

2026 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, AL												
Calhoun County	3.00	4.00	5.00	6.00	8.00	12.02	21.01	21.05				
Auburn-Opelika, AL												
Lee County	402.01	403.00	404.01	406.05	406.06	406.07	407.00	408.02	409.03	414.00	416.00	
Macon County	2316.02	2317.00	2319.00									
Birmingham, AL												
Bibb County	100.01	100.09										
Blount County	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	37.00
	38.02	38.03	39.00	40.00	42.00	45.02	49.01	51.01	52.00	55.00	59.08	59.09
	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	118.05	118.06	119.01	124.02	130.02	131.00	133.00	136.01	138.01	143.04	
St. Clair County	403.02											
Shelby County	301.02	304.06										
Columbus, AL-GA												
Russell County	302.00	303.00	307.00	308.00								
Daphne-Fairhope-Foley, AL												
Baldwin County	106.00											
Decatur, AL												
Lawrence County	9794.00											
Morgan County	1.00	6.00	7.00	54.05								
Dothan, AL												
Geneva County	505.00											
Henry county	302.00											
Houston County	406.00	407.00	410.00	411.00	412.00	414.00	415.00					
Florence-Muscle Shoals, AL												
Colbert County	203.00											
Lauderdale County	101.00	102.00	103.00	104.00	106.00	107.00	108.00	109.02				
Gadsden, AL												
Etowah County	2.00	3.00	5.00	7.00	8.00	110.00	12.00	13.00	17.00	112.00		
Huntsville, AL												
Limestone County	205.00	206.00	207.00	210.00	211.01							
Madison County	2.03	3.01	3.02	5.01	5.02	5.03	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	104.03	104.04	106.25	
Mobile, AL												

Mobile County	2.00	4.02	5.00	6.00	7.01	8.02	11.00	13.02	15.01	15.02	21.00	23.02
	26.00	27.00	32.02	32.05	34.02	34.04	34.06	36.02	36.06	36.07	39.01	40.00
	48.00	49.00	50.00	51.00	52.00	53.00	67.02	69.03	72.01	73.00	75.00	76.00
	77.00											

Montgomery, AL

Autauga County	210.00	211.00										
Elmore County	312.00											
Lowndes County	7808.00	7811.00	7812.00									
Montgomery County	4.00	5.00	6.00	7.00	10.00	11.00	12.00	15.00	16.00	22.01	23.00	24.00
	28.00	30.00	54.02	56.06	56.13	56.14	59.02	61.00				

Tuscaloosa, AL

Greene County	600.00	601.01	601.02									
Hale County	403.00	404.01	404.02									
Pickens County	504.01											
Tuscaloosa County	105.00	114.01	116.00	117.01	117.03	118.00	119.01	119.02	121.02	123.04	124.07	124.08
	126.00	128.00										

2026 IRS Section 42(d)(5)(B) Nonmetropolitan Qualified Census Tracts

NonMetropolitan Area	Tract	Tract	Tract	Tract	Tract	Tract	Tract	Tract	Tract	Tract	Tract	Tract
Barbour County	9504.00	9506.00	9508.00	9508.00	9509.00							
Bullock County	9522.02											
Butler County	9531.00											
Clarke County	9577.00	9580.03										
Clay County	9590.00											
Coffee County	109.00	110.00	111.00	113.00								
Covington County	9618.00	9627.00										
Cullman County	9650.02	9654.01										
Dale County	205.00	207.00	208.01	214.00								
Dallas County	9563.00	9564.00	9565.00	9566.00	9569.00	9570.00	9573.01					
DeKalb County	9613.00											
Escambia County	9698.02	9706.00										
Franklin County	9736.00	9737.01										
Jackson County	9502.00	9503.02	9506.02	9508.00								
Lamar County	301.02											
Marengo County	9729.02	9730.02	9731.00									
Marshall County	310.02											
Monroe County	756.00	758.00	759.02	760.00								
Perry County	6870.02	6871.00										
Pike County	1891.01	1891.02	1892.00									
Sumter County	113.01	114.00	115.00									
Talladega County	105.00	106.00	113.01	114.00	116.00	118.00						

Wilcox County

347.00 348.01 348.02 351.00

2026 IRS Section 42(d)(5)(B) NonMetropolitan Difficult Development Areas

Chambers County

Washington County

2026 IRS Section 42(d)(5)(C) Metropolitan Difficult Development Areas

DDA ZCTAs

Birmingham-Hoover, AL	35080	35147	35213	35223
Chilton County, AL	35040			
Huntsville, AL	35763			
Mobile, AL	36505			
Montgomery, AL	36113			
Pickens County, AL	35461			
