income Community
Oregon	Douglas	41019010000	Low-Income Community
Oregon	Harney	41025960100	Low-Income Community
Oregon	Hood River	41027950300	Low-Income Community
Oregon	Hood River	41027950100	Non-LIC Contiguous
Oregon	Jefferson	41031960202	Low-Income Community
Oregon	Jefferson	41031940000	Low-Income Community
Oregon	Josephine	41033360500	Low-Income Community
Oregon	Klamath	41035970200	Low-Income Community
Oregon	Klamath	41035971800	Low-Income Community
Oregon	Lake	41037960200	Low-Income Community
Oregon	Lincoln	41041950304	Low-Income Community
Oregon	Malheur	41045970500	Low-Income Community
Oregon	Malheur	41045970300	Low-Income Community
Oregon	Marion	41047010303	Non-LIC Contiguous
Oregon	Marion	41047010305	Low-Income Community
Oregon	Polk	41053020202	Low-Income Community
Oregon	Sherman	41055950100	Low-Income Community
Oregon	Tillamook	41057960200	Low-Income Community
Oregon	Umatilla	41059950200	Low-Income Community
Oregon	Umatilla	41059940000	Low-Income Community
Oregon	Umatilla	41059951000	Low-Income Community
Oregon	Union	41061970800	Low-Income Community
Oregon	Wasco	41065970500	Low-Income Community
Oregon	Wasco	41065970400	Low-Income Community
Oregon	Washington	41067033200	Low-Income Community

State	County	Census Tract Number	Tract Type
Oregon	Yamhill	41071030502	Low-Income Community
Oregon	Yamhill	41071030202	Low-Income Community
Oregon	Yamhill	41071030601	Low-Income Community
Pennsylvania	Beaver	42007602800	Low-Income Community
Pennsylvania	Blair	42013100700	Low-Income Community
Pennsylvania	Blair	42013100300	Low-Income Community
Pennsylvania	Blair	42013101800	Low-Income Community
Pennsylvania	Blair	42013101700	Low-Income Community
Pennsylvania	Blair	42013101900	Low-Income Community
Pennsylvania	Bradford	42015951000	Low-Income Community
Pennsylvania	Butler	42019902400	Low-Income Community
Pennsylvania	Cambria	42021000100	Low-Income Community
Pennsylvania	Cambria	42021000200	Low-Income Community
Pennsylvania	Cambria	42021000300	Low-Income Community
Pennsylvania	Cambria	42021013400	Low-Income Community
Pennsylvania	Cambria	42021013500	Low-Income Community
Pennsylvania	Cameron	42023960100	Low-Income Community
Pennsylvania	Centre	42027010400	Non-LIC Contiguous
Pennsylvania	Centre	42027010300	Low-Income Community
Pennsylvania	Centre	42027012500	Low-Income Community
Pennsylvania	Centre	42027011100	Low-Income Community
Pennsylvania	Clarion	42031160102	Low-Income Community
Pennsylvania	Clarion	42031160600	Low-Income Community
Pennsylvania	Clearfield	42033331100	Low-Income Community
Pennsylvania	Clearfield	42033331200	Low-Income Community
Pennsylvania	Clearfield	42033330300	Low-Income Community
Pennsylvania	Clearfield	42033330400	Non-LIC Contiguous
Pennsylvania	Clearfield	42033330100	Non-LIC Contiguous
Pennsylvania	Clearfield	42033330200	Low-Income Community
Pennsylvania	Clinton	42035030100	Low-Income Community
Pennsylvania	Clinton	42035030600	Low-Income Community
Pennsylvania	Clinton	42035030700	Low-Income Community
Pennsylvania	Columbia	42037051200	Low-Income Community
Pennsylvania	Columbia	42037050600	Low-Income Community
Pennsylvania	Fayette	42051260800	Low-Income Community
Pennsylvania	Fayette	42051260700	Low-Income Community
Pennsylvania	Greene	42059970100	Low-Income Community
Pennsylvania	Indiana	42063961000	Low-Income Community
Pennsylvania	Indiana	42063961101	Low-Income Community
Pennsylvania	Indiana	42063961102	Low-Income Community
Pennsylvania	Jefferson	42065950100	Non-LIC Contiguous
Pennsylvania	Jefferson	42065950200	Low-Income Community

State	County	Census Tract Number	Tract Type
Pennsylvania	Lawrence	42073000400	Low-Income Community
Pennsylvania	Lawrence	42073000800	Low-Income Community
Pennsylvania	Lawrence	42073000700	Low-Income Community
Pennsylvania	Lawrence	42073000900	Low-Income Community
Pennsylvania	Lebanon	42075000100	Low-Income Community
Pennsylvania	Lebanon	42075000200	Low-Income Community
Pennsylvania	Luzerne	42079217001	Low-Income Community
Pennsylvania	Luzerne	42079217500	Low-Income Community
Pennsylvania	Luzerne	42079217300	Non-LIC Contiguous
Pennsylvania	Luzerne	42079217400	Low-Income Community
Pennsylvania	Lycoming	42081000400	Low-Income Community
Pennsylvania	Lycoming	42081000600	Low-Income Community
Pennsylvania	Lycoming	42081000900	Low-Income Community
Pennsylvania	McKean	42083420300	Low-Income Community
Pennsylvania	McKean	42083420200	Low-Income Community
Pennsylvania	Mercer	42085033200	Low-Income Community
Pennsylvania	Mercer	42085030300	Low-Income Community
Pennsylvania	Monroe	42089300800	Low-Income Community
Pennsylvania	Montour	42093050300	Low-Income Community
Pennsylvania	Northumberland	42097082000	Low-Income Community
Pennsylvania	Northumberland	42097081500	Low-Income Community
Pennsylvania	Schuylkill	42107002600	Low-Income Community
Pennsylvania	Schuylkill	42107002700	Low-Income Community
Pennsylvania	Schuylkill	42107001300	Low-Income Community
Pennsylvania	Somerset	42111021100	Low-Income Community
Pennsylvania	Venango	42121200900	Low-Income Community
Pennsylvania	Venango	42121200700	Low-Income Community
Pennsylvania	Venango	42121200500	Low-Income Community
Pennsylvania	Warren	42123970900	Low-Income Community
Pennsylvania	Warren	42123970800	Low-Income Community
Pennsylvania	Washington	42125783200	Low-Income Community
Pennsylvania	Washington	42125783300	Low-Income Community
Pennsylvania	York	42133000600	Low-Income Community
Pennsylvania	York	42133000300	Low-Income Community
Pennsylvania	York	42133001600	Low-Income Community
Pennsylvania	York	42133001200	Low-Income Community
Pennsylvania	York	42133001000	Low-Income Community
Puerto Rico	Adjuntas	72001956600	Low-Income Community
Puerto Rico	Adjuntas	72001956800	Low-Income Community
Puerto Rico	Adjuntas	72001956700	Low-Income Community
Puerto Rico	Adjuntas	72001956400	Low-Income Community
Puerto Rico	Adjuntas	72001956300	Low-Income Community

State	County	Census Tract Number	Tract Type
Puerto Rico	Adjuntas	72001956500	Low-Income Community
Puerto Rico	Aguada	72003430401	Low-Income Community
Puerto Rico	Aguada	72003430300	Low-Income Community
Puerto Rico	Aguada	72003430402	Low-Income Community
Puerto Rico	Aguada	72003430100	Low-Income Community
Puerto Rico	Aguada	72003430200	Low-Income Community
Puerto Rico	Aguada	72003430502	Low-Income Community
Puerto Rico	Aguada	72003430601	Low-Income Community
Puerto Rico	Aguada	72003430602	Low-Income Community
Puerto Rico	Aguada	72003430501	Low-Income Community
Puerto Rico	Aguadilla	72005401402	Low-Income Community
Puerto Rico	Aguadilla	72005401200	Low-Income Community
Puerto Rico	Aguadilla	72005401301	Low-Income Community
Puerto Rico	Aguadilla	72005401401	Low-Income Community
Puerto Rico	Aguadilla	72005401302	Low-Income Community
Puerto Rico	Aguadilla	72005400900	Low-Income Community
Puerto Rico	Aguadilla	72005400800	Low-Income Community
Puerto Rico	Aguadilla	72005401100	Low-Income Community
Puerto Rico	Aguadilla	72005401000	Low-Income Community
Puerto Rico	Aguadilla	72005400502	Low-Income Community
Puerto Rico	Aguadilla	72005400501	Low-Income Community
Puerto Rico	Aguadilla	72005400600	Low-Income Community
Puerto Rico	Aguadilla	72005400700	Low-Income Community
Puerto Rico	Aguadilla	72005400300	Low-Income Community
Puerto Rico	Aguadilla	72005400100	Low-Income Community
Puerto Rico	Aguadilla	72005400400	Low-Income Community
Puerto Rico	Aibonito	72009250200	Low-Income Community
Puerto Rico	Aibonito	72009250400	Low-Income Community
Puerto Rico	Aibonito	72009250300	Low-Income Community
Puerto Rico	Aibonito	72009250600	Low-Income Community
Puerto Rico	Aibonito	72009250500	Low-Income Community
Puerto Rico	Añasco	72011810700	Low-Income Community
Puerto Rico	Añasco	72011810300	Low-Income Community
Puerto Rico	Añasco	72011810500	Low-Income Community
Puerto Rico	Añasco	72011810400	Low-Income Community
Puerto Rico	Añasco	72011810600	Low-Income Community
Puerto Rico	Añasco	72011810100	Low-Income Community
Puerto Rico	Arecibo	72013300301	Low-Income Community
Puerto Rico	Arecibo	72013300200	Low-Income Community
Puerto Rico	Arecibo	72013300400	Low-Income Community
Puerto Rico	Arecibo	72013300302	Low-Income Community
Puerto Rico	Arecibo	72013300101	Low-Income Community

State	County	Census Tract Number	Tract Type
Puerto Rico	Arecibo	72013300102	Low-Income Community
Puerto Rico	Arecibo	72013301300	Low-Income Community
Puerto Rico	Arecibo	72013301200	Low-Income Community
Puerto Rico	Arecibo	72013301400	Low-Income Community
Puerto Rico	Arecibo	72013300700	Low-Income Community
Puerto Rico	Arecibo	72013300500	Low-Income Community
Puerto Rico	Arecibo	72013300800	Low-Income Community
Puerto Rico	Arecibo	72013301000	Low-Income Community
Puerto Rico	Arecibo	72013301900	Low-Income Community
Puerto Rico	Arecibo	72013302100	Low-Income Community
Puerto Rico	Arecibo	72013302000	Low-Income Community
Puerto Rico	Arecibo	72013301500	Low-Income Community
Puerto Rico	Arecibo	72013302201	Low-Income Community
Puerto Rico	Arecibo	72013301600	Low-Income Community
Puerto Rico	Arecibo	72013301700	Low-Income Community
Puerto Rico	Arecibo	72013301100	Low-Income Community
Puerto Rico	Arecibo	72013301800	Low-Income Community
Puerto Rico	Arecibo	72013302202	Low-Income Community
Puerto Rico	Arecibo	72013302300	Low-Income Community
Puerto Rico	Arroyo	72015280201	Low-Income Community
Puerto Rico	Arroyo	72015280102	Low-Income Community
Puerto Rico	Arroyo	72015280202	Low-Income Community
Puerto Rico	Arroyo	72015280101	Low-Income Community
Puerto Rico	Barceloneta	72017590200	Low-Income Community
Puerto Rico	Barceloneta	72017590100	Low-Income Community
Puerto Rico	Barceloneta	72017590300	Low-Income Community
Puerto Rico	Barceloneta	72017590400	Low-Income Community
Puerto Rico	Camuy	72027320200	Low-Income Community
Puerto Rico	Camuy	72027320100	Low-Income Community
Puerto Rico	Camuy	72027320300	Low-Income Community
Puerto Rico	Camuy	72027320401	Low-Income Community
Puerto Rico	Camuy	72027320402	Low-Income Community
Puerto Rico	Camuy	72027320500	Low-Income Community
Puerto Rico	Camuy	72027320600	Low-Income Community
Puerto Rico	Canóvanas	72029100400	Low-Income Community
Puerto Rico	Ceiba	72037160201	Low-Income Community
Puerto Rico	Ceiba	72037160202	Low-Income Community
Puerto Rico	Ceiba	72037160300	Low-Income Community
Puerto Rico	Ciales	72039955700	Low-Income Community
Puerto Rico	Ciales	72039955600	Low-Income Community
Puerto Rico	Ciales	72039955800	Low-Income Community
Puerto Rico	Ciales	72039955900	Low-Income Community

State	County	Census Tract Number	Tract Type
Puerto Rico	Coamo	72043954700	Low-Income Community
Puerto Rico	Coamo	72043954000	Low-Income Community
Puerto Rico	Coamo	72043954100	Low-Income Community
Puerto Rico	Coamo	72043954200	Low-Income Community
Puerto Rico	Coamo	72043954400	Low-Income Community
Puerto Rico	Coamo	72043954300	Low-Income Community
Puerto Rico	Coamo	72043954500	Low-Income Community
Puerto Rico	Coamo	72043954600	Low-Income Community
Puerto Rico	Culebra	72049950500	Low-Income Community
Puerto Rico	Dorado	72051540300	Low-Income Community
Puerto Rico	Dorado	72051540200	Low-Income Community
Puerto Rico	Dorado	72051540100	Low-Income Community
Puerto Rico	Fajardo	72053150102	Low-Income Community
Puerto Rico	Fajardo	72053150104	Low-Income Community
Puerto Rico	Fajardo	72053150500	Low-Income Community
Puerto Rico	Fajardo	72053150602	Low-Income Community
Puerto Rico	Fajardo	72053150601	Low-Income Community
Puerto Rico	Fajardo	72053150301	Low-Income Community
Puerto Rico	Fajardo	72053150200	Low-Income Community
Puerto Rico	Fajardo	72053150400	Low-Income Community
Puerto Rico	Fajardo	72053150302	Low-Income Community
Puerto Rico	Florida	72054580100	Low-Income Community
Puerto Rico	Florida	72054580200	Low-Income Community
Puerto Rico	Guánica	72055961500	Low-Income Community
Puerto Rico	Guánica	72055961100	Low-Income Community
Puerto Rico	Guánica	72055961300	Low-Income Community
Puerto Rico	Guánica	72055961200	Low-Income Community
Puerto Rico	Guánica	72055961400	Low-Income Community
Puerto Rico	Guánica	72055960900	Low-Income Community
Puerto Rico	Guánica	72055961000	Low-Income Community
Puerto Rico	Guayama	72057270100	Low-Income Community
Puerto Rico	Guayama	72057270600	Low-Income Community
Puerto Rico	Guayama	72057270800	Low-Income Community
Puerto Rico	Guayama	72057270700	Low-Income Community
Puerto Rico	Guayama	72057270202	Low-Income Community
Puerto Rico	Guayama	72057270400	Low-Income Community
Puerto Rico	Guayama	72057270300	Low-Income Community
Puerto Rico	Guayama	72057270500	Low-Income Community
Puerto Rico	Guayama	72057270201	Low-Income Community
Puerto Rico	Guayanilla	72059740101	Low-Income Community
Puerto Rico	Guayanilla	72059740200	Low-Income Community
Puerto Rico	Guayanilla	72059740102	Low-Income Community

State	County	Census Tract Number	Tract Type
Puerto Rico	Guayanilla	72059740300	Low-Income Community
Puerto Rico	Guayanilla	72059740400	Low-Income Community
Puerto Rico	Hatillo	72065310400	Low-Income Community
Puerto Rico	Hatillo	72065310500	Low-Income Community
Puerto Rico	Hatillo	72065310600	Low-Income Community
Puerto Rico	Hatillo	72065310100	Low-Income Community
Puerto Rico	Hatillo	72065310200	Low-Income Community
Puerto Rico	Hatillo	72065310300	Low-Income Community
Puerto Rico	Humacao	72069180100	Low-Income Community
Puerto Rico	Isabela	72071410600	Low-Income Community
Puerto Rico	Isabela	72071410500	Low-Income Community
Puerto Rico	Isabela	72071410200	Low-Income Community
Puerto Rico	Isabela	72071410100	Low-Income Community
Puerto Rico	Isabela	72071410300	Low-Income Community
Puerto Rico	Isabela	72071410701	Low-Income Community
Puerto Rico	Isabela	72071410702	Low-Income Community
Puerto Rico	Isabela	72071410402	Low-Income Community
Puerto Rico	Isabela	72071410401	Low-Income Community
Puerto Rico	Jayuya	72073956100	Low-Income Community
Puerto Rico	Jayuya	72073956200	Low-Income Community
Puerto Rico	Jayuya	72073956000	Low-Income Community
Puerto Rico	Juana Díaz	72075711002	Low-Income Community
Puerto Rico	Juana Díaz	72075710700	Low-Income Community
Puerto Rico	Lares	72081958300	Low-Income Community
Puerto Rico	Lares	72081958200	Low-Income Community
Puerto Rico	Lares	72081958400	Low-Income Community
Puerto Rico	Lares	72081957900	Low-Income Community
Puerto Rico	Lares	72081957800	Low-Income Community
Puerto Rico	Lares	72081958100	Low-Income Community
Puerto Rico	Lares	72081958000	Low-Income Community
Puerto Rico	Lares	72081957700	Low-Income Community
Puerto Rico	Las Marías	72083959800	Low-Income Community
Puerto Rico	Las Marías	72083959700	Low-Income Community
Puerto Rico	Loíza	72087110101	Low-Income Community
Puerto Rico	Loíza	72087110102	Low-Income Community
Puerto Rico	Loíza	72087110200	Low-Income Community
Puerto Rico	Loíza	72087110301	Low-Income Community
Puerto Rico	Loíza	72087110500	Low-Income Community
Puerto Rico	Loíza	72087110302	Low-Income Community
Puerto Rico	Loíza	72087110400	Low-Income Community
Puerto Rico	Luquillo	72089140300	Low-Income Community
Puerto Rico	Luquillo	72089140101	Low-Income Community

State	County	Census Tract Number	Tract Type
Puerto Rico	Luquillo	72089140102	Low-Income Community
Puerto Rico	Luquillo	72089140202	Low-Income Community
Puerto Rico	Luquillo	72089140201	Low-Income Community
Puerto Rico	Maricao	72093960200	Low-Income Community
Puerto Rico	Maricao	72093960100	Low-Income Community
Puerto Rico	Maunabo	72095951500	Low-Income Community
Puerto Rico	Maunabo	72095951400	Low-Income Community
Puerto Rico	Maunabo	72095951600	Low-Income Community
Puerto Rico	Moca	72099420200	Low-Income Community
Puerto Rico	Moca	72099420100	Low-Income Community
Puerto Rico	Moca	72099420302	Low-Income Community
Puerto Rico	Moca	72099420301	Low-Income Community
Puerto Rico	Moca	72099420401	Low-Income Community
Puerto Rico	Moca	72099420500	Low-Income Community
Puerto Rico	Moca	72099420402	Low-Income Community
Puerto Rico	Naguabo	72103170400	Low-Income Community
Puerto Rico	Naguabo	72103170100	Low-Income Community
Puerto Rico	Naguabo	72103170300	Low-Income Community
Puerto Rico	Orocovis	72107954901	Low-Income Community
Puerto Rico	Patillas	72109290100	Low-Income Community
Puerto Rico	Patillas	72109290200	Low-Income Community
Puerto Rico	Patillas	72109290300	Low-Income Community
Puerto Rico	Patillas	72109290400	Low-Income Community
Puerto Rico	Peñuelas	72111730100	Low-Income Community
Puerto Rico	Peñuelas	72111730800	Low-Income Community
Puerto Rico	Peñuelas	72111730200	Low-Income Community
Puerto Rico	Peñuelas	72111730300	Low-Income Community
Puerto Rico	Peñuelas	72111730400	Low-Income Community
Puerto Rico	Ponce	72113072600	Low-Income Community
Puerto Rico	Quebradillas	72115330100	Low-Income Community
Puerto Rico	Quebradillas	72115330300	Low-Income Community
Puerto Rico	Quebradillas	72115330200	Low-Income Community
Puerto Rico	Quebradillas	72115330400	Low-Income Community
Puerto Rico	Rincón	72117959400	Low-Income Community
Puerto Rico	Rincón	72117959500	Low-Income Community
Puerto Rico	Rincón	72117959600	Low-Income Community
Puerto Rico	Sabana Grande	72121960700	Low-Income Community
Puerto Rico	Sabana Grande	72121960600	Low-Income Community
Puerto Rico	Sabana Grande	72121960800	Low-Income Community
Puerto Rico	Sabana Grande	72121960300	Low-Income Community
Puerto Rico	Sabana Grande	72121960500	Low-Income Community
Puerto Rico	Sabana Grande	72121960400	Low-Income Community

State	County	Census Tract Number	Tract Type
Puerto Rico	Salinas	72123953200	Low-Income Community
Puerto Rico	Salinas	72123953100	Low-Income Community
Puerto Rico	Salinas	72123952800	Low-Income Community
Puerto Rico	Salinas	72123952700	Low-Income Community
Puerto Rico	Salinas	72123953000	Low-Income Community
Puerto Rico	Salinas	72123952900	Low-Income Community
Puerto Rico	Salinas	72123952600	Low-Income Community
Puerto Rico	San Sebastián	72131959200	Low-Income Community
Puerto Rico	San Sebastián	72131959500	Low-Income Community
Puerto Rico	San Sebastián	72131959300	Low-Income Community
Puerto Rico	San Sebastián	72131958700	Low-Income Community
Puerto Rico	San Sebastián	72131958900	Low-Income Community
Puerto Rico	San Sebastián	72131958800	Low-Income Community
Puerto Rico	San Sebastián	72131959000	Low-Income Community
Puerto Rico	San Sebastián	72131009200	Low-Income Community
Puerto Rico	San Sebastián	72131958500	Low-Income Community
Puerto Rico	Santa Isabel	72133953300	Low-Income Community
Puerto Rico	Santa Isabel	72133953700	Low-Income Community
Puerto Rico	Santa Isabel	72133953800	Low-Income Community
Puerto Rico	Santa Isabel	72133953500	Low-Income Community
Puerto Rico	Santa Isabel	72133953600	Low-Income Community
Puerto Rico	Toa Baja	72137121702	Low-Income Community
Puerto Rico	Toa Baja	72137122400	Low-Income Community
Puerto Rico	Utuado	72141956900	Low-Income Community
Puerto Rico	Utuado	72141957000	Low-Income Community
Puerto Rico	Utuado	72141957100	Low-Income Community
Puerto Rico	Utuado	72141957200	Low-Income Community
Puerto Rico	Utuado	72141957300	Low-Income Community
Puerto Rico	Utuado	72141957400	Low-Income Community
Puerto Rico	Utuado	72141957600	Low-Income Community
Puerto Rico	Utuado	72141957500	Low-Income Community
Puerto Rico	Vieques	72147950600	Low-Income Community
Puerto Rico	Vieques	72147950500	Low-Income Community
Puerto Rico	Yabucoa	72151951200	Low-Income Community
Puerto Rico	Yabucoa	72151951300	Low-Income Community
Puerto Rico	Yabucoa	72151951000	Low-Income Community
Puerto Rico	Yabucoa	72151951100	Low-Income Community
Puerto Rico	Yauco	72153750201	Low-Income Community
Puerto Rico	Yauco	72153750102	Low-Income Community
Puerto Rico	Yauco	72153750602	Low-Income Community
Puerto Rico	Yauco	72153750601	Low-Income Community
Puerto Rico	Yauco	72153750400	Low-Income Community

State	County	Census Tract Number	Tract Type
Puerto Rico	Yauco	72153750202	Low-Income Community
Puerto Rico	Yauco	72153750300	Low-Income Community
Puerto Rico	Yauco	72153750101	Low-Income Community
Puerto Rico	Yauco	72153750501	Low-Income Community
Puerto Rico	Yauco	72153750502	Low-Income Community
Puerto Rico	Yauco	72153750503	Low-Income Community
Rhode Island	Washington	44009051504	Low-Income Community
Rhode Island	Washington	44009051400	Low-Income Community
Rhode Island	Washington	44009050801	Low-Income Community
South Carolina	Abbeville	45001950400	Low-Income Community
South Carolina	Aiken	45003021400	Low-Income Community
South Carolina	Allendale	45005970200	Low-Income Community
South Carolina	Anderson	45007012300	Low-Income Community
South Carolina	Anderson	45007012002	Low-Income Community
South Carolina	Anderson	45007011901	Low-Income Community
South Carolina	Anderson	45007000800	Low-Income Community
South Carolina	Bamberg	45009960100	Low-Income Community
South Carolina	Bamberg	45009960200	Low-Income Community
South Carolina	Barnwell	45011970500	Low-Income Community
South Carolina	Beaufort	45013010800	Low-Income Community
South Carolina	Beaufort	45013000200	Low-Income Community
South Carolina	Beaufort	45013000600	Low-Income Community
South Carolina	Berkeley	45015020506	Non-LIC Contiguous
South Carolina	Berkeley	45015020302	Low-Income Community
South Carolina	Berkeley	45015020201	Low-Income Community
South Carolina	Berkeley	45015020102	Low-Income Community
South Carolina	Calhoun	45017950200	Low-Income Community
South Carolina	Charleston	45019002400	Low-Income Community
South Carolina	Cherokee	45021970401	Low-Income Community
South Carolina	Cherokee	45021970201	Low-Income Community
South Carolina	Chester	45023020300	Low-Income Community
South Carolina	Chester	45023020200	Low-Income Community
South Carolina	Chesterfield	45025950502	Low-Income Community
South Carolina	Chesterfield	45025950101	Low-Income Community
South Carolina	Clarendon	45027960300	Low-Income Community
South Carolina	Clarendon	45027960500	Low-Income Community
South Carolina	Colleton	45029970402	Non-LIC Contiguous
South Carolina	Colleton	45029970401	Low-Income Community
South Carolina	Darlington	45031011500	Low-Income Community
South Carolina	Darlington	45031010600	Low-Income Community
South Carolina	Dillon	45033970300	Low-Income Community
South Carolina	Dillon	45033970400	Low-Income Community

State	County	Census Tract Number	Tract Type
South Carolina	Dillon	45033970600	Low-Income Community
South Carolina	Dorchester	45035010200	Low-Income Community
South Carolina	Dorchester	45035010400	Low-Income Community
South Carolina	Edgefield	45037970400	Low-Income Community
South Carolina	Fairfield	45039960100	Low-Income Community
South Carolina	Fairfield	45039960300	Low-Income Community
South Carolina	Fairfield	45039960400	Low-Income Community
South Carolina	Fairfield	45039960500	Low-Income Community
South Carolina	Florence	45041002500	Low-Income Community
South Carolina	Florence	45041000700	Low-Income Community
South Carolina	Florence	45041001000	Low-Income Community
South Carolina	Florence	45041002000	Low-Income Community
South Carolina	Florence	45041002201	Low-Income Community
South Carolina	Georgetown	45043920302	Non-LIC Contiguous
South Carolina	Georgetown	45043920201	Low-Income Community
South Carolina	Georgetown	45043920700	Low-Income Community
South Carolina	Greenwood	45047970702	Low-Income Community
South Carolina	Greenwood	45047970600	Low-Income Community
South Carolina	Hampton	45049920300	Low-Income Community
South Carolina	Horry	45051070300	Low-Income Community
South Carolina	Horry	45051070200	Low-Income Community
South Carolina	Horry	45051080102	Low-Income Community
South Carolina	Horry	45051020200	Low-Income Community
South Carolina	Horry	45051050600	Low-Income Community
South Carolina	Horry	45051050700	Low-Income Community
South Carolina	Jasper	45053950300	Low-Income Community
South Carolina	Kershaw	45055970800	Low-Income Community
South Carolina	Kershaw	45055970601	Low-Income Community
South Carolina	Lancaster	45057010700	Low-Income Community
South Carolina	Lancaster	45057010800	Low-Income Community
South Carolina	Laurens	45059920700	Low-Income Community
South Carolina	Laurens	45059920301	Non-LIC Contiguous
South Carolina	Laurens	45059920400	Low-Income Community
South Carolina	Lee	45061920302	Low-Income Community
South Carolina	Lee	45061920200	Low-Income Community
South Carolina	Lexington	45063021402	Low-Income Community
South Carolina	Marion	45067950600	Low-Income Community
South Carolina	Marion	45067950300	Low-Income Community
South Carolina	Marlboro	45069960100	Low-Income Community
South Carolina	Marlboro	45069960302	Low-Income Community
South Carolina	McCormick	45065920200	Low-Income Community
South Carolina	Newberry	45071950502	Low-Income Community

State	County	Census Tract Number	Tract Type
South Carolina	Oconee	45073030701	Low-Income Community
South Carolina	Oconee	45073030602	Low-Income Community
South Carolina	Orangeburg	45075011400	Low-Income Community
South Carolina	Orangeburg	45075011300	Low-Income Community
South Carolina	Orangeburg	45075010600	Low-Income Community
South Carolina	Orangeburg	45075010200	Low-Income Community
South Carolina	Richland	45079011800	Low-Income Community
South Carolina	Saluda	45081960400	Low-Income Community
South Carolina	Spartanburg	45083020702	Low-Income Community
South Carolina	Spartanburg	45083020800	Low-Income Community
South Carolina	Spartanburg	45083020301	Low-Income Community
South Carolina	Spartanburg	45083020500	Low-Income Community
South Carolina	Spartanburg	45083020400	Low-Income Community
South Carolina	Sumter	45085001100	Low-Income Community
South Carolina	Sumter	45085001300	Low-Income Community
South Carolina	Sumter	45085000600	Low-Income Community
South Carolina	Union	45087030100	Low-Income Community
South Carolina	Williamsburg	45089970600	Low-Income Community
South Carolina	Williamsburg	45089970502	Low-Income Community
South Carolina	Williamsburg	45089970501	Low-Income Community
South Dakota	Beadle	46005957000	Low-Income Community
South Dakota	Beadle	46005956900	Low-Income Community
South Dakota	Brookings	46011958900	Low-Income Community
South Dakota	Brown	46013951500	Low-Income Community
South Dakota	Brule	46015973100	Low-Income Community
South Dakota	Charles Mix	46023940300	Low-Income Community
South Dakota	Clay	46027965700	Low-Income Community
South Dakota	Codington	46029954400	Low-Income Community
South Dakota	Dewey	46041941500	Low-Income Community
South Dakota	Lake	46079960200	Low-Income Community
South Dakota	Lyman	46085940100	Low-Income Community
South Dakota	Oglala Lakota County/ Shannon	46102940500	Low-Income Community
South Dakota	Pennington	46103011500	Low-Income Community
South Dakota	Roberts	46109940400	Low-Income Community
South Dakota	Todd	46121940200	Low-Income Community
South Dakota	Tripp	46123971700	Low-Income Community
South Dakota	Yankton	46135966301	Non-LIC Contiguous
South Dakota	Yankton	46135966302	Low-Income Community
Tennessee	Anderson	47001020500	Low-Income Community
Tennessee	Anderson	47001021000	Low-Income Community
Tennessee	Bedford	47003950500	Low-Income Community

State	County	Census Tract Number	Tract Type
Tennessee	Benton	47005963200	Low-Income Community
Tennessee	Bledsoe	47007953100	Low-Income Community
Tennessee	Bradley	47011010700	Low-Income Community
Tennessee	Cannon	47015960200	Low-Income Community
Tennessee	Carroll	47017962100	Low-Income Community
Tennessee	Cheatham	47021070104	Low-Income Community
Tennessee	Claiborne	47025970300	Low-Income Community
Tennessee	Clay	47027955000	Low-Income Community
Tennessee	Cocke	47029920200	Low-Income Community
Tennessee	Cocke	47029920700	Low-Income Community
Tennessee	Crockett	47033961100	Low-Income Community
Tennessee	Cumberland	47035970800	Low-Income Community
Tennessee	Cumberland	47035970400	Low-Income Community
Tennessee	DeKalb	47041920200	Low-Income Community
Tennessee	Dickson	47043060602	Low-Income Community
Tennessee	Dyer	47045964300	Low-Income Community
Tennessee	Fayette	47047060300	Low-Income Community
Tennessee	Fentress	47049965300	Low-Income Community
Tennessee	Gibson	47053966900	Low-Income Community
Tennessee	Gibson	47053967000	Low-Income Community
Tennessee	Greene	47059091200	Low-Income Community
Tennessee	Greene	47059090100	Low-Income Community
Tennessee	Grundy	47061955300	Low-Income Community
Tennessee	Hamblen	47063100300	Low-Income Community
Tennessee	Hamblen	47063100800	Low-Income Community
Tennessee	Hancock	47067960600	Low-Income Community
Tennessee	Hardeman	47069950300	Low-Income Community
Tennessee	Hawkins	47073050400	Low-Income Community
Tennessee	Haywood	47075930500	Non-LIC Contiguous
Tennessee	Henderson	47077975400	Low-Income Community
Tennessee	Henry	47079969000	Low-Income Community
Tennessee	Hickman	47081950302	Low-Income Community
Tennessee	Houston	47083120200	Low-Income Community
Tennessee	Jackson	47087960400	Low-Income Community
Tennessee	Johnson	47091956300	Low-Income Community
Tennessee	Knox	47093006502	Low-Income Community
Tennessee	Lake	47095960100	Low-Income Community
Tennessee	Lauderdale	47097050505	Low-Income Community
Tennessee	Lauderdale	47097050504	Low-Income Community
Tennessee	Lawrence	47099960300	Low-Income Community
Tennessee	Lawrence	47099960501	Low-Income Community
Tennessee	Lincoln	47103975400	Low-Income Community

State	County	Census Tract Number	Tract Type
Tennessee	Lincoln	47103975300	Low-Income Community
Tennessee	Loudon	47105060600	Low-Income Community
Tennessee	Macon	47111970300	Low-Income Community
Tennessee	Marion	47115050301	Low-Income Community
Tennessee	Marshall	47117955300	Low-Income Community
Tennessee	McMinn	47107970600	Low-Income Community
Tennessee	McMinn	47107970101	Non-LIC Contiguous
Tennessee	Meigs	47121960200	Low-Income Community
Tennessee	Monroe	47123925501	Low-Income Community
Tennessee	Monroe	47123925000	Non-LIC Contiguous
Tennessee	Obion	47131965400	Low-Income Community
Tennessee	Obion	47131965500	Low-Income Community
Tennessee	Overton	47133950302	Low-Income Community
Tennessee	Pickett	47137925100	Low-Income Community
Tennessee	Polk	47139950400	Low-Income Community
Tennessee	Putnam	47141001100	Low-Income Community
Tennessee	Putnam	47141000600	Low-Income Community
Tennessee	Putnam	47141000800	Low-Income Community
Tennessee	Rhea	47143975401	Low-Income Community
Tennessee	Roane	47145030600	Low-Income Community
Tennessee	Scott	47151975200	Low-Income Community
Tennessee	Sequatchie	47153060101	Non-LIC Contiguous
Tennessee	Sevier	47155080101	Low-Income Community
Tennessee	Sevier	47155080400	Low-Income Community
Tennessee	Shelby	47157020210	Non-LIC Contiguous
Tennessee	Shelby	47157020300	Low-Income Community
Tennessee	Smith	47159975300	Low-Income Community
Tennessee	Smith	47159975400	Non-LIC Contiguous
Tennessee	Stewart	47161110600	Low-Income Community
Tennessee	Sullivan	47163043000	Low-Income Community
Tennessee	Sullivan	47163042701	Low-Income Community
Tennessee	Sumner	47165020300	Low-Income Community
Tennessee	Tipton	47167040700	Low-Income Community
Tennessee	Tipton	47167041000	Low-Income Community
Tennessee	Unicoi	47171080100	Low-Income Community
Tennessee	Unicoi	47171080200	Low-Income Community
Tennessee	Union	47173040201	Low-Income Community
Tennessee	Van Buren	47175925200	Low-Income Community
Tennessee	Warren	47177930800	Low-Income Community
Tennessee	Wayne	47181950200	Low-Income Community
Tennessee	Weakley	47183968101	Low-Income Community
Tennessee	White	47185935300	Low-Income Community

State	County	Census Tract Number	Tract Type
Texas	Anderson	48001950901	Low-Income Community
Texas	Anderson	48001950401	Low-Income Community
Texas	Angelina	48005000200	Low-Income Community
Texas	Angelina	48005001300	Low-Income Community
Texas	Angelina	48005001001	Low-Income Community
Texas	Angelina	48005000600	Low-Income Community
Texas	Angelina	48005000700	Low-Income Community
Texas	Angelina	48005000500	Low-Income Community
Texas	Aransas	48007950400	Low-Income Community
Texas	Aransas	48007950500	Low-Income Community
Texas	Atascosa	48013960300	Low-Income Community
Texas	Atascosa	48013960401	Low-Income Community
Texas	Bastrop	48021950200	Low-Income Community
Texas	Bastrop	48021950801	Low-Income Community
Texas	Bastrop	48021950600	Low-Income Community
Texas	Bee	48025950600	Low-Income Community
Texas	Bosque	48035950200	Low-Income Community
Texas	Bowie	48037010800	Low-Income Community
Texas	Bowie	48037010500	Low-Income Community
Texas	Bowie	48037010400	Low-Income Community
Texas	Bowie	48037011401	Low-Income Community
Texas	Bowie	48037011402	Low-Income Community
Texas	Bowie	48037011300	Low-Income Community
Texas	Bowie	48037011502	Low-Income Community
Texas	Brazoria	48039662800	Low-Income Community
Texas	Brazoria	48039664100	Low-Income Community
Texas	Brazoria	48039664200	Low-Income Community
Texas	Brazoria	48039664300	Low-Income Community
Texas	Brewster	48043950400	Low-Income Community
Texas	Brooks	48047950200	Low-Income Community
Texas	Brown	48049950700	Low-Income Community
Texas	Burleson	48051970500	Low-Income Community
Texas	Burnet	48053960300	Low-Income Community
Texas	Caldwell	48055960400	Low-Income Community
Texas	Caldwell	48055960200	Low-Income Community
Texas	Calhoun	48057000500	Low-Income Community
Texas	Cameron	48061012305	Low-Income Community
Texas	Cameron	48061012304	Low-Income Community
Texas	Camp	48063950102	Low-Income Community
Texas	Camp	48063950101	Low-Income Community
Texas	Cass	48067950700	Low-Income Community
Texas	Cass	48067950400	Low-Income Community

State	County	Census Tract Number	Tract Type
Texas	Cass	48067950600	Low-Income Community
Texas	Cass	48067950200	Low-Income Community
Texas	Castro	48069950200	Low-Income Community
Texas	Chambers	48071710401	Low-Income Community
Texas	Chambers	48071710300	Low-Income Community
Texas	Chambers	48071710500	Low-Income Community
Texas	Cherokee	48073951100	Low-Income Community
Texas	Cherokee	48073950300	Low-Income Community
Texas	Cherokee	48073950400	Low-Income Community
Texas	Coleman	48083950300	Low-Income Community
Texas	Comal	48091310608	Low-Income Community
Texas	Cooke	48097001100	Low-Income Community
Texas	Cooke	48097000400	Low-Income Community
Texas	Coryell	48099010300	Low-Income Community
Texas	Cottle	48101950100	Low-Income Community
Texas	Crosby	48107950200	Low-Income Community
Texas	Crosby	48107950100	Low-Income Community
Texas	Dawson	48115950402	Low-Income Community
Texas	Delta	48119950200	Low-Income Community
Texas	DeWitt	48123970200	Low-Income Community
Texas	Dickens	48125950300	Low-Income Community
Texas	Donley	48129950200	Low-Income Community
Texas	Eastland	48133950100	Low-Income Community
Texas	Eastland	48133950200	Low-Income Community
Texas	El Paso	48141010344	Low-Income Community
Texas	El Paso	48141010504	Low-Income Community
Texas	El Paso	48141010340	Low-Income Community
Texas	El Paso	48141010335	Low-Income Community
Texas	El Paso	48141010506	Low-Income Community
Texas	Ellis	48139060400	Low-Income Community
Texas	Ellis	48139061200	Low-Income Community
Texas	Ellis	48139061600	Low-Income Community
Texas	Ellis	48139061000	Low-Income Community
Texas	Ellis	48139061300	Low-Income Community
Texas	Erath	48143950201	Low-Income Community
Texas	Erath	48143950202	Low-Income Community
Texas	Erath	48143950300	Low-Income Community
Texas	Falls	48145000400	Low-Income Community
Texas	Fannin	48147950402	Low-Income Community
Texas	Fisher	48151950400	Low-Income Community
Texas	Franklin	48159950300	Low-Income Community
Texas	Gonzales	48177000300	Low-Income Community

State	County	Census Tract Number	Tract Type
Texas	Gonzales	48177000500	Low-Income Community
Texas	Gray	48179950600	Low-Income Community
Texas	Grayson	48181000502	Low-Income Community
Texas	Grayson	48181000200	Low-Income Community
Texas	Grayson	48181002000	Low-Income Community
Texas	Grayson	48181000902	Low-Income Community
Texas	Gregg	48183010700	Low-Income Community
Texas	Gregg	48183010500	Low-Income Community
Texas	Grimes	48185180200	Low-Income Community
Texas	Grimes	48185180102	Low-Income Community
Texas	Grimes	48185180101	Low-Income Community
Texas	Hale	48189950100	Low-Income Community
Texas	Hall	48191950500	Low-Income Community
Texas	Hardin	48199030700	Low-Income Community
Texas	Hardin	48199030800	Low-Income Community
Texas	Hardin	48199030100	Low-Income Community
Texas	Harrison	48203020302	Low-Income Community
Texas	Harrison	48203020401	Low-Income Community
Texas	Harrison	48203020103	Low-Income Community
Texas	Harrison	48203020402	Low-Income Community
Texas	Harrison	48203020102	Low-Income Community
Texas	Haskell	48207950300	Low-Income Community
Texas	Henderson	48213950902	Low-Income Community
Texas	Henderson	48213950602	Low-Income Community
Texas	Henderson	48213951000	Low-Income Community
Texas	Henderson	48213950700	Low-Income Community
Texas	Henderson	48213950901	Low-Income Community
Texas	Henderson	48213951200	Low-Income Community
Texas	Hidalgo	48215024201	Low-Income Community
Texas	Hill	48217960900	Low-Income Community
Texas	Hill	48217960100	Low-Income Community
Texas	Hockley	48219950400	Low-Income Community
Texas	Hockley	48219950100	Low-Income Community
Texas	Hopkins	48223950800	Low-Income Community
Texas	Hopkins	48223950600	Low-Income Community
Texas	Hopkins	48223950700	Low-Income Community
Texas	Howard	48227950500	Low-Income Community
Texas	Hunt	48231960600	Low-Income Community
Texas	Hunt	48231961300	Low-Income Community
Texas	Hunt	48231960800	Low-Income Community
Texas	Hunt	48231960700	Low-Income Community
Texas	Hunt	48231961600	Low-Income Community

State	County	Census Tract Number	Tract Type
Texas	Hunt	48231961503	Low-Income Community
Texas	Hunt	48231960500	Low-Income Community
Texas	Hunt	48231960200	Low-Income Community
Texas	Jasper	48241950200	Low-Income Community
Texas	Jasper	48241950300	Low-Income Community
Texas	Jim Hogg	48247950200	Low-Income Community
Texas	Jim Hogg	48247950400	Low-Income Community
Texas	Johnson	48251130212	Low-Income Community
Texas	Johnson	48251130302	Low-Income Community
Texas	Jones	48253020400	Low-Income Community
Texas	Karnes	48255970200	Low-Income Community
Texas	Karnes	48255970300	Low-Income Community
Texas	Kaufman	48257050500	Low-Income Community
Texas	Kaufman	48257050704	Low-Income Community
Texas	Kaufman	48257050400	Low-Income Community
Texas	Kaufman	48257050300	Low-Income Community
Texas	Kaufman	48257051201	Low-Income Community
Texas	Kaufman	48257051300	Low-Income Community
Texas	Kerr	48265960500	Low-Income Community
Texas	Kerr	48265960800	Low-Income Community
Texas	Kleberg	48273020300	Low-Income Community
Texas	Kleberg	48273020200	Low-Income Community
Texas	La Salle	48283950300	Low-Income Community
Texas	Lamar	48277000500	Low-Income Community
Texas	Lamar	48277000700	Low-Income Community
Texas	Lamar	48277000600	Low-Income Community
Texas	Lamar	48277000800	Low-Income Community
Texas	Lamar	48277000300	Low-Income Community
Texas	Lamb	48279950600	Low-Income Community
Texas	Lamb	48279950500	Low-Income Community
Texas	Lavaca	48285000600	Low-Income Community
Texas	Lee	48287000400	Low-Income Community
Texas	Liberty	48291701300	Low-Income Community
Texas	Liberty	48291701200	Low-Income Community
Texas	Liberty	48291700300	Low-Income Community
Texas	Liberty	48291700600	Low-Income Community
Texas	Liberty	48291700400	Low-Income Community
Texas	Liberty	48291700100	Low-Income Community
Texas	Liberty	48291700200	Low-Income Community
Texas	Limestone	48293970600	Low-Income Community
Texas	Limestone	48293970400	Low-Income Community
Texas	Llano	48299970200	Low-Income Community

State	County	Census Tract Number	Tract Type
Texas	Llano	48299970500	Low-Income Community
Texas	Llano	48299970600	Low-Income Community
Texas	Loving	48301950100	Low-Income Community
Texas	Madison	48313000100	Low-Income Community
Texas	Marion	48315950300	Low-Income Community
Texas	Matagorda	48321730700	Low-Income Community
Texas	Matagorda	48321730501	Low-Income Community
Texas	Matagorda	48321730201	Low-Income Community
Texas	Matagorda	48321730600	Low-Income Community
Texas	Maverick	48323950601	Low-Income Community
Texas	Maverick	48323950201	Low-Income Community
Texas	McLennan	48309004201	Low-Income Community
Texas	McLennan	48309003602	Low-Income Community
Texas	Medina	48325000402	Low-Income Community
Texas	Medina	48325000500	Low-Income Community
Texas	Milam	48331950700	Low-Income Community
Texas	Milam	48331950402	Low-Income Community
Texas	Montgomery	48339692601	Low-Income Community
Texas	Morris	48343950200	Low-Income Community
Texas	Morris	48343950300	Low-Income Community
Texas	Morris	48343950100	Low-Income Community
Texas	Motley	48345950100	Low-Income Community
Texas	Nacogdoches	48347950900	Low-Income Community
Texas	Nacogdoches	48347950800	Low-Income Community
Texas	Nacogdoches	48347951000	Low-Income Community
Texas	Nacogdoches	48347950700	Low-Income Community
Texas	Nacogdoches	48347950301	Low-Income Community
Texas	Nacogdoches	48347950302	Low-Income Community
Texas	Navarro	48349970900	Low-Income Community
Texas	Navarro	48349970700	Low-Income Community
Texas	Navarro	48349970600	Low-Income Community
Texas	Navarro	48349970800	Low-Income Community
Texas	Navarro	48349970200	Low-Income Community
Texas	Navarro	48349970100	Low-Income Community
Texas	Navarro	48349970500	Low-Income Community
Texas	Newton	48351950200	Low-Income Community
Texas	Newton	48351950300	Low-Income Community
Texas	Nueces	48355005602	Low-Income Community
Texas	Palo Pinto	48363000500	Low-Income Community
Texas	Palo Pinto	48363000800	Low-Income Community
Texas	Palo Pinto	48363000600	Low-Income Community
Texas	Polk	48373210101	Low-Income Community

State	County	Census Tract Number	Tract Type
Texas	Polk	48373210102	Low-Income Community
Texas	Polk	48373210301	Low-Income Community
Texas	Polk	48373210400	Low-Income Community
Texas	Polk	48373210204	Low-Income Community
Texas	Polk	48373210203	Low-Income Community
Texas	Presidio	48377950200	Low-Income Community
Texas	Reeves	48389950100	Low-Income Community
Texas	Robertson	48395960200	Low-Income Community
Texas	Rusk	48401951000	Low-Income Community
Texas	Rusk	48401950501	Low-Income Community
Texas	Rusk	48401950502	Low-Income Community
Texas	Sabine	48403950300	Low-Income Community
Texas	San Augustine	48405950100	Low-Income Community
Texas	San Augustine	48405950300	Low-Income Community
Texas	San Jacinto	48407200101	Low-Income Community
Texas	San Patricio	48409010800	Low-Income Community
Texas	San Saba	48411950100	Low-Income Community
Texas	Shelby	48419950400	Low-Income Community
Texas	Shelby	48419950200	Low-Income Community
Texas	Shelby	48419950100	Low-Income Community
Texas	Shelby	48419950300	Low-Income Community
Texas	Smith	48423002101	Low-Income Community
Texas	Smith	48423001801	Low-Income Community
Texas	Smith	48423001500	Low-Income Community
Texas	Somervell	48425000200	Low-Income Community
Texas	Starr	48427950104	Low-Income Community
Texas	Starr	48427950402	Low-Income Community
Texas	Starr	48427950202	Low-Income Community
Texas	Starr	48427950204	Low-Income Community
Texas	Starr	48427950105	Low-Income Community
Texas	Starr	48427950401	Low-Income Community
Texas	Starr	48427950106	Low-Income Community
Texas	Starr	48427950107	Low-Income Community
Texas	Stephens	48429950300	Low-Income Community
Texas	Terry	48445950400	Low-Income Community
Texas	Titus	48449950300	Low-Income Community
Texas	Tom Green	48451001702	Low-Income Community
Texas	Travis	48453002436	Low-Income Community
Texas	Trinity	48455950200	Low-Income Community
Texas	Trinity	48455950500	Low-Income Community
Texas	Trinity	48455950400	Low-Income Community
Texas	Tyler	48457950200	Low-Income Community

State	County	Census Tract Number	Tract Type
Texas	Tyler	48457950300	Low-Income Community
Texas	Val Verde	48465950400	Low-Income Community
Texas	Van Zandt	48467950500	Low-Income Community
Texas	Walker	48471790500	Low-Income Community
Texas	Walker	48471790400	Low-Income Community
Texas	Walker	48471790600	Low-Income Community
Texas	Walker	48471790102	Low-Income Community
Texas	Waller	48473680500	Low-Income Community
Texas	Washington	48477170100	Low-Income Community
Texas	Webb	48479001818	Low-Income Community
Texas	Wharton	48481740800	Low-Income Community
Texas	Wharton	48481740700	Low-Income Community
Texas	Wharton	48481741000	Low-Income Community
Texas	Wharton	48481740300	Low-Income Community
Texas	Wharton	48481740200	Low-Income Community
Texas	Wharton	48481740500	Low-Income Community
Texas	Wilbarger	48487950500	Low-Income Community
Texas	Wilbarger	48487950700	Low-Income Community
Texas	Willacy	48489950700	Low-Income Community
Texas	Willacy	48489950300	Low-Income Community
Texas	Willacy	48489950400	Low-Income Community
Texas	Willacy	48489950600	Low-Income Community
Texas	Willacy	48489950500	Low-Income Community
Texas	Williamson	48491020201	Low-Income Community
Texas	Williamson	48491020808	Low-Income Community
Texas	Williamson	48491021300	Low-Income Community
Texas	Wilson	48493000201	Low-Income Community
Texas	Wise	48497150200	Low-Income Community
Texas	Wood	48499950400	Low-Income Community
Texas	Wood	48499950700	Low-Income Community
Texas	Wood	48499950601	Low-Income Community
Texas	Wood	48499950200	Low-Income Community
Texas	Zapata	48505950400	Low-Income Community
Texas	Zavala	48507950302	Low-Income Community
Texas	Zavala	48507950200	Low-Income Community
Texas	Zavala	48507950100	Low-Income Community
Utah	Beaver	49001100100	Low-Income Community
Utah	Box Elder	49003960300	Low-Income Community
Utah	Box Elder	49003960601	Low-Income Community
Utah	Carbon	49007000600	Low-Income Community
Utah	Duchesne	49013940300	Low-Income Community
Utah	Garfield	49017000300	Low-Income Community

State	County	Census Tract Number	Tract Type
Utah	Grand	49019000300	Low-Income Community
Utah	Iron	49021110300	Low-Income Community
Utah	Iron	49021110600	Low-Income Community
Utah	Millard	49027974300	Low-Income Community
Utah	San Juan	49037942100	Low-Income Community
Utah	Sanpete	49039972400	Low-Income Community
Utah	Sevier	49041975300	Low-Income Community
Utah	Tooele	49045130900	Low-Income Community
Vermont	Addison	50001960300	Low-Income Community
Vermont	Bennington	50003970900	Low-Income Community
Vermont	Bennington	50003971200	Low-Income Community
Vermont	Caledonia	50005957200	Low-Income Community
Vermont	Caledonia	50005957400	Low-Income Community
Vermont	Caledonia	50005957500	Low-Income Community
Vermont	Chittenden	50007002500	Low-Income Community
Vermont	Chittenden	50007002400	Low-Income Community
Vermont	Chittenden	50007001000	Low-Income Community
Vermont	Chittenden	50007003600	Low-Income Community
Vermont	Chittenden	50007000500	Low-Income Community
Vermont	Franklin	50011010700	Low-Income Community
Vermont	Lamoille	50015953200	Low-Income Community
Vermont	Orange	50017959400	Non-LIC Contiguous
Vermont	Orleans	50019951400	Low-Income Community
Vermont	Orleans	50019951500	Low-Income Community
Vermont	Rutland	50021963100	Low-Income Community
Vermont	Rutland	50021963200	Low-Income Community
Vermont	Rutland	50021963300	Low-Income Community
Vermont	Washington	50023955200	Low-Income Community
Vermont	Windham	50025968500	Low-Income Community
Vermont	Windham	50025967000	Low-Income Community
Vermont	Windsor	50027965100	Low-Income Community
Vermont	Windsor	50027966600	Low-Income Community
Vermont	Windsor	50027966700	Non-LIC Contiguous
Virgin Islands	St. Croix	78010971200	Low-Income Community
Virgin Islands	St. Croix	78010971100	Low-Income Community
Virgin Islands	St. Croix	78010971300	Low-Income Community
Virgin Islands	St. Croix	78010971400	Low-Income Community
Virgin Islands	St. Croix	78010970800	Low-Income Community
Virgin Islands	St. Croix	78010970900	Low-Income Community
Virgin Islands	St. Croix	78010971000	Low-Income Community
Virgin Islands	St. Croix	78010970300	Low-Income Community
Virgin Islands	St. Croix	78010970200	Low-Income Community

State	County	Census Tract Number	Tract Type
Virgin Islands	St. Thomas	78030961200	Low-Income Community
Virgin Islands	St. Thomas	78030960800	Non-LIC Contiguous
Virgin Islands	St. Thomas	78030961000	Low-Income Community
Virgin Islands	St. Thomas	78030960900	Low-Income Community
Virgin Islands	St. Thomas	78030961100	Low-Income Community
Virginia	Accomack	51001090200	Low-Income Community
Virginia	Accomack	51001090100	Low-Income Community
Virginia	Albemarle	51003010700	Low-Income Community
Virginia	Albemarle	51003011302	Low-Income Community
Virginia	Alleghany	51005080202	Low-Income Community
Virginia	Appomattox	51011040100	Low-Income Community
Virginia	Augusta	51015071200	Low-Income Community
Virginia	Bedford	51019030605	Low-Income Community
Virginia	Bedford	51019050100	Low-Income Community
Virginia	Bristol	51520020100	Low-Income Community
Virginia	Bristol	51520020400	Low-Income Community
Virginia	Brunswick	51025930203	Low-Income Community
Virginia	Buchanan	51027010300	Low-Income Community
Virginia	Buena Vista	51530930600	Low-Income Community
Virginia	Campbell	51031020900	Low-Income Community
Virginia	Caroline	51033030100	Low-Income Community
Virginia	Carroll	51035080200	Low-Income Community
Virginia	Charlotte	51037930100	Low-Income Community
Virginia	Charlottesville	51540000501	Low-Income Community
Virginia	Charlottesville	51540000401	Low-Income Community
Virginia	Covington	51580060200	Low-Income Community
Virginia	Culpeper	51047930400	Low-Income Community
Virginia	Cumberland	51049930200	Low-Income Community
Virginia	Danville	51590000400	Low-Income Community
Virginia	Danville	51590000300	Low-Income Community
Virginia	Danville	51590000500	Low-Income Community
Virginia	Danville	51590000600	Low-Income Community
Virginia	Dickenson	51051040300	Low-Income Community
Virginia	Emporia	51595890100	Low-Income Community
Virginia	Essex	51057950700	Low-Income Community
Virginia	Fauquier	51061930706	Low-Income Community
Virginia	Franklin	51620090200	Low-Income Community
Virginia	Franklin	51067020500	Low-Income Community
Virginia	Frederick	51069051102	Low-Income Community
Virginia	Fredericksburg	51630000500	Low-Income Community
Virginia	Fredericksburg	51630000200	Low-Income Community
Virginia	Galax	51640070101	Low-Income Community

State	County	Census Tract Number	Tract Type
Virginia	Galax	51640070102	Low-Income Community
Virginia	Giles	51071930100	Low-Income Community
Virginia	Gloucester	51073100301	Low-Income Community
Virginia	Grayson	51077060201	Low-Income Community
Virginia	Greensville	51081880101	Low-Income Community
Virginia	Halifax	51083930600	Low-Income Community
Virginia	Halifax	51083930800	Low-Income Community
Virginia	Halifax	51083930301	Low-Income Community
Virginia	Henry	51089010100	Low-Income Community
Virginia	Henry	51089010602	Low-Income Community
Virginia	Henry	51089010700	Low-Income Community
Virginia	Henry	51089010800	Low-Income Community
Virginia	Henry	51089010300	Low-Income Community
Virginia	King and Queen	51097950500	Low-Income Community
Virginia	Lancaster	51103030200	Low-Income Community
Virginia	Lee	51105950500	Low-Income Community
Virginia	Lexington	51678930500	Low-Income Community
Virginia	Martinsville	51690000100	Low-Income Community
Virginia	Martinsville	51690000200	Low-Income Community
Virginia	Mecklenburg	51117930200	Low-Income Community
Virginia	Mecklenburg	51117930101	Low-Income Community
Virginia	Montgomery	51121020700	Low-Income Community
Virginia	Montgomery	51121020900	Low-Income Community
Virginia	Northampton	51131930300	Low-Income Community
Virginia	Norton	51720960100	Low-Income Community
Virginia	Orange	51137110200	Low-Income Community
Virginia	Page	51139030100	Low-Income Community
Virginia	Pittsylvania	51143011400	Low-Income Community
Virginia	Pittsylvania	51143011100	Low-Income Community
Virginia	Pittsylvania	51143010200	Low-Income Community
Virginia	Prince Edward	51147930201	Low-Income Community
Virginia	Pulaski	51155210300	Low-Income Community
Virginia	Radford	51750010200	Low-Income Community
Virginia	Radford	51750010102	Low-Income Community
Virginia	Richmond	51159040100	Low-Income Community
Virginia	Rockingham	51165010500	Low-Income Community
Virginia	Russell	51167030401	Low-Income Community
Virginia	Shenandoah	51171040700	Low-Income Community
Virginia	Smyth	51173030301	Low-Income Community
Virginia	Smyth	51173030701	Low-Income Community
Virginia	Spotsylvania	51177020305	Low-Income Community
Virginia	Spotsylvania	51177020202	Low-Income Community

State	County	Census Tract Number	Tract Type
Virginia	Spotsylvania	51177020304	Low-Income Community
Virginia	Staunton	51790000200	Low-Income Community
Virginia	Staunton	51790000300	Low-Income Community
Virginia	Sussex	51183870300	Low-Income Community
Virginia	Tazewell	51185020600	Low-Income Community
Virginia	Tazewell	51185020200	Low-Income Community
Virginia	Warren	51187020601	Low-Income Community
Virginia	Washington	51191010100	Low-Income Community
Virginia	Waynesboro	51820003200	Low-Income Community
Virginia	Williamsburg	51830370200	Low-Income Community
Virginia	Winchester	51840000100	Low-Income Community
Virginia	Wise	51195930900	Low-Income Community
Virginia	Wise	51195931400	Non-LIC Contiguous
Virginia	Wise	51195931700	Low-Income Community
Virginia	Wise	51195931300	Low-Income Community
Virginia	Wythe	51197050100	Low-Income Community
Washington	Adams	53001950200	Low-Income Community
Washington	Asotin	53003960300	Low-Income Community
Washington	Chelan	53007961100	Low-Income Community
Washington	Chelan	53007961200	Non-LIC Contiguous
Washington	Chelan	53007961000	Low-Income Community
Washington	Clallam	53009000200	Low-Income Community
Washington	Clallam	53009000300	Low-Income Community
Washington	Clallam	53009000400	Low-Income Community
Washington	Clallam	53009000700	Low-Income Community
Washington	Clallam	53009000800	Low-Income Community
Washington	Clallam	53009000900	Low-Income Community
Washington	Clallam	53009940000	Low-Income Community
Washington	Clallam	53009002100	Low-Income Community
Washington	Clallam	53009002300	Non-LIC Contiguous
Washington	Clallam	53009001500	Non-LIC Contiguous
Washington	Columbia	53013960200	Low-Income Community
Washington	Cowlitz	53015000300	Low-Income Community
Washington	Cowlitz	53015001100	Low-Income Community
Washington	Douglas	53017950300	Low-Income Community
Washington	Ferry	53019970100	Low-Income Community
Washington	Ferry	53019970200	Low-Income Community
Washington	Ferry	53019940000	Low-Income Community
Washington	Garfield	53023970300	Low-Income Community
Washington	Grant	53025010800	Low-Income Community
Washington	Grays Harbor	53027001500	Low-Income Community
Washington	Grays Harbor	53027001000	Low-Income Community

State	County	Census Tract Number	Tract Type
Washington	Grays Harbor	53027000200	Low-Income Community
Washington	Island	53029970700	Low-Income Community
Washington	Jefferson	53031950202	Low-Income Community
Washington	Jefferson	53031950400	Low-Income Community
Washington	Jefferson	53031950601	Non-LIC Contiguous
Washington	Jefferson	53031950702	Low-Income Community
Washington	Kitsap	53035080500	Low-Income Community
Washington	Kitsap	53035092200	Low-Income Community
Washington	Kitsap	53035092300	Low-Income Community
Washington	Kittitas	53037975600	Low-Income Community
Washington	Kittitas	53037975500	Low-Income Community
Washington	Klickitat	53039950200	Low-Income Community
Washington	Klickitat	53039950100	Low-Income Community
Washington	Lewis	53041971000	Low-Income Community
Washington	Lewis	53041971100	Non-LIC Contiguous
Washington	Lincoln	53043960400	Low-Income Community
Washington	Mason	53045960600	Low-Income Community
Washington	Mason	53045961300	Low-Income Community
Washington	Okanogan	53047970800	Low-Income Community
Washington	Okanogan	53047970400	Low-Income Community
Washington	Okanogan	53047940200	Low-Income Community
Washington	Okanogan	53047940100	Low-Income Community
Washington	Pacific	53049950300	Low-Income Community
Washington	Pacific	53049950200	Low-Income Community
Washington	Pacific	53049950800	Low-Income Community
Washington	Pend Oreille	53051970200	Low-Income Community
Washington	Pend Oreille	53051970500	Low-Income Community
Washington	Skagit	53057952401	Low-Income Community
Washington	Skagit	53057952500	Non-LIC Contiguous
Washington	Skagit	53057952200	Low-Income Community
Washington	Skagit	53057951500	Low-Income Community
Washington	Skagit	53057940500	Low-Income Community
Washington	Skamania	53059950400	Low-Income Community
Washington	Skamania	53059950300	Low-Income Community
Washington	Skamania	53059950500	Low-Income Community
Washington	Snohomish	53061053700	Low-Income Community
Washington	Stevens	53065950800	Low-Income Community
Washington	Stevens	53065941000	Low-Income Community
Washington	Thurston	53067012720	Low-Income Community
Washington	Walla Walla	53071920500	Low-Income Community
Washington	Walla Walla	53071920300	Low-Income Community
Washington	Whatcom	53073940000	Low-Income Community

State	County	Census Tract Number	Tract Type
West Virginia	Berkeley	54003971700	Low-Income Community
West Virginia	Berkeley	54003971500	Low-Income Community
West Virginia	Berkeley	54003971600	Low-Income Community
West Virginia	Boone	54005958300	Low-Income Community
West Virginia	Cabell	54011000600	Low-Income Community
West Virginia	Cabell	54011010900	Low-Income Community
West Virginia	Greenbrier	54025950700	Low-Income Community
West Virginia	Greenbrier	54025950100	Low-Income Community
West Virginia	Hampshire	54027968200	Low-Income Community
West Virginia	Hancock	54029021300	Low-Income Community
West Virginia	Harrison	54033030100	Low-Income Community
West Virginia	Jackson	54035963300	Low-Income Community
West Virginia	Jackson	54035963400	Non-LIC Contiguous
West Virginia	Jefferson	54037972402	Low-Income Community
West Virginia	Jefferson	54037972506	Low-Income Community
West Virginia	Jefferson	54037972300	Low-Income Community
West Virginia	Jefferson	54037972505	Low-Income Community
West Virginia	Jefferson	54037972401	Low-Income Community
West Virginia	Jefferson	54037972800	Low-Income Community
West Virginia	Kanawha	54039013000	Low-Income Community
West Virginia	Kanawha	54039013100	Low-Income Community
West Virginia	Kanawha	54039001700	Low-Income Community
West Virginia	Kanawha	54039000900	Low-Income Community
West Virginia	Kanawha	54039000800	Low-Income Community
West Virginia	Kanawha	54039001200	Low-Income Community
West Virginia	Marion	54049020100	Low-Income Community
West Virginia	Marion	54049020700	Low-Income Community
West Virginia	Marshall	54051020200	Low-Income Community
West Virginia	Mason	54053955102	Low-Income Community
West Virginia	Mercer	54055001300	Low-Income Community
West Virginia	Mercer	54055002400	Low-Income Community
West Virginia	Mercer	54055002300	Low-Income Community
West Virginia	Mingo	54059957700	Low-Income Community
West Virginia	Mingo	54059957400	Low-Income Community
West Virginia	Monongalia	54061010201	Low-Income Community
West Virginia	Monongalia	54061010600	Low-Income Community
West Virginia	Monongalia	54061010102	Low-Income Community
West Virginia	Monroe	54063950200	Low-Income Community
West Virginia	Morgan	54065970800	Low-Income Community
West Virginia	Nicholas	54067950100	Non-LIC Contiguous
West Virginia	Nicholas	54067950200	Low-Income Community
West Virginia	Ohio	54069002700	Low-Income Community

State	County	Census Tract Number	Tract Type
West Virginia	Raleigh	54081000400	Low-Income Community
West Virginia	Raleigh	54081000200	Low-Income Community
West Virginia	Randolph	54083966100	Low-Income Community
West Virginia	Summers	54089000700	Low-Income Community
West Virginia	Taylor	54091964600	Low-Income Community
West Virginia	Tyler	54095961800	Low-Income Community
West Virginia	Upshur	54097966700	Low-Income Community
West Virginia	Upshur	54097966800	Low-Income Community
West Virginia	Wayne	54099005200	Low-Income Community
West Virginia	Wetzel	54103030400	Low-Income Community
West Virginia	Wood	54107011000	Non-LIC Contiguous
West Virginia	Wood	54107000701	Low-Income Community
West Virginia	Wyoming	54109003100	Low-Income Community
Wisconsin	Ashland	55003950300	Low-Income Community
Wisconsin	Barron	55005000500	Low-Income Community
Wisconsin	Barron	55005000600	Low-Income Community
Wisconsin	Columbia	55021970400	Low-Income Community
Wisconsin	Crawford	55023960500	Low-Income Community
Wisconsin	Dodge	55027960900	Low-Income Community
Wisconsin	Dunn	55033970800	Low-Income Community
Wisconsin	Fond du Lac	55039040500	Low-Income Community
Wisconsin	Grant	55043960900	Low-Income Community
Wisconsin	Green	55045960500	Low-Income Community
Wisconsin	Green Lake	55047100100	Low-Income Community
Wisconsin	Jefferson	55055101100	Low-Income Community
Wisconsin	Jefferson	55055100200	Low-Income Community
Wisconsin	Langlade	55067960600	Low-Income Community
Wisconsin	Lincoln	55069960800	Low-Income Community
Wisconsin	Manitowoc	55071005400	Low-Income Community
Wisconsin	Manitowoc	55071000800	Low-Income Community
Wisconsin	Marathon	55073000500	Low-Income Community
Wisconsin	Marathon	55073000100	Low-Income Community
Wisconsin	Marinette	55075961400	Low-Income Community
Wisconsin	Marinette	55075960800	Low-Income Community
Wisconsin	Oneida	55085971500	Low-Income Community
Wisconsin	Pierce	55093960400	Low-Income Community
Wisconsin	Portage	55097961000	Low-Income Community
Wisconsin	Portage	55097960400	Low-Income Community
Wisconsin	Price	55099970200	Low-Income Community
Wisconsin	Richland	55103970400	Low-Income Community
Wisconsin	Rock	55105001500	Low-Income Community
Wisconsin	Rock	55105001700	Low-Income Community

State	County	Census Tract Number	Tract Type
Wisconsin	Rusk	55107960500	Low-Income Community
Wisconsin	Sauk	55111000300	Low-Income Community
Wisconsin	Sawyer	55113940000	Low-Income Community
Wisconsin	Sawyer	55113100300	Low-Income Community
Wisconsin	Shawano	55115100500	Low-Income Community
Wisconsin	Sheboygan	55117000800	Low-Income Community
Wisconsin	Sheboygan	55117011400	Low-Income Community
Wisconsin	Vernon	55123960100	Low-Income Community
Wisconsin	Vilas	55125940000	Low-Income Community
Wisconsin	Vilas	55125950500	Low-Income Community
Wisconsin	Walworth	55127000501	Low-Income Community
Wisconsin	Walworth	55127000400	Low-Income Community
Wisconsin	Washburn	55129950500	Low-Income Community
Wisconsin	Wood	55141010400	Low-Income Community
Wisconsin	Wood	55141011700	Low-Income Community
Wisconsin	Wood	55141011200	Low-Income Community
Wyoming	Albany	56001963700	Low-Income Community
Wyoming	Albany	56001962800	Low-Income Community
Wyoming	Albany	56001963400	Low-Income Community
Wyoming	Albany	56001963100	Low-Income Community
Wyoming	Albany	56001963500	Low-Income Community
Wyoming	Carbon	56007967700	Low-Income Community
Wyoming	Converse	56009956600	Non-LIC Contiguous
Wyoming	Fremont	56013000100	Low-Income Community
Wyoming	Fremont	56013940100	Low-Income Community
Wyoming	Fremont	56013940300	Low-Income Community
Wyoming	Goshen	56015958000	Low-Income Community
Wyoming	Goshen	56015957800	Low-Income Community
Wyoming	Hot Springs	56017967800	Low-Income Community
Wyoming	Park	56029965400	Low-Income Community
Wyoming	Platte	56031959400	Low-Income Community
Wyoming	Platte	56031959100	Low-Income Community
Wyoming	Sweetwater	56037970903	Low-Income Community
Wyoming	Uinta	56041975400	Low-Income Community
Wyoming	Washakie	56043000301	Low-Income Community

Relief for Taxpayers Affected by the 2024-2025 Terroristic Action in the State of Israel

Notice 2025-53

SECTION I. PURPOSE

This notice provides relief under section 7508A of the Internal Revenue Code[1] for persons that the Secretary of the Treasury has determined to be affected by the terroristic action in the State of Israel throughout 2024 and 2025. The Department of the Treasury and the Internal Revenue Service (IRS) may provide additional relief in the future. For taxpayers who were "Affected Taxpayers" for purposes of Notice 2024-72, 2024-43 IRB 1005 (October 21, 2024), including taxpayers who were "Affected Taxpayers" for purposes of both Notice 2024-72 and Notice 2023-71, 2023-44 IRB 1191 (October 30, 2023), the separate determination of terroristic action and grant of relief set forth in this notice will also postpone taxpayer acts and government acts already postponed by Notice of 2024-72, including acts postponed by both Notice 2024-72 and Notice 2023-71, if the taxpayer is eligible for relief under the applicable notices.

SECTION II. BACKGROUND

Section 7508A(a) provides the Secretary of the Treasury or the Secretary's delegate (Secretary) with authority to postpone the time (up to one year) for performing certain acts under the internal revenue laws for a taxpayer determined by the Secretary to be affected by a terroristic or military action as defined in section 692(c)(2). Section 692(c)(2) defines a terroristic action as "any terroristic activity which a preponderance of the evidence indicates was directed against the United States or any of its allies."

Section 4.01(1) of Revenue Procedure 2004-26, 2004-1 C.B. 890, provides that prior to publishing a determination that an event outside the United States constitutes a terroristic action within the meaning of section 692(c)(2), the Secretary will ascertain whether the Department of State and the Department of Justice believe that a preponderance of the evidence indicates that the event resulted from terrorist activity directed against the United States or its allies. On September 30, 2025, in accordance with the procedures described in Rev. Proc. 2004-26, the Secretary of the Treasury determined that the terrorist activity throughout 2024 and 2025 against the State of Israel constitutes terroristic action within the meaning of section 692(c)(2).

SECTION III. GRANT OF RELIEF

With respect to taxpayers described in section III.A of this notice (affected taxpayers), this notice postpones the due dates for the actions described in section III.B and III.C of this notice until September 30, 2026**.**

A. Affected Taxpayers

Section 301.7508A-1(d)(1) describes several types of "affected taxpayers" eligible for relief under section 7508A. The Secretary of the Treasury has determined that the following types of taxpayers are affected taxpayers with respect to the terroristic action eligible for the relief provided in this notice:

– Any individual whose principal residence, and any business entity or sole proprietor whose principal place of business, is located in the State of Israel, the West Bank or Gaza (covered area);
– Any individual affiliated with a recognized government or philanthropic organization and who is assisting in the covered area, such as a relief worker;
– Any individual, business entity or sole proprietor, or estate or trust whose tax return preparer or records necessary to meet a deadline for postponed acts are located in the covered area;
– Any spouse of an affected taxpayer, solely with regard to a joint return of two married individuals; and
– Any individual visiting the covered area who was killed, injured, or taken hostage as a result of the terroristic action.

The IRS automatically identifies taxpayers whose principal residence or principal place of business is located in the covered area based on previously filed returns and applies relief. Affected taxpayers whose principal residence or principal place of business is not located in the covered area should call the IRS disaster hotline at (866) 562-5227 to request relief. Alternatively, international callers may call (267) 941-1000.

B. Postponement of Due Dates with Respect to Certain Taxpayer Acts

Affected taxpayers have until September 30, 2026 to file tax returns, make tax payments, and perform certain time-sensitive acts listed in § 301.7508A-1(c)(1) and Revenue Procedure 2018-58, 2018-50 IRB 990 (December 10, 2018), that are due to be performed on or after September 30, 2025 and before September 30, 2026. Any taxpayer acts that are due to be performed on September 30, 2025, and before September 30, 2026, are postponed until September 30, 2026. These acts include, but are not limited to:

– Filing any return of income tax, estate tax, gift tax, generation-skipping transfer tax, excise tax (other than firearms tax), harbor maintenance tax, or employment tax;
– Paying any income tax, estate tax, gift tax, generation-skipping transfer tax, excise tax (other than firearms tax), harbor maintenance tax, or employment tax, or any installment of those taxes;
– Making contributions to a qualified retirement plan;
– Filing a petition with the Tax Court;
– Filing a claim for credit or refund of any tax; and
– Bringing suit upon a claim for credit or refund of any tax.

This is not an exhaustive list. For further information, see § 301.7508A-1(c)(1) and Rev. Proc. 2018-58.

C. Postponement of Due Dates with Respect to Certain Government Acts

This notice also provides the IRS with additional time to perform certain

[1] Unless otherwise specified, all "Section" or "§" references are to sections of the Internal Revenue Code or the Procedure and Administration Regulations (26 CFR part 301).

time-sensitive actions with respect to affected taxpayers. Any government acts described in § 301.7508A-1(c)(2) that are due to be performed on or after September 30, 2025, and before September 30, 2026, are postponed until September 30, 2026. These acts include:

– Assessing any tax;
– Giving or making any notice or demand for the payment of any tax, or with respect to any liability to the United States in respect of any tax;
– Collecting by the IRS, by levy or otherwise, of the amount of any liability in respect of any tax; and
– Bringing suit by the United States, or any officer on its behalf, in respect of any liability in respect of any tax; and allowing a credit or refund of any tax.

SECTION IV. INTERACTION WITH NOTICES 2023-71 AND 2024-72

Notice 2023-71 provided taxpayers affected by the October 7, 2023, terrorist attacks against the State of Israel until October 7, 2024, to perform acts due to be performed on or after October 7, 2023, and before October 7, 2024. Notice 2024-72 provided taxpayers affected by the terroristic action in the State of Israel throughout 2023 and 2024 until September 30, 2025, to perform acts due to be performed on or after September 30, 2024, and before September 30, 2025.

Notice 2024-72 covered the same groups of taxpayers as Notice 2023-71 but contained separate grants of relief. Time-sensitive acts postponed by Notice 2023-71 were not due to be performed until after the beginning of the postponement period provided by Notice 2024-72. Accordingly, taxpayers eligible for relief under Notice 2023-71 who were also eligible for relief under Notice 2024-72 had until September 30, 2025, to perform the time-sensitive acts that were postponed by Notice 2023-71. Taxpayers eligible for relief under Notice 2023-71 who were not also eligible for relief under Notice 2024-72 had until October 7, 2024, to perform the time-sensitive acts postponed by Notice 2023-71.

Government acts that were postponed by Notice 2023-71 until October 7, 2024, and that were described in section III.C of Notice 2024-72, were also postponed by Notice 2024-72 until September 30, 2025, for taxpayers that are eligible for relief under both Notice 2023-71 and Notice 2024-72.

This notice provides taxpayers affected by the terroristic action in the State of Israel throughout 2024 and 2025 until September 30, 2026, to perform acts due to be performed on or after September 30, 2025, and before September 30, 2026. Time-sensitive acts postponed by Notice 2024-72, or by both Notice 2024-72 and Notice 2023-71, are not due to be performed until after the beginning of the postponement period provided by this notice. Accordingly, taxpayers eligible for relief under Notice 2024-72 who are also eligible for relief under this notice have until September 30, 2026, to perform the time-sensitive acts that were postponed by Notice 2024-72.

Additionally, taxpayers eligible for relief under both Notice 2024-72 and Notice 2023- 71 have until September 30, 2026, to perform the time-sensitive acts that were postponed by Notice 2023-71. Taxpayers eligible for relief under Notice 2024-72 who are not also eligible for relief under this notice have until September 30, 2025, to perform the time-sensitive acts postponed by Notice 2024-72.

Government acts that were postponed by Notice 2024-72 until September 30, 2025, and that are described in section III.C of Notice 2024-72, are also postponed by this notice until September 30, 2026, for taxpayers that are eligible for relief under Notice 2024-72 and this notice.

SECTION V. DRAFTING INFORMATION

The principal author of this notice is the Office of Associate Chief Counsel (Procedure and Administration). For further information regarding this notice, you may call (202) 317-3400 (not a toll-free number).

Relief from Penalty for Failure to Deposit Remittance Excise Tax

Notice 2025-55

SECTION 1. PURPOSE

This notice provides relief from failure to deposit penalties under section 6656 of the Internal Revenue Code (Code)[1] in connection with the new excise tax imposed on certain remittance transfers under section 4475 (remittance transfer tax) for the first, second, and third calendar quarters of 2026. This notice also provides that a remittance transfer provider's ability to use the deposit safe harbor under § 40.6302(c)-1(b)(2) will not be affected by a failure during the first three calendar quarters of 2026 to make deposits of the remittance transfer tax as required under part 40, provided the remittance transfer provider satisfies certain requirements.

SECTION 2. BACKGROUND

Section 4475 was added to chapter 36 of the Code (chapter 36) by section 70604 of Public Law No. 119-21, 139 Stat. 72 (July 4, 2025), commonly known as the One, Big, Beautiful Bill Act (OBBBA). Section 4475 imposes a 1 percent tax on the amount of certain remittance transfers that occur after December 31, 2025. Pursuant to section 4475(c), the remittance transfer tax applies only to remittance transfers for which the sender provides cash, a money order, a cashier's check, or any other similar physical instrument to the remittance transfer provider. Section 4475(b)(1) and (2) provide that the remittance transfer tax is paid by the sender, and the remittance transfer provider collects and remits the remittance transfer tax quarterly to the Secretary of the Treasury or the Secretary's delegate (Secretary) at the time and in the manner provided by the Secretary. Pursuant to section 4475(b)(3), if the remittance transfer tax is not collected at the time of the remittance transfer, the tax must be paid by the remittance transfer

[1] Unless otherwise specified, all "Section" or "§" references are to sections of the Code or the Excise Tax Procedural Regulations in 26 CFR part 40 (part 40).

provider. Section 4475(e)(1) defines the terms “remittance transfer,” “remittance transfer provider,” and “sender” to have the meanings given to these terms by section 919(g) of the Electronic Fund Transfer Act (15 U.S.C. 1693o-1(g)).

The remittance transfer tax is codified in chapter 36, titled “Certain Other Excise Taxes.” Chapter 36 taxes are reported on Form 720, *Quarterly Federal Excise Tax Return. See* §§ 40.0-1(a) and 40.6011(a)-1(a)(1). Section 6302 authorizes the Secretary to establish the mode and time for collecting certain taxes, including the taxes imposed by chapter 36. Section 40.6302(c)-1(a)(1) requires each person that is required to file Form 720 to make deposits of tax for each semimonthly period in which tax liability is incurred. Pursuant to § 40.0-1(c), a semimonthly period is the first 15 days of a calendar month or the portion of a calendar month following the 15th day of the month.

Section 40.6302(c)-1(b)(1) provides that the tax deposit for each semimonthly period must not be less than 95 percent of the amount of net tax liability incurred during the semimonthly period unless a deposit safe harbor in § 40.6302(c)-1(b)(2) applies (deposit safe harbor). Under the deposit safe harbor, any person that filed Form 720 for the second preceding calendar quarter (look-back quarter) is considered to have met the semimonthly deposit requirement for the current quarter if: (i) the deposit for each semimonthly period in the current calendar quarter is not less than 1/6 of the net tax liability reported for the look-back quarter; (ii) each deposit is made on time; (iii) the amount of any underpayment is paid by the due date of Form 720; and (iv) the person’s liability does not include any tax that was not imposed during the look-back quarter. Section 40.6302(c)-1(b)(2)(v) provides that if a person fails to make deposits as required under part 40, the Internal Revenue Service (IRS) may withdraw the person’s right to use the deposit safe harbor.

Section 40.6302(c)-1(c)(1) provides that, in general, the deposit of tax for any semimonthly period must be made by the 14th day of the following semimonthly period unless such day is a Saturday, Sunday, or legal holiday in the District of Columbia, in which case the immediately preceding day which is not a Saturday, Sunday, or legal holiday in the District of Columbia is treated as the 14th day. Thus, generally, the deposit of tax for the first semimonthly period in a month is due by the 29th day of that month and the deposit of tax for the second semimonthly period in a month is due on the 14th day of the following month. *See* § 40.6302(c)-2 for special deposit rules for September.

Section 6656(a) imposes a penalty in the case of any person’s failure to make timely deposits as required by section 6302, including as required by §§ 40.6302(c)-1 and 40.6302(c)-2. Section 6656 does not apply if the person can show that the failure is due to reasonable cause and not due to willful neglect (reasonable cause standard).

As the remittance transfer tax is effective beginning January 1, 2026, the first deposit, covering the first 15 days of January 2026, is due by January 29, 2026. Because the deposit safe harbor rules in § 40.6302(c)-1(b)(2) require a look-back quarter in which the same taxes are imposed to determine deposit amounts in the current quarter, a remittance transfer provider will be unable to use the deposit safe harbor to calculate semimonthly deposits of the tax until the third calendar quarter of 2026. *See* § 40.6302(c)-1(b)(2)(ii) and (iii). For purposes of the deposit safe harbor, the first calendar quarter of 2026 is the look-back quarter for the semimonthly periods during the third calendar quarter of 2026.

SECTION 3. GRANT OF RELIEF

To provide a transition period for remittance transfer providers to familiarize themselves with the new tax and its reporting and deposit requirements, the Department of the Treasury and the IRS have determined that it is in the interest of sound tax administration to provide relief from the section 6656 penalty with respect to remittance transfer tax deposits for the first three calendar quarters of 2026. Specifically, for semimonthly periods in the first three calendar quarters of 2026, a remittance transfer provider will be deemed to have satisfied the reasonable cause standard under section 6656 if: (i) the remittance transfer provider makes timely deposits of the applicable remittance transfer tax, even if the deposit amounts are computed incorrectly, and (ii) the amount of any underpayment of the applicable remittance transfer tax for each calendar quarter is paid in full by the due date for filing the Form 720 for that quarter.

In addition, a remittance transfer provider’s ability to use the deposit safe harbor under § 40.6302(c)-1(b)(2) will not be affected by a failure during the first three calendar quarters of 2026 to make deposits of the remittance transfer tax as required under part 40, provided the remittance transfer provider satisfies the reasonable cause standard for those quarters.

SECTION 4. DRAFTING INFORMATION

The principal author of this notice is the Office of the Associate Chief Counsel (Energy, Credits, and Excise Tax). For questions regarding this notice, contact the office at (202) 317-6855 (not a toll-free number).

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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[1] A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2025–27 through 2025–52 is in Internal Revenue Bulletin 2025–52, dated December 22, 2025.

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[1] A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2025–27 through 2025–52 is in Internal Revenue Bulletin 2025–52, dated December 22, 2025.

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