

# INTERNAL REVENUE BULLETIN



## HIGHLIGHTS OF THIS ISSUE

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.

### EXCISE TAX

#### **Notice 2024-50, page 1789.**

Under section 4672(a)(2), the importer or exporter of any substance may request that the Secretary determine whether such substance should be added to the list of taxable substances (List) or should be removed from the List. Revenue Procedure 2022-26, as modified by Revenue Procedure 2023-20, provides the procedures for an importer, exporter, or interested person to request a modification of the list of taxable substances. An importer of polyoxymethylene requested that polyoxymethylene be added to the List. This Notice of Determination provides the Secretary's determination that polyoxymethylene be added to the List.

### INCOME TAX

#### **Notice 2024-45, page 1747.**

This notice publishes the inflation adjustment factors for the credit for production of clean hydrogen under § 45V of the Internal Revenue Code (Code) and the corresponding applicable amounts for calendar years 2023 and 2024. The inflation adjustment factor and applicable amount are used to determine the amount of the credit allowable under § 45V of the Code.

#### **Notice 2024-46, page 1748.**

This notice announces that the Commissioner of Internal Revenue (Commissioner) has determined that the February 3, 2023, derailment of a freight train operated by a common carrier in East Palestine, Ohio (Derailment), is a qualified disaster for purposes of § 139 of the Internal Revenue Code (Code). As a result of this determination, certain payments made by the common carrier to individuals affected

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by the Derailment (affected individuals) are excludable from gross income as qualified disaster relief payments under § 139(a).

#### **Notice 2024-48, page 1749.**

This notice publishes lists of information that taxpayers may use to determine whether they meet certain requirements under the Statistical Area Category or the Coal Closure Category as described in sections 3.03 and 3.04 of Notice 2023-29 for purposes of qualifying for energy community bonus credit amounts or rates under §§ 45, 45Y, 48, and 48E of the Internal Revenue Code. These lists are provided in Appendix 1 and Appendix 2 to this notice. Appendix 1 to this notice pertains to the Statistical Area Category, and Appendix 2 to this notice pertains to the Coal Closure Category. This notice does not include information that pertains to the Brownfield Category as described in section 3.02 of Notice 2023-29. Appendices A, B, and C to Notice 2023-29; Appendices 1, 2, and 3 to Notice 2023-47; Appendices 1 and 2 to Notice 2024-30; and Appendices 1 and 2 to this notice may not be used for purposes of the qualifying advanced energy project credit determined under § 48C.

#### **Notice 2024-49, page 1781.**

Notice 2024-49 provides guidance on the registration requirements for the clean fuel production credit. A taxpayer must be registered as a producer of clean fuel at the time of production to be eligible to claim the clean fuel production credit. Notice 2024-49 provides guidance regarding the registration requirement, including information about the time, form, and manner of such registration with the Internal Revenue Service. A taxpayer must have a signed registration letter dated on or before January 1, 2025, for the taxpayer to be eligible to claim the clean fuel production credit for production starting January 1, 2025.

**Notice 2024-51, page 1790.**

This notice publishes the reference price for the nonconventional source production credit under § 45K of the Internal Revenue Code (Code) for calendar year 2023. Section 45K(d)(2)(A) provides, in general, that the Secretary shall determine and publish in the Federal Register the inflation adjustment factor and the reference price for the preceding calendar year for purposes of the nonconventional source production credit under § 45K. The credit period for the nonconventional source production credit ended on Decem-

ber 31, 2013, for facilities producing coke or coke gas (other than from petroleum-based products). Therefore, this notice does not publish the inflation adjustment factor for that credit for calendar year 2023. However, the reference price continues to apply in determining the amount of the enhanced oil recovery credit under § 43, the marginal well production credit for qualified crude oil production under § 45I, and the percentage depletion in case of oil and natural gas produced from marginal properties under § 613A. Accordingly, this notice publishes the reference price for calendar year 2023.

# 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.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

# Part III

## Credit for Production of Clean Hydrogen 2023 and 2024 Section 45V Inflation Adjustment Factor and Applicable Amount

### Notice 2024-45

#### SECTION 1. PURPOSE

This notice publishes the inflation adjustment factors and applicable amounts for the credit for production of clean hydrogen under § 45V of the Internal Revenue Code (Code) for calendar years 2023 and 2024. The inflation adjustment factor and applicable amount are used to determine the amount of the credit under § 45V(a) of the Code.

#### SECTION 2. BACKGROUND

Section 45V was added to the Code by section 13204 of the Inflation Reduction Act of 2022, enacted as Pub. L. 117-169, 136 Stat. 1818, 1935 (August 16, 2022), to provide a credit for producing qualified clean hydrogen.

Section 45V(a) provides that, for purposes of section 38, the clean hydrogen production credit for any taxable year is an amount equal to the product of (i) the kilograms of qualified clean hydrogen produced by the taxpayer during such taxable year at a qualified clean hydrogen production facility during the 10-year period beginning on the date such facility was originally placed in service, multiplied by (ii) the applicable amount as determined under § 45V(b) with respect to such hydrogen.

Section 45V(b)(1) provides that, for purposes of § 45V(a)(2), the applicable amount is an amount equal to the applicable percentage of \$0.60. If the amount so determined is not a multiple of 0.1 cent, then such amount is rounded to the nearest multiple of 0.1 cent.

Section 45V(b)(2) provides that, for purposes of § 45V(b)(1), the applicable percentage is determined based on the lifecycle greenhouse gas emissions (lifecycle GHG emissions) rate of the process

to produce any qualified clean hydrogen as follows: (i) if the lifecycle GHG emissions rate is not greater than 4 kilograms of carbon dioxide equivalent (CO<sub>2</sub>e) per kilogram of hydrogen, and not less than 2.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, then the applicable percentage is 20 percent; (ii) if the lifecycle GHG emissions rate is less than 2.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, and not less than 1.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, then the applicable percentage is 25 percent; (iii) if the lifecycle GHG emissions rate is less than 1.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, and not less than 0.45 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, then the applicable percentage is 33.4 percent; and (iv) if the lifecycle GHG emissions rate is less than 0.45 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, then the applicable percentage is 100 percent.

Section 45V(b)(3) provides that the \$0.60 amount in § 45V(b)(1) is adjusted by multiplying such amount by the inflation adjustment factor (as determined under § 45(e)(2), determined by substituting “2022” for “1992” in § 45(e)(2)(B)) for the calendar year in which the qualified clean hydrogen is produced. If any amount as increased under § 45V(b)(3) is not a multiple of 0.1 cent, such amount is rounded to the nearest multiple of 0.1 cent.

Section 45(e)(2)(B) defines the term “inflation adjustment factor” as, with respect to a calendar year, a fraction the numerator of which is the GDP implicit price deflator for the preceding calendar year and the denominator of which is the GDP implicit price deflator for the calendar year 1992. The term “GDP implicit price deflator” means the most recent revision of the implicit price deflator for the gross domestic product as computed and published by the Department of Commerce before March 15 of the calendar year.

#### SECTION 3. INFLATION ADJUSTMENT FACTORS

##### .01 2023 Inflation Adjustment Factor.

For purposes of § 45V(b)(3), for qualified clean hydrogen produced in calendar

year 2023, the inflation adjustment factor is a fraction the numerator of which is the GDP implicit price deflator for 2022 (117.973) and the denominator of which is the GDP implicit price deflator for 2022 (117.973), which yields an inflation adjustment factor of 1.

##### .02 2024 Inflation Adjustment Factor.

For purposes of § 45V(b)(3), for qualified clean hydrogen produced in calendar year 2024, the inflation adjustment factor is a fraction the numerator of which is the GDP implicit price deflator for 2023 (122.273) and the denominator of which is the GDP implicit price deflator for 2022 (117.973), which yields an inflation adjustment factor of 1.0364.

#### SECTION 4. APPLICABLE AMOUNTS

##### .01 2023 Applicable Amount.

For qualified clean hydrogen produced in calendar year 2023, the applicable amount determined under § 45V(b)(1) is the product of \$0.60 (\$0.60 x inflation adjustment factor of 1) and the applicable percentage, which depends on the lifecycle GHG emissions rate of the qualified clean hydrogen production process. For qualified clean hydrogen produced through a process that results in a lifecycle GHG emissions rate of:

(i) not greater than 4 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, and not less than 2.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, the applicable amount is \$0.120;

(ii) less than 2.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, and not less than 1.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, the applicable amount is \$0.150;

(iii) less than 1.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, and not less than 0.45 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, the applicable amount is \$0.200; and

(iv) less than 0.45 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, the applicable amount is \$0.600.

##### .02 2024 Applicable Amount.

For qualified clean hydrogen produced in calendar year 2024, the applicable

amount determined under § 45V(b)(1) is the product of \$0.622 (\$0.60 x inflation adjustment factor of 1.0364) and the applicable percentage, which depends on the lifecycle GHG emissions rate of the qualified clean hydrogen production process. For qualified clean hydrogen produced through a process that results in a lifecycle GHG emissions rate of:

(i) not greater than 4 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, and not less than 2.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, the applicable amount is \$0.124;

(ii) less than 2.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, and not less than 1.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, the applicable amount is \$0.156;

(iii) less than 1.5 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, and not less than 0.45 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, the applicable amount is \$0.208; and

(iv) less than 0.45 kilograms of CO<sub>2</sub>e per kilogram of hydrogen, the applicable amount is \$0.622.

## SECTION 5. DRAFTING INFORMATION

The principal author of this notice is Courtney Hutson of the Office of Associate Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice contact Courtney Hutson at (202) 317-5319 (not a toll-free number).

## Treatment of certain relief payments made to individuals affected by the East Palestine, Ohio train derailment

### Notice 2024-46

#### SECTION 1. OVERVIEW AND PURPOSE

This notice announces that the Commissioner of Internal Revenue (Commissioner) has determined that the February

3, 2023, derailment of a freight train operated by a common carrier in East Palestine, Ohio (Derailment), is a qualified disaster for purposes of § 139 of the Internal Revenue Code (Code). As a result of this determination, certain payments made by the common carrier to individuals affected by the Derailment (affected individuals) are excludable from gross income as qualified disaster relief payments under § 139(a).

#### SECTION 2. BACKGROUND

##### .01 Derailment in East Palestine, Ohio

On February 3, 2023, a multi-car freight train operated by a common carrier derailed in the Village of East Palestine, located in Columbiana County in the State of Ohio. Several of the train cars contained hazardous materials, including vinyl chloride, ethylene glycol monobutyl ether, ethylhexyl acrylate, butyl acrylate, benzene residue, and isobutylene. Some of these train cars spilled their loads onto the ground and into local waterways, and other train cars caught fire. Later, the contents of certain train cars were vented and burned off by the common carrier to prevent an explosion.

As a result of the Derailment, and the potential environmental and health concerns from the spillage of the hazardous material, a number of residents and businesses near the Derailment site were evacuated. The Environmental Protection Agency deployed a team to East Palestine, Ohio to support state and local emergency and environmental response efforts.

Following the Derailment, the common carrier began operating a family assistance center in Ohio to provide financial support to affected individuals of East Palestine, Ohio and surrounding communities, including communities in the Commonwealth of Pennsylvania and the State of West Virginia. Beginning in 2023, the common carrier made payments to affected individuals for the following items: (a) relocation expenses, including for hotels, meals, gas or other fuel, pet boarding, and replacement of clothing and other personal items; (b) costs to repair and rehabilitate homes and the surrounding environment (for example, power washing, air purifiers, air duct cleaning, and well-water testing); (c) medical expenses, including prescription medications; (d) lost wages; (e) one-time “inconvenience

payments” of \$1,000; (f) compensation to certain affected individuals who sold their homes, if the sale was completed after the Derailment; and (g) payments to property owners to allow the common carrier access to the track for remediation and for access to clean nearby creeks and streams. In connection with the Derailment, the common carrier also made payments to certain businesses.

The common carrier has furnished Forms 1099-MISC, *Miscellaneous Information*, to affected individuals for payments made after February 3, 2023, and on or before December 31, 2023, reporting these payments as includable in gross income.

##### .02 Exclusion of qualified disaster relief payments from gross income.

Section 139(a) provides that gross income does not include any amount received by an individual as a qualified disaster relief payment. This exclusion does not apply to exclude payments made to businesses from gross income.

Section 139(b) provides that a qualified disaster relief payment includes any amount paid to or for the benefit of an individual—

(1) To reimburse or pay reasonable and necessary personal, family, living, or funeral expenses (not otherwise compensated for by insurance or otherwise) incurred as a result of a qualified disaster,

(2) To reimburse or pay reasonable and necessary expenses (not otherwise compensated for by insurance or otherwise) incurred for the repair or rehabilitation of a personal residence or repair or replacement of its contents to the extent that the need for such repair, rehabilitation, or replacement is attributable to a qualified disaster, or

(3) By a person engaged in the furnishing or sale of transportation as a common carrier by reason of the death or personal physical injuries incurred as a result of a qualified disaster.

Under § 139(c)(3), the term “qualified disaster” includes a disaster that results from an accident involving a common carrier, or from any other event, which is determined by the Secretary of the Treasury or her delegate (Secretary) to be of a catastrophic nature.



## SECTION 3. DISCUSSION

### .01 *Designation as a qualified disaster.*

The Commissioner, pursuant to a general delegation by the Secretary, has determined that the Derailment is an event of a catastrophic nature under § 139(c)(3). Therefore, the Derailment is a qualified disaster under § 139.

### .02 *Qualified disaster relief payments.*

As a result of the Commissioner's determination, certain of the payments described in section 2 of this notice, which were made by the common carrier to affected individuals, are excluded from affected individuals' gross income because the payments are qualified disaster relief payments. Specifically, the following types of payments to affected individuals are excludable from gross income as qualified disaster relief payments: payment or reimbursement of relocation expenses, including for hotels, meals, gas or other fuel, pet boarding, and replacement of clothing and other personal items, as well as payment or reimbursement of expenses for the repair and rehabilitation of homes and surrounding environment (for example power washing, air purifiers, air duct cleaning, and well-water testing), medical expenses, prescription medications, the one-time inconvenience payments of \$1,000, and compensation to certain affected individuals who sold their homes if the sale was completed after the Derailment. The following types of payments are not qualified disaster relief payments and are includable in gross income: (1) payments made for the replacement of income, such as lost wages; (2) payments of any type made to businesses; or (3) payments made by the common carrier to access the track for remediation or to access creeks or streams for cleaning.

## SECTION 4. PROCEDURE FOR AFFECTED INDIVIDUALS TO EXCLUDE QUALIFIED DISASTER RELIEF PAYMENTS FROM INCOME

.01 *Instructions for affected individuals who have not yet filed an individual Federal income tax return.*

Affected individuals who received payments from the common carrier and who have not yet filed their Federal income tax returns for the year the payment was received should not include any qualified disaster relief payments described in section 3.02 of this notice (even if reflected on Form 1099-MISC) in Federal gross income on their Form 1040, *U.S. Individual Income Tax Return*, except to the extent the expenses reimbursed by the common carrier were (or are expected to be) also compensated for by insurance or otherwise.

- If filing Form 1040 electronically, affected individuals should attach to the Form 1040 a .pdf attachment with filename "EPTDR-East Palestine Train Derailment Relief." The attachment should state "East Palestine Train Derailment Relief."
- If mailing the Form 1040, state "East Palestine Train Derailment Relief" at the top of Form 1040. Mail the Form 1040 to the address in the Form instructions.

.02 *Instructions for affected individuals who have already filed a 2023 individual Federal income tax return that included qualified disaster relief payments in gross income.*

Affected individuals who have filed their 2023 Federal income tax returns may amend their returns by filing Form 1040-X, *Amended U.S. Individual Income Tax Return*, to exclude any qualified disaster relief payments described in section 3.02 of this notice (even if reflected on Form 1099-MISC) that were previously included on their original 2023 individual Federal income tax returns (except to the extent the expenses that were reimbursed by the common carrier were (or are expected to be) also compensated for by insurance or otherwise). The IRS accepts paper and electronically filed Forms 1040-X, although a Form 1040-X may be filed electronically only with certain tax filing software. Check with your preferred tax software provider for additional information.

- If filing Form 1040-X electronically, attach a .pdf attachment with filename "EPTDR-East Palestine Train Derail-

ment Relief." The attachment should state "East Palestine Train Derailment Relief." You may also state "East Palestine Train Derailment Relief" at the beginning of Part III, Explanation of Changes.

- If filing Form 1040-X on paper, state "East Palestine Train Derailment Relief" at the top of Form 1040-X. Also state "East Palestine Train Derailment Relief" at the beginning of Part II, Explanation of Changes. Mail the Form 1040-X to the address in the Form instructions.

Affected individuals can obtain additional information regarding filing an amended return at [irs.gov/filing/file-an-amended-return](https://irs.gov/filing/file-an-amended-return). The IRS recommends filing tax returns electronically whenever possible.

## SECTION 5. DRAFTING INFORMATION

The principal author of this notice is Jonathan A. Dunlap of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding this notice contact Mr. Dunlap at 202-317-4718 (not a toll-free number).

## Energy Community Bonus Credit Amounts or Rates

## Annual Statistical Area Category Update and Coal Closure Category Update

## Notice 2024-48

### SECTION 1. PURPOSE

This notice publishes lists of information that taxpayers may use to determine whether they meet certain requirements under the Statistical Area Category or the Coal Closure Category as described in sections 3.03 and 3.04 of Notice 2023-29<sup>1</sup> for purposes of qualifying for energy community bonus credit amounts or rates

<sup>1</sup> Notice 2023-29, 2023-29 I.R.B. 1 (July 17, 2023), clarified by Notice 2023-45, 2023-29 I.R.B. 317 (July 17, 2023), and modified by Notice 2024-30, 2024-16 I.R.B. 878 (April 15, 2024).

under §§ 45, 45Y, 48, and 48E of the Internal Revenue Code (Code).<sup>2</sup> These lists are provided in Appendix 1 and Appendix 2 to this notice. Appendix 1 to this notice pertains to the Statistical Area Category, and Appendix 2 to this notice pertains to the Coal Closure Category. This notice does not include information that pertains to the Brownfield Category as described in section 3.02 of Notice 2023-29. Appendices A, B, and C to Notice 2023-29; Appendices 1, 2, and 3 to Notice 2023-47;<sup>3</sup> Appendices 1 and 2 to Notice 2024-30;<sup>4</sup> and Appendices 1 and 2 to this notice may not be used for purposes of the qualifying advanced energy project credit determined under § 48C.

## SECTION 2. BACKGROUND

Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA), amended §§ 45 and 48 to provide increased credit amounts or rates if certain requirements pertaining to energy communities are satisfied, and added new §§ 45Y and 48E, which provide increased credit amounts or rates for certain qualified facilities, energy projects, or energy storage technologies that satisfy similar requirements and that are placed in service after December 31, 2024.

Sections 45(b)(11), 48(a)(14), 45Y(g)(7), and 48E(a)(3)(A) provide the requirements that taxpayers must satisfy to qualify EC Projects (as defined in section 2 of Notice 2023-29) for increased energy community bonus credit amounts or rates under those provisions of the Code. Section 2 of Notice 2023-29 provides that the term “EC Project” refers to: (1) a qualified facility eligible for a credit determined under § 45 (§ 45 credit) or determined under § 45Y (§ 45Y credit) that is located in an energy community; (2) an energy project eligible for a credit determined under § 48 (§ 48 credit), which may include qualified property for which a taxpayer has made a valid irrevocable election under § 48(a)(5) to treat such qualified property as energy property under § 48,

that is placed in service within an energy community; or (3) a qualified investment with respect to a qualified facility or an energy storage technology eligible for a credit determined under § 48E (§ 48E credit) that is placed in service within an energy community.

Section 45(b)(11)(A) provides that in the case of a qualified facility located in an energy community, the § 45 credit (determined after the application of § 45(b)(1) through (10)), without the application of § 45(b)(9) (domestic content bonus credit amount) is increased by 10 percent. Section 45Y(g)(7) provides a similar rule with respect to a qualified facility that is eligible for a § 45Y credit.

Section 48(a)(14) provides that in the case of an energy project placed in service within an energy community, the energy percentage used to determine the rate of the § 48 credit is increased by 2 percentage points. Section 48E(a)(3)(A) provides a similar rule for qualified investments with respect to a qualified facility or energy storage technology eligible for a § 48E credit that is placed in service within an energy community. In the case of a taxpayer also satisfying the prevailing wage and apprenticeship requirements (described in §§ 48(a)(10) and (11) and 48E(d)(3) and (4)) or meeting one of the other project requirements (described in §§ 48(a)(9)(B) and 48E(a)(2)(A)(ii) and (2)(B)(ii)), the rate of the § 48 credit or § 48E credit, as applicable, is increased by 10 percentage points.

Section 45(b)(11)(B) identifies three location-based categories of energy communities for purposes of §§ 45, 45Y, 48, and 48E, described in Notice 2023-29 as the Brownfield Category, the Statistical Area Category, and the Coal Closure Category. Notice 2023-29 contains three appendices (A, B, and C) that set forth certain metropolitan statistical areas (MSAs) or non-metropolitan statistical areas (non-MSAs) relevant to the Statistical Area Category and certain census tracts within the Coal Closure Category. Notice 2023-47 contains three appendices (1, 2, and 3) that update the information provided in

the appendices to Notice 2023-29. Notice 2024-30 contains two appendices (1 and 2) that update the information provided in Appendix B to Notice 2023-29 and Appendices 1 and 2 to Notice 2023-47.

Notice 2023-29 describes certain rules that the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) intend to include in forthcoming proposed regulations for determining what constitutes an energy community, as defined in § 45(b)(11)(B) and as adopted by §§ 45Y(g)(7), 48(a)(14), and 48E(a)(3)(A), and for determining whether a qualified facility, an energy project, or energy storage technology is located in an energy community. The notice provides that the Treasury Department and the IRS intend to propose that the regulations will apply to taxable years ending after April 4, 2023, and that until the issuance of the regulations, taxpayers may rely on the rules described in sections 3 through 6 of Notice 2023-29.

Notice 2024-30 modifies Notice 2023-29 by expanding the Nameplate Capacity Attribution Rule under section 4.02(1)(b) of Notice 2023-29 to include additional attribution property and by adding two 2017 North American Industry Classification System (NAICS) industry codes to the table in section 3.03(2) of Notice 2023-29 for purposes of determining whether an MSA or non-MSA has met the threshold for Fossil Fuel Employment (as defined in section 3.03(2) of Notice 2023-29). Appendix 1 to Notice 2024-30 provided a list of additional MSAs and non-MSAs that meet the Fossil Fuel Employment threshold after modifying Notice 2023-29 to add two NAICS codes to the table in section 3.03(2) of Notice 2023-29. Section 3.02(2) of Notice 2024-30 provided that Appendix 1 to Notice 2024-30, Appendix 1 to Notice 2023-47, and Appendix B to Notice 2023-29 together provide the full list of MSAs and non-MSAs that meet the Fossil Fuel Employment threshold applicable to the period beginning on January 1, 2023, and until the Treasury Department and the IRS issue an updated list. As of June 7, 2024, the Census Bureau has

<sup>2</sup> Unless otherwise specified, all “section” or “§” references are to sections of the Code.

<sup>3</sup> Notice 2023-47, 2023-29 I.R.B. 318 (July 17, 2023).

<sup>4</sup> Notice 2024-30, 2024-16 I.R.B. 878 (April 15, 2024).

not yet released the 2022 County Business Patterns. Therefore, there are no additional MSAs and non-MSAs that meet the Fossil Fuel Employment threshold.

### **SECTION 3. ENERGY COMMUNITY APPENDICES**

In accordance with sections 3.03 and 3.04 of Notice 2023-29, this notice provides new Appendices 1 and 2.

(1) Appendix 1: Appendix 1 is a list of MSAs and non-MSAs that qualify as energy communities because they meet the Fossil Fuel Employment threshold and have an unemployment rate at or above the national average unemployment rate for calendar year 2023 as described in § 45(b)(11)(B)(ii)(II) and section 3.03(3) of Notice 2023-29. Appendix 1 uses the 2023 calendar year county unemployment rates released on April 19, 2024, by the Local Area Unemployment Statistics (LAUS) program of the Bureau of

Labor Statistics (BLS)<sup>5</sup> to include MSAs and non-MSAs that meet the Fossil Fuel Employment threshold (after the addition of two NAICS codes to the table in section 3.03(2) of Notice 2023-29 by Notice 2024-30), and that also have an unemployment rate at or above the national average unemployment rate for calendar year 2023 (as described in § 45(b)(11)(B)(ii)(II) and section 3.03(3) of Notice 2023-29). The energy community status for the MSAs and non-MSAs listed in Appendix 1 is applicable as of June 7, 2024, and that status will continue until the Treasury Department and the IRS issue an updated list based on unemployment rates for 2024.

(2) Appendix 2: Appendix 2 lists the newly identified census tracts with either a coal mine closure or a coal-fired electric generating unit retirement, and census tracts that directly adjoin the census tracts with coal closures, using the Mine Safety and Health Administration's (MSHA)

Mine Data Retrieval System data and the U.S. Energy Information Administration's EIA Form 860 and EIA Form 860M data as of April 1, 2024, and historical extracts from the MSHA's Mine Data Retrieval System that enumerates each status change for a mine. Appendix 2 should be combined with Appendix C to Notice 2023-29 and Appendix 3 to Notice 2023-47 to provide the full list of coal closure census tracts.

### **SECTION 4. DRAFTING INFORMATION**

The principal author of this notice is the Office of Associate Chief Counsel (Passthroughs & Special Industries). However, other personnel from the Treasury Department and the IRS participated in its development. For further information regarding this notice, call the energy security guidance contact number at (202) 317-5254 (not a toll-free number).

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<sup>5</sup> BLS Local Area Unemployment Statistics (LAUS) data for counties is available at <https://www.bls.gov/laus>. The LAUS data does not include the U.S. Virgin Islands. The unemployment rate for the U.S. Virgin Islands for 2023 was found at <https://www.vidol.gov/labor-statistics/>.



**Appendix 1: MSAs and non-MSAs that qualify as energy communities by meeting the Fossil Fuel Employment threshold and the unemployment rate requirement for calendar year 2023**

| <b>State FIPS Code</b> | <b>County FIPS Code</b> | <b>State Name</b> | <b>County or County-Equivalent Entity Name</b> | <b>MSA or non-MSA Code</b> | <b>MSA or non-MSA Name</b>             |
|------------------------|-------------------------|-------------------|--|----------------------------|--|
| 01                     | 023                     | Alabama           | Choctaw County                                 | 100003                     | Southwest Alabama nonmetropolitan area |
| 01                     | 025                     | Alabama           | Clarke County                                  | 100003                     | Southwest Alabama nonmetropolitan area |
| 01                     | 035                     | Alabama           | Conecuh County                                 | 100003                     | Southwest Alabama nonmetropolitan area |
| 01                     | 047                     | Alabama           | Dallas County                                  | 100003                     | Southwest Alabama nonmetropolitan area |
| 01                     | 053                     | Alabama           | Escambia County                                | 100003                     | Southwest Alabama nonmetropolitan area |
| 01                     | 063                     | Alabama           | Greene County                                  | 100003                     | Southwest Alabama nonmetropolitan area |
| 01                     | 091                     | Alabama           | Marengo County                                 | 100003                     | Southwest Alabama nonmetropolitan area |
| 01                     | 099                     | Alabama           | Monroe County                                  | 100003                     | Southwest Alabama nonmetropolitan area |
| 01                     | 105                     | Alabama           | Perry County                                   | 100003                     | Southwest Alabama nonmetropolitan area |
| 01                     | 119                     | Alabama           | Sumter County                                  | 100003                     | Southwest Alabama nonmetropolitan area |
| 01                     | 129                     | Alabama           | Washington County                              | 100003                     | Southwest Alabama nonmetropolitan area |
| 01                     | 131                     | Alabama           | Wilcox County                                  | 100003                     | Southwest Alabama nonmetropolitan area |
| 02                     | 013                     | Alaska            | Aleutians East Borough                         | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 016                     | Alaska            | Aleutians West Census Area                     | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 020                     | Alaska            | Anchorage Municipality                         | 11260                      | Anchorage, AK                          |
| 02                     | 050                     | Alaska            | Bethel Census Area                             | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 060                     | Alaska            | Bristol Bay Borough                            | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 063                     | Alaska            | Chugach Census Area                            | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 066                     | Alaska            | Copper River Census Area                       | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 068                     | Alaska            | Denali Borough                                 | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 070                     | Alaska            | Dillingham Census Area                         | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 090                     | Alaska            | Fairbanks North Star Borough                   | 21820                      | Fairbanks, AK                          |
| 02                     | 100                     | Alaska            | Haines Borough                                 | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 105                     | Alaska            | Hoonah-Angoon Census Area                      | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 110                     | Alaska            | Juneau City and Borough                        | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 122                     | Alaska            | Kenai Peninsula Borough                        | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 130                     | Alaska            | Ketchikan Gateway Borough                      | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 150                     | Alaska            | Kodiak Island Borough                          | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 158                     | Alaska            | Kusilvak Census Area                           | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 164                     | Alaska            | Lake and Peninsula Borough                     | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 170                     | Alaska            | Matanuska-Susitna Borough                      | 11260                      | Anchorage, AK                          |
| 02                     | 180                     | Alaska            | Nome Census Area                               | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 185                     | Alaska            | North Slope Borough                            | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 188                     | Alaska            | Northwest Arctic Borough                       | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 195                     | Alaska            | Petersburg Borough                             | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 198                     | Alaska            | Prince of Wales-Hyder Census Area              | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 220                     | Alaska            | Sitka City and Borough                         | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 230                     | Alaska            | Skagway Municipality                           | 200006                     | Alaska nonmetropolitan area            |
| 02                     | 240                     | Alaska            | Southeast Fairbanks Census Area                | 200006                     | Alaska nonmetropolitan area            |

| State FIPS Code | County FIPS Code | State Name | County or County-Equivalent Entity Name | MSA or non-MSA Code | MSA or non-MSA Name                 |
|-----------------|------------------|------------|---|---------------------|-------------------------------------|
| 02              | 275              | Alaska     | Wrangell City and Borough               | 200006              | Alaska nonmetropolitan area         |
| 02              | 282              | Alaska     | Yakutat City and Borough                | 200006              | Alaska nonmetropolitan area         |
| 02              | 290              | Alaska     | Yukon-Koyukuk Census Area               | 200006              | Alaska nonmetropolitan area         |
| 04              | 001              | Arizona    | Apache County                           | 400001              | Arizona nonmetropolitan area        |
| 04              | 003              | Arizona    | Cochise County                          | 43420               | Sierra Vista-Douglas, AZ            |
| 04              | 005              | Arizona    | Coconino County                         | 22380               | Flagstaff, AZ                       |
| 04              | 007              | Arizona    | Gila County                             | 400001              | Arizona nonmetropolitan area        |
| 04              | 009              | Arizona    | Graham County                           | 400001              | Arizona nonmetropolitan area        |
| 04              | 011              | Arizona    | Greenlee County                         | 400001              | Arizona nonmetropolitan area        |
| 04              | 012              | Arizona    | La Paz County                           | 400001              | Arizona nonmetropolitan area        |
| 04              | 015              | Arizona    | Mohave County                           | 29420               | Lake Havasu City-Kingman, AZ        |
| 04              | 017              | Arizona    | Navajo County                           | 400001              | Arizona nonmetropolitan area        |
| 04              | 019              | Arizona    | Pima County                             | 46060               | Tucson, AZ                          |
| 04              | 023              | Arizona    | Santa Cruz County                       | 400001              | Arizona nonmetropolitan area        |
| 05              | 001              | Arkansas   | Arkansas County                         | 500004              | South Arkansas nonmetropolitan area |
| 05              | 003              | Arkansas   | Ashley County                           | 500004              | South Arkansas nonmetropolitan area |
| 05              | 005              | Arkansas   | Baxter County                           | 500001              | North Arkansas nonmetropolitan area |
| 05              | 009              | Arkansas   | Boone County                            | 500001              | North Arkansas nonmetropolitan area |
| 05              | 011              | Arkansas   | Bradley County                          | 500004              | South Arkansas nonmetropolitan area |
| 05              | 013              | Arkansas   | Calhoun County                          | 500004              | South Arkansas nonmetropolitan area |
| 05              | 015              | Arkansas   | Carroll County                          | 500001              | North Arkansas nonmetropolitan area |
| 05              | 017              | Arkansas   | Chicot County                           | 500004              | South Arkansas nonmetropolitan area |
| 05              | 019              | Arkansas   | Clark County                            | 500003              | West Arkansas nonmetropolitan area  |
| 05              | 021              | Arkansas   | Clay County                             | 500002              | East Arkansas nonmetropolitan area  |
| 05              | 023              | Arkansas   | Cleburne County                         | 500001              | North Arkansas nonmetropolitan area |
| 05              | 025              | Arkansas   | Cleveland County                        | 38220               | Pine Bluff, AR                      |
| 05              | 027              | Arkansas   | Columbia County                         | 500004              | South Arkansas nonmetropolitan area |
| 05              | 029              | Arkansas   | Conway County                           | 500003              | West Arkansas nonmetropolitan area  |
| 05              | 037              | Arkansas   | Cross County                            | 500002              | East Arkansas nonmetropolitan area  |
| 05              | 039              | Arkansas   | Dallas County                           | 500004              | South Arkansas nonmetropolitan area |
| 05              | 041              | Arkansas   | Desha County                            | 500004              | South Arkansas nonmetropolitan area |
| 05              | 043              | Arkansas   | Drew County                             | 500004              | South Arkansas nonmetropolitan area |
| 05              | 047              | Arkansas   | Franklin County                         | 500003              | West Arkansas nonmetropolitan area  |
| 05              | 049              | Arkansas   | Fulton County                           | 500001              | North Arkansas nonmetropolitan area |
| 05              | 051              | Arkansas   | Garland County                          | 26300               | Hot Springs, AR                     |
| 05              | 055              | Arkansas   | Greene County                           | 500002              | East Arkansas nonmetropolitan area  |
| 05              | 057              | Arkansas   | Hempstead County                        | 500004              | South Arkansas nonmetropolitan area |
| 05              | 059              | Arkansas   | Hot Spring County                       | 500003              | West Arkansas nonmetropolitan area  |
| 05              | 061              | Arkansas   | Howard County                           | 500004              | South Arkansas nonmetropolitan area |
| 05              | 063              | Arkansas   | Independence County                     | 500001              | North Arkansas nonmetropolitan area |
| 05              | 065              | Arkansas   | Izard County                            | 500001              | North Arkansas nonmetropolitan area |
| 05              | 067              | Arkansas   | Jackson County                          | 500001              | North Arkansas nonmetropolitan area |
| 05              | 069              | Arkansas   | Jefferson County                        | 38220               | Pine Bluff, AR                      |

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|-----------------|------------------|------------|---|---------------------|---|
| 05              | 071              | Arkansas   | Johnson County                          | 500003              | West Arkansas nonmetropolitan area  |
| 05              | 073              | Arkansas   | Lafayette County                        | 500004              | South Arkansas nonmetropolitan area                                       |
| 05              | 075              | Arkansas   | Lawrence County                         | 500002              | East Arkansas nonmetropolitan area  |
| 05              | 077              | Arkansas   | Lee County                              | 500002              | East Arkansas nonmetropolitan area  |
| 05              | 079              | Arkansas   | Lincoln County                          | 38220               | Pine Bluff, AR  |
| 05              | 081              | Arkansas   | Little River County                     | 45500               | Texarkana, TX-AR  |
| 05              | 083              | Arkansas   | Logan County                            | 500003              | West Arkansas nonmetropolitan area  |
| 05              | 089              | Arkansas   | Marion County                           | 500001              | North Arkansas nonmetropolitan area                                       |
| 05              | 091              | Arkansas   | Miller County                           | 45500               | Texarkana, TX-AR  |
| 05              | 093              | Arkansas   | Mississippi County                      | 500002              | East Arkansas nonmetropolitan area  |
| 05              | 095              | Arkansas   | Monroe County                           | 500002              | East Arkansas nonmetropolitan area  |
| 05              | 097              | Arkansas   | Montgomery County                       | 500003              | West Arkansas nonmetropolitan area  |
| 05              | 099              | Arkansas   | Nevada County                           | 500004              | South Arkansas nonmetropolitan area                                       |
| 05              | 101              | Arkansas   | Newton County                           | 500001              | North Arkansas nonmetropolitan area                                       |
| 05              | 103              | Arkansas   | Ouachita County                         | 500004              | South Arkansas nonmetropolitan area                                       |
| 05              | 107              | Arkansas   | Phillips County                         | 500002              | East Arkansas nonmetropolitan area  |
| 05              | 109              | Arkansas   | Pike County                             | 500003              | West Arkansas nonmetropolitan area  |
| 05              | 113              | Arkansas   | Polk County                             | 500003              | West Arkansas nonmetropolitan area  |
| 05              | 115              | Arkansas   | Pope County                             | 500003              | West Arkansas nonmetropolitan area  |
| 05              | 117              | Arkansas   | Prairie County                          | 500002              | East Arkansas nonmetropolitan area  |
| 05              | 121              | Arkansas   | Randolph County                         | 500002              | East Arkansas nonmetropolitan area  |
| 05              | 123              | Arkansas   | St. Francis County                      | 500002              | East Arkansas nonmetropolitan area  |
| 05              | 127              | Arkansas   | Scott County                            | 500003              | West Arkansas nonmetropolitan area  |
| 05              | 129              | Arkansas   | Searcy County                           | 500001              | North Arkansas nonmetropolitan area                                       |
| 05              | 133              | Arkansas   | Sevier County                           | 500004              | South Arkansas nonmetropolitan area                                       |
| 05              | 135              | Arkansas   | Sharp County                            | 500001              | North Arkansas nonmetropolitan area                                       |
| 05              | 137              | Arkansas   | Stone County                            | 500001              | North Arkansas nonmetropolitan area                                       |
| 05              | 139              | Arkansas   | Union County                            | 500004              | South Arkansas nonmetropolitan area                                       |
| 05              | 141              | Arkansas   | Van Buren County                        | 500001              | North Arkansas nonmetropolitan area                                       |
| 05              | 145              | Arkansas   | White County                            | 500001              | North Arkansas nonmetropolitan area                                       |
| 05              | 147              | Arkansas   | Woodruff County                         | 500001              | North Arkansas nonmetropolitan area                                       |
| 05              | 149              | Arkansas   | Yell County                             | 500003              | West Arkansas nonmetropolitan area  |
| 06              | 001              | California | Alameda County                          | 41860               | San Francisco-Oakland-Hayward, CA   |
| 06              | 003              | California | Alpine County                           | 600006              | Eastern Sierra-Mother Lode Region of California nonmetropolitan area      |
| 06              | 005              | California | Amador County                           | 600006              | Eastern Sierra-Mother Lode Region of California nonmetropolitan area      |
| 06              | 009              | California | Calaveras County                        | 600006              | Eastern Sierra-Mother Lode Region of California nonmetropolitan area      |
| 06              | 011              | California | Colusa County                           | 600007              | North Valley-Northern Mountains Region of California nonmetropolitan area |
| 06              | 013              | California | Contra Costa County                     | 41860               | San Francisco-Oakland-Hayward, CA   |
| 06              | 021              | California | Glenn County                            | 600007              | North Valley-Northern Mountains Region of California nonmetropolitan area |

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|------------------------|-------------------------|-------------------|--|----------------------------|---|
| 06                     | 027                     | California        | Inyo County                                    | 600006                     | Eastern Sierra-Mother Lode Region of California nonmetropolitan area      |
| 06                     | 029                     | California        | Kern County                                    | 12540                      | Bakersfield, CA   |
| 06                     | 035                     | California        | Lassen County                                  | 600007                     | North Valley-Northern Mountains Region of California nonmetropolitan area |
| 06                     | 037                     | California        | Los Angeles County                             | 31080                      | Los Angeles-Long Beach-Anaheim, CA  |
| 06                     | 041                     | California        | Marin County                                   | 41860                      | San Francisco-Oakland-Hayward, CA   |
| 06                     | 043                     | California        | Mariposa County                                | 600006                     | Eastern Sierra-Mother Lode Region of California nonmetropolitan area      |
| 06                     | 049                     | California        | Modoc County                                   | 600007                     | North Valley-Northern Mountains Region of California nonmetropolitan area |
| 06                     | 051                     | California        | Mono County                                    | 600006                     | Eastern Sierra-Mother Lode Region of California nonmetropolitan area      |
| 06                     | 057                     | California        | Nevada County                                  | 600007                     | North Valley-Northern Mountains Region of California nonmetropolitan area |
| 06                     | 059                     | California        | Orange County                                  | 31080                      | Los Angeles-Long Beach-Anaheim, CA  |
| 06                     | 063                     | California        | Plumas County                                  | 600007                     | North Valley-Northern Mountains Region of California nonmetropolitan area |
| 06                     | 065                     | California        | Riverside County                               | 40140                      | Riverside-San Bernardino-Ontario, CA                                      |
| 06                     | 071                     | California        | San Bernardino County                          | 40140                      | Riverside-San Bernardino-Ontario, CA                                      |
| 06                     | 073                     | California        | San Diego County                               | 41740                      | San Diego-Carlsbad, CA  |
| 06                     | 075                     | California        | San Francisco County                           | 41860                      | San Francisco-Oakland-Hayward, CA   |
| 06                     | 081                     | California        | San Mateo County                               | 41860                      | San Francisco-Oakland-Hayward, CA   |
| 06                     | 083                     | California        | Santa Barbara County                           | 42200                      | Santa Maria-Santa Barbara, CA   |
| 06                     | 091                     | California        | Sierra County                                  | 600007                     | North Valley-Northern Mountains Region of California nonmetropolitan area |
| 06                     | 093                     | California        | Siskiyou County                                | 600007                     | North Valley-Northern Mountains Region of California nonmetropolitan area |
| 06                     | 095                     | California        | Solano County                                  | 46700                      | Vallejo-Fairfield, CA   |
| 06                     | 101                     | California        | Sutter County                                  | 49700                      | Yuba City, CA   |
| 06                     | 103                     | California        | Tehama County                                  | 600007                     | North Valley-Northern Mountains Region of California nonmetropolitan area |
| 06                     | 105                     | California        | Trinity County                                 | 600007                     | North Valley-Northern Mountains Region of California nonmetropolitan area |
| 06                     | 107                     | California        | Tulare County                                  | 47300                      | Visalia-Porterville, CA   |
| 06                     | 109                     | California        | Tuolumne County                                | 600006                     | Eastern Sierra-Mother Lode Region of California nonmetropolitan area      |
| 06                     | 111                     | California        | Ventura County                                 | 37100                      | Oxnard-Thousand Oaks-Ventura, CA  |
| 06                     | 115                     | California        | Yuba County                                    | 49700                      | Yuba City, CA   |
| 09                     | 001                     | Connecticut       | Fairfield County                               | 14860                      | Bridgeport-Stamford-Norwalk, CT   |
| 09                     | 009                     | Connecticut       | New Haven County                               | 35300                      | New Haven-Milford, CT   |
| 10                     | 001                     | Delaware          | Kent County                                    | 20100                      | Dover, DE   |
| 16                     | 003                     | Idaho             | Adams County                                   | 1600006                    | Northwestern Idaho nonmetropolitan area                                   |
| 16                     | 009                     | Idaho             | Benewah County                                 | 1600006                    | Northwestern Idaho nonmetropolitan area                                   |
| 16                     | 017                     | Idaho             | Bonner County                                  | 1600006                    | Northwestern Idaho nonmetropolitan area                                   |

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|-----------------|------------------|------------|---|---------------------|--|
| 16              | 021              | Idaho      | Boundary County                         | 1600006             | Northwestern Idaho nonmetropolitan area    |
| 16              | 035              | Idaho      | Clearwater County                       | 1600006             | Northwestern Idaho nonmetropolitan area    |
| 16              | 039              | Idaho      | Elmore County                           | 1600006             | Northwestern Idaho nonmetropolitan area    |
| 16              | 049              | Idaho      | Idaho County                            | 1600006             | Northwestern Idaho nonmetropolitan area    |
| 16              | 057              | Idaho      | Latah County                            | 1600006             | Northwestern Idaho nonmetropolitan area    |
| 16              | 061              | Idaho      | Lewis County                            | 1600006             | Northwestern Idaho nonmetropolitan area    |
| 16              | 075              | Idaho      | Payette County                          | 1600006             | Northwestern Idaho nonmetropolitan area    |
| 16              | 079              | Idaho      | Shoshone County                         | 1600006             | Northwestern Idaho nonmetropolitan area    |
| 16              | 085              | Idaho      | Valley County                           | 1600006             | Northwestern Idaho nonmetropolitan area    |
| 16              | 087              | Idaho      | Washington County                       | 1600006             | Northwestern Idaho nonmetropolitan area    |
| 17              | 001              | Illinois   | Adams County                            | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 009              | Illinois   | Brown County                            | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 011              | Illinois   | Bureau County                           | 1700001             | Northwest Illinois nonmetropolitan area    |
| 17              | 015              | Illinois   | Carroll County                          | 1700001             | Northwest Illinois nonmetropolitan area    |
| 17              | 017              | Illinois   | Cass County                             | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 021              | Illinois   | Christian County                        | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 023              | Illinois   | Clark County                            | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 025              | Illinois   | Clay County                             | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 029              | Illinois   | Coles County                            | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 031              | Illinois   | Cook County                             | 16980               | Chicago-Naperville-Elgin, IL-IN-WI         |
| 17              | 033              | Illinois   | Crawford County                         | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 035              | Illinois   | Cumberland County                       | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 037              | Illinois   | DeKalb County                           | 16980               | Chicago-Naperville-Elgin, IL-IN-WI         |
| 17              | 041              | Illinois   | Douglas County                          | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 043              | Illinois   | DuPage County                           | 16980               | Chicago-Naperville-Elgin, IL-IN-WI         |
| 17              | 045              | Illinois   | Edgar County                            | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 047              | Illinois   | Edwards County                          | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 049              | Illinois   | Effingham County                        | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 051              | Illinois   | Fayette County                          | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 055              | Illinois   | Franklin County                         | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 057              | Illinois   | Fulton County                           | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 059              | Illinois   | Gallatin County                         | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 061              | Illinois   | Greene County                           | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 063              | Illinois   | Grundy County                           | 16980               | Chicago-Naperville-Elgin, IL-IN-WI         |
| 17              | 065              | Illinois   | Hamilton County                         | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 067              | Illinois   | Hancock County                          | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 069              | Illinois   | Hardin County                           | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 071              | Illinois   | Henderson County                        | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 075              | Illinois   | Iroquois County                         | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 077              | Illinois   | Jackson County                          | 16060               | Carbondale-Marion, IL                      |
| 17              | 079              | Illinois   | Jasper County                           | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 081              | Illinois   | Jefferson County                        | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 085              | Illinois   | Jo Daviess County                       | 1700001             | Northwest Illinois nonmetropolitan area    |



| State FIPS Code | County FIPS Code | State Name | County or County-Equivalent Entity Name | MSA or non-MSA Code | MSA or non-MSA Name                        |
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| 17              | 087              | Illinois   | Johnson County                          | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 089              | Illinois   | Kane County                             | 16980               | Chicago-Naperville-Elgin, IL-IN-WI         |
| 17              | 091              | Illinois   | Kankakee County                         | 28100               | Kankakee, IL                               |
| 17              | 093              | Illinois   | Kendall County                          | 16980               | Chicago-Naperville-Elgin, IL-IN-WI         |
| 17              | 095              | Illinois   | Knox County                             | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 097              | Illinois   | Lake County                             | 16980               | Chicago-Naperville-Elgin, IL-IN-WI         |
| 17              | 099              | Illinois   | LaSalle County                          | 1700001             | Northwest Illinois nonmetropolitan area    |
| 17              | 101              | Illinois   | Lawrence County                         | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 103              | Illinois   | Lee County                              | 1700001             | Northwest Illinois nonmetropolitan area    |
| 17              | 105              | Illinois   | Livingston County                       | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 107              | Illinois   | Logan County                            | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 109              | Illinois   | McDonough County                        | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 111              | Illinois   | McHenry County                          | 16980               | Chicago-Naperville-Elgin, IL-IN-WI         |
| 17              | 115              | Illinois   | Macon County                            | 19500               | Decatur, IL                                |
| 17              | 121              | Illinois   | Marion County                           | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 125              | Illinois   | Mason County                            | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 127              | Illinois   | Massac County                           | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 129              | Illinois   | Menard County                           | 44100               | Springfield, IL                            |
| 17              | 135              | Illinois   | Montgomery County                       | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 137              | Illinois   | Morgan County                           | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 139              | Illinois   | Moultrie County                         | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 141              | Illinois   | Ogle County                             | 1700001             | Northwest Illinois nonmetropolitan area    |
| 17              | 145              | Illinois   | Perry County                            | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 149              | Illinois   | Pike County                             | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 151              | Illinois   | Pope County                             | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 153              | Illinois   | Pulaski County                          | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 155              | Illinois   | Putnam County                           | 1700001             | Northwest Illinois nonmetropolitan area    |
| 17              | 157              | Illinois   | Randolph County                         | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 159              | Illinois   | Richland County                         | 1700003             | East Central Illinois nonmetropolitan area |
| 17              | 165              | Illinois   | Saline County                           | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 167              | Illinois   | Sangamon County                         | 44100               | Springfield, IL                            |
| 17              | 169              | Illinois   | Schuyler County                         | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 171              | Illinois   | Scott County                            | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 173              | Illinois   | Shelby County                           | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 177              | Illinois   | Stephenson County                       | 1700001             | Northwest Illinois nonmetropolitan area    |
| 17              | 181              | Illinois   | Union County                            | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 183              | Illinois   | Vermilion County                        | 19180               | Danville, IL                               |
| 17              | 185              | Illinois   | Wabash County                           | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 187              | Illinois   | Warren County                           | 1700002             | West Central Illinois nonmetropolitan area |
| 17              | 189              | Illinois   | Washington County                       | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 191              | Illinois   | Wayne County                            | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 193              | Illinois   | White County                            | 1700004             | South Illinois nonmetropolitan area        |
| 17              | 195              | Illinois   | Whiteside County                        | 1700001             | Northwest Illinois nonmetropolitan area    |

| State FIPS Code | County FIPS Code | State Name | County or County-Equivalent Entity Name | MSA or non-MSA Code | MSA or non-MSA Name                         |
|-----------------|------------------|------------|---|---------------------|---|
| 17              | 197              | Illinois   | Will County                             | 16980               | Chicago-Naperville-Elgin, IL-IN-WI          |
| 17              | 199              | Illinois   | Williamson County                       | 16060               | Carbondale-Marion, IL                       |
| 18              | 021              | Indiana    | Clay County                             | 45460               | Terre Haute, IN                             |
| 18              | 073              | Indiana    | Jasper County                           | 16980               | Chicago-Naperville-Elgin, IL-IN-WI          |
| 18              | 089              | Indiana    | Lake County                             | 16980               | Chicago-Naperville-Elgin, IL-IN-WI          |
| 18              | 111              | Indiana    | Newton County                           | 16980               | Chicago-Naperville-Elgin, IL-IN-WI          |
| 18              | 127              | Indiana    | Porter County                           | 16980               | Chicago-Naperville-Elgin, IL-IN-WI          |
| 18              | 153              | Indiana    | Sullivan County                         | 45460               | Terre Haute, IN                             |
| 18              | 165              | Indiana    | Vermillion County                       | 45460               | Terre Haute, IN                             |
| 18              | 167              | Indiana    | Vigo County                             | 45460               | Terre Haute, IN                             |
| 21              | 001              | Kentucky   | Adair County                            | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 003              | Kentucky   | Allen County                            | 14540               | Bowling Green, KY                           |
| 21              | 005              | Kentucky   | Anderson County                         | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 007              | Kentucky   | Ballard County                          | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 009              | Kentucky   | Barren County                           | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 011              | Kentucky   | Bath County                             | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 013              | Kentucky   | Bell County                             | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 019              | Kentucky   | Boyd County                             | 26580               | Huntington-Ashland, WV-KY-OH                |
| 21              | 021              | Kentucky   | Boyle County                            | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 025              | Kentucky   | Breathitt County                        | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 027              | Kentucky   | Breckinridge County                     | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 031              | Kentucky   | Butler County                           | 14540               | Bowling Green, KY                           |
| 21              | 033              | Kentucky   | Caldwell County                         | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 035              | Kentucky   | Calloway County                         | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 039              | Kentucky   | Carlisle County                         | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 041              | Kentucky   | Carroll County                          | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 043              | Kentucky   | Carter County                           | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 045              | Kentucky   | Casey County                            | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 051              | Kentucky   | Clay County                             | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 053              | Kentucky   | Clinton County                          | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 055              | Kentucky   | Crittenden County                       | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 057              | Kentucky   | Cumberland County                       | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 059              | Kentucky   | Daviess County                          | 36980               | Owensboro, KY                               |
| 21              | 061              | Kentucky   | Edmonson County                         | 14540               | Bowling Green, KY                           |
| 21              | 063              | Kentucky   | Elliott County                          | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 065              | Kentucky   | Estill County                           | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 069              | Kentucky   | Fleming County                          | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 071              | Kentucky   | Floyd County                            | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 073              | Kentucky   | Franklin County                         | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 075              | Kentucky   | Fulton County                           | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 079              | Kentucky   | Garrard County                          | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 083              | Kentucky   | Graves County                           | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 085              | Kentucky   | Grayson County                          | 2100001             | West Kentucky nonmetropolitan area          |

| State FIPS Code | County FIPS Code | State Name | County or County-Equivalent Entity Name | MSA or non-MSA Code | MSA or non-MSA Name                         |
|-----------------|------------------|------------|---|---------------------|---|
| 21              | 087              | Kentucky   | Green County                            | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 089              | Kentucky   | Greenup County                          | 26580               | Huntington-Ashland, WV-KY-OH                |
| 21              | 091              | Kentucky   | Hancock County                          | 36980               | Owensboro, KY                               |
| 21              | 093              | Kentucky   | Hardin County                           | 21060               | Elizabethtown-Fort Knox, KY                 |
| 21              | 095              | Kentucky   | Harlan County                           | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 097              | Kentucky   | Harrison County                         | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 099              | Kentucky   | Hart County                             | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 105              | Kentucky   | Hickman County                          | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 107              | Kentucky   | Hopkins County                          | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 109              | Kentucky   | Jackson County                          | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 115              | Kentucky   | Johnson County                          | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 119              | Kentucky   | Knott County                            | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 121              | Kentucky   | Knox County                             | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 123              | Kentucky   | Larue County                            | 21060               | Elizabethtown-Fort Knox, KY                 |
| 21              | 125              | Kentucky   | Laurel County                           | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 127              | Kentucky   | Lawrence County                         | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 129              | Kentucky   | Lee County                              | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 131              | Kentucky   | Leslie County                           | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 133              | Kentucky   | Letcher County                          | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 135              | Kentucky   | Lewis County                            | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 137              | Kentucky   | Lincoln County                          | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 139              | Kentucky   | Livingston County                       | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 141              | Kentucky   | Logan County                            | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 143              | Kentucky   | Lyon County                             | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 145              | Kentucky   | McCracken County                        | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 147              | Kentucky   | McCreary County                         | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 149              | Kentucky   | McLean County                           | 36980               | Owensboro, KY                               |
| 21              | 151              | Kentucky   | Madison County                          | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 153              | Kentucky   | Magoffin County                         | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 155              | Kentucky   | Marion County                           | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 157              | Kentucky   | Marshall County                         | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 159              | Kentucky   | Martin County                           | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 161              | Kentucky   | Mason County                            | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 163              | Kentucky   | Meade County                            | 21060               | Elizabethtown-Fort Knox, KY                 |
| 21              | 165              | Kentucky   | Menifee County                          | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 167              | Kentucky   | Mercer County                           | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 169              | Kentucky   | Metcalf County                          | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 171              | Kentucky   | Monroe County                           | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 173              | Kentucky   | Montgomery County                       | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 175              | Kentucky   | Morgan County                           | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 177              | Kentucky   | Muhlenberg County                       | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 179              | Kentucky   | Nelson County                           | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 181              | Kentucky   | Nicholas County                         | 2100003             | Central Kentucky nonmetropolitan area       |

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|-----------------|------------------|------------|---|---------------------|---|
| 21              | 183              | Kentucky   | Ohio County                             | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 187              | Kentucky   | Owen County                             | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 189              | Kentucky   | Owsley County                           | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 193              | Kentucky   | Perry County                            | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 195              | Kentucky   | Pike County                             | 2100004             | East Kentucky nonmetropolitan area          |
| 21              | 197              | Kentucky   | Powell County                           | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 199              | Kentucky   | Pulaski County                          | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 201              | Kentucky   | Robertson County                        | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 203              | Kentucky   | Rockcastle County                       | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 205              | Kentucky   | Rowan County                            | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 207              | Kentucky   | Russell County                          | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 213              | Kentucky   | Simpson County                          | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 217              | Kentucky   | Taylor County                           | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 219              | Kentucky   | Todd County                             | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 225              | Kentucky   | Union County                            | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 227              | Kentucky   | Warren County                           | 14540               | Bowling Green, KY                           |
| 21              | 229              | Kentucky   | Washington County                       | 2100003             | Central Kentucky nonmetropolitan area       |
| 21              | 231              | Kentucky   | Wayne County                            | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 233              | Kentucky   | Webster County                          | 2100001             | West Kentucky nonmetropolitan area          |
| 21              | 235              | Kentucky   | Whitley County                          | 2100002             | South Central Kentucky nonmetropolitan area |
| 21              | 237              | Kentucky   | Wolfe County                            | 2100004             | East Kentucky nonmetropolitan area          |
| 22              | 003              | Louisiana  | Allen Parish                            | 2200002             | Central Louisiana nonmetropolitan area      |
| 22              | 007              | Louisiana  | Assumption Parish                       | 2200006             | Southwest Louisiana nonmetropolitan area    |
| 22              | 009              | Louisiana  | Avoyelles Parish                        | 2200002             | Central Louisiana nonmetropolitan area      |
| 22              | 011              | Louisiana  | Beauregard Parish                       | 2200002             | Central Louisiana nonmetropolitan area      |
| 22              | 013              | Louisiana  | Bienville Parish                        | 2200003             | Northeast Louisiana nonmetropolitan area    |
| 22              | 015              | Louisiana  | Bossier Parish                          | 43340               | Shreveport-Bossier City, LA                 |
| 22              | 017              | Louisiana  | Caddo Parish                            | 43340               | Shreveport-Bossier City, LA                 |
| 22              | 021              | Louisiana  | Caldwell Parish                         | 2200003             | Northeast Louisiana nonmetropolitan area    |
| 22              | 025              | Louisiana  | Catahoula Parish                        | 2200003             | Northeast Louisiana nonmetropolitan area    |
| 22              | 027              | Louisiana  | Claiborne Parish                        | 2200003             | Northeast Louisiana nonmetropolitan area    |
| 22              | 029              | Louisiana  | Concordia Parish                        | 2200003             | Northeast Louisiana nonmetropolitan area    |
| 22              | 031              | Louisiana  | De Soto Parish                          | 43340               | Shreveport-Bossier City, LA                 |
| 22              | 035              | Louisiana  | East Carroll Parish                     | 2200003             | Northeast Louisiana nonmetropolitan area    |
| 22              | 039              | Louisiana  | Evangeline Parish                       | 2200002             | Central Louisiana nonmetropolitan area      |
| 22              | 041              | Louisiana  | Franklin Parish                         | 2200003             | Northeast Louisiana nonmetropolitan area    |
| 22              | 049              | Louisiana  | Jackson Parish                          | 2200003             | Northeast Louisiana nonmetropolitan area    |
| 22              | 051              | Louisiana  | Jefferson Parish                        | 35380               | New Orleans-Metairie, LA                    |
| 22              | 053              | Louisiana  | Jefferson Davis Parish                  | 2200006             | Southwest Louisiana nonmetropolitan area    |
| 22              | 059              | Louisiana  | LaSalle Parish                          | 2200002             | Central Louisiana nonmetropolitan area      |
| 22              | 061              | Louisiana  | Lincoln Parish                          | 2200003             | Northeast Louisiana nonmetropolitan area    |
| 22              | 065              | Louisiana  | Madison Parish                          | 2200003             | Northeast Louisiana nonmetropolitan area    |
| 22              | 067              | Louisiana  | Morehouse Parish                        | 2200003             | Northeast Louisiana nonmetropolitan area    |

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|-----------------|------------------|---------------|---|---------------------|---|
| 22              | 069              | Louisiana     | Natchitoches Parish                     | 2200002             | Central Louisiana nonmetropolitan area                      |
| 22              | 071              | Louisiana     | Orleans Parish                          | 35380               | New Orleans-Metairie, LA                                    |
| 22              | 073              | Louisiana     | Ouachita Parish                         | 33740               | Monroe, LA  |
| 22              | 075              | Louisiana     | Plaquemines Parish                      | 35380               | New Orleans-Metairie, LA                                    |
| 22              | 081              | Louisiana     | Red River Parish                        | 2200002             | Central Louisiana nonmetropolitan area                      |
| 22              | 083              | Louisiana     | Richland Parish                         | 2200003             | Northeast Louisiana nonmetropolitan area                    |
| 22              | 085              | Louisiana     | Sabine Parish                           | 2200002             | Central Louisiana nonmetropolitan area                      |
| 22              | 087              | Louisiana     | St. Bernard Parish                      | 35380               | New Orleans-Metairie, LA                                    |
| 22              | 089              | Louisiana     | St. Charles Parish                      | 35380               | New Orleans-Metairie, LA                                    |
| 22              | 093              | Louisiana     | St. James Parish                        | 35380               | New Orleans-Metairie, LA                                    |
| 22              | 095              | Louisiana     | St. John the Baptist Parish             | 35380               | New Orleans-Metairie, LA                                    |
| 22              | 097              | Louisiana     | St. Landry Parish                       | 2200006             | Southwest Louisiana nonmetropolitan area                    |
| 22              | 101              | Louisiana     | St. Mary Parish                         | 2200006             | Southwest Louisiana nonmetropolitan area                    |
| 22              | 103              | Louisiana     | St. Tammany Parish                      | 35380               | New Orleans-Metairie, LA                                    |
| 22              | 105              | Louisiana     | Tangipahoa Parish                       | 25220               | Hammond, LA   |
| 22              | 107              | Louisiana     | Tensas Parish                           | 2200003             | Northeast Louisiana nonmetropolitan area                    |
| 22              | 111              | Louisiana     | Union Parish                            | 33740               | Monroe, LA  |
| 22              | 115              | Louisiana     | Vernon Parish                           | 2200002             | Central Louisiana nonmetropolitan area                      |
| 22              | 117              | Louisiana     | Washington Parish                       | 2200006             | Southwest Louisiana nonmetropolitan area                    |
| 22              | 119              | Louisiana     | Webster Parish                          | 43340               | Shreveport-Bossier City, LA                                 |
| 22              | 123              | Louisiana     | West Carroll Parish                     | 2200003             | Northeast Louisiana nonmetropolitan area                    |
| 22              | 127              | Louisiana     | Winn Parish                             | 2200002             | Central Louisiana nonmetropolitan area                      |
| 25              | 001              | Massachusetts | Barnstable County                       | 12700               | Barnstable Town, MA   |
| 26              | 001              | Michigan      | Alcona County                           | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 003              | Michigan      | Alger County                            | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 005              | Michigan      | Allegan County                          | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 007              | Michigan      | Alpena County                           | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 009              | Michigan      | Antrim County                           | 2600003             | Northwest Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 011              | Michigan      | Arenac County                           | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 013              | Michigan      | Baraga County                           | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 017              | Michigan      | Bay County                              | 13020               | Bay City, MI  |
| 26              | 019              | Michigan      | Benzie County                           | 2600003             | Northwest Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 023              | Michigan      | Branch County                           | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 025              | Michigan      | Calhoun County                          | 12980               | Battle Creek, MI  |
| 26              | 029              | Michigan      | Charlevoix County                       | 2600003             | Northwest Lower Peninsula of Michigan nonmetropolitan area  |



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|-----------------|------------------|------------|---|---------------------|---|
| 26              | 031              | Michigan   | Cheboygan County                        | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 033              | Michigan   | Chippewa County                         | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 035              | Michigan   | Clare County                            | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 039              | Michigan   | Crawford County                         | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 041              | Michigan   | Delta County                            | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 043              | Michigan   | Dickinson County                        | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 047              | Michigan   | Emmet County                            | 2600003             | Northwest Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 051              | Michigan   | Gladwin County                          | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 053              | Michigan   | Gogebic County                          | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 055              | Michigan   | Grand Traverse County                   | 2600003             | Northwest Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 057              | Michigan   | Gratiot County                          | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 059              | Michigan   | Hillsdale County                        | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 061              | Michigan   | Houghton County                         | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 063              | Michigan   | Huron County                            | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 067              | Michigan   | Ionia County                            | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 069              | Michigan   | Iosco County                            | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 071              | Michigan   | Iron County                             | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 073              | Michigan   | Isabella County                         | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 079              | Michigan   | Kalkaska County                         | 2600003             | Northwest Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 083              | Michigan   | Keweenaw County                         | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 085              | Michigan   | Lake County                             | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 089              | Michigan   | Leelanau County                         | 2600003             | Northwest Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 091              | Michigan   | Lenawee County                          | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |

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|-----------------|------------------|------------|---|---------------------|---|
| 26              | 095              | Michigan   | Luce County                             | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 097              | Michigan   | Mackinac County                         | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 101              | Michigan   | Manistee County                         | 2600003             | Northwest Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 103              | Michigan   | Marquette County                        | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 105              | Michigan   | Mason County                            | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 107              | Michigan   | Mecosta County                          | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 109              | Michigan   | Menominee County                        | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 113              | Michigan   | Missaukee County                        | 2600003             | Northwest Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 115              | Michigan   | Monroe County                           | 33780               | Monroe, MI  |
| 26              | 119              | Michigan   | Montmorency County                      | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 123              | Michigan   | Newaygo County                          | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 127              | Michigan   | Oceana County                           | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 129              | Michigan   | Ogemaw County                           | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 131              | Michigan   | Ontonagon County                        | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 133              | Michigan   | Osceola County                          | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 135              | Michigan   | Oscoda County                           | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 137              | Michigan   | Otsego County                           | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 141              | Michigan   | Presque Isle County                     | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 143              | Michigan   | Roscommon County                        | 2600002             | Northeast Lower Peninsula of Michigan nonmetropolitan area  |
| 26              | 145              | Michigan   | Saginaw County                          | 40980               | Saginaw, MI   |
| 26              | 149              | Michigan   | St. Joseph County                       | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 151              | Michigan   | Sanilac County                          | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 153              | Michigan   | Schoolcraft County                      | 2600001             | Upper Peninsula of Michigan nonmetropolitan area            |
| 26              | 155              | Michigan   | Shiawassee County                       | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |

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|-----------------|------------------|-------------|---|---------------------|---|
| 26              | 157              | Michigan    | Tuscola County                          | 2600004             | Balance of Lower Peninsula of Michigan nonmetropolitan area |
| 26              | 165              | Michigan    | Wexford County                          | 2600003             | Northwest Lower Peninsula of Michigan nonmetropolitan area  |
| 28              | 001              | Mississippi | Adams County                            | 2800004             | Southwest Mississippi nonmetropolitan area                  |
| 28              | 005              | Mississippi | Amite County                            | 2800004             | Southwest Mississippi nonmetropolitan area                  |
| 28              | 011              | Mississippi | Bolivar County                          | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 015              | Mississippi | Carroll County                          | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 021              | Mississippi | Claiborne County                        | 2800004             | Southwest Mississippi nonmetropolitan area                  |
| 28              | 027              | Mississippi | Coahoma County                          | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 037              | Mississippi | Franklin County                         | 2800004             | Southwest Mississippi nonmetropolitan area                  |
| 28              | 043              | Mississippi | Grenada County                          | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 051              | Mississippi | Holmes County                           | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 053              | Mississippi | Humphreys County                        | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 055              | Mississippi | Issaquena County                        | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 063              | Mississippi | Jefferson County                        | 2800004             | Southwest Mississippi nonmetropolitan area                  |
| 28              | 077              | Mississippi | Lawrence County                         | 2800004             | Southwest Mississippi nonmetropolitan area                  |
| 28              | 083              | Mississippi | Leflore County                          | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 085              | Mississippi | Lincoln County                          | 2800004             | Southwest Mississippi nonmetropolitan area                  |
| 28              | 097              | Mississippi | Montgomery County                       | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 107              | Mississippi | Panola County                           | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 113              | Mississippi | Pike County                             | 2800004             | Southwest Mississippi nonmetropolitan area                  |
| 28              | 119              | Mississippi | Quitman County                          | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 125              | Mississippi | Sharkey County                          | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 133              | Mississippi | Sunflower County                        | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 135              | Mississippi | Tallahatchie County                     | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 147              | Mississippi | Walthall County                         | 2800004             | Southwest Mississippi nonmetropolitan area                  |
| 28              | 149              | Mississippi | Warren County                           | 2800004             | Southwest Mississippi nonmetropolitan area                  |
| 28              | 151              | Mississippi | Washington County                       | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 28              | 157              | Mississippi | Wilkinson County                        | 2800004             | Southwest Mississippi nonmetropolitan area                  |
| 28              | 161              | Mississippi | Yalobusha County                        | 2800002             | Northwest Mississippi nonmetropolitan area                  |
| 29              | 009              | Missouri    | Barry County                            | 2900004             | Southwest Missouri nonmetropolitan area                     |
| 29              | 011              | Missouri    | Barton County                           | 2900004             | Southwest Missouri nonmetropolitan area                     |
| 29              | 039              | Missouri    | Cedar County                            | 2900004             | Southwest Missouri nonmetropolitan area                     |
| 29              | 057              | Missouri    | Dade County                             | 2900004             | Southwest Missouri nonmetropolitan area                     |
| 29              | 109              | Missouri    | Lawrence County                         | 2900004             | Southwest Missouri nonmetropolitan area                     |
| 29              | 209              | Missouri    | Stone County                            | 2900004             | Southwest Missouri nonmetropolitan area                     |
| 29              | 213              | Missouri    | Taney County                            | 2900004             | Southwest Missouri nonmetropolitan area                     |
| 29              | 217              | Missouri    | Vernon County                           | 2900004             | Southwest Missouri nonmetropolitan area                     |
| 32              | 001              | Nevada      | Churchill County                        | 3200006             | Nevada nonmetropolitan area                                 |
| 32              | 003              | Nevada      | Clark County                            | 29820               | Las Vegas-Henderson-Paradise, NV                            |
| 32              | 005              | Nevada      | Douglas County                          | 3200006             | Nevada nonmetropolitan area                                 |
| 32              | 007              | Nevada      | Elko County                             | 3200006             | Nevada nonmetropolitan area                                 |

| State FIPS Code | County FIPS Code | State Name | County or County-Equivalent Entity Name | MSA or non-MSA Code | MSA or non-MSA Name                      |
|-----------------|------------------|------------|---|---------------------|--|
| 32              | 009              | Nevada     | Esmeralda County                        | 3200006             | Nevada nonmetropolitan area              |
| 32              | 011              | Nevada     | Eureka County                           | 3200006             | Nevada nonmetropolitan area              |
| 32              | 013              | Nevada     | Humboldt County                         | 3200006             | Nevada nonmetropolitan area              |
| 32              | 015              | Nevada     | Lander County                           | 3200006             | Nevada nonmetropolitan area              |
| 32              | 017              | Nevada     | Lincoln County                          | 3200006             | Nevada nonmetropolitan area              |
| 32              | 019              | Nevada     | Lyon County                             | 3200006             | Nevada nonmetropolitan area              |
| 32              | 021              | Nevada     | Mineral County                          | 3200006             | Nevada nonmetropolitan area              |
| 32              | 023              | Nevada     | Nye County                              | 3200006             | Nevada nonmetropolitan area              |
| 32              | 027              | Nevada     | Pershing County                         | 3200006             | Nevada nonmetropolitan area              |
| 32              | 033              | Nevada     | White Pine County                       | 3200006             | Nevada nonmetropolitan area              |
| 32              | 510              | Nevada     | Carson City                             | 16180               | Carson City, NV                          |
| 34              | 001              | New Jersey | Atlantic County                         | 12100               | Atlantic City-Hammonton, NJ              |
| 35              | 003              | New Mexico | Catron County                           | 3500006             | Northern New Mexico nonmetropolitan area |
| 35              | 005              | New Mexico | Chaves County                           | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 006              | New Mexico | Cibola County                           | 3500006             | Northern New Mexico nonmetropolitan area |
| 35              | 007              | New Mexico | Colfax County                           | 3500006             | Northern New Mexico nonmetropolitan area |
| 35              | 009              | New Mexico | Curry County                            | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 011              | New Mexico | De Baca County                          | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 015              | New Mexico | Eddy County                             | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 017              | New Mexico | Grant County                            | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 019              | New Mexico | Guadalupe County                        | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 021              | New Mexico | Harding County                          | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 023              | New Mexico | Hidalgo County                          | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 025              | New Mexico | Lea County                              | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 027              | New Mexico | Lincoln County                          | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 028              | New Mexico | Los Alamos County                       | 3500006             | Northern New Mexico nonmetropolitan area |
| 35              | 029              | New Mexico | Luna County                             | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 031              | New Mexico | McKinley County                         | 3500006             | Northern New Mexico nonmetropolitan area |
| 35              | 033              | New Mexico | Mora County                             | 3500006             | Northern New Mexico nonmetropolitan area |
| 35              | 035              | New Mexico | Otero County                            | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 037              | New Mexico | Quay County                             | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 039              | New Mexico | Rio Arriba County                       | 3500006             | Northern New Mexico nonmetropolitan area |
| 35              | 041              | New Mexico | Roosevelt County                        | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 045              | New Mexico | San Juan County                         | 22140               | Farmington, NM                           |
| 35              | 047              | New Mexico | San Miguel County                       | 3500006             | Northern New Mexico nonmetropolitan area |
| 35              | 051              | New Mexico | Sierra County                           | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 053              | New Mexico | Socorro County                          | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 35              | 055              | New Mexico | Taos County                             | 3500006             | Northern New Mexico nonmetropolitan area |
| 35              | 059              | New Mexico | Union County                            | 3500007             | Eastern New Mexico nonmetropolitan area  |
| 36              | 003              | New York   | Allegany County                         | 3600004             | Southwest New York nonmetropolitan area  |
| 36              | 007              | New York   | Broome County                           | 13780               | Binghamton, NY                           |
| 36              | 009              | New York   | Cattaraugus County                      | 3600004             | Southwest New York nonmetropolitan area  |
| 36              | 013              | New York   | Chautauqua County                       | 3600004             | Southwest New York nonmetropolitan area  |

| State FIPS Code | County FIPS Code | State Name     | County or County-Equivalent Entity Name | MSA or non-MSA Code | MSA or non-MSA Name  |
|-----------------|------------------|----------------|---|---------------------|--|
| 36              | 015              | New York       | Chemung County                          | 21300               | Elmira, NY   |
| 36              | 029              | New York       | Erie County                             | 15380               | Buffalo-Cheektowaga-Niagara Falls, NY                        |
| 36              | 037              | New York       | Genesee County                          | 3600004             | Southwest New York nonmetropolitan area                      |
| 36              | 063              | New York       | Niagara County                          | 15380               | Buffalo-Cheektowaga-Niagara Falls, NY                        |
| 36              | 097              | New York       | Schuylers County                        | 3600004             | Southwest New York nonmetropolitan area                      |
| 36              | 099              | New York       | Seneca County                           | 3600004             | Southwest New York nonmetropolitan area                      |
| 36              | 101              | New York       | Steuben County                          | 3600004             | Southwest New York nonmetropolitan area                      |
| 36              | 107              | New York       | Tioga County                            | 13780               | Binghamton, NY   |
| 36              | 121              | New York       | Wyoming County                          | 3600004             | Southwest New York nonmetropolitan area                      |
| 37              | 065              | North Carolina | Edgecombe County                        | 40580               | Rocky Mount, NC  |
| 37              | 081              | North Carolina | Guilford County                         | 24660               | Greensboro-High Point, NC                                    |
| 37              | 127              | North Carolina | Nash County                             | 40580               | Rocky Mount, NC  |
| 37              | 151              | North Carolina | Randolph County                         | 24660               | Greensboro-High Point, NC                                    |
| 37              | 157              | North Carolina | Rockingham County                       | 24660               | Greensboro-High Point, NC                                    |
| 39              | 001              | Ohio           | Adams County                            | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 003              | Ohio           | Allen County                            | 30620               | Lima, OH   |
| 39              | 005              | Ohio           | Ashland County                          | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 007              | Ohio           | Ashtabula County                        | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 009              | Ohio           | Athens County                           | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 013              | Ohio           | Belmont County                          | 48540               | Wheeling, WV-OH  |
| 39              | 019              | Ohio           | Carroll County                          | 15940               | Canton-Massillon, OH   |
| 39              | 027              | Ohio           | Clinton County                          | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 029              | Ohio           | Columbiana County                       | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 031              | Ohio           | Coshocton County                        | 3900003             | Eastern Ohio nonmetropolitan area                            |
| 39              | 033              | Ohio           | Crawford County                         | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 043              | Ohio           | Erie County                             | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 047              | Ohio           | Fayette County                          | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 051              | Ohio           | Fulton County                           | 45780               | Toledo, OH   |
| 39              | 053              | Ohio           | Gallia County                           | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 059              | Ohio           | Guernsey County                         | 3900003             | Eastern Ohio nonmetropolitan area                            |
| 39              | 067              | Ohio           | Harrison County                         | 3900003             | Eastern Ohio nonmetropolitan area                            |
| 39              | 071              | Ohio           | Highland County                         | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 075              | Ohio           | Holmes County                           | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 077              | Ohio           | Huron County                            | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 079              | Ohio           | Jackson County                          | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 081              | Ohio           | Jefferson County                        | 48260               | Weirton-Steubenville, WV-OH                                  |



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|-----------------|------------------|------------|---|---------------------|--|
| 39              | 083              | Ohio       | Knox County                             | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 087              | Ohio       | Lawrence County                         | 26580               | Huntington-Ashland, WV-KY-OH                                 |
| 39              | 095              | Ohio       | Lucas County                            | 45780               | Toledo, OH   |
| 39              | 099              | Ohio       | Mahoning County                         | 49660               | Youngstown-Warren-Boardman, OH-PA                            |
| 39              | 101              | Ohio       | Marion County                           | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 105              | Ohio       | Meigs County                            | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 111              | Ohio       | Monroe County                           | 3900003             | Eastern Ohio nonmetropolitan area                            |
| 39              | 115              | Ohio       | Morgan County                           | 3900003             | Eastern Ohio nonmetropolitan area                            |
| 39              | 119              | Ohio       | Muskingum County                        | 3900003             | Eastern Ohio nonmetropolitan area                            |
| 39              | 121              | Ohio       | Noble County                            | 3900003             | Eastern Ohio nonmetropolitan area                            |
| 39              | 123              | Ohio       | Ottawa County                           | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 131              | Ohio       | Pike County                             | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 133              | Ohio       | Portage County                          | 10420               | Akron, OH  |
| 39              | 139              | Ohio       | Richland County                         | 31900               | Mansfield, OH  |
| 39              | 141              | Ohio       | Ross County                             | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 143              | Ohio       | Sandusky County                         | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 145              | Ohio       | Scioto County                           | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 147              | Ohio       | Seneca County                           | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 151              | Ohio       | Stark County                            | 15940               | Canton-Massillon, OH   |
| 39              | 153              | Ohio       | Summit County                           | 10420               | Akron, OH  |
| 39              | 155              | Ohio       | Trumbull County                         | 49660               | Youngstown-Warren-Boardman, OH-PA                            |
| 39              | 157              | Ohio       | Tuscarawas County                       | 3900003             | Eastern Ohio nonmetropolitan area                            |
| 39              | 163              | Ohio       | Vinton County                           | 3900004             | Southern Ohio nonmetropolitan area                           |
| 39              | 167              | Ohio       | Washington County                       | 3900003             | Eastern Ohio nonmetropolitan area                            |
| 39              | 169              | Ohio       | Wayne County                            | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 39              | 173              | Ohio       | Wood County                             | 45780               | Toledo, OH   |
| 39              | 175              | Ohio       | Wyandot County                          | 3900002             | North Northeastern Ohio nonmetropolitan area (noncontiguous) |
| 40              | 005              | Oklahoma   | Atoka County                            | 4000004             | Southeast Oklahoma nonmetropolitan area                      |
| 40              | 013              | Oklahoma   | Bryan County                            | 4000004             | Southeast Oklahoma nonmetropolitan area                      |
| 40              | 019              | Oklahoma   | Carter County                           | 4000004             | Southeast Oklahoma nonmetropolitan area                      |
| 40              | 023              | Oklahoma   | Choctaw County                          | 4000004             | Southeast Oklahoma nonmetropolitan area                      |
| 40              | 029              | Oklahoma   | Coal County                             | 4000004             | Southeast Oklahoma nonmetropolitan area                      |
| 40              | 031              | Oklahoma   | Comanche County                         | 30020               | Lawton, OK   |
| 40              | 033              | Oklahoma   | Cotton County                           | 30020               | Lawton, OK   |
| 40              | 049              | Oklahoma   | Garvin County                           | 4000004             | Southeast Oklahoma nonmetropolitan area                      |
| 40              | 061              | Oklahoma   | Haskell County                          | 4000004             | Southeast Oklahoma nonmetropolitan area                      |
| 40              | 063              | Oklahoma   | Hughes County                           | 4000004             | Southeast Oklahoma nonmetropolitan area                      |

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|-----------------|------------------|--------------|---|---------------------|--|
| 40              | 069              | Oklahoma     | Johnston County                         | 4000004             | Southeast Oklahoma nonmetropolitan area    |
| 40              | 077              | Oklahoma     | Latimer County                          | 4000004             | Southeast Oklahoma nonmetropolitan area    |
| 40              | 085              | Oklahoma     | Love County                             | 4000004             | Southeast Oklahoma nonmetropolitan area    |
| 40              | 089              | Oklahoma     | McCurtain County                        | 4000004             | Southeast Oklahoma nonmetropolitan area    |
| 40              | 095              | Oklahoma     | Marshall County                         | 4000004             | Southeast Oklahoma nonmetropolitan area    |
| 40              | 099              | Oklahoma     | Murray County                           | 4000004             | Southeast Oklahoma nonmetropolitan area    |
| 40              | 121              | Oklahoma     | Pittsburg County                        | 4000004             | Southeast Oklahoma nonmetropolitan area    |
| 40              | 123              | Oklahoma     | Pontotoc County                         | 4000004             | Southeast Oklahoma nonmetropolitan area    |
| 40              | 125              | Oklahoma     | Pottawatomie County                     | 4000004             | Southeast Oklahoma nonmetropolitan area    |
| 40              | 127              | Oklahoma     | Pushmataha County                       | 4000004             | Southeast Oklahoma nonmetropolitan area    |
| 40              | 133              | Oklahoma     | Seminole County                         | 4000004             | Southeast Oklahoma nonmetropolitan area    |
| 41              | 029              | Oregon       | Jackson County                          | 32780               | Medford, OR                                |
| 42              | 009              | Pennsylvania | Bedford County                          | 4200003             | Southern Pennsylvania nonmetropolitan area |
| 42              | 015              | Pennsylvania | Bradford County                         | 4200002             | Northern Pennsylvania nonmetropolitan area |
| 42              | 021              | Pennsylvania | Cambria County                          | 27780               | Johnstown, PA                              |
| 42              | 023              | Pennsylvania | Cameron County                          | 4200002             | Northern Pennsylvania nonmetropolitan area |
| 42              | 031              | Pennsylvania | Clarion County                          | 4200001             | Western Pennsylvania nonmetropolitan area  |
| 42              | 033              | Pennsylvania | Clearfield County                       | 4200002             | Northern Pennsylvania nonmetropolitan area |
| 42              | 035              | Pennsylvania | Clinton County                          | 4200002             | Northern Pennsylvania nonmetropolitan area |
| 42              | 039              | Pennsylvania | Crawford County                         | 4200001             | Western Pennsylvania nonmetropolitan area  |
| 42              | 047              | Pennsylvania | Elk County                              | 4200002             | Northern Pennsylvania nonmetropolitan area |
| 42              | 049              | Pennsylvania | Erie County                             | 21500               | Erie, PA                                   |
| 42              | 053              | Pennsylvania | Forest County                           | 4200001             | Western Pennsylvania nonmetropolitan area  |
| 42              | 057              | Pennsylvania | Fulton County                           | 4200003             | Southern Pennsylvania nonmetropolitan area |
| 42              | 059              | Pennsylvania | Greene County                           | 4200001             | Western Pennsylvania nonmetropolitan area  |
| 42              | 061              | Pennsylvania | Huntingdon County                       | 4200003             | Southern Pennsylvania nonmetropolitan area |
| 42              | 063              | Pennsylvania | Indiana County                          | 4200001             | Western Pennsylvania nonmetropolitan area  |
| 42              | 065              | Pennsylvania | Jefferson County                        | 4200002             | Northern Pennsylvania nonmetropolitan area |
| 42              | 067              | Pennsylvania | Juniata County                          | 4200003             | Southern Pennsylvania nonmetropolitan area |
| 42              | 069              | Pennsylvania | Lackawanna County                       | 42540               | Scranton--Wilkes-Barre--Hazleton, PA       |
| 42              | 073              | Pennsylvania | Lawrence County                         | 4200001             | Western Pennsylvania nonmetropolitan area  |
| 42              | 079              | Pennsylvania | Luzerne County                          | 42540               | Scranton--Wilkes-Barre--Hazleton, PA       |
| 42              | 083              | Pennsylvania | McKean County                           | 4200002             | Northern Pennsylvania nonmetropolitan area |
| 42              | 085              | Pennsylvania | Mercer County                           | 49660               | Youngstown-Warren-Boardman, OH-PA          |
| 42              | 087              | Pennsylvania | Mifflin County                          | 4200003             | Southern Pennsylvania nonmetropolitan area |
| 42              | 097              | Pennsylvania | Northumberland County                   | 4200003             | Southern Pennsylvania nonmetropolitan area |
| 42              | 105              | Pennsylvania | Potter County                           | 4200002             | Northern Pennsylvania nonmetropolitan area |
| 42              | 107              | Pennsylvania | Schuylkill County                       | 4200003             | Southern Pennsylvania nonmetropolitan area |
| 42              | 109              | Pennsylvania | Snyder County                           | 4200003             | Southern Pennsylvania nonmetropolitan area |
| 42              | 111              | Pennsylvania | Somerset County                         | 4200003             | Southern Pennsylvania nonmetropolitan area |
| 42              | 113              | Pennsylvania | Sullivan County                         | 4200002             | Northern Pennsylvania nonmetropolitan area |
| 42              | 115              | Pennsylvania | Susquehanna County                      | 4200002             | Northern Pennsylvania nonmetropolitan area |
| 42              | 117              | Pennsylvania | Tioga County                            | 4200002             | Northern Pennsylvania nonmetropolitan area |

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| 42              | 119              | Pennsylvania | Union County                            | 4200003             | Southern Pennsylvania nonmetropolitan area          |
| 42              | 121              | Pennsylvania | Venango County                          | 4200001             | Western Pennsylvania nonmetropolitan area           |
| 42              | 123              | Pennsylvania | Warren County                           | 4200001             | Western Pennsylvania nonmetropolitan area           |
| 42              | 127              | Pennsylvania | Wayne County                            | 4200002             | Northern Pennsylvania nonmetropolitan area          |
| 42              | 131              | Pennsylvania | Wyoming County                          | 42540               | Scranton--Wilkes-Barre--Hazleton, PA                |
| 47              | 025              | Tennessee    | Claiborne County                        | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 027              | Tennessee    | Clay County                             | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 035              | Tennessee    | Cumberland County                       | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 041              | Tennessee    | DeKalb County                           | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 049              | Tennessee    | Fentress County                         | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 067              | Tennessee    | Hancock County                          | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 087              | Tennessee    | Jackson County                          | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 133              | Tennessee    | Overton County                          | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 137              | Tennessee    | Pickett County                          | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 141              | Tennessee    | Putnam County                           | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 151              | Tennessee    | Scott County                            | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 177              | Tennessee    | Warren County                           | 4700003             | North Central Tennessee nonmetropolitan area        |
| 47              | 185              | Tennessee    | White County                            | 4700003             | North Central Tennessee nonmetropolitan area        |
| 48              | 001              | Texas        | Anderson County                         | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 005              | Texas        | Angelina County                         | 4800003             | Big Thicket Region of Texas nonmetropolitan area    |
| 48              | 007              | Texas        | Aransas County                          | 18580               | Corpus Christi, TX                                  |
| 48              | 009              | Texas        | Archer County                           | 48660               | Wichita Falls, TX                                   |
| 48              | 013              | Texas        | Atascosa County                         | 41700               | San Antonio-New Braunfels, TX                       |
| 48              | 015              | Texas        | Austin County                           | 26420               | Houston-The Woodlands-Sugar Land, TX                |
| 48              | 019              | Texas        | Bandera County                          | 41700               | San Antonio-New Braunfels, TX                       |
| 48              | 025              | Texas        | Bee County                              | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 029              | Texas        | Bexar County                            | 41700               | San Antonio-New Braunfels, TX                       |
| 48              | 031              | Texas        | Blanco County                           | 4800004             | Hill Country Region of Texas nonmetropolitan area   |

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|-----------------|------------------|------------|---|---------------------|---|
| 48              | 035              | Texas      | Bosque County                           | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 037              | Texas      | Bowie County                            | 45500               | Texarkana, TX-AR                                    |
| 48              | 039              | Texas      | Brazoria County                         | 26420               | Houston-The Woodlands-Sugar Land, TX                |
| 48              | 047              | Texas      | Brooks County                           | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 049              | Texas      | Brown County                            | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 053              | Texas      | Burnet County                           | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 057              | Texas      | Calhoun County                          | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 063              | Texas      | Camp County                             | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 067              | Texas      | Cass County                             | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 071              | Texas      | Chambers County                         | 26420               | Houston-The Woodlands-Sugar Land, TX                |
| 48              | 073              | Texas      | Cherokee County                         | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 077              | Texas      | Clay County                             | 48660               | Wichita Falls, TX                                   |
| 48              | 081              | Texas      | Coke County                             | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 083              | Texas      | Coleman County                          | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 085              | Texas      | Collin County                           | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 089              | Texas      | Colorado County                         | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 091              | Texas      | Comal County                            | 41700               | San Antonio-New Braunfels, TX                       |
| 48              | 093              | Texas      | Comanche County                         | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 095              | Texas      | Concho County                           | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 097              | Texas      | Cooke County                            | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 113              | Texas      | Dallas County                           | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 119              | Texas      | Delta County                            | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 121              | Texas      | Denton County                           | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 123              | Texas      | DeWitt County                           | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 127              | Texas      | Dimmit County                           | 4800005             | Border Region of Texas nonmetropolitan area         |
| 48              | 131              | Texas      | Duval County                            | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 133              | Texas      | Eastland County                         | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 137              | Texas      | Edwards County                          | 4800005             | Border Region of Texas nonmetropolitan area         |

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|-----------------|------------------|------------|---|---------------------|---|
| 48              | 139              | Texas      | Ellis County                            | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 141              | Texas      | El Paso County                          | 21340               | El Paso, TX   |
| 48              | 143              | Texas      | Erath County                            | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 145              | Texas      | Falls County                            | 47380               | Waco, TX  |
| 48              | 147              | Texas      | Fannin County                           | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 149              | Texas      | Fayette County                          | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 157              | Texas      | Fort Bend County                        | 26420               | Houston-The Woodlands-Sugar Land, TX                |
| 48              | 159              | Texas      | Franklin County                         | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 161              | Texas      | Freestone County                        | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 163              | Texas      | Frio County                             | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 167              | Texas      | Galveston County                        | 26420               | Houston-The Woodlands-Sugar Land, TX                |
| 48              | 171              | Texas      | Gillespie County                        | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 175              | Texas      | Goliad County                           | 47020               | Victoria, TX  |
| 48              | 177              | Texas      | Gonzales County                         | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 181              | Texas      | Grayson County                          | 43300               | Sherman-Denison, TX                                 |
| 48              | 183              | Texas      | Gregg County                            | 30980               | Longview, TX  |
| 48              | 185              | Texas      | Grimes County                           | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 187              | Texas      | Guadalupe County                        | 41700               | San Antonio-New Braunfels, TX                       |
| 48              | 193              | Texas      | Hamilton County                         | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 199              | Texas      | Hardin County                           | 13140               | Beaumont-Port Arthur, TX                            |
| 48              | 201              | Texas      | Harris County                           | 26420               | Houston-The Woodlands-Sugar Land, TX                |
| 48              | 203              | Texas      | Harrison County                         | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 213              | Texas      | Henderson County                        | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 215              | Texas      | Hidalgo County                          | 32580               | McAllen-Edinburg-Mission, TX                        |
| 48              | 217              | Texas      | Hill County                             | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 221              | Texas      | Hood County                             | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 223              | Texas      | Hopkins County                          | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 225              | Texas      | Houston County                          | 4800003             | Big Thicket Region of Texas nonmetropolitan area    |
| 48              | 229              | Texas      | Hudspeth County                         | 21340               | El Paso, TX   |
| 48              | 231              | Texas      | Hunt County                             | 19100               | Dallas-Fort Worth-Arlington, TX                     |



| State FIPS Code | County FIPS Code | State Name | County or County-Equivalent Entity Name | MSA or non-MSA Code | MSA or non-MSA Name                                 |
|-----------------|------------------|------------|---|---------------------|---|
| 48              | 237              | Texas      | Jack County                             | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 239              | Texas      | Jackson County                          | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 241              | Texas      | Jasper County                           | 4800003             | Big Thicket Region of Texas nonmetropolitan area    |
| 48              | 245              | Texas      | Jefferson County                        | 13140               | Beaumont-Port Arthur, TX                            |
| 48              | 247              | Texas      | Jim Hogg County                         | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 249              | Texas      | Jim Wells County                        | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 251              | Texas      | Johnson County                          | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 255              | Texas      | Karnes County                           | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 257              | Texas      | Kaufman County                          | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 259              | Texas      | Kendall County                          | 41700               | San Antonio-New Braunfels, TX                       |
| 48              | 261              | Texas      | Kenedy County                           | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 265              | Texas      | Kerr County                             | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 267              | Texas      | Kimble County                           | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 271              | Texas      | Kinney County                           | 4800005             | Border Region of Texas nonmetropolitan area         |
| 48              | 273              | Texas      | Kleberg County                          | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 277              | Texas      | Lamar County                            | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 283              | Texas      | La Salle County                         | 4800005             | Border Region of Texas nonmetropolitan area         |
| 48              | 285              | Texas      | Lavaca County                           | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 287              | Texas      | Lee County                              | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 289              | Texas      | Leon County                             | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 291              | Texas      | Liberty County                          | 26420               | Houston-The Woodlands-Sugar Land, TX                |
| 48              | 293              | Texas      | Limestone County                        | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 297              | Texas      | Live Oak County                         | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 299              | Texas      | Llano County                            | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 307              | Texas      | McCulloch County                        | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 309              | Texas      | McLennan County                         | 47380               | Waco, TX  |
| 48              | 311              | Texas      | McMullen County                         | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |

| State FIPS Code | County FIPS Code | State Name | County or County-Equivalent Entity Name | MSA or non-MSA Code | MSA or non-MSA Name                                 |
|-----------------|------------------|------------|---|---------------------|---|
| 48              | 313              | Texas      | Madison County                          | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 315              | Texas      | Marion County                           | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 319              | Texas      | Mason County                            | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 321              | Texas      | Matagorda County                        | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 323              | Texas      | Maverick County                         | 4800005             | Border Region of Texas nonmetropolitan area         |
| 48              | 325              | Texas      | Medina County                           | 41700               | San Antonio-New Braunfels, TX                       |
| 48              | 327              | Texas      | Menard County                           | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 331              | Texas      | Milam County                            | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 333              | Texas      | Mills County                            | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 337              | Texas      | Montague County                         | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 339              | Texas      | Montgomery County                       | 26420               | Houston-The Woodlands-Sugar Land, TX                |
| 48              | 343              | Texas      | Morris County                           | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 347              | Texas      | Nacogdoches County                      | 4800003             | Big Thicket Region of Texas nonmetropolitan area    |
| 48              | 349              | Texas      | Navarro County                          | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 351              | Texas      | Newton County                           | 13140               | Beaumont-Port Arthur, TX                            |
| 48              | 355              | Texas      | Nueces County                           | 18580               | Corpus Christi, TX                                  |
| 48              | 361              | Texas      | Orange County                           | 13140               | Beaumont-Port Arthur, TX                            |
| 48              | 363              | Texas      | Palo Pinto County                       | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 365              | Texas      | Panola County                           | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 367              | Texas      | Parker County                           | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 373              | Texas      | Polk County                             | 4800003             | Big Thicket Region of Texas nonmetropolitan area    |
| 48              | 379              | Texas      | Rains County                            | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 385              | Texas      | Real County                             | 4800005             | Border Region of Texas nonmetropolitan area         |
| 48              | 387              | Texas      | Red River County                        | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 391              | Texas      | Refugio County                          | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 397              | Texas      | Rockwall County                         | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 399              | Texas      | Runnels County                          | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 401              | Texas      | Rusk County                             | 30980               | Longview, TX  |

| State FIPS Code | County FIPS Code | State Name | County or County-Equivalent Entity Name | MSA or non-MSA Code | MSA or non-MSA Name                                 |
|-----------------|------------------|------------|---|---------------------|---|
| 48              | 403              | Texas      | Sabine County                           | 4800003             | Big Thicket Region of Texas nonmetropolitan area    |
| 48              | 405              | Texas      | San Augustine County                    | 4800003             | Big Thicket Region of Texas nonmetropolitan area    |
| 48              | 407              | Texas      | San Jacinto County                      | 4800003             | Big Thicket Region of Texas nonmetropolitan area    |
| 48              | 409              | Texas      | San Patricio County                     | 18580               | Corpus Christi, TX                                  |
| 48              | 411              | Texas      | San Saba County                         | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 413              | Texas      | Schleicher County                       | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 419              | Texas      | Shelby County                           | 4800003             | Big Thicket Region of Texas nonmetropolitan area    |
| 48              | 423              | Texas      | Smith County                            | 46340               | Tyler, TX   |
| 48              | 425              | Texas      | Somervell County                        | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 427              | Texas      | Starr County                            | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 429              | Texas      | Stephens County                         | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 431              | Texas      | Sterling County                         | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 435              | Texas      | Sutton County                           | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 439              | Texas      | Tarrant County                          | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 449              | Texas      | Titus County                            | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 455              | Texas      | Trinity County                          | 4800003             | Big Thicket Region of Texas nonmetropolitan area    |
| 48              | 457              | Texas      | Tyler County                            | 4800003             | Big Thicket Region of Texas nonmetropolitan area    |
| 48              | 459              | Texas      | Upshur County                           | 30980               | Longview, TX  |
| 48              | 463              | Texas      | Uvalde County                           | 4800005             | Border Region of Texas nonmetropolitan area         |
| 48              | 465              | Texas      | Val Verde County                        | 4800005             | Border Region of Texas nonmetropolitan area         |
| 48              | 467              | Texas      | Van Zandt County                        | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 469              | Texas      | Victoria County                         | 47020               | Victoria, TX  |
| 48              | 471              | Texas      | Walker County                           | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 473              | Texas      | Waller County                           | 26420               | Houston-The Woodlands-Sugar Land, TX                |
| 48              | 477              | Texas      | Washington County                       | 4800004             | Hill Country Region of Texas nonmetropolitan area   |
| 48              | 479              | Texas      | Webb County                             | 29700               | Laredo, TX  |
| 48              | 481              | Texas      | Wharton County                          | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 485              | Texas      | Wichita County                          | 48660               | Wichita Falls, TX                                   |

| State FIPS Code | County FIPS Code | State Name    | County or County-Equivalent Entity Name | MSA or non-MSA Code | MSA or non-MSA Name                                 |
|-----------------|------------------|---------------|---|---------------------|---|
| 48              | 489              | Texas         | Willacy County                          | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 493              | Texas         | Wilson County                           | 41700               | San Antonio-New Braunfels, TX                       |
| 48              | 497              | Texas         | Wise County                             | 19100               | Dallas-Fort Worth-Arlington, TX                     |
| 48              | 499              | Texas         | Wood County                             | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 503              | Texas         | Young County                            | 4800002             | North Texas Region of Texas nonmetropolitan area    |
| 48              | 505              | Texas         | Zapata County                           | 4800006             | Coastal Plains Region of Texas nonmetropolitan area |
| 48              | 507              | Texas         | Zavala County                           | 4800005             | Border Region of Texas nonmetropolitan area         |
| 51              | 021              | Virginia      | Bland County                            | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 027              | Virginia      | Buchanan County                         | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 035              | Virginia      | Carroll County                          | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 051              | Virginia      | Dickenson County                        | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 077              | Virginia      | Grayson County                          | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 089              | Virginia      | Henry County                            | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 105              | Virginia      | Lee County                              | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 141              | Virginia      | Patrick County                          | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 167              | Virginia      | Russell County                          | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 173              | Virginia      | Smyth County                            | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 185              | Virginia      | Tazewell County                         | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 195              | Virginia      | Wise County                             | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 197              | Virginia      | Wythe County                            | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 640              | Virginia      | Galax city                              | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 690              | Virginia      | Martinsville city                       | 5100001             | Southwest Virginia nonmetropolitan area             |
| 51              | 720              | Virginia      | Norton city                             | 5100001             | Southwest Virginia nonmetropolitan area             |
| 53              | 005              | Washington    | Benton County                           | 28420               | Kennewick-Richland, WA                              |
| 53              | 015              | Washington    | Cowlitz County                          | 31020               | Longview, WA  |
| 53              | 021              | Washington    | Franklin County                         | 28420               | Kennewick-Richland, WA                              |
| 53              | 057              | Washington    | Skagit County                           | 34580               | Mount Vernon-Anacortes, WA                          |
| 53              | 073              | Washington    | Whatcom County                          | 13380               | Bellingham, WA                                      |
| 54              | 001              | West Virginia | Barbour County                          | 5400002             | Northern West Virginia nonmetropolitan area         |
| 54              | 005              | West Virginia | Boone County                            | 16620               | Charleston, WV                                      |
| 54              | 007              | West Virginia | Braxton County                          | 5400002             | Northern West Virginia nonmetropolitan area         |
| 54              | 009              | West Virginia | Brooke County                           | 48260               | Weirton-Steubenville, WV-OH                         |
| 54              | 011              | West Virginia | Cabell County                           | 26580               | Huntington-Ashland, WV-KY-OH                        |
| 54              | 013              | West Virginia | Calhoun County                          | 5400002             | Northern West Virginia nonmetropolitan area         |
| 54              | 015              | West Virginia | Clay County                             | 16620               | Charleston, WV                                      |
| 54              | 017              | West Virginia | Doddridge County                        | 5400002             | Northern West Virginia nonmetropolitan area         |
| 54              | 019              | West Virginia | Fayette County                          | 13220               | Beckley, WV   |
| 54              | 021              | West Virginia | Gilmer County                           | 5400002             | Northern West Virginia nonmetropolitan area         |
| 54              | 023              | West Virginia | Grant County                            | 5400002             | Northern West Virginia nonmetropolitan area         |

| State FIPS Code | County FIPS Code | State Name    | County or County-Equivalent Entity Name | MSA or non-MSA Code | MSA or non-MSA Name                         |
|-----------------|------------------|---------------|---|---------------------|---|
| 54              | 025              | West Virginia | Greenbrier County                       | 5400001             | Southern West Virginia nonmetropolitan area |
| 54              | 029              | West Virginia | Hancock County                          | 48260               | Weirton-Steubenville, WV-OH                 |
| 54              | 031              | West Virginia | Hardy County                            | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 033              | West Virginia | Harrison County                         | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 035              | West Virginia | Jackson County                          | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 039              | West Virginia | Kanawha County                          | 16620               | Charleston, WV                              |
| 54              | 041              | West Virginia | Lewis County                            | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 043              | West Virginia | Lincoln County                          | 26580               | Huntington-Ashland, WV-KY-OH                |
| 54              | 045              | West Virginia | Logan County                            | 5400001             | Southern West Virginia nonmetropolitan area |
| 54              | 047              | West Virginia | McDowell County                         | 5400001             | Southern West Virginia nonmetropolitan area |
| 54              | 049              | West Virginia | Marion County                           | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 051              | West Virginia | Marshall County                         | 48540               | Wheeling, WV-OH                             |
| 54              | 053              | West Virginia | Mason County                            | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 055              | West Virginia | Mercer County                           | 5400001             | Southern West Virginia nonmetropolitan area |
| 54              | 059              | West Virginia | Mingo County                            | 5400001             | Southern West Virginia nonmetropolitan area |
| 54              | 063              | West Virginia | Monroe County                           | 5400001             | Southern West Virginia nonmetropolitan area |
| 54              | 065              | West Virginia | Morgan County                           | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 067              | West Virginia | Nicholas County                         | 5400001             | Southern West Virginia nonmetropolitan area |
| 54              | 069              | West Virginia | Ohio County                             | 48540               | Wheeling, WV-OH                             |
| 54              | 071              | West Virginia | Pendleton County                        | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 073              | West Virginia | Pleasants County                        | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 075              | West Virginia | Pocahontas County                       | 5400001             | Southern West Virginia nonmetropolitan area |
| 54              | 079              | West Virginia | Putnam County                           | 26580               | Huntington-Ashland, WV-KY-OH                |
| 54              | 081              | West Virginia | Raleigh County                          | 13220               | Beckley, WV                                 |
| 54              | 083              | West Virginia | Randolph County                         | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 085              | West Virginia | Ritchie County                          | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 087              | West Virginia | Roane County                            | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 089              | West Virginia | Summers County                          | 5400001             | Southern West Virginia nonmetropolitan area |
| 54              | 091              | West Virginia | Taylor County                           | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 093              | West Virginia | Tucker County                           | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 095              | West Virginia | Tyler County                            | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 097              | West Virginia | Upshur County                           | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 099              | West Virginia | Wayne County                            | 26580               | Huntington-Ashland, WV-KY-OH                |
| 54              | 101              | West Virginia | Webster County                          | 5400001             | Southern West Virginia nonmetropolitan area |
| 54              | 103              | West Virginia | Wetzel County                           | 5400002             | Northern West Virginia nonmetropolitan area |
| 54              | 105              | West Virginia | Wirt County                             | 37620               | Parkersburg-Vienna, WV                      |
| 54              | 107              | West Virginia | Wood County                             | 37620               | Parkersburg-Vienna, WV                      |
| 54              | 109              | West Virginia | Wyoming County                          | 5400001             | Southern West Virginia nonmetropolitan area |
| 55              | 059              | Wisconsin     | Kenosha County                          | 16980               | Chicago-Naperville-Elgin, IL-IN-WI          |
| 72              | 015              | Puerto Rico   | Arroyo Municipio                        | 25020               | Guayama, PR                                 |
| 72              | 057              | Puerto Rico   | Guayama Municipio                       | 25020               | Guayama, PR                                 |
| 72              | 109              | Puerto Rico   | Patillas Municipio                      | 25020               | Guayama, PR                                 |



**Appendix 2: Additional census tracts that have ever had, since December 31, 1999, a closed coal mine or have ever had, since December 31, 2009, a retired coal-fired electric generating unit, and directly adjoining tracts, that were not included in Appendix C to IRS Notice 2023-29 or Appendix 3 to IRS Notice 2023-47. Closure and retirement data as of April 1, 2024.**

| <b>State Name</b> | <b>County or County-Equivalent Entity Name</b> | <b>2020 Census Tract Number FIPS code</b> | <b>Tract Type</b>                |
|-------------------|--|---|----------------------------------|
| Alabama           | DeKalb County                                  | 01049960101                               | Directly adjoining               |
| Alabama           | DeKalb County                                  | 01049960301                               | Directly adjoining               |
| Alabama           | DeKalb County                                  | 01049960303                               | Directly adjoining               |
| Alabama           | DeKalb County                                  | 01049960401                               | Directly adjoining               |
| Alabama           | DeKalb County                                  | 01049960402                               | Mine closure                     |
| Alabama           | DeKalb County                                  | 01049960500                               | Directly adjoining               |
| Alabama           | DeKalb County                                  | 01049960900                               | Directly adjoining               |
| Alabama           | DeKalb County                                  | 01049961100                               | Directly adjoining               |
| Alabama           | DeKalb County                                  | 01049961200                               | Directly adjoining               |
| Alabama           | DeKalb County                                  | 01049961400                               | Directly adjoining               |
| Alabama           | Randolph County                                | 01111000200                               | Directly adjoining               |
| Alaska            | Fairbanks North Star Borough                   | 02090001501                               | Directly adjoining               |
| Alaska            | Fairbanks North Star Borough                   | 02090001700                               | Directly adjoining               |
| Alaska            | Fairbanks North Star Borough                   | 02090001902                               | Directly adjoining               |
| Alaska            | Fairbanks North Star Borough                   | 02090980100                               | Generating unit retirement       |
| Colorado          | Mesa County                                    | 08077001302                               | Directly adjoining               |
| Colorado          | Mesa County                                    | 08077001303                               | Directly adjoining               |
| Colorado          | Mesa County                                    | 08077001402                               | Directly adjoining               |
| Colorado          | Mesa County                                    | 08077001403                               | Directly adjoining               |
| Colorado          | Mesa County                                    | 08077001404                               | Directly adjoining               |
| Colorado          | Mesa County                                    | 08077001504                               | Directly adjoining               |
| Florida           | Clay County                                    | 12019031500                               | Directly adjoining               |
| Florida           | Putnam County                                  | 12107950100                               | Generating unit retirement       |
| Florida           | Putnam County                                  | 12107950202                               | Directly adjoining               |
| Florida           | Putnam County                                  | 12107950600                               | Directly adjoining               |
| Florida           | Putnam County                                  | 12107950700                               | Directly adjoining               |
| Florida           | Putnam County                                  | 12107951000                               | Directly adjoining               |
| Florida           | St. Johns County                               | 12109990100                               | Directly adjoining               |
| Georgia           | Carroll County                                 | 13045910900                               | Directly adjoining               |
| Georgia           | Carroll County                                 | 13045911202                               | Directly adjoining               |
| Georgia           | Heard County                                   | 13149970100                               | Directly adjoining               |
| Georgia           | Heard County                                   | 13149970200                               | Generating unit retirement       |
| Georgia           | Heard County                                   | 13149970300                               | Directly adjoining               |
| Illinois          | Champaign County                               | 17019010800                               | Directly adjoining               |
| Illinois          | Coles County                                   | 17029000100                               | Directly adjoining               |
| Illinois          | Douglas County                                 | 17041952000                               | Mine closure, Directly adjoining |
| Illinois          | Douglas County                                 | 17041952100                               | Directly adjoining               |
| Illinois          | Douglas County                                 | 17041952400                               | Directly adjoining               |
| Illinois          | Edgar County                                   | 17045070100                               | Directly adjoining               |

| State Name | County or County-Equivalent Entity Name | 2020 Census Tract Number FIPS code | Tract Type                       |
|------------|---|------------------------------------|----------------------------------|
| Illinois   | Edgar County                            | 17045070200                        | Directly adjoining               |
| Illinois   | Fulton County                           | 17057952800                        | Directly adjoining               |
| Illinois   | Fulton County                           | 17057953000                        | Directly adjoining               |
| Illinois   | Knox County                             | 17095000100                        | Directly adjoining               |
| Illinois   | Knox County                             | 17095000200                        | Directly adjoining               |
| Illinois   | Knox County                             | 17095001200                        | Directly adjoining               |
| Illinois   | Knox County                             | 17095001400                        | Directly adjoining               |
| Illinois   | Knox County                             | 17095001600                        | Mine closure                     |
| Illinois   | Macoupin County                         | 17117956000                        | Directly adjoining               |
| Illinois   | Macoupin County                         | 17117956100                        | Mine closure                     |
| Illinois   | Macoupin County                         | 17117956200                        | Directly adjoining               |
| Illinois   | Macoupin County                         | 17117956300                        | Directly adjoining               |
| Illinois   | Montgomery County                       | 17135957500                        | Directly adjoining               |
| Illinois   | Peoria County                           | 17143003800                        | Directly adjoining               |
| Illinois   | Peoria County                           | 17143003900                        | Directly adjoining               |
| Illinois   | Peoria County                           | 17143004000                        | Directly adjoining               |
| Illinois   | Sangamon County                         | 17167003300                        | Directly adjoining               |
| Illinois   | Sangamon County                         | 17167003400                        | Directly adjoining               |
| Illinois   | Sangamon County                         | 17167003500                        | Directly adjoining               |
| Illinois   | Vermilion County                        | 17183010600                        | Directly adjoining               |
| Illinois   | Vermilion County                        | 17183010701                        | Directly adjoining               |
| Illinois   | Vermilion County                        | 17183010900                        | Mine closure, Directly adjoining |
| Illinois   | Vermilion County                        | 17183011000                        | Mine closure, Directly adjoining |
| Illinois   | Vermilion County                        | 17183011100                        | Directly adjoining               |
| Indiana    | Posey County                            | 18129040300                        | Directly adjoining               |
| Indiana    | Vanderburgh County                      | 18163010404                        | Directly adjoining               |
| Indiana    | Vanderburgh County                      | 18163010406                        | Directly adjoining               |
| Indiana    | Vanderburgh County                      | 18163010502                        | Directly adjoining               |
| Indiana    | Warrick County                          | 18173030703                        | Mine closure                     |
| Indiana    | Warrick County                          | 18173030707                        | Directly adjoining               |
| Indiana    | Warrick County                          | 18173030709                        | Directly adjoining               |
| Kentucky   | Carter County                           | 21043960200                        | Directly adjoining               |
| Kentucky   | Carter County                           | 21043960400                        | Mine closure                     |
| Kentucky   | Greenup County                          | 21089040700                        | Directly adjoining               |
| Kentucky   | Laurel County                           | 21125971003                        | Directly adjoining               |
| Kentucky   | Lewis County                            | 21135930100                        | Directly adjoining               |
| Kentucky   | Lewis County                            | 21135930400                        | Directly adjoining               |
| Kentucky   | Whitley County                          | 21235920100                        | Directly adjoining               |
| Minnesota  | Sherburne County                        | 27141030201                        | Directly adjoining               |
| Minnesota  | Sherburne County                        | 27141030202                        | Directly adjoining               |
| Minnesota  | Sherburne County                        | 27141030302                        | Directly adjoining               |
| Minnesota  | Sherburne County                        | 27141030406                        | Directly adjoining               |
| Minnesota  | Sherburne County                        | 27141030407                        | Generating unit retirement       |

| State Name    | County or County-Equivalent Entity Name | 2020 Census Tract Number FIPS code | Tract Type                 |
|---------------|---|------------------------------------|----------------------------|
| Minnesota     | Sherburne County                        | 27141030408                        | Directly adjoining         |
| Minnesota     | Sherburne County                        | 27141030410                        | Directly adjoining         |
| Minnesota     | Wright County                           | 27171100203                        | Directly adjoining         |
| Minnesota     | Wright County                           | 27171100205                        | Directly adjoining         |
| Minnesota     | Wright County                           | 27171100300                        | Directly adjoining         |
| Ohio          | Meigs County                            | 39105964100                        | Directly adjoining         |
| Oklahoma      | Mayes County                            | 40097040300                        | Directly adjoining         |
| Oklahoma      | Mayes County                            | 40097040400                        | Generating unit retirement |
| Oklahoma      | Mayes County                            | 40097040501                        | Directly adjoining         |
| Oklahoma      | Mayes County                            | 40097040502                        | Directly adjoining         |
| Oklahoma      | Rogers County                           | 40131050501                        | Directly adjoining         |
| Oklahoma      | Wagoner County                          | 40145030201                        | Directly adjoining         |
| Oklahoma      | Wagoner County                          | 40145030300                        | Directly adjoining         |
| Pennsylvania  | Allegheny County                        | 42003010302                        | Directly adjoining         |
| Pennsylvania  | Allegheny County                        | 42003020100                        | Directly adjoining         |
| Pennsylvania  | Allegheny County                        | 42003020300                        | Directly adjoining         |
| Pennsylvania  | Allegheny County                        | 42003030500                        | Mine closure               |
| Pennsylvania  | Allegheny County                        | 42003040200                        | Directly adjoining         |
| Pennsylvania  | Allegheny County                        | 42003050100                        | Directly adjoining         |
| Pennsylvania  | Allegheny County                        | 42003050900                        | Directly adjoining         |
| Pennsylvania  | Allegheny County                        | 42003051100                        | Directly adjoining         |
| Pennsylvania  | Fayette County                          | 42051260100                        | Directly adjoining         |
| Pennsylvania  | Fayette County                          | 42051262300                        | Directly adjoining         |
| Pennsylvania  | Juniata County                          | 42067070400                        | Directly adjoining         |
| Pennsylvania  | Northumberland County                   | 42097080700                        | Directly adjoining         |
| Pennsylvania  | Northumberland County                   | 42097082000                        | Directly adjoining         |
| Pennsylvania  | Northumberland County                   | 42097082100                        | Directly adjoining         |
| Pennsylvania  | Northumberland County                   | 42097082200                        | Directly adjoining         |
| Pennsylvania  | Perry County                            | 42099030100                        | Directly adjoining         |
| Pennsylvania  | Snyder County                           | 42109070600                        | Directly adjoining         |
| Pennsylvania  | Washington County                       | 42125731000                        | Directly adjoining         |
| Pennsylvania  | Washington County                       | 42125751100                        | Directly adjoining         |
| Pennsylvania  | Westmoreland County                     | 42129807700                        | Directly adjoining         |
| Tennessee     | Anderson County                         | 47001020201                        | Directly adjoining         |
| Tennessee     | Anderson County                         | 47001021303                        | Directly adjoining         |
| Tennessee     | Anderson County                         | 47001021304                        | Generating unit retirement |
| Tennessee     | Knox County                             | 47093005908                        | Directly adjoining         |
| Tennessee     | Knox County                             | 47093006003                        | Directly adjoining         |
| Tennessee     | Knox County                             | 47093006103                        | Directly adjoining         |
| Texas         | Bastrop County                          | 48021950102                        | Directly adjoining         |
| Texas         | Burleson County                         | 48051970202                        | Directly adjoining         |
| Texas         | Lee County                              | 48287000200                        | Directly adjoining         |
| West Virginia | Jackson County                          | 54035963200                        | Directly adjoining         |

| <b>State Name</b> | <b>County or County-Equivalent Entity Name</b> | <b>2020 Census Tract Number FIPS code</b> | <b>Tract Type</b>  |
|-------------------|--|---|--------------------|
| West Virginia     | Jackson County                                 | 54035963300                               | Directly adjoining |
| West Virginia     | Marion County                                  | 54049020100                               | Mine closure       |
| West Virginia     | Marion County                                  | 54049020500                               | Directly adjoining |
| West Virginia     | Marion County                                  | 54049020800                               | Directly adjoining |
| Wyoming           | Converse County                                | 56009956400                               | Directly adjoining |
| Wyoming           | Converse County                                | 56009956500                               | Directly adjoining |
| Wyoming           | Converse County                                | 56009956700                               | Directly adjoining |
| Wyoming           | Natrona County                                 | 56025001401                               | Directly adjoining |
| Wyoming           | Platte County                                  | 56031959100                               | Directly adjoining |

# Section 45Z Clean Fuel Production Credit; Registration

## Notice 2024-49

### SECTION 1. PURPOSE

This notice provides guidance on the registration requirements for the clean fuel production credit determined under § 45Z of the Internal Revenue Code (§ 45Z credit).<sup>1</sup> A taxpayer must have a signed registration letter from the Internal Revenue Service (IRS) dated on or before January 1, 2025, for the taxpayer to be eligible to claim the § 45Z credit for production starting January 1, 2025. Thus, taxpayers should apply for registration as soon as possible to give the IRS sufficient time to process registration applications. See section 4.01(2) of this notice for additional information. The Department of the Treasury (Treasury Department) and the IRS intend to issue additional guidance on other aspects of the § 45Z credit at a later date.

### SECTION 2. OVERVIEW AND BACKGROUND OF THE § 45Z CREDIT

.01 *Section 45Z generally.* Section 13704 of Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA), added § 45Z and amended §§ 38(b) and 4101(a),<sup>2</sup> enacting the § 45Z credit for transportation fuel produced in the United States by the taxpayer at a qualified facility after December 31, 2024, and sold by the taxpayer to an unrelated person in a manner described in § 45Z(a)(4) during the taxable year. For purposes of § 38, the § 45Z credit is an amount equal to the product of (A) the applicable amount per gallon (or gallon equivalent) with respect to any transportation fuel which is produced by the taxpayer at a qualified facility and sold in the manner

described in § 45Z(a)(4) during the taxable year and (B) the emissions factor for such fuel as determined under § 45Z(b). See § 45Z(a)(1).

.02 *Applicable amounts, emissions factors, emissions rates, and provisional emissions rates.* Section 45Z(a)(2) and (3) provides the applicable amounts for transportation fuels. Section 45Z(b) generally provides the rules for emissions factors for transportation fuels used to calculate the amount of the § 45Z credit. Section 45Z(b)(1)(A) provides the rules for calculating the emissions factor for a transportation fuel by using the emissions rate for such fuel.

Section 45Z(b)(1)(B)(i) directs the Secretary of the Treasury or her delegate (Secretary), subject to § 45Z(b)(1)(B)(ii) and (iii), to publish annually a table that sets forth the emissions rate for similar types and categories of transportation fuels based on the amount of lifecycle greenhouse gas emissions as described in § 211(o)(1)(H) of the Clean Air Act (CAA) (42 U.S.C. 7545(o)(1)(H)), as in effect on August 16, 2022 (emissions rate table).

Section 45Z(b)(1)(B)(ii) provides that in the case of any transportation fuel that is not a sustainable aviation fuel (non-SAF transportation fuel), the lifecycle greenhouse gas emissions of such fuel is based on the most recent determinations under the Greenhouse gases, Regulated Emissions, and Energy use in Transportation model developed by the Argonne National Laboratory,<sup>3</sup> or a successor model (as determined by the Secretary).

Section 45Z(b)(1)(B)(iii) provides that in the case of any transportation fuel that is a sustainable aviation fuel (SAF), the lifecycle greenhouse gas emissions of such fuel is determined in accordance with (I) the most recent Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) which has been adopted by the International Civil Aviation Organization with the agreement of the United States, or (II) any similar methodology which satisfies the criteria under § 211(o)

(1)(H) of the CAA, as in effect on August 16, 2022.

Section 45Z(b)(1)(D) provides that in the case of any transportation fuel for which an emissions rate has not been established under § 45Z(b)(1)(B), a taxpayer producing such fuel may file a petition with the Secretary for determination of the emissions rate with respect to such fuel (provisional emissions rate). The Treasury Department and the IRS will provide guidance regarding the emissions rate table and provisional emissions rate petition procedures at a later time.

.03 *Registration and unrelated party certification requirements.* Section 45Z(f)(1) generally provides that only registered production in the United States is taken into account for the § 45Z credit. Section 45Z(f)(1)(B) provides that, for purposes of § 45Z(f)(1), the term “United States” includes any territory of the United States.

Section 45Z(f)(1)(A)(i) provides that no § 45Z credit will be determined with respect to any transportation fuel unless the taxpayer (1) is registered as a producer of clean fuel under § 4101 at the time of production, and (2) in the case of any SAF, provides (A) certification (in such form and manner as the Secretary prescribes) from an unrelated party demonstrating compliance with any general requirements, supply chain traceability requirements, and information transmission requirements established under the CORSIA described in § 45Z(b)(1)(B)(iii)(I), or in the case of any methodology described in § 45Z(b)(1)(B)(iii)(II), requirements similar to the requirements described in § 45Z(f)(1)(A)(i)(II)(aa)(AA), and (B) such other information with respect to such fuel as the Secretary may require for purposes of carrying out § 45Z.

The unrelated party certification required under § 45Z(f)(1)(A)(i)(II)(aa) is required as part of a claim for the § 45Z credit for the production and sale of SAF. The Treasury Department and the IRS will provide guidance regarding unrelated party certification for claims for the § 45Z credit at a later time.

<sup>1</sup> Unless otherwise specified, all references to “section” or “§” are references to sections of the Internal Revenue Code.

<sup>2</sup> Under section 13704(c) of the IRA, these amendments apply to transportation fuel produced after December 31, 2024. See also footnote 4.

<sup>3</sup> Section 45Z(b)(1)(B)(ii) refers to “the Greenhouse gases, Regulated Emissions, and Energy use in Transportation model developed by Argonne National Laboratory.” The name of that model was changed to “Greenhouse gases, Regulated Emissions, and Energy use in Technologies,” and as of December 2023, it is generally referred to as “R&D GREET.”



## SECTION 3. DEFINITIONS

.01 *In general.* This section provides definitions that apply for purposes of this notice. Section 3.02 of this notice provides generally applicable definitions. Section 3.03 of this notice provides definitions related to non-SAF transportation fuels. Section 3.04 of this notice provides definitions related to SAF.

.02 *Generally applicable definitions.*

(1) *Applicable material.* Section 45Z(d)(5)(B)(i) defines the term “applicable material” to mean (I) monoglycerides, diglycerides, and triglycerides, (II) free fatty acids, and (III) fatty acid esters.

(2) *ASTM or ASTM International.* References in this notice to “ASTM” or “ASTM International” are references to specifications published by ASTM International (formerly ASTM). Additional information about ASTM International is available at <https://www.astm.org>.

(3) *Biomass.* Section 45Z(d)(5)(B)(ii) gives the term “biomass” the same meaning given such term in § 45K(c)(3). Section 45K(c)(3) defines the term “biomass” to mean any organic material other than (A) oil and natural gas (or any product thereof), and (B) coal (including lignite) or any product thereof.

(4) *CO<sub>2</sub>e.* Section 45Z(d)(2) defines the term “CO<sub>2</sub>e” to mean, with respect to any greenhouse gas, the equivalent carbon dioxide (as determined based on relative global warming potential).

(5) *Greenhouse gas.* Section 45Z(d)(3) gives the term “greenhouse gas” the same meaning given that term under section 211(o)(1)(G) of the CAA, as in effect on August 16, 2022.

(6) *mmBTU.* Section 45Z(d)(1) defines the term “mmBTU” to mean 1,000,000 British thermal units.

(7) *Qualified facility.* Under § 45Z(d)(4), the term “qualified facility” means a facility used for the production of transportation fuels, and does not include any facility for which one of the following credits is allowed under § 38 for the taxable year: (i) the credit for production of clean hydrogen under § 45V, (ii) the credit determined under § 46 to the extent that such credit is attributable to the energy credit determined under § 48 with respect to any specified clean hydrogen production facility for which an election is made

under § 48(a)(15), and (iii) the credit for carbon oxide sequestration under § 45Q.

(8) *Sale.* Under § 45Z(a)(1)(A)(ii) and (a)(4), a sale for purposes of the § 45Z credit occurs when the transportation fuel is sold by the taxpayer to an unrelated person (A) for use by such person in the production of a fuel mixture, (B) for use by such person in a trade or business, or (C) who sells such fuel at retail to another person and places such fuel in the fuel tank of such other person.

(9) *Transportation fuel.* Section 45Z(d)(5)(A) defines the term “transportation fuel” to mean a fuel which (i) is suitable for use in a highway vehicle or aircraft, (ii) has an emissions rate which is not greater than 50 kilograms (kg) of CO<sub>2</sub>e per mmBTU, and (iii) is not derived from co-processing an applicable material (or materials derived from an applicable material) with a feedstock which is not biomass. The term “transportation fuel” includes non-SAF transportation fuel and SAF.

.03 *Definitions applicable to non-SAF transportation fuels.*

(1) *Low-GHG biodiesel.* The term “low-GHG biodiesel” means the monoalkyl esters of long chain fatty acids that meet the specifications of ASTM International D6751 and that have an emissions rate that is not greater than 50 kg of CO<sub>2</sub>e per mmBTU.

(2) *Low-GHG butanol.* The term “low-GHG butanol” means any mixture of n-butyl, sec-butyl, and iso-butyl alcohols that meets the specifications of ASTM International D7862 and that has an emissions rate that is not greater than 50 kg of CO<sub>2</sub>e per mmBTU.

(3) *Low-GHG diesel fuel.* The term “low-GHG diesel fuel” means liquid fuel, including renewable diesel, that meets the specifications of ASTM International D975 and that has an emissions rate that is not greater than 50 kg of CO<sub>2</sub>e per mmBTU.

(4) *Low-GHG dimethyl ether.* The term “low-GHG dimethyl ether,” which includes renewable dimethyl ether, means a gaseous fuel that meets the specifications of ASTM International D7901 and that has an emissions rate that is not greater than 50 kg of CO<sub>2</sub>e per mmBTU.

(5) *Low-GHG ethanol.* The term “low-GHG ethanol” means ethyl alcohol that is a liquid fuel that meets the specifica-

tions of ASTM International D4806 for denatured fuel ethanol for blending with gasolines and that has an emissions rate that is not greater than 50 kg of CO<sub>2</sub>e per mmBTU.

(6) *Low-GHG gasoline.* The term “low-GHG gasoline,” which includes renewable gasoline, means liquid fuel that meets the specifications of ASTM International D4814 and that has an emissions rate that is not greater than 50 kg of CO<sub>2</sub>e per mmBTU.

(7) *Low-GHG hydrogen.* The term “low-GHG hydrogen” means any gaseous or liquid fuel that meets the requirements of the Society of Automotive Engineers (SAE) J2719 standard and that has an emissions rate that is not greater than 50 kg of CO<sub>2</sub>e per mmBTU. Information about SAE standards is available at <https://www.sae.org/standards>.

(8) *Low-GHG liquefied petroleum gas (LPG).* The term “low-GHG LPG,” which includes low-GHG propane, means low-GHG liquefied gases that meet the specifications of ASTM International D1835 and that have an emissions rate that is not greater than 50 kg of CO<sub>2</sub>e per mmBTU.

(9) *Low-GHG methanol.* The term “low-GHG methanol” means a methyl alcohol that is a liquid fuel that meets the specifications of ASTM International D5797 and that has an emissions rate that is not greater than 50 kg of CO<sub>2</sub>e per mmBTU.

(10) *Low-GHG natural gas.* The term “low-GHG natural gas,” which includes renewable natural gas, means compressed or liquefied gas that meets the specifications of ASTM International D8080-21 and that has an emissions rate that is not greater than 50 kg of CO<sub>2</sub>e per mmBTU.

.04 *Definitions applicable to SAF.*

(1) *General definitions.*

(a) *SAF or sustainable aviation fuel.* Section 45Z(a)(3)(B) defines the term “sustainable aviation fuel” to mean the portion of liquid fuel that is not kerosene that is sold for use in an aircraft and (i) meets the requirements of either (I) ASTM International D7566 (further defined in section 3.04(2)(a) of this notice to mean the ASTM D7566 Annexes), or (II) the Fischer Tropsch provisions of ASTM D1655 Annex A1 (further defined in section 3.04(2)(b) of this notice to mean ASTM D1655 Annex A1 section A1.2.2.2); and (ii) is not derived from

palm fatty acid distillates or petroleum. For purposes of the § 45Z credit, SAF is a type of transportation fuel that must also meet the requirements of § 45Z(d)(5)(A). A liquid fuel that meets the specifications of one of the ASTM D7566 Annexes or meets the specifications of ASTM D1655 Annex A1, but does not meet the requirements of § 45Z(d)(5)(A), is not SAF and is therefore ineligible for the § 45Z credit.

For purposes of the § 45Z credit, SAF may be categorized as either (A) a liquid fuel that meets the specifications of one of the ASTM D7566 Annexes (SAF synthetic blending component), or (B) a co-processed liquid fuel that was produced by co-processing petroleum with synthesized hydrocarbons derived from synthesis gas via the Fischer Tropsch process (FT hydrocarbons).

(b) *SAF FT hydrocarbons.* The term “SAF FT hydrocarbons” means the FT hydrocarbons that are derived from biomass, used to produce jet fuel described in section A1.2.2.2 of ASTM D1655 Annex A1, and not derived from palm fatty acid distillates or petroleum. *See* section 3.04(2)(b) of this notice.

(2) *Definitions related to ASTM International specifications for SAF.*

(a) *ASTM D7566 Annexes.* The term “ASTM D7566 Annexes” means any of the annexes in ASTM D7566 that provide the specifications for a pathway to create a synthetic blending component that can be blended with ASTM D1655 kerosene (as defined in section 3.04(2)(c) of this notice).

(b) *ASTM D1655 Annex A1.* The term “ASTM D1655 Annex A1” means the Fischer Tropsch provisions of ASTM D1655 Annex A1 that are contained in section A1.2.2.2, which provides a pathway for co-processing up to five percent of FT hydrocarbons with petroleum to make a liquid fuel that qualifies as jet fuel. For purposes of this definition, the term “petroleum” includes any conventionally sourced hydrocarbons permitted under ASTM D1655 Annex A1.

Liquid fuel produced under section A1.2.2.1 does not qualify for the § 45Z credit because section A1.2.2.1 defines a pathway for producing a liquid fuel from co-processing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass (for example, petroleum), which § 45Z(d)(5)(A)(iii) excludes from the § 45Z credit. *See* section 3.02 of this notice.

(c) *ASTM D1655 kerosene and ASTM D1655 compliant SAF.* The term “ASTM D1655 kerosene” means petroleum-based kerosene that meets the specifications set forth in ASTM D1655 and does not include liquid fuel co-processed with FT hydrocarbons or the addition of a SAF synthetic blending component.

The term “ASTM D1655 compliant SAF” means ASTM D1655 kerosene that has been blended with a SAF synthetic blending component described in a specific ASTM D7566 Annex and meets the batch specifications described in ASTM D7566, Table 1. It also means kerosene produced by co-processing SAF FT hydrocarbons with petroleum under ASTM D1655 Annex A1. Once the mixture meets those batch specifications or is produced under ASTM D1655 Annex A1, the mixture may be regarded as jet fuel under ASTM D1655. ASTM D1655 compliant SAF is fully fungible with ASTM D1655 kerosene.

The terms “ASTM D1655 kerosene” and “ASTM D1655 compliant SAF” are not ASTM designations, but rather are used in this notice to distinguish between two types of fuel (for federal tax purposes) that qualify as jet fuel under the ASTM D1655 specifications for jet fuel.

(d) *ASTM International D7566.* The term “ASTM International D7566” means the batch specifications set forth under ASTM D7566, Table 1, which includes the blending requirements for each synthetic blending component and the overall specifications and requirements for the blended mixture to be regarded as ASTM D1655 compliant SAF. Blending percent-

age requirements for various synthetic blending components with ASTM D1655 kerosene are listed in section 6 of ASTM D7566 and range from 10 to 50 percent.

#### SECTION 4. REGISTRATION AS A PRODUCER OF CLEAN FUEL

.01 *Registration generally.*

(1) *Statutory registration requirement.* Section 45Z(f)(1)(A)(i)(1) provides that no clean fuel production credit can be determined under § 45Z(a) with respect to any transportation fuel unless the taxpayer is registered as a producer of clean fuel under § 4101 at the time of production.<sup>4</sup> *See* § 48.4101-1 of the Manufacturers and Retailers Excise Tax Regulations for rules relating to registration under § 4101.<sup>5</sup>

(2) *Registration letter; timing of applications for registration.* A person is registered for purposes of § 45Z(f)(1)(A)(i)(1) only if the IRS has issued a registration letter to the person and the registration has not been revoked or suspended. To be eligible to claim the § 45Z credit for production starting January 1, 2025, a taxpayer must have a signed registration letter dated on or before January 1, 2025. For example, if a taxpayer receives a letter of registration dated June 30, 2025, the taxpayer cannot claim the § 45Z credit for any transportation fuel produced and sold by the taxpayer before June 30, 2025, even if all other statutory requirements for the § 45Z credit are satisfied prior to that date. That taxpayer can only claim the § 45Z credit for transportation fuel produced and sold on or after June 30, 2025.

Given the requirement that a taxpayer must be registered at the time of production to claim the § 45Z credit, taxpayers are encouraged to apply for registration as soon as possible to give the IRS sufficient time to process registration applications for the § 45Z credit. The IRS intends to process completed applications for registration received by July 15, 2024, such that an eligible taxpayer can receive its letter of registration by January 1, 2025.

<sup>4</sup> Section 45Z(f)(1)(A)(i)(1) provides that “[n]o clean fuel production credit shall be determined under [§ 45Z(a)] with respect to any transportation fuel unless the taxpayer is registered as a producer of clean fuel under § 4101 at the time of production, ...”. Section 13704(b)(5) of the IRA provided that for transportation fuel produced after December 31, 2024, “Section 4101(a)(1), as amended by the preceding provisions of this Act, is amended by inserting the phrase ‘every person producing a fuel eligible for the clean fuel production credit (pursuant to section 45Z)’ after ‘section 6426(k)(3).’” However, § 4101(a)(1) does not reference § 6426(k)(3). The Office of Law Revision Counsel of the U.S. House of Representatives, whose functions include preparing and publishing periodically a new edition of the United States Code, executed the provision by making the insertion after “section 40B,” to reflect the probable intent of Congress.

<sup>5</sup> The Treasury Department and the IRS intend to update the regulations under § 4101 to reflect the registration requirement in § 45Z(f)(1)(A)(i)(1).

The IRS intends to quickly process applications received after July 15, 2024, but cautions that a taxpayer that applies for registration after that date is less likely to receive its registration by January 1, 2025. In no event can the IRS guarantee that any application for registration will be processed by a certain date.

(3) *Effect of registration letter.* Registration is one of the requirements for a taxpayer to be eligible to claim the § 45Z credit. The taxpayer and the fuel(s) that the taxpayer produces must also meet the other § 45Z requirements for the taxpayer to be eligible to claim the § 45Z credit. A registration letter is not a determination by the IRS that the registrant may claim the § 45Z credit. For example, a registration for Activity Letter “CN” issued to a taxpayer producing biodiesel is not a determination that the biodiesel meets the definition of transportation fuel under § 45Z(d)(5) or that the facility where the taxpayer produces such biodiesel meets the definition of a qualified facility under § 45Z(d)(4).

(4) *Procedures and information for registering generally.* Application for registration is made on Form 637, “Application for Registration (for Certain Excise Tax Activities),” under Activity Letter “CN” (for a producer of non-SAF transportation fuel), or Activity Letter “CA” (for a producer of SAF), or both, in accordance with the instructions for that form. The IRS is revising Form 637 to add Activity Letters “CN” and “CA.” An applicant may apply for registration under more than one Activity Letter on a single Form 637.

Until the revised Form 637 is released, applicants may use the current Form 637 by writing in Activity Letter “CN” or Activity Letter “CA,” or both, as applicable, and providing the corresponding information required by section 4.02 and 4.03 of this notice.

(5) *Transportation fuel; feedstocks; co-processor registration.* The information in this section 4.01(5) and Appendix A is provided solely for purposes of applications for registration and is not determinative of whether a fuel is transportation fuel. Qualification of a fuel as transportation fuel depends on the specific facts and circumstances, including the emissions rate of such fuel.

(A) *Non-SAF transportation fuel.* In consultation with the Department of Energy (DOE), the Treasury Department and the IRS anticipate that low-GHG biodiesel, low-GHG butanol, low-GHG diesel fuel, low-GHG dimethyl ether, low-GHG ethanol, low-GHG gasoline, low-GHG hydrogen, low-GHG LPG, low-GHG methanol, and low-GHG natural gas may qualify as non-SAF transportation fuel taking into consideration the emissions rate threshold in § 45Z(d)(5)(A)(ii). See section 3.03 of this notice for definitions of these types of fuel. Most fuels derived from palm fatty acid distillates, petroleum, natural gas, and coal (including lignite) are not expected to qualify as non-SAF transportation fuel based on the § 45Z(d)(5)(A)(ii) emissions rate threshold. A producer of non-SAF transportation fuel not defined in section 3.03 of this notice should submit an application for registration if such producer anticipates such fuel to be eligible for the § 45Z credit.

(B) *Co-processed SAF.* For SAF produced by co-processing petroleum with SAF FT hydrocarbons, the co-processor is the party that applies for registration under this notice.

(C) *Feedstocks used to produce transportation fuel; additional fuels and feedstocks.* In Appendix A, the Treasury Department and the IRS, in consultation with the DOE, have identified the feedstocks and feedstock types associated with the varieties of fuel that may qualify as transportation fuel. The Treasury Department and the IRS may provide guidance at a later time about additional fuels (and the feedstocks for such fuels) that may be eligible for the § 45Z credit.

.02 *Registration procedure and requirements for producers of non-SAF transportation fuel eligible for the § 45Z credit.*

(1) *Procedure for registering.* Until the revised Form 637 is released, applicants producing non-SAF transportation fuel eligible for the § 45Z credit may use the current Form 637 by writing in Activity Letter “CN” and providing the following information:

(A) Each type of non-SAF transportation fuel and the annual volume of each type of non-SAF transportation fuel the applicant produces. If a type of non-SAF transportation fuel the applicant produces

is not described in section 4.01(5)(A) of this notice, state “Other” and provide a description of the fuel;

(B) The feedstock(s) and country of origin of each feedstock used to produce each type of non-SAF transportation fuel the applicant produces;

(C) The location(s) and a description of the applicant’s production facilities;

(D) Each production facility’s annual fuel production capacity, and whether the applicant’s production facilities are operational and currently producing volumes of non-SAF transportation fuel;

(E) The names and addresses of any person(s) acting for the applicant as an agent or broker in buying, selling, or transporting any non-SAF transportation fuel;

(F) The business entities to which the applicant sells non-SAF transportation fuel;

(G) The business entities from or with which the applicant buys, trades, transfers, or exchanges any non-SAF transportation fuel;

(H) The annual volume of non-SAF transportation fuel the applicant buys, sells, trades, transfers, or exchanges; and

(I) A statement indicating under which ASTM standard(s), SAE standard(s), or both, the applicant produces non-SAF transportation fuel.

(2) *Requirements.* The IRS will register an applicant with Activity Letter “CN” only if the IRS (A) concludes that the applicant is engaged as a producer of non-SAF transportation fuel that may be eligible for the § 45Z credit, or is likely to become so engaged within a reasonable time after being registered; and (B) is satisfied with the filing, deposit, payment, reporting, and claim history for all federal taxes of the applicant and any related person (as defined in § 48.4101-1(b)(5)).

.03 *Registration procedure and requirements for producers of SAF eligible for the § 45Z credit.*

(1) *Procedure for registering.* Until the revised Form 637 is released, applicants producing SAF eligible for the § 45Z credit may use the current Form 637 by writing in Activity Letter “CA” and providing the following information:

(A) A statement indicating whether the applicant produces SAF under an ASTM D7566 Annex or ASTM D1655 Annex A1, and if applicable, the specific ASTM



D7566 Annex under which the SAF synthetic blending component is produced;

(B) The feedstock(s) and country of origin of each feedstock used to produce the SAF the applicant produces;

(C) The annual volume of SAF the applicant produces;

(D) The location(s) and a description of the applicant's production facilities;

(E) Each production facility's annual fuel production capacity, and whether the applicant's production facilities are operational and currently producing volumes of SAF;

(F) The names and addresses of any person(s) acting for the applicant as an agent or broker in buying, selling, or transporting any SAF;

(G) The business entities to which the applicant sells SAF;

(H) The business entities from or with which the applicant buys, trades, transfers, or exchanges any SAF; and

(I) The annual volume of SAF the applicant buys, sells, trades, transfers, or exchanges.

(2) *Requirements.* The IRS will register an applicant with Activity Letter "CA" only if the IRS (A) concludes that the applicant is engaged as a producer of SAF that may be eligible for the § 45Z credit, or is likely to become so engaged within a reasonable time after becoming registered; and (B) is satisfied with the filing, deposit, payment, reporting, and claim history for all federal taxes of the applicant and any related person (as defined in § 48.4101-1(b)(5)).

## SECTION 5. INFORMATION ABOUT OTHER FUEL REGISTRATIONS

Section 4101(a)(1) requires that every person required to be registered with respect to the tax imposed by § 4041(a) or 4081, every person producing or importing biodiesel (as defined in § 40A(d)(1) including agri-biodiesel and renewable diesel) or alcohol (as defined in § 6426(b)(4)(A)), every person producing or importing sustainable aviation fuel (as defined

in § 40B), and every person producing second generation biofuel (as defined in § 40(b)(6)(E)), register under § 4101.

Section 4081(a)(1) imposes an excise tax on certain removals, entries, and sales of taxable fuel. Section 4083(a) defines taxable fuel as gasoline, diesel fuel, and kerosene. Section 4041(a) imposes an excise tax on certain sales and uses of diesel fuel and kerosene.

Depending on the type of transportation fuel being produced and sold, a person producing fuel eligible for the § 45Z credit may have additional registration obligations under § 4101 and § 48.4101-1 and thus may be required to be registered under other activity letters (in addition to Activity Letters "CN" and/or "CA"), including the following:

(A) Activity Letter "SA" (producers or importers of sustainable aviation fuel as defined in § 40B);

(B) Activity Letter "S" (enterer, position holder, refiner, terminal operator, or throughputter of gasoline, diesel fuel (including a diesel-water fuel emulsion), or kerosene, or industrial user of gasoline);

(C) Activity Letter "M" (blenders of gasoline, diesel fuel (including a diesel-water fuel emulsion) or kerosene, producing a taxable fuel outside the bulk transfer/terminal system, including blenders of alcohol fuel mixtures, alternative fuel mixtures, biodiesel mixtures, and renewable diesel mixtures);

(D) Activity Letter "AB" (producers and importers of agri-biodiesel);

(E) Activity Letter "AF" (producers and importers of alcohol);

(F) Activity Letter "NB" (producers and importers of biodiesel (other than agri-biodiesel) and renewable diesel); and

(G) Activity Letter "SB" (producers of second generation biofuel).

If a person is producing SAF eligible for the § 45Z credit and that SAF also meets the definition of sustainable aviation fuel under § 40B, such person must also be registered under Activity Letter "SA".<sup>6</sup>

For additional guidance for fuel registrations, see Notice 2023-6 (guidance on sustainable aviation fuel credits under §§ 40B and 6426(k)), Notice 2008-110, 2008-51 I.R.B. 1298 (guidance on biodiesel and registration for the cellulosic biofuel producer credit),<sup>7</sup> and Notice 2005-4, 2005-2 I.R.B. 289 (guidance on alcohol and biodiesel fuel tax credits and payments), *as modified by* Notice 2005-62, 2005-35 I.R.B. 443 (guidance for certain biodiesel issues not addressed in Notice 2005-4).

## SECTION 6. PAPERWORK REDUCTION ACT

Section 4 of this notice sets forth collections of information to be provided to the IRS with Form 637. The collections of information will be reflected in the submission to the Office of Management and Budget (OMB) for review in accordance with the Paperwork Reduction Act (44 U.S.C. 3507(c)) that is associated with Form 637 (OMB control number 1545-1835). The revisions to Form 637 and the new activity letters to be submitted with Form 637, outlined in section 4 of this notice, will be submitted to OMB for review and approval under the PRA procedures within 5 CFR 1320.10. An 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 OMB control number.

## SECTION 7. DRAFTING INFORMATION

The principal authors of this notice are Camille Edwards Bennehoff and Jennifer Golden of the Office of Associate Chief Counsel (Passthroughs & Special Industries). For questions regarding this notice, contact Ms. Edwards Bennehoff or Ms. Golden at (202) 317-6855 (not a toll-free number).

<sup>6</sup> Sections 40B(d) and 45Z(a)(3)(B) define SAF in nearly identical terms. However, the formulas used to qualify for and calculate the respective credits according to emissions are different. See Notice 2023-6, 2023-2 I.R.B. 328, Notice 2024-6, 2024-2 I.R.B. 348, and Notice 2024-37, 2024-21 I.R.B. 1191, for additional information regarding § 40B.

<sup>7</sup> Section 404 of the American Taxpayer Relief Act of 2012, Public Law 112-240, 126 Stat. 2313 (January 2, 2013), modified and extended what was previously known as the cellulosic biofuel producer credit of § 40(b)(6), replacing the term "cellulosic biofuel" with "second generation biofuel" and expanding the list of qualifying feedstocks to include algae.

## Appendix A – Table of Feedstocks\* Used to Make Fuels that May Be Eligible for the § 45Z Credit

\* Appendix A identifies primary feedstocks used to make transportation fuels that may be eligible for the § 45Z credit for purposes of applications for registration. Producers should list the feedstock(s) that are sourced from one or more separate entities or facilities as the main input(s) to their fuel production process. For example, an alcohol-to-jet (ATJ) producer that imports ethanol from one or more separate ethanol production facilities may list ethanol as the feedstock, whereas an integrated ATJ facility with on-site ethanol production should list the feedstock used to produce the ethanol. Renewable natural gas (RNG) producers with on-site anaerobic digestion should list the inputs to the digester (for example, manure or food waste) as feedstocks, whereas RNG producers that import biogas from a separate site should list biogas as the feedstock.

\*\* For purposes of Appendix A, “dedicated” means woody biomass grown for the purpose of being harvested for biofuel production.

| Feedstock Type       | Feedstock  | Additional Information   |
|----------------------|--|--|
| Agricultural Residue | Barley straw   |  |
| Agricultural Residue | Corn stover  |  |
| Agricultural Residue | Cotton field residues  |  |
| Agricultural Residue | Oats straw   |  |
| Agricultural Residue | Orchard or vineyard residues   |  |
| Agricultural Residue | Rice straw   |  |
| Agricultural Residue | Sorghum stubble  |  |
| Agricultural Residue | Sugarcane bagasse  |  |
| Agricultural Residue | Wheat straw  |  |
| Agricultural Residue | Other agricultural residues  |  |
| Algae                | Algal oil  |  |
| Biogas               | Dairy/swine digester gas   |  |
| Biogas               | High solid anaerobic digester gas  |  |
| Biogas               | Landfill gas   |  |
| Biogas               | Waste gases  |  |
| Biogas               | Other biomethane   |  |
| Biomass Energy Crop  | Biomass sorghum  |  |
| Biomass Energy Crop  | Energy cane  |  |
| Biomass Energy Crop  | Miscanthus   |  |
| Biomass Energy Crop  | Switchgrass  |  |
| Biomass Energy Crop  | Other biomass energy crop  |  |
| CO <sub>2</sub>      | CO <sub>2</sub> co-produced with hydrogen                                    | Includes CO <sub>2</sub> co-produced with hydrogen produced for use in the Haber-Bosch process               |
| CO <sub>2</sub>      | CO <sub>2</sub> from biogas upgrading  | Includes CO <sub>2</sub> from landfill gas upgrading   |
| CO <sub>2</sub>      | CO <sub>2</sub> from calcination of inorganic materials in cement production |  |
| CO <sub>2</sub>      | CO <sub>2</sub> from direct air capture                                      |  |
| CO <sub>2</sub>      | CO <sub>2</sub> from ethanol fermentation                                    |  |
| CO <sub>2</sub>      | CO <sub>2</sub> from ore oxidation in iron and steel production              |  |
| CO <sub>2</sub>      | Post-combustion captured biogenic CO <sub>2</sub>                            | Includes only CO <sub>2</sub> captured from combustion of bio-based materials (for example, biomass, biogas) |
| CO <sub>2</sub>      | Post-combustion captured fossil CO <sub>2</sub>                              | Includes only CO <sub>2</sub> captured from combustion of fossil fuels                                       |
| CO <sub>2</sub>      | Other CO <sub>2</sub> source   |  |
| Ethanol              | Corn grain   | Applicable for SAF only  |
| Ethanol              | Sugarcane  | Applicable for SAF only  |
| Ethanol              | Other sugar crop   | Applicable for SAF only  |
| Ethanol              | Other grain crop   | Applicable for SAF only  |



| <b>Feedstock Type</b>   | <b>Feedstock</b>                                    | <b>Additional Information</b>   |
|-------------------------|---|---|
| Ethanol                 | Other feedstocks                                    | Applicable for SAF only   |
| Fats, Oils, and Greases | Other fats, oils, or greases                        |   |
| Fats, Oils, and Greases | Tall oil  |   |
| Fats, Oils, and Greases | Used cooking oil                                    |   |
| Fats, Oils, and Greases | Tallow  |   |
| Industrial Byproduct    | Black liquor  |   |
| Industrial Byproduct    | Corn kernel fiber                                   |   |
| Industrial Byproduct    | Distillers corn oil                                 |   |
| Industrial Byproduct    | Distillers sorghum oil                              |   |
| Industrial Byproduct    | Milling residues                                    |   |
| Industrial Byproduct    | Nut hulls or shells                                 |   |
| Industrial Byproduct    | Other byproduct                                     |   |
| Industrial Byproduct    | Other food or beverage manufacturing wastes         | This includes brewery, winery, and distillery waste, including spent grain  |
| Isobutanol              | Corn grain  | Applicable for SAF only   |
| Isobutanol              | Sugarcane   | Applicable for SAF only   |
| Isobutanol              | Other feedstocks                                    | Applicable for SAF only   |
| Isobutanol              | Other grain crop                                    | Applicable for SAF only   |
| Isobutanol              | Other sugar crop                                    | Applicable for SAF only   |
| Manure                  | Manure, beef  |   |
| Manure                  | Manure, dairy                                       |   |
| Manure                  | Manure, swine                                       |   |
| Mixed Organic Waste     | Construction, demolition, or other urban wood waste |   |
| Mixed Organic Waste     | Mixed non-residential food waste                    |   |
| Mixed Organic Waste     | Mixed residential food waste                        |   |
| Mixed Organic Waste     | Municipal solid waste                               |   |
| Mixed Organic Waste     | Paper and paperboard                                |   |
| Mixed Organic Waste     | Wastewater treatment sludge                         |   |
| Mixed Organic Waste     | Yard waste  |   |
| Mixed Organic Waste     | Other mixed organic waste                           |   |
| Natural Gas             | Natural gas   |   |
| Natural Gas             | Renewable natural gas                               |   |
| Oilseed                 | Jatropha oil  |   |
| Oilseed                 | Palm oil  | Potentially eligible feedstock for non-SAF transportation fuel. SAF derived from palm fatty acid distillates is explicitly prohibited |
| Oilseed                 | Rapeseed/canola oil                                 |   |
| Oilseed                 | Soybean oil   |   |
| Oilseed                 | Other oilseed                                       |   |
| Other Alcohols          | Corn grain  | Applicable for SAF only   |
| Other Alcohols          | Sugarcane   | Applicable for SAF only   |
| Other Alcohols          | Other feedstocks                                    | Applicable for SAF only   |
| Other Alcohols          | Other grain crop                                    | Applicable for SAF only   |
| Other Alcohols          | Other sugar crop                                    | Applicable for SAF only   |

| <b>Feedstock Type</b>       | <b>Feedstock</b>   | <b>Additional Information</b>  |
|-----------------------------|--|--|
| Second or Intermediate Crop | Camelina   |  |
| Second or Intermediate Crop | Carinata   |  |
| Second or Intermediate Crop | Corn safrina   |  |
| Second or Intermediate Crop | Other second or intermediate crop  |  |
| Second or Intermediate Crop | Pennycress   |  |
| Starch Crop                 | Barley   |  |
| Starch Crop                 | Corn grain   |  |
| Starch Crop                 | Grain sorghum  |  |
| Starch Crop                 | Wheat  |  |
| Starch Crop                 | Other starch crop  |  |
| Sugar Crop                  | Sugarbeet  |  |
| Sugar Crop                  | Sugarcane  |  |
| Sugar Crop                  | Sweet sorghum  |  |
| Sugar Crop                  | Other sugar crop   |  |
| Woody Biomass               | Forest slash   |  |
| Woody Biomass               | Pre-commercial thinnings   |  |
| Woody Biomass               | Dedicated short-rotation poplar**  |  |
| Woody Biomass               | Dedicated short-rotation willow**  |  |
| Woody Biomass               | Dedicated pine**   |  |
| Woody Biomass               | Dedicated short-rotation eucalyptus**  |  |
| Woody Biomass               | Other dedicated woody biomass**  |  |
| Woody Biomass               | Other woody biomass residues   |  |
| Other                       | A feedstock used to produce a fuel eligible for the § 45Z credit which is not listed in this table | On your Form 637, state “Other” and provide a description of the feedstock |

# Superfund Tax on Chemical Substances; Modification to List of Taxable Substances; Notice of Determination for Polyoxymethylene

## Notice 2024-50

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of Determination.

**SUMMARY:** This notice of determination announces that the list of taxable substances is modified to include polyoxymethylene.

**EFFECTIVE DATES:** The effective date of this modification for tax purposes is October 1, 2024. The effective date of this modification for purposes of refund claims under section 4662(e) of the Internal Revenue Code (Code) is July 1, 2022.

### FOR FURTHER INFORMATION

**CONTACT:** Camille Edwards Bennehoff at (202) 317-6855 (not a toll-free number).

### SUPPLEMENTARY INFORMATION:

#### Background

Section 4671(a) of the Code imposes an excise tax on the sale or use of a taxable substance by the importer thereof. Section 4672(a)(1) of the Code defines the term *taxable substance* as any substance which, at the time of sale or use by the importer, is listed as a taxable substance by the Secretary of the Treasury or her delegate (Secretary) on the list of taxable substances under section 4672(a) (List).

Under section 4672(a)(2), the importer or exporter of any substance may request that the Secretary determine whether such substance should be added to the List as a taxable substance or should be removed from the List. Under section 4672(a)(2) (B) and (b)(2), the Secretary is authorized to add a substance to the List if the Secretary determines that any taxable chemicals that are listed in section 4661(b) of the Code constitute more than 20 percent of the weight, or more than 20 percent of

the value, of the materials used to produce such substance. Section 4672(a)(4) authorizes the Secretary to remove a substance from the List only if such substance meets neither the weight nor the value test of section 4672(a)(2)(B). Under section 4672(a)(2)(B) and (a)(4), the Secretary's determination to modify the List is made based on the substance's predominant method of production.

Rev. Proc. 2022-26 (2022-29 I.R.B. 90), *as modified by* Rev. Proc. 2023-20 (2023-15 I.R.B. 636), provides the exclusive process by which an importer, exporter, or interested person may request a determination that a particular substance be added to or removed from the List.

Section 4671(b)(3) authorizes the Secretary to prescribe a tax rate for taxable substances in lieu of the tax rate specified in section 4671(b)(2). The tax rate prescribed by the Secretary for a substance added to the List is calculated by multiplying the conversion factor for each taxable chemical used in the production of the substance by the corresponding tax rate for such taxable chemical under section 4661(b). Conversion factors are determined on the basis of the predominant method of production of the substance. *See* sections 8 and 10.04(8) of Rev. Proc. 2022-26. Importers are not required to use the prescribed tax rate for a taxable substance and may calculate their own rate under section 4671(b)(1).

#### Request to Add Polyoxymethylene to the List

Celanese Ltd. (Petitioner) is an exporter of polyoxymethylene. Petitioner submitted a petition to the IRS in accordance with Rev. Proc. 2022-26 requesting a determination under section 4672(a)(2) to add polyoxymethylene to the List. According to the petition, the taxable chemical methane constitutes 50.08 percent, by weight, of the materials used to produce polyoxymethylene.

#### Explanation of Determination

The Secretary's determination with regard to polyoxymethylene is in paragraph (a) of the "Modification to the List of Taxable Substances" section of this notice. The Secretary made the determina-

tion to add polyoxymethylene to the List in accordance with the requirements of section 4672(a)(2) and (4), and pursuant to the procedures set forth in Rev. Proc. 2022-26, *as modified by* Rev. Proc. 2023-20.

The tax rate for polyoxymethylene, as prescribed by the Secretary, is provided in paragraph (a)(6) of the "Modification to the List of Taxable Substances" section of this notice.

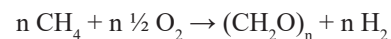
Classification numbers for polyoxymethylene are provided in paragraph (b) of the "Modification to the List of Taxable Substances" section of this notice. The classification numbers provided with respect to polyoxymethylene are not part of the determination of whether polyoxymethylene is added to the List and do not impact whether polyoxymethylene is a taxable substance. The classification numbers are provided solely as a matter of convenience, and taxpayers may not rely on them. The classification numbers may change over time. The Department of the Treasury (Treasury Department) and the IRS do not anticipate updating this document to reflect any such changes.

#### Modification to the List of Taxable Substances:

(a) *Determination.* Polyoxymethylene is added to the list of taxable substances under section 4672(a). Other pertinent information is as follows:

(1) *Predominant method of production:* There is a reaction of aqueous formaldehyde with an alcohol to create a hemiformal. The hemiformal/water mixture is dehydrated (either by extraction or vacuum distillation). The hemiformal is heated to release the formaldehyde. The formaldehyde is then polymerized by anionic catalysis, and the resulting polymer stabilized by reaction with acetic anhydride.

(2) *Stoichiometric material consumption equation:*



(3) *Reasons for the determination:* The polyoxymethylene petition submitted by Petitioner was filed on December 20, 2022. The notice of filing summarizing

the petition and requesting comments was published in the *Federal Register* (87 FR 79938) on December 28, 2022. The Treasury Department and the IRS received no written comments in response to the notice of filing. A public hearing was neither requested nor held.

The Secretary followed the process in section 4672(a)(2)(B) in making this determination. A review of the stoichiometric material consumption equation and other information in the petition shows that methane, a taxable chemical, constitutes more than 20 percent by weight of the materials used in the production of polyoxymethylene, based on the predominant method of production. Therefore, the test in section 4672(a)(2)(B) is satisfied.

(4) *Date of determination*: May 30, 2024. Pursuant to section 10.02 of Rev. Proc. 2022-26, Petitioner and the IRS agreed to extend the 180-day determination period.

(5) *Effective dates for addition of polyoxymethylene to the List*:

(i) *Effective date for purposes of the section 4671 tax (see section 11.01 of Rev. Proc. 2022-26)*: October 1, 2024.

(ii) *Effective date for purposes of refund claims under section 4662(e) (see sections 11.02 and 11.03 of Rev. Proc. 2022-26, as modified by section 3 of Rev. Proc. 2023-20)*: July 1, 2022.

(6) *Tax rate prescribed by the Secretary*: \$3.65 per ton. The conversion factor for the methane used in the production of polyoxymethylene is 0.53. The tax rate is calculated by multiplying the conversion factor by the tax rate for methane ( $0.53 \times \$6.88 = \$3.65$ ).

(b) *Classification numbers*.

(1) *The Secretary has no basis to object to the following classification numbers proposed by Petitioner*:

(i) *HTSUS number*: 3907.10.0000

(ii) *Schedule B number*: 3907.10.0000

(iii) *CAS number*: 9002-81-7

(2) *The Secretary is unable to confirm the following classification numbers proposed by Petitioner*: Not applicable.

Krishna P. Vallabhaneni,  
Tax Legislative Counsel.

## 2023 Section 45K(d)(2)(C) Reference Price

### Notice 2024-51

#### SECTION 1. PURPOSE

This notice publishes the reference price under § 45K(d)(2)(C) of the Internal Revenue Code for calendar year 2023. The credit period for the nonconventional source production credit under § 45K ended on December 31, 2013, for facilities producing coke or coke gas (other than from petroleum-based products). However, the reference price continues to apply in determining the amount of the enhanced oil recovery credit under § 43, the marginal well production credit for qualified crude oil production under § 45I, and the applicable percentage under § 613A to be used in determining percentage depletion in the case of oil and natural gas produced from marginal properties.

#### SECTION 2. BACKGROUND

Section 45K(d)(2)(C) provides that the term “reference price” means, with respect to a calendar year, the Secretary’s estimate of the annual average wellhead price per barrel for all domestic crude oil the price of which is not subject to regulation by the United States.

Section 43(a) provides that, for purposes of § 38, the enhanced oil recovery credit for any taxable year is an amount equal to 15 percent of the taxpayer’s qualified enhanced oil recovery costs for such taxable year.

Section 43(b)(1) provides that the amount of enhanced oil recovery credit for any taxable year shall be reduced by an amount which bears the same ratio to the amount of such credit (determined without regard to this paragraph) as - (A) the amount by which the reference price for the calendar year preceding the calendar year in which the taxable year begins exceeds \$28, bears to (B) \$6. Section 43(b)(2) provides that the term “reference price” means, with respect to any calendar year, the reference price determined for such calendar year under § 45K(d)(2)(C).

Section 45I(a) provides that, for purposes of § 38, the marginal well production credit for any taxable year is an amount equal to the product of the credit amount and the qualified crude oil production and the qualified natural gas production which is attributable to the taxpayer.

Section 45I(b)(1) provides that for crude oil production, the amount of the marginal well production credit is \$3 per barrel of qualified crude oil production.

Section 45I(b)(2) provides that the \$3 amount under § 45I(b)(1) shall be reduced (but not below zero) by an amount which bears the same ratio to such amount (determined without regard to this paragraph) as - (i) the excess (if any) of the applicable reference price over \$15, bears to (ii) \$3. The applicable reference price for a taxable year is the reference price of the calendar year preceding the calendar year in which the taxable year begins.

Section 45I(b)(2)(C) provides that for qualified crude oil production the term “reference price” means, with respect to any calendar year, the reference price determined under § 45K(d)(2)(C).

Section 613A(c)(6)(A) provides, in general, that the allowance for depletion under § 611 shall be computed in accordance with § 613 with respect to - (i) so much of the taxpayer’s average daily marginal production of domestic crude oil as does not exceed the taxpayer’s depletable oil quantity (determined without regard to paragraph (3)(A)(ii)), and (ii) so much of the taxpayer’s average daily marginal production of domestic natural gas as does not exceed the taxpayer’s depletable natural gas quantity (determined without regard to paragraph (3)(A)(ii)), and the applicable percentage shall be deemed to be specified in subsection (b) of § 613 for purposes of subsection (a) of that section.

Section 613A(c)(6)(C) provides that the term “applicable percentage” means the percentage (not greater than 25 percent) equal to the sum of - (i) 15 percent, plus (ii) 1 percentage point for each whole dollar by which \$20 exceeds the reference price for crude oil for the calendar year preceding the calendar year in which the taxable year begins. For purposes of this paragraph, the term “reference price” means, with respect to any calendar year, the reference price determined for such calendar year under § 45K(d)(2)(C).

**SECTION 3. REFERENCE PRICE**

The reference price under § 45K(d)(2)(C) for calendar year 2023 is \$76.10.

**SECTION 4. DRAFTING INFORMATION**

The principal author of this notice is Alan W. Tilley of the Office of Associ-

ate Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice, contact Mr. Tilley on (202) 317-6853 (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.  
FR—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.

## Numerical Finding List<sup>1</sup>

Bulletin 2024–26

### Announcements:

2024-1, 2024-02 I.R.B. 363  
2024-3, 2024-02 I.R.B. 364  
2024-5, 2024-05 I.R.B. 635  
2024-6, 2024-05 I.R.B. 635  
2024-4, 2024-06 I.R.B. 665  
2024-7, 2024-07 I.R.B. 673  
2024-8, 2024-07 I.R.B. 674  
2024-9, 2024-07 I.R.B. 675  
2024-12, 2024-08 I.R.B. 676  
2024-11, 2024-08 I.R.B. 683  
2024-13, 2024-10 I.R.B. 710  
2024-10, 2024-11 I.R.B. 711  
2024-14, 2024-12 I.R.B. 719  
2024-15, 2024-15 I.R.B. 876  
2024-16, 2024-16 I.R.B. 909  
2024-17, 2024-16 I.R.B. 932  
2024-19, 2024-17 I.R.B. 950  
2024-20, 2024-19 I.R.B. 1069  
2024-18, 2024-21 I.R.B. 1234  
2024-21, 2024-21 I.R.B. 1236  
2024-22, 2024-24 I.R.B. 1673  
2024-23, 2024-24 I.R.B. 1674  
2024-24, 2024-24 I.R.B. 1675  
2024-25, 2024-25 I.R.B. 1741

### Notices:

2024-1, 2024-02 I.R.B. 314  
2024-2, 2024-02 I.R.B. 316  
2024-3, 2024-02 I.R.B. 338  
2024-4, 2024-02 I.R.B. 343  
2024-5, 2024-02 I.R.B. 347  
2024-6, 2024-02 I.R.B. 348  
2024-7, 2024-02 I.R.B. 355  
2024-8, 2024-02 I.R.B. 356  
2024-9, 2024-02 I.R.B. 358  
2024-11, 2024-02 I.R.B. 360  
2024-10, 2024-03 I.R.B. 406  
2024-12, 2024-05 I.R.B. 616  
2024-13, 2024-05 I.R.B. 618  
2024-16, 2024-05 I.R.B. 622  
2024-18, 2024-05 I.R.B. 625  
2024-19, 2024-05 I.R.B. 627  
2024-21, 2024-06 I.R.B. 659  
2024-22, 2024-06 I.R.B. 662  
2024-20, 2024-07 I.R.B. 668  
2024-23, 2024-07 I.R.B. 672  
2024-24, 2024-10 I.R.B. 707  
2024-25, 2024-12 I.R.B. 712  
2024-26, 2024-12 I.R.B. 713  
2024-27, 2024-12 I.R.B. 715  
2024-28, 2024-13 I.R.B. 720  
2024-29, 2024-14 I.R.B. 751

## Notices:—Continued

2024-31, 2024-15 I.R.B. 869  
2024-30, 2024-16 I.R.B. 878  
2024-32, 2024-16 I.R.B. 897  
2024-33, 2024-18 I.R.B. 959  
2024-34, 2024-18 I.R.B. 960  
2024-35, 2024-19 I.R.B. 1051  
2024-37, 2024-21 I.R.B. 1191  
2024-38, 2024-21 I.R.B. 1211  
2024-36, 2024-24 I.R.B. 1479  
2024-39, 2024-24 I.R.B. 1611  
2024-40, 2024-24 I.R.B. 1612  
2024-41, 2024-24 I.R.B. 1615  
2024-42, 2024-25 I.R.B. 1732  
2024-43, 2024-25 I.R.B. 1737  
2024-44, 2024-25 I.R.B. 1737  
2024-45, 2024-26 I.R.B. 1747  
2024-46, 2024-26 I.R.B. 1748  
2024-48, 2024-26 I.R.B. 1749  
2024-49, 2024-26 I.R.B. 1781  
2024-50, 2024-26 I.R.B. 1789  
2024-51, 2024-26 I.R.B. 1790

### Proposed Regulations:

REG-118492-23, 2024-02 I.R.B. 366  
REG-107423-23, 2024-03 I.R.B. 411  
REG-121010-17, 2024-05 I.R.B. 636  
REG-101552-24, 2024-13 I.R.B. 741  
REG-117631-23, 2024-14 I.R.B. 754  
REG-108761-22, 2024-16 I.R.B. 933  
REG-117542-22, 2024-16 I.R.B. 942  
REG-123379-22, 2024-16 I.R.B. 952  
REG-115710-22, 2024-20 I.R.B. 1070  
REG-118499-23, 2024-20 I.R.B. 1167  
REG-117631-23, 2024-21 I.R.B. 1237  
REG-124850-08, 2024-24 I.R.B. 1624  
REG-133850-13, 2024-25 I.R.B. 1742

### Revenue Procedures:

2024-1, 2024-01 I.R.B. 1  
2024-2, 2024-01 I.R.B. 119  
2024-3, 2024-01 I.R.B. 143  
2024-4, 2024-01 I.R.B. 160  
2024-5, 2024-01 I.R.B. 262  
2024-7, 2024-01 I.R.B. 303  
2024-8, 2024-04 I.R.B. 479  
2024-9, 2024-05 I.R.B. 628  
2024-12, 2024-09 I.R.B. 677  
2024-13, 2024-09 I.R.B. 678  
2024-14, 2024-09 I.R.B. 682  
2024-15, 2024-12 I.R.B. 717  
2024-11, 2024-13 I.R.B. 721  
2024-17, 2024-15 I.R.B. 873  
2024-18, 2024-15 I.R.B. 874  
2024-19, 2024-16 I.R.B. 899  
2024-20, 2024-19 I.R.B. 1053

## Revenue Procedures:—Continued

2024-21, 2024-19 I.R.B. 1054  
2024-24, 2024-21 I.R.B. 1214  
2024-22, 2024-22 I.R.B. 1332  
2024-25, 2024-22 I.R.B. 1333  
2024-23, 2024-23 I.R.B. 1334

### Revenue Rulings:

2024-1, 2024-02 I.R.B. 307  
2024-2, 2024-02 I.R.B. 311  
2024-3, 2024-06 I.R.B. 646  
2024-5, 2024-07 I.R.B. 666  
2024-4, 2024-10 I.R.B. 686  
2024-6, 2024-10 I.R.B. 688  
2024-7, 2024-14 I.R.B. 749  
2024-8, 2024-16 I.R.B. 877  
2024-9, 2024-19 I.R.B. 964  
2024-10, 2024-22 I.R.B. 1240  
2024-11, 2024-24 I.R.B. 1459  
2024-12, 2024-25 I.R.B. 1677

### Treasury Decisions:

9984, 2024-03 I.R.B. 386  
9985, 2024-05 I.R.B. 573  
9986, 2024-05 I.R.B. 610  
9987, 2024-06 I.R.B. 648  
9988, 2024-15 I.R.B. 794  
9989, 2024-15 I.R.B. 850  
9990, 2024-19 I.R.B. 966  
9992, 2024-21 I.R.B. 1175  
9995, 2024-22 I.R.B. 1241  
9996, 2024-22 I.R.B. 1317  
9993, 2024-25 I.R.B. 1679  
9997, 2024-25 I.R.B. 1730

<sup>1</sup> A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2023–27 through 2023–52 is in Internal Revenue Bulletin 2023–52, dated December 26, 2023.

## **Finding List of Current Actions on Previously Published Items<sup>1</sup>**

Bulletin 2024–26

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<sup>1</sup> A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2023–27 through 2023–52 is in Internal Revenue Bulletin 2023–52, dated December 26, 2023.

# **Internal Revenue Service**

## **Washington, DC 20224**

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