

**2015 Qualified Census Tracts (QCTs) and Difficult Development Areas (DDAs)**

**2015 IRS Section 42(d)(5)(B) Metropolitan Qualified Census Tracts  
(2010 Census and 2006-201, 2007-2011 and 2008-2012 American Community Survey (ACS) Data:  
OMB Metropolitan Area Definitions, December 1, 2009)**

<b>METROPOLITAN AREA                   Augusta-Richmond County, GA-SC MSA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>
Aiken County	203.01	204.00	206.02	211.02	214.00	216.01	217.00				
Edgefield County	9702.01										
<b>METROPOLITAN AREA                   Anderson, SC MSA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>
Anderson County	5.00	6.00	7.00	8.00	9.00	117.0	119.01	119.02	123.00		
<b>METROPOLITAN AREA                   Charleston- N. Charleston- Summerville, SC MSA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>
Berkeley County	202.01	202.02	207.18								
Charleston County	4.00	5.00	6.00	7.00	9.00	10.00	11.00	15.00	27.01	27.02	31.04
	31.05	31.15	33.00	34.00	36.00	37.00	38.00	40.00	43.00	44.00	50.00
	51.00	53.00	54.00	55.00							
Dorchester County	102.00										
<b>METROPOLITAN AREA                   Charlotte-Gastonia-Rock Hill, NC-SC MSA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>
York County	601.02	602.00	603.00	604.01	604.02	605.01	605.02	616.01	616.02	618.01	
<b>METROPOLITAN AREA                   Columbia, SC MSA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>
Fairfield County	9601.00	9604.00									
Kershaw	9708.00										
Lexington County	201.00	202.01	207.06	209.03	214.02	214.03					
Richland County	1.00	2.00	3.00	5.00	6.00	9.00	10.00	13.00	16.00	21.00	26.03
	26.04	28.00	29.00	30.00	104.09	104.11	104.12	104.13	105.02	106.00	107.01
	108.06.	109.00	115.01	117.01							
Saluda	9602.02										

**2015 IRS Section 42(d)(5)(B) Metropolitan Qualified Census Tracts**

**(2010 Census and 2006-2010, 2007-2011 and 2008-2012 American Community Survey (ACS) Data;  
OMB Metropolitan Area Definitions, November 1, 2009)**

-Continued-

<b>METROPOLITAN AREA Florence, SC MSA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>
Darlington County	106.00	107.00	113.00								
Florence County	7.00	8.00	9.00	20.00	22.01	22.02	26.00				
<b>METROPOLITAN AREA Greenville-Mauldin-Easley, SC MSA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>
Greenville County	4.00	5.00	7.00	8.00	9.00	12.05	15.02	17.00	20.01	20.03	21.04
	21.05	21.06	21.07	21.08	22.01	22.02	23.02	23.03	23.04	25.05	35.00
	36.01	36.02	37.04	37.06	43.00						
Laurens County	9205.02	9206.00	9207.00	9209.00							
Pickens County	110.01	111.02	112.04	112.05							
<b>METROPOLITAN AREA Myrtle Beach-North Myrtle Beach- Conway, SC MSA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>
Horry County	101.00	201.00	301.01	301.03	401.04	506.00	507.00	509.00	601.01	601.02	703.00
	704.00	707.02									
<b>METROPOLITAN AREA Spartanburg, SC MSA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>
Spartanburg County	203.01	204.00	205.00	207.01	207.02	208.00	210.01	214.03	217.00	218.02	218.04
	223.03	230.02	233.02								
<b>METROPOLITAN AREA Sumter, SC MSA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>
Sumter County	1.00	8.00	11.00	13.00	15.00	16.00					

**2015 IRS Section 42(d)(5)(B) Non-Metropolitan Qualified Census Tracts  
(2010 Census and 2006-2010, 2007-2010 and 2008-2012 American Community Survey (ACS) Data;  
OMB Metropolitan Area Definitions, December 1, 2009)**

<b>SOUTH CAROLINA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>	<b>Tract</b>
Abbeville County	9505.00										
Allendale County	9702.00	9704.00									
Bamberg County	9601.00										
Barnwell County	9702.00	9703.00									
Beaufort County	1.00										
Cherokee County	9703.02	9705.02									
Chester County	201.00	202.00	210.00								
Clarendon County	9605.00	9608.01									
Colleton County	9705.00										
Dillon County	9701.00	9704.00	9705.00								
Georgetown County	9202.01	9202.02	9204.00	9206.00							
Greenwood County	9705.00	9708.00									
Lancaster County	105.00	107.00	108.00								
Lee County	9202.00	9203.02									
Marion County	9503.00	9506.00									
Marlboro County	9602.00	9604.00	9605.00								
Newberry County	9505.02										
Oconee	307.02										
Orangeburg County	101.00	102.00	106.00	111.00	112.00	113.00					
Union County	302.00										
Williamsburg County	9703.00	9704.00	9705.01	9705.02	9707.00	9708.01	9709.00				

## 2014 Difficult Development Areas (DDAs)

2015 IRS Section 42(d)(5)(B) Non-Metropolitan Difficult Development Areas  
(OMB Metropolitan Area Definitions December 1, 2009)

STATE	Non-Metropolitan Counties or County Equivalent
South Carolina	Beaufort County    Colleton County    Jasper County    Orangeburg County