

**2013 Qualified Census Tracts (QCTs) and Difficult Development Areas (DDAs)**

**2013 IRS Section 42(d)(5)(B) Metropolitan Qualified Census Tracts  
(2010 Decennial Census and 2006-2010 American Community Survey Data; OMB Metropolitan Area Definitions, December 1, 2009)**

<b>METROPOLITAN AREA                      Augusta-Richmond 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	217.00					
Edgefield County	9702.01	9702.02									
<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	119.02	123.00			
<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	202.01	202.02	203.01	204.01	207.18						
Charleston County	4.00	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	39.00	40.00	43.00	44.00	51.00
	53.00	54.00	55.00								
Dorchester County	102.00										
<b>METROPOLITAN AREA                      Charlotte-Gastonia-Concord, 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	604.02	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	9605.00								
Kershaw	9708.00										
Lexington County	201.00	203.00	207.06	207.07	209.03	214.02					
Richland County	1.00	2.00	5.00	9.00	10.00	13.00	26.03	27.00	28.00	29.00	30.00
	104.09	104.11	104.13	105.02	106.00	107.01	107.03	109.00	115.01	117.01	
Saluda	16.00	21.00	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								
Florence County	7.00	8.00	9.00	17.00	22.01	22.02	26.00	9801.00			
<b>METROPOLITAN AREA Greenville, 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	1.00	4.00	5.00	7.00	8.00	9.00	12.05	15.02	17.00	20.01	20.03
	21.04	21.05	26.06	21.07	21.08	22.01	23.03	23.04	25.05	32.01	35.00
	36.01	36.02	37.04	37.06	43.00						
Laurens County	9205.02	9206.00	9207.00	9209.00							
Pickens County	111.02	112.04	112.05								
<b>METROPOLITAN AREA Myrtle Beach-Conway-North Myrtle Beach, 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	203.00	301.01	301.03	506.00	507.00	509.00	601.01	604.05	701.01
	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	208.00	210.01	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					

**2013 IRS Section 42(d)(5)(B) Non-Metropolitan Qualified Census Tracts  
(2010 Decennial Census and 2006-2010 American Community Survey 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	11.02									
Cherokee County	9703.02	9705.02									
Chester County	203.00	210.00									
Chesterfield County	9501.02										
Clarendon County	9605.00	9608.01									
Colleton County	9705.00										
Dillon County	9701.00	9704.00	9705.00								
Georgetown County	9202.01	9204.00	9206.00								
Greenwood County	9705.00	9708.00									
Hampton County	9205.00										
Lancaster County	105.00	107.00	108.00								
Lee County	9202.00	9203.02	9205.00	9206.00							
Marion County	9503.00	9506.00									
Marlboro County	9602.00	9605.00									
Newberry County	9505.02										
Orangeburg County	101.00	102.00	106.00	111.00	112.00	113.00					
Union County	302.00										
Williamsburg County	9703.00	9704.00	9705.02	9707.00	9708.01	9709.00					

## 2013 Difficult Development Areas (DDAs)

2012 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                      Jasper County