

Effective January 1, 2019

**2019 Qualified Census Tracts (QCTs) and Difficult Development Areas (DDAs)**

**2019 IRS Section 42(d)(5)(B) Qualified Census Tracts**  
**(2010 Census and 2010-2014, 2011-2015 and 2012-2016 American Community Survey (ACS) Data:**  
**OMB Metropolitan Area Definitions, July 15, 2015)**

<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	210.02	211.01	214.00	216.01							
<b>METROPOLITAN AREA Charleston- N. Charleston, 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	202.02	208.11	209.01								
Charleston County	4.00	5.00	6.00	7.00	9.00	10.00	11.00	22.00	31.04	31.05	31.08
	31.10	31.15	33.00	34.00	36.00	37.00	38.00	40.00	43.00	44.00	51.00
	53.00	54.00	55.00								
Dorchester County	102.00	103.00	107.00								
<b>METROPOLITAN AREA Charlotte-Concord-Gastonia, 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>
Chester County	201.00	202.00	203.00	210.00							
Lancaster County	105.00	107.00	108.00								
York County	602.00	603.00	604.01	604.02	605.01	605.02	609.01	616.01			
<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	9605.00								
Kershaw	9706.02	9708.00									
Lexington County	201.00	202.01	205.05	207.08	208.03	208.04	208.05	214.02	214.03		
Richland County	1.00	2.00	3.00	5.00	9.00	10.00	13.00	21.00	26.03	26.04	28.00
	29.00	30.00	31.00	104.09	104.10	104.11	105.01	105.02	106.00	107.01	107.02
	108.03	108.04	108.05	109.00	110.00	113.05	117.01	117.02	118.00		
Saluda	9602.02										

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<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	112.00	114.00							
Florence County	5.00	7.00	8.00	9.00	10.00	22.01					
<b>METROPOLITAN AREA Greenville-Anderson-Mauldin, 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	6.00	7.00	8.00	9.00	107.00	119.01	119.02	123.00			
Greenville County	5.00	7.00	8.00	9.00	15.02	20.01	20.03	20.05	21.04	21.05	21.06
	21.07	21.08	22.01	22.02	23.01	23.02	23.03	23.04	25.05	33.01	34.01
	35.00	36.02	37.04	37.05	37.06	37.07	43.00				
Laurens County	9203.02	9205.02	9206.00	9207.00							
Pickens County	110.01	111.02	112.04	112.05							
<b>METROPOLITAN AREA Hilton Head Island-Bluffton-Beaufort, SC MSA</b>											
<b>COUNTY/COUNTY EQUIVALENT</b>	<b>Tact</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>
Beaufort County	1.00	2.00	11.02	108.00							
Jasper County	9502.02	9503.00									
<b>METROPOLITAN AREA Myrtle Beach-Conway-North Myrtle Beach, SC-NC 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	505.00	506.00	507.00	509.00	515.03	601.01	601.02	604.05	703.00	704.00
<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	215.00	217.00	218.02
	218.04	219.01	222.02	223.03	233.04	233.02					
Union County	302.00										

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METROPOLITAN AREA	Sumter, SC MSA										
COUNTY/COUNTY EQUIVALENT											
Sumter County	7.00	8.00	11.00	13.00	15.00	16.00					

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**2019 IRS Section 42(d)(5)(B) NonMetropolitan Qualified Census Tracts  
(2010 Census and 2010-2014, 2011-2015, and 2012-2016 American Community Survey (ACS) Data;  
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<b>NONMETROPOLITAN PART OF STATE: 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>
Allendale County	9702.00	9704.00									
Bamberg County	9601.00										
Barnwell County	9702.00										
Cherokee County	9703.02	9704.01	9705.02								
Clarendon County	9605.00	9608.01									
Dillon County	9702.00	9704.00									
Georgetown County	9202.01	9202.02	9206.00								
Greenwood County	9701.02	9705.00	9708.00								
Hampton County	9203.00	9205.00									
Lee County	9202.00										
Marion County	9503.00	9506.00									
Marlboro County	9602.00	9604.00	9605.00								
Oconee County	304.01										
Orangeburg County	102.00	106.00	111.00	112.00	113.00	115.00					
Williamsburg County	9705.02	9707.00	9708.01								

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**2019 IRS Section 42(d)(5)(B) Metropolitan Difficult Development Areas  
(OMB Metropolitan Area Definitions, July 15, 2015 (MSA) and derived FY2018 HUD Metro SAFMR Area Definitions (HMFA))**

<b>South Carolina Metropolitan Area</b>	<b>DDA ZCTAs</b>											
Charleston-North Charleston, SC MSA	29401	29404	29451	29464	29466	29482	29492					
Chester County, SC HMFA	29730	29742*										
Columbia, SC HMFA	29202	29229										
Jasper County, SC HMFA	29927											
Kershaw County, SC HMFA	29045											
Lancaster County, SC HMFA	29707											
Myrtle Beach-North Myrtle Beach-Conway, SC HMFA	29576	29579										
Sumter, SC MSA	29152	29154										
Union County, SC HMFA	29374											

- ZCTAs are Zip Code Tabulations Areas and are not postal codes
- ZCTAs are held constant based on the decennial census
- ZCTAs marked with an asterisk ( \* ) are located in two metro areas with only part of the ZCTA designated as DDA.
- Must use the HUD mapping tool at [www.huduser.gov/portal/sadda/sadda\\_qct.html](http://www.huduser.gov/portal/sadda/sadda_qct.html) to determine if a site is in a ZCTA
- SAFMRA is a Small Area Fair Market Rent Area
- HMFA is a HUD Metro Fair Market Rent Area

**2019 Difficult Development Areas (DDAs)**

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**2019 IRS Section 42(d)(5)(B) NonMetropolitan Difficult Development Areas  
(OMB Metropolitan Area Definitions July 15, 2015)**

<b>STATE</b>	<b>Non-Metropolitan Counties or County Equivalent</b>			
<b>South Carolina</b>	<b>Allendale County</b>	<b>Bamberg County</b>	<b>Barnwell County</b>	<b>Cherokee County</b>
	<b>Colleton County</b>	<b>Georgetown County</b>	<b>Hampton County</b>	<b>Marlboro County</b>
	<b>Newberry County</b>	<b>Orangeburg County</b>		