

2025 IRS Section 42(d)(5)(B) Qualified Census Tracts

ALABAMA												
Metropolitan Area:	Tract	Tract	Tract	Tract	Tract	Tract	Tract	Tract	Tract	Tract	Tract	Tract
Anniston-Oxford-Jacksonville												
Calhoun County	2.00	3.00	4.00	5.00	6.00	8.00	12.02	21.01				
Auburn-Opelika												
Lee County	402.01	403.00	404.01	406.05	406.06	406.07	407.00	408.01	408.02	409.03	414.00	416.00
Birmingham-Hoover												
Bibb County	100.01											
Blount County	501.05	505.01	507.02									
Jefferson County	1.00	3.00	4.00	5.00	7.00	8.00	14.00	15.00	16.00	19.02	20.00	21.00
	22.00	23.03	24.01	24.02	27.02	29.00	30.02	31.00	32.00	34.00	35.00	36.00
	37.00	38.02	38.03	39.00	40.00	42.00	49.01	49.02	51.01	52.00	55.00	57.01
	57.02	58.00	59.08	100.01	101.00	102.00	103.01	103.02	104.01	105.00	106.03	106.04
	109.00	110.02	112.09	112.10	118.03	118.04	118.05	118.06	119.01	124.02	129.19	130.02
	131.00	132.00	133.00	136.01	138.01	143.01	143.04					
St. Clair County	403.02											
Shelby County	301.02	304.06	304.08	305.04								
Columbus, AL-GA												
Russell County	302.00	303.00	307.00	308.00								
Daphne-Fairhope-Foley												
Baldwin County	106.00											
Decatur												
Lawrence County	9794.00											
Morgan County	1.00	6.00	7.00	51.09	52.02	54.05						
Dothan												
Geneva County	501.00	505.00										
Houston County	403.02	406.00	410.00	412.00	414.00	415.00						
Florence-Muscle Shoals												
Colbert County	203.00											
Lauderdale County	101.00	102.00	103.00	104.00	106.00	107.00	108.00	110.00				
Gadsden												
Etowah County	2.00	3.00	5.00	7.00	8.00	9.00	10.00	13.00	17.00	112.00		
Huntsville												
Limestone County	201.03	205.00	206.00	207.00	210.00							
Madison County	2.03	3.01	3.02	5.01	5.03	6.01	6.02	7.01	7.02	12.00	13.01	13.02
	14.04	15.00	21.00	22.00	23.00	24.00	25.01	25.02	30.00	104.04	106.25	109.02
Mobile												
Mobile County	2.00	4.02	5.00	6.00	7.01	8.02	9.03	11.00	13.02	15.01	15.02	21.00

Sumter County	113.01	114.00				
Talladega County	105.00	106.00	113.01	114.00	116.00	118.00
Tallapoosa County	9626.00					
Wilcox County	347.00	348.01	348.02	351.00		

2025 IRS Section 42(d)(5)(B) NonMetropolitan Difficult Development Areas

Butler County	Chambers County	Cullman County	Dallas County
Macon County	Pike County	Sumter County	Talladega County
Tallapoosa County	Wilcox County		

2025 IRS Section 42(d)(5)(C) Metropolitan Difficult Development Areas

Birmingham-Hoover, AL	35080	35147	35213	35223
Chilton County	35040			
Columbus, GA-AL (Russell County)	36856			
Huntsville, AL	35763	35808		
Montgomery, AL	36064	36112	36113	36115