

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

EXCISE TAX

Notice 2024-50, page 1789.

Under section 4672(a)(2), the importer or exporter of any substance may request that the Secretary determine whether such substance should be added to the list of taxable substances (List) or should be removed from the List. Revenue Procedure 2022-26, as modified by Revenue Procedure 2023-20, provides the procedures for an importer, exporter, or interested person to request a modification of the list of taxable substances. An importer of polyoxymethylene requested that polyoxymethylene be added to the List. This Notice of Determination provides the Secretary's determination that polyoxymethylene be added to the List.

INCOME TAX

Notice 2024-45, page 1747.

This notice publishes the inflation adjustment factors for the credit for production of clean hydrogen under § 45V of the Internal Revenue Code (Code) and the corresponding applicable amounts for calendar years 2023 and 2024. The inflation adjustment factor and applicable amount are used to determine the amount of the credit allowable under § 45V of the Code.

Notice 2024-46, page 1748.

This notice announces that the Commissioner of Internal Revenue (Commissioner) has determined that the February 3, 2023, derailment of a freight train operated by a common carrier in East Palestine, Ohio (Derailment), is a qualified disaster for purposes of § 139 of the Internal Revenue Code (Code). As a result of this determination, certain payments made by the common carrier to individuals affected

Bulletin No. 2024-26
June 24, 2024

by the Derailment (affected individuals) are excludable from gross income as qualified disaster relief payments under § 139(a).

Notice 2024-48, page 1749.

This notice publishes lists of information that taxpayers may use to determine whether they meet certain requirements under the Statistical Area Category or the Coal Closure Category as described in sections 3.03 and 3.04 of Notice 2023-29 for purposes of qualifying for energy community bonus credit amounts or rates under §§ 45, 45Y, 48, and 48E of the Internal Revenue Code. These lists are provided in Appendix 1 and Appendix 2 to this notice. Appendix 1 to this notice pertains to the Statistical Area Category, and Appendix 2 to this notice pertains to the Coal Closure Category. This notice does not include information that pertains to the Brownfield Category as described in section 3.02 of Notice 2023-29. Appendices A, B, and C to Notice 2023-29; Appendices 1, 2, and 3 to Notice 2023-47; Appendices 1 and 2 to Notice 2024-30; and Appendices 1 and 2 to this notice may not be used for purposes of the qualifying advanced energy project credit determined under § 48C.

Notice 2024-49, page 1781.

Notice 2024-49 provides guidance on the registration requirements for the clean fuel production credit. A taxpayer must be registered as a producer of clean fuel at the time of production to be eligible to claim the clean fuel production credit. Notice 2024-49 provides guidance regarding the registration requirement, including information about the time, form, and manner of such registration with the Internal Revenue Service. A taxpayer must have a signed registration letter dated on or before January 1, 2025, for the taxpayer to be eligible to claim the clean fuel production credit for production starting January 1, 2025.

Notice 2024-51, page 1790.

This notice publishes the reference price for the nonconventional source production credit under § 45K of the Internal Revenue Code (Code) for calendar year 2023. Section 45K(d)(2)(A) provides, in general, that the Secretary shall determine and publish in the Federal Register the inflation adjustment factor and the reference price for the preceding calendar year for purposes of the nonconventional source production credit under § 45K. The credit period for the nonconventional source production credit ended on Decem-

ber 31, 2013, for facilities producing coke or coke gas (other than from petroleum-based products). Therefore, this notice does not publish the inflation adjustment factor for that credit for calendar year 2023. However, the reference price continues to apply in determining the amount of the enhanced oil recovery credit under § 43, the marginal well production credit for qualified crude oil production under § 45I, and the percentage depletion in case of oil and natural gas produced from marginal properties under § 613A. Accordingly, this notice publishes the reference price for calendar year 2023.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned

against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

Part III

Credit for Production of Clean Hydrogen 2023 and 2024 Section 45V Inflation Adjustment Factor and Applicable Amount

Notice 2024-45

SECTION 1. PURPOSE

This notice publishes the inflation adjustment factors and applicable amounts for the credit for production of clean hydrogen under § 45V of the Internal Revenue Code (Code) for calendar years 2023 and 2024. The inflation adjustment factor and applicable amount are used to determine the amount of the credit under § 45V(a) of the Code.

SECTION 2. BACKGROUND

Section 45V was added to the Code by section 13204 of the Inflation Reduction Act of 2022, enacted as Pub. L. 117-169, 136 Stat. 1818, 1935 (August 16, 2022), to provide a credit for producing qualified clean hydrogen.

Section 45V(a) provides that, for purposes of section 38, the clean hydrogen production credit for any taxable year is an amount equal to the product of (i) the kilograms of qualified clean hydrogen produced by the taxpayer during such taxable year at a qualified clean hydrogen production facility during the 10-year period beginning on the date such facility was originally placed in service, multiplied by (ii) the applicable amount as determined under § 45V(b) with respect to such hydrogen.

Section 45V(b)(1) provides that, for purposes of § 45V(a)(2), the applicable amount is an amount equal to the applicable percentage of \$0.60. If the amount so determined is not a multiple of 0.1 cent, then such amount is rounded to the nearest multiple of 0.1 cent.

Section 45V(b)(2) provides that, for purposes of § 45V(b)(1), the applicable percentage is determined based on the lifecycle greenhouse gas emissions (lifecycle GHG emissions) rate of the process

to produce any qualified clean hydrogen as follows: (i) if the lifecycle GHG emissions rate is not greater than 4 kilograms of carbon dioxide equivalent (CO₂e) per kilogram of hydrogen, and not less than 2.5 kilograms of CO₂e per kilogram of hydrogen, then the applicable percentage is 20 percent; (ii) if the lifecycle GHG emissions rate is less than 2.5 kilograms of CO₂e per kilogram of hydrogen, and not less than 1.5 kilograms of CO₂e per kilogram of hydrogen, then the applicable percentage is 25 percent; (iii) if the lifecycle GHG emissions rate is less than 1.5 kilograms of CO₂e per kilogram of hydrogen, and not less than 0.45 kilograms of CO₂e per kilogram of hydrogen, then the applicable percentage is 33.4 percent; and (iv) if the lifecycle GHG emissions rate is less than 0.45 kilograms of CO₂e per kilogram of hydrogen, then the applicable percentage is 100 percent.

Section 45V(b)(3) provides that the \$0.60 amount in § 45V(b)(1) is adjusted by multiplying such amount by the inflation adjustment factor (as determined under § 45(e)(2), determined by substituting “2022” for “1992” in § 45(e)(2)(B)) for the calendar year in which the qualified clean hydrogen is produced. If any amount as increased under § 45V(b)(3) is not a multiple of 0.1 cent, such amount is rounded to the nearest multiple of 0.1 cent.

Section 45(e)(2)(B) defines the term “inflation adjustment factor” as, with respect to a calendar year, a fraction the numerator of which is the GDP implicit price deflator for the preceding calendar year and the denominator of which is the GDP implicit price deflator for the calendar year 1992. The term “GDP implicit price deflator” means the most recent revision of the implicit price deflator for the gross domestic product as computed and published by the Department of Commerce before March 15 of the calendar year.

SECTION 3. INFLATION ADJUSTMENT FACTORS

.01 2023 Inflation Adjustment Factor.

For purposes of § 45V(b)(3), for qualified clean hydrogen produced in calendar

year 2023, the inflation adjustment factor is a fraction the numerator of which is the GDP implicit price deflator for 2022 (117.973) and the denominator of which is the GDP implicit price deflator for 2022 (117.973), which yields an inflation adjustment factor of 1.

.02 2024 Inflation Adjustment Factor.

For purposes of § 45V(b)(3), for qualified clean hydrogen produced in calendar year 2024, the inflation adjustment factor is a fraction the numerator of which is the GDP implicit price deflator for 2023 (122.273) and the denominator of which is the GDP implicit price deflator for 2022 (117.973), which yields an inflation adjustment factor of 1.0364.

SECTION 4. APPLICABLE AMOUNTS

.01 2023 Applicable Amount.

For qualified clean hydrogen produced in calendar year 2023, the applicable amount determined under § 45V(b)(1) is the product of \$0.60 (\$0.60 x inflation adjustment factor of 1) and the applicable percentage, which depends on the lifecycle GHG emissions rate of the qualified clean hydrogen production process. For qualified clean hydrogen produced through a process that results in a lifecycle GHG emissions rate of:

(i) not greater than 4 kilograms of CO₂e per kilogram of hydrogen, and not less than 2.5 kilograms of CO₂e per kilogram of hydrogen, the applicable amount is \$0.120;

(ii) less than 2.5 kilograms of CO₂e per kilogram of hydrogen, and not less than 1.5 kilograms of CO₂e per kilogram of hydrogen, the applicable amount is \$0.150;

(iii) less than 1.5 kilograms of CO₂e per kilogram of hydrogen, and not less than 0.45 kilograms of CO₂e per kilogram of hydrogen, the applicable amount is \$0.200; and

(iv) less than 0.45 kilograms of CO₂e per kilogram of hydrogen, the applicable amount is \$0.600.

.02 2024 Applicable Amount.

For qualified clean hydrogen produced in calendar year 2024, the applicable

amount determined under § 45V(b)(1) is the product of \$0.622 (\$0.60 x inflation adjustment factor of 1.0364) and the applicable percentage, which depends on the lifecycle GHG emissions rate of the qualified clean hydrogen production process. For qualified clean hydrogen produced through a process that results in a lifecycle GHG emissions rate of:

(i) not greater than 4 kilograms of CO₂e per kilogram of hydrogen, and not less than 2.5 kilograms of CO₂e per kilogram of hydrogen, the applicable amount is \$0.124;

(ii) less than 2.5 kilograms of CO₂e per kilogram of hydrogen, and not less than 1.5 kilograms of CO₂e per kilogram of hydrogen, the applicable amount is \$0.156;

(iii) less than 1.5 kilograms of CO₂e per kilogram of hydrogen, and not less than 0.45 kilograms of CO₂e per kilogram of hydrogen, the applicable amount is \$0.208; and

(iv) less than 0.45 kilograms of CO₂e per kilogram of hydrogen, the applicable amount is \$0.622.

SECTION 5. DRAFTING INFORMATION

The principal author of this notice is Courtney Hutson of the Office of Associate Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice contact Courtney Hutson at (202) 317-5319 (not a toll-free number).

Treatment of certain relief payments made to individuals affected by the East Palestine, Ohio train derailment

Notice 2024-46

SECTION 1. OVERVIEW AND PURPOSE

This notice announces that the Commissioner of Internal Revenue (Commissioner) has determined that the February

3, 2023, derailment of a freight train operated by a common carrier in East Palestine, Ohio (Derailment), is a qualified disaster for purposes of § 139 of the Internal Revenue Code (Code). As a result of this determination, certain payments made by the common carrier to individuals affected by the Derailment (affected individuals) are excludable from gross income as qualified disaster relief payments under § 139(a).

SECTION 2. BACKGROUND

.01 Derailment in East Palestine, Ohio

On February 3, 2023, a multi-car freight train operated by a common carrier derailed in the Village of East Palestine, located in Columbiana County in the State of Ohio. Several of the train cars contained hazardous materials, including vinyl chloride, ethylene glycol monobutyl ether, ethylhexyl acrylate, butyl acrylate, benzene residue, and isobutylene. Some of these train cars spilled their loads onto the ground and into local waterways, and other train cars caught fire. Later, the contents of certain train cars were vented and burned off by the common carrier to prevent an explosion.

As a result of the Derailment, and the potential environmental and health concerns from the spillage of the hazardous material, a number of residents and businesses near the Derailment site were evacuated. The Environmental Protection Agency deployed a team to East Palestine, Ohio to support state and local emergency and environmental response efforts.

Following the Derailment, the common carrier began operating a family assistance center in Ohio to provide financial support to affected individuals of East Palestine, Ohio and surrounding communities, including communities in the Commonwealth of Pennsylvania and the State of West Virginia. Beginning in 2023, the common carrier made payments to affected individuals for the following items: (a) relocation expenses, including for hotels, meals, gas or other fuel, pet boarding, and replacement of clothing and other personal items; (b) costs to repair and rehabilitate homes and the surrounding environment (for example, power washing, air purifiers, air duct cleaning, and well-water testing); (c) medical expenses, including prescription medications; (d) lost wages; (e) one-time “inconvenience

payments” of \$1,000; (f) compensation to certain affected individuals who sold their homes, if the sale was completed after the Derailment; and (g) payments to property owners to allow the common carrier access to the track for remediation and for access to clean nearby creeks and streams. In connection with the Derailment, the common carrier also made payments to certain businesses.

The common carrier has furnished Forms 1099-MISC, *Miscellaneous Information*, to affected individuals for payments made after February 3, 2023, and on or before December 31, 2023, reporting these payments as includable in gross income.

.02 Exclusion of qualified disaster relief payments from gross income.

Section 139(a) provides that gross income does not include any amount received by an individual as a qualified disaster relief payment. This exclusion does not apply to exclude payments made to businesses from gross income.

Section 139(b) provides that a qualified disaster relief payment includes any amount paid to or for the benefit of an individual—

(1) To reimburse or pay reasonable and necessary personal, family, living, or funeral expenses (not otherwise compensated for by insurance or otherwise) incurred as a result of a qualified disaster,

(2) To reimburse or pay reasonable and necessary expenses (not otherwise compensated for by insurance or otherwise) incurred for the repair or rehabilitation of a personal residence or repair or replacement of its contents to the extent that the need for such repair, rehabilitation, or replacement is attributable to a qualified disaster, or

(3) By a person engaged in the furnishing or sale of transportation as a common carrier by reason of the death or personal physical injuries incurred as a result of a qualified disaster.

Under § 139(c)(3), the term “qualified disaster” includes a disaster that results from an accident involving a common carrier, or from any other event, which is determined by the Secretary of the Treasury or her delegate (Secretary) to be of a catastrophic nature.

SECTION 3. DISCUSSION

.01 *Designation as a qualified disaster.*

The Commissioner, pursuant to a general delegation by the Secretary, has determined that the Derailment is an event of a catastrophic nature under § 139(c)(3). Therefore, the Derailment is a qualified disaster under § 139.

.02 *Qualified disaster relief payments.*

As a result of the Commissioner's determination, certain of the payments described in section 2 of this notice, which were made by the common carrier to affected individuals, are excluded from affected individuals' gross income because the payments are qualified disaster relief payments. Specifically, the following types of payments to affected individuals are excludable from gross income as qualified disaster relief payments: payment or reimbursement of relocation expenses, including for hotels, meals, gas or other fuel, pet boarding, and replacement of clothing and other personal items, as well as payment or reimbursement of expenses for the repair and rehabilitation of homes and surrounding environment (for example power washing, air purifiers, air duct cleaning, and well-water testing), medical expenses, prescription medications, the one-time inconvenience payments of \$1,000, and compensation to certain affected individuals who sold their homes if the sale was completed after the Derailment. The following types of payments are not qualified disaster relief payments and are includable in gross income: (1) payments made for the replacement of income, such as lost wages; (2) payments of any type made to businesses; or (3) payments made by the common carrier to access the track for remediation or to access creeks or streams for cleaning.

SECTION 4. PROCEDURE FOR AFFECTED INDIVIDUALS TO EXCLUDE QUALIFIED DISASTER RELIEF PAYMENTS FROM INCOME

.01 *Instructions for affected individuals who have not yet filed an individual Federal income tax return.*

Affected individuals who received payments from the common carrier and who have not yet filed their Federal income tax returns for the year the payment was received should not include any qualified disaster relief payments described in section 3.02 of this notice (even if reflected on Form 1099-MISC) in Federal gross income on their Form 1040, *U.S. Individual Income Tax Return*, except to the extent the expenses reimbursed by the common carrier were (or are expected to be) also compensated for by insurance or otherwise.

- If filing Form 1040 electronically, affected individuals should attach to the Form 1040 a .pdf attachment with filename "EPTDR-East Palestine Train Derailment Relief." The attachment should state "East Palestine Train Derailment Relief."
- If mailing the Form 1040, state "East Palestine Train Derailment Relief" at the top of Form 1040. Mail the Form 1040 to the address in the Form instructions.

.02 *Instructions for affected individuals who have already filed a 2023 individual Federal income tax return that included qualified disaster relief payments in gross income.*

Affected individuals who have filed their 2023 Federal income tax returns may amend their returns by filing Form 1040-X, *Amended U.S. Individual Income Tax Return*, to exclude any qualified disaster relief payments described in section 3.02 of this notice (even if reflected on Form 1099-MISC) that were previously included on their original 2023 individual Federal income tax returns (except to the extent the expenses that were reimbursed by the common carrier were (or are expected to be) also compensated for by insurance or otherwise). The IRS accepts paper and electronically filed Forms 1040-X, although a Form 1040-X may be filed electronically only with certain tax filing software. Check with your preferred tax software provider for additional information.

- If filing Form 1040-X electronically, attach a .pdf attachment with filename "EPTDR-East Palestine Train Derail-

ment Relief." The attachment should state "East Palestine Train Derailment Relief." You may also state "East Palestine Train Derailment Relief" at the beginning of Part III, Explanation of Changes.

- If filing Form 1040-X on paper, state "East Palestine Train Derailment Relief" at the top of Form 1040-X. Also state "East Palestine Train Derailment Relief" at the beginning of Part II, Explanation of Changes. Mail the Form 1040-X to the address in the Form instructions.

Affected individuals can obtain additional information regarding filing an amended return at irs.gov/filing/file-an-amended-return. The IRS recommends filing tax returns electronically whenever possible.

SECTION 5. DRAFTING INFORMATION

The principal author of this notice is Jonathan A. Dunlap of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding this notice contact Mr. Dunlap at 202-317-4718 (not a toll-free number).

Energy Community Bonus Credit Amounts or Rates

Annual Statistical Area Category Update and Coal Closure Category Update

Notice 2024-48

SECTION 1. PURPOSE

This notice publishes lists of information that taxpayers may use to determine whether they meet certain requirements under the Statistical Area Category or the Coal Closure Category as described in sections 3.03 and 3.04 of Notice 2023-29¹ for purposes of qualifying for energy community bonus credit amounts or rates

¹ Notice 2023-29, 2023-29 I.R.B. 1 (July 17, 2023), clarified by Notice 2023-45, 2023-29 I.R.B. 317 (July 17, 2023), and modified by Notice 2024-30, 2024-16 I.R.B. 878 (April 15, 2024).

under §§ 45, 45Y, 48, and 48E of the Internal Revenue Code (Code).² These lists are provided in Appendix 1 and Appendix 2 to this notice. Appendix 1 to this notice pertains to the Statistical Area Category, and Appendix 2 to this notice pertains to the Coal Closure Category. This notice does not include information that pertains to the Brownfield Category as described in section 3.02 of Notice 2023-29. Appendices A, B, and C to Notice 2023-29; Appendices 1, 2, and 3 to Notice 2023-47;³ Appendices 1 and 2 to Notice 2024-30;⁴ and Appendices 1 and 2 to this notice may not be used for purposes of the qualifying advanced energy project credit determined under § 48C.

SECTION 2. BACKGROUND

Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA), amended §§ 45 and 48 to provide increased credit amounts or rates if certain requirements pertaining to energy communities are satisfied, and added new §§ 45Y and 48E, which provide increased credit amounts or rates for certain qualified facilities, energy projects, or energy storage technologies that satisfy similar requirements and that are placed in service after December 31, 2024.

Sections 45(b)(11), 48(a)(14), 45Y(g)(7), and 48E(a)(3)(A) provide the requirements that taxpayers must satisfy to qualify EC Projects (as defined in section 2 of Notice 2023-29) for increased energy community bonus credit amounts or rates under those provisions of the Code. Section 2 of Notice 2023-29 provides that the term “EC Project” refers to: (1) a qualified facility eligible for a credit determined under § 45 (§ 45 credit) or determined under § 45Y (§ 45Y credit) that is located in an energy community; (2) an energy project eligible for a credit determined under § 48 (§ 48 credit), which may include qualified property for which a taxpayer has made a valid irrevocable election under § 48(a)(5) to treat such qualified property as energy property under § 48,

that is placed in service within an energy community; or (3) a qualified investment with respect to a qualified facility or an energy storage technology eligible for a credit determined under § 48E (§ 48E credit) that is placed in service within an energy community.

Section 45(b)(11)(A) provides that in the case of a qualified facility located in an energy community, the § 45 credit (determined after the application of § 45(b)(1) through (10)), without the application of § 45(b)(9) (domestic content bonus credit amount) is increased by 10 percent. Section 45Y(g)(7) provides a similar rule with respect to a qualified facility that is eligible for a § 45Y credit.

Section 48(a)(14) provides that in the case of an energy project placed in service within an energy community, the energy percentage used to determine the rate of the § 48 credit is increased by 2 percentage points. Section 48E(a)(3)(A) provides a similar rule for qualified investments with respect to a qualified facility or energy storage technology eligible for a § 48E credit that is placed in service within an energy community. In the case of a taxpayer also satisfying the prevailing wage and apprenticeship requirements (described in §§ 48(a)(10) and (11) and 48E(d)(3) and (4)) or meeting one of the other project requirements (described in §§ 48(a)(9)(B) and 48E(a)(2)(A)(ii) and (2)(B)(ii)), the rate of the § 48 credit or § 48E credit, as applicable, is increased by 10 percentage points.

Section 45(b)(11)(B) identifies three location-based categories of energy communities for purposes of §§ 45, 45Y, 48, and 48E, described in Notice 2023-29 as the Brownfield Category, the Statistical Area Category, and the Coal Closure Category. Notice 2023-29 contains three appendices (A, B, and C) that set forth certain metropolitan statistical areas (MSAs) or non-metropolitan statistical areas (non-MSAs) relevant to the Statistical Area Category and certain census tracts within the Coal Closure Category. Notice 2023-47 contains three appendices (1, 2, and 3) that update the information provided in

the appendices to Notice 2023-29. Notice 2024-30 contains two appendices (1 and 2) that update the information provided in Appendix B to Notice 2023-29 and Appendices 1 and 2 to Notice 2023-47.

Notice 2023-29 describes certain rules that the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) intend to include in forthcoming proposed regulations for determining what constitutes an energy community, as defined in § 45(b)(11)(B) and as adopted by §§ 45Y(g)(7), 48(a)(14), and 48E(a)(3)(A), and for determining whether a qualified facility, an energy project, or energy storage technology is located in an energy community. The notice provides that the Treasury Department and the IRS intend to propose that the regulations will apply to taxable years ending after April 4, 2023, and that until the issuance of the regulations, taxpayers may rely on the rules described in sections 3 through 6 of Notice 2023-29.

Notice 2024-30 modifies Notice 2023-29 by expanding the Nameplate Capacity Attribution Rule under section 4.02(1)(b) of Notice 2023-29 to include additional attribution property and by adding two 2017 North American Industry Classification System (NAICS) industry codes to the table in section 3.03(2) of Notice 2023-29 for purposes of determining whether an MSA or non-MSA has met the threshold for Fossil Fuel Employment (as defined in section 3.03(2) of Notice 2023-29). Appendix 1 to Notice 2024-30 provided a list of additional MSAs and non-MSAs that meet the Fossil Fuel Employment threshold after modifying Notice 2023-29 to add two NAICS codes to the table in section 3.03(2) of Notice 2023-29. Section 3.02(2) of Notice 2024-30 provided that Appendix 1 to Notice 2024-30, Appendix 1 to Notice 2023-47, and Appendix B to Notice 2023-29 together provide the full list of MSAs and non-MSAs that meet the Fossil Fuel Employment threshold applicable to the period beginning on January 1, 2023, and until the Treasury Department and the IRS issue an updated list. As of June 7, 2024, the Census Bureau has

² Unless otherwise specified, all “section” or “§” references are to sections of the Code.

³ Notice 2023-47, 2023-29 I.R.B. 318 (July 17, 2023).

⁴ Notice 2024-30, 2024-16 I.R.B. 878 (April 15, 2024).

not yet released the 2022 County Business Patterns. Therefore, there are no additional MSAs and non-MSAs that meet the Fossil Fuel Employment threshold.

SECTION 3. ENERGY COMMUNITY APPENDICES

In accordance with sections 3.03 and 3.04 of Notice 2023-29, this notice provides new Appendices 1 and 2.

(1) Appendix 1: Appendix 1 is a list of MSAs and non-MSAs that qualify as energy communities because they meet the Fossil Fuel Employment threshold and have an unemployment rate at or above the national average unemployment rate for calendar year 2023 as described in § 45(b)(11)(B)(ii)(II) and section 3.03(3) of Notice 2023-29. Appendix 1 uses the 2023 calendar year county unemployment rates released on April 19, 2024, by the Local Area Unemployment Statistics (LAUS) program of the Bureau of

Labor Statistics (BLS)⁵ to include MSAs and non-MSAs that meet the Fossil Fuel Employment threshold (after the addition of two NAICS codes to the table in section 3.03(2) of Notice 2023-29 by Notice 2024-30), and that also have an unemployment rate at or above the national average unemployment rate for calendar year 2023 (as described in § 45(b)(11)(B)(ii)(II) and section 3.03(3) of Notice 2023-29). The energy community status for the MSAs and non-MSAs listed in Appendix 1 is applicable as of June 7, 2024, and that status will continue until the Treasury Department and the IRS issue an updated list based on unemployment rates for 2024.

(2) Appendix 2: Appendix 2 lists the newly identified census tracts with either a coal mine closure or a coal-fired electric generating unit retirement, and census tracts that directly adjoin the census tracts with coal closures, using the Mine Safety and Health Administration's (MSHA)

Mine Data Retrieval System data and the U.S. Energy Information Administration's EIA Form 860 and EIA Form 860M data as of April 1, 2024, and historical extracts from the MSHA's Mine Data Retrieval System that enumerates each status change for a mine. Appendix 2 should be combined with Appendix C to Notice 2023-29 and Appendix 3 to Notice 2023-47 to provide the full list of coal closure census tracts.

SECTION 4. DRAFTING INFORMATION

The principal author of this notice is the Office of Associate Chief Counsel (Passthroughs & Special Industries). However, other personnel from the Treasury Department and the IRS participated in its development. For further information regarding this notice, call the energy security guidance contact number at (202) 317-5254 (not a toll-free number).

⁵ BLS Local Area Unemployment Statistics (LAUS) data for counties is available at <https://www.bls.gov/laus>. The LAUS data does not include the U.S. Virgin Islands. The unemployment rate for the U.S. Virgin Islands for 2023 was found at <https://www.vidoi.gov/labor-statistics/>.

Appendix 1: MSAs and non-MSAs that qualify as energy communities by meeting the Fossil Fuel Employment threshold and the unemployment rate requirement for calendar year 2023

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
01	023	Alabama	Choctaw County	100003	Southwest Alabama nonmetropolitan area
01	025	Alabama	Clarke County	100003	Southwest Alabama nonmetropolitan area
01	035	Alabama	Conecuh County	100003	Southwest Alabama nonmetropolitan area
01	047	Alabama	Dallas County	100003	Southwest Alabama nonmetropolitan area
01	053	Alabama	Escambia County	100003	Southwest Alabama nonmetropolitan area
01	063	Alabama	Greene County	100003	Southwest Alabama nonmetropolitan area
01	091	Alabama	Marengo County	100003	Southwest Alabama nonmetropolitan area
01	099	Alabama	Monroe County	100003	Southwest Alabama nonmetropolitan area
01	105	Alabama	Perry County	100003	Southwest Alabama nonmetropolitan area
01	119	Alabama	Sumter County	100003	Southwest Alabama nonmetropolitan area
01	129	Alabama	Washington County	100003	Southwest Alabama nonmetropolitan area
01	131	Alabama	Wilcox County	100003	Southwest Alabama nonmetropolitan area
02	013	Alaska	Aleutians East Borough	200006	Alaska nonmetropolitan area
02	016	Alaska	Aleutians West Census Area	200006	Alaska nonmetropolitan area
02	020	Alaska	Anchorage Municipality	11260	Anchorage, AK
02	050	Alaska	Bethel Census Area	200006	Alaska nonmetropolitan area
02	060	Alaska	Bristol Bay Borough	200006	Alaska nonmetropolitan area
02	063	Alaska	Chugach Census Area	200006	Alaska nonmetropolitan area
02	066	Alaska	Copper River Census Area	200006	Alaska nonmetropolitan area
02	068	Alaska	Denali Borough	200006	Alaska nonmetropolitan area
02	070	Alaska	Dillingham Census Area	200006	Alaska nonmetropolitan area
02	090	Alaska	Fairbanks North Star Borough	21820	Fairbanks, AK
02	100	Alaska	Haines Borough	200006	Alaska nonmetropolitan area
02	105	Alaska	Hoonah-Angoon Census Area	200006	Alaska nonmetropolitan area
02	110	Alaska	Juneau City and Borough	200006	Alaska nonmetropolitan area
02	122	Alaska	Kenai Peninsula Borough	200006	Alaska nonmetropolitan area
02	130	Alaska	Ketchikan Gateway Borough	200006	Alaska nonmetropolitan area
02	150	Alaska	Kodiak Island Borough	200006	Alaska nonmetropolitan area
02	158	Alaska	Kusilvak Census Area	200006	Alaska nonmetropolitan area
02	164	Alaska	Lake and Peninsula Borough	200006	Alaska nonmetropolitan area
02	170	Alaska	Matanuska-Susitna Borough	11260	Anchorage, AK
02	180	Alaska	Nome Census Area	200006	Alaska nonmetropolitan area
02	185	Alaska	North Slope Borough	200006	Alaska nonmetropolitan area
02	188	Alaska	Northwest Arctic Borough	200006	Alaska nonmetropolitan area
02	195	Alaska	Petersburg Borough	200006	Alaska nonmetropolitan area
02	198	Alaska	Prince of Wales-Hyder Census Area	200006	Alaska nonmetropolitan area
02	220	Alaska	Sitka City and Borough	200006	Alaska nonmetropolitan area
02	230	Alaska	Skagway Municipality	200006	Alaska nonmetropolitan area
02	240	Alaska	Southeast Fairbanks Census Area	200006	Alaska nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
02	275	Alaska	Wrangell City and Borough	200006	Alaska nonmetropolitan area
02	282	Alaska	Yakutat City and Borough	200006	Alaska nonmetropolitan area
02	290	Alaska	Yukon-Koyukuk Census Area	200006	Alaska nonmetropolitan area
04	001	Arizona	Apache County	400001	Arizona nonmetropolitan area
04	003	Arizona	Cochise County	43420	Sierra Vista-Douglas, AZ
04	005	Arizona	Coconino County	22380	Flagstaff, AZ
04	007	Arizona	Gila County	400001	Arizona nonmetropolitan area
04	009	Arizona	Graham County	400001	Arizona nonmetropolitan area
04	011	Arizona	Greenlee County	400001	Arizona nonmetropolitan area
04	012	Arizona	La Paz County	400001	Arizona nonmetropolitan area
04	015	Arizona	Mohave County	29420	Lake Havasu City-Kingman, AZ
04	017	Arizona	Navajo County	400001	Arizona nonmetropolitan area
04	019	Arizona	Pima County	46060	Tucson, AZ
04	023	Arizona	Santa Cruz County	400001	Arizona nonmetropolitan area
05	001	Arkansas	Arkansas County	500004	South Arkansas nonmetropolitan area
05	003	Arkansas	Ashley County	500004	South Arkansas nonmetropolitan area
05	005	Arkansas	Baxter County	500001	North Arkansas nonmetropolitan area
05	009	Arkansas	Boone County	500001	North Arkansas nonmetropolitan area
05	011	Arkansas	Bradley County	500004	South Arkansas nonmetropolitan area
05	013	Arkansas	Calhoun County	500004	South Arkansas nonmetropolitan area
05	015	Arkansas	Carroll County	500001	North Arkansas nonmetropolitan area
05	017	Arkansas	Chicot County	500004	South Arkansas nonmetropolitan area
05	019	Arkansas	Clark County	500003	West Arkansas nonmetropolitan area
05	021	Arkansas	Clay County	500002	East Arkansas nonmetropolitan area
05	023	Arkansas	Cleburne County	500001	North Arkansas nonmetropolitan area
05	025	Arkansas	Cleveland County	38220	Pine Bluff, AR
05	027	Arkansas	Columbia County	500004	South Arkansas nonmetropolitan area
05	029	Arkansas	Conway County	500003	West Arkansas nonmetropolitan area
05	037	Arkansas	Cross County	500002	East Arkansas nonmetropolitan area
05	039	Arkansas	Dallas County	500004	South Arkansas nonmetropolitan area
05	041	Arkansas	Desha County	500004	South Arkansas nonmetropolitan area
05	043	Arkansas	Drew County	500004	South Arkansas nonmetropolitan area
05	047	Arkansas	Franklin County	500003	West Arkansas nonmetropolitan area
05	049	Arkansas	Fulton County	500001	North Arkansas nonmetropolitan area
05	051	Arkansas	Garland County	26300	Hot Springs, AR
05	055	Arkansas	Greene County	500002	East Arkansas nonmetropolitan area
05	057	Arkansas	Hempstead County	500004	South Arkansas nonmetropolitan area
05	059	Arkansas	Hot Spring County	500003	West Arkansas nonmetropolitan area
05	061	Arkansas	Howard County	500004	South Arkansas nonmetropolitan area
05	063	Arkansas	Independence County	500001	North Arkansas nonmetropolitan area
05	065	Arkansas	Izard County	500001	North Arkansas nonmetropolitan area
05	067	Arkansas	Jackson County	500001	North Arkansas nonmetropolitan area
05	069	Arkansas	Jefferson County	38220	Pine Bluff, AR

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
05	071	Arkansas	Johnson County	500003	West Arkansas nonmetropolitan area
05	073	Arkansas	Lafayette County	500004	South Arkansas nonmetropolitan area
05	075	Arkansas	Lawrence County	500002	East Arkansas nonmetropolitan area
05	077	Arkansas	Lee County	500002	East Arkansas nonmetropolitan area
05	079	Arkansas	Lincoln County	38220	Pine Bluff, AR
05	081	Arkansas	Little River County	45500	Texarkana, TX-AR
05	083	Arkansas	Logan County	500003	West Arkansas nonmetropolitan area
05	089	Arkansas	Marion County	500001	North Arkansas nonmetropolitan area
05	091	Arkansas	Miller County	45500	Texarkana, TX-AR
05	093	Arkansas	Mississippi County	500002	East Arkansas nonmetropolitan area
05	095	Arkansas	Monroe County	500002	East Arkansas nonmetropolitan area
05	097	Arkansas	Montgomery County	500003	West Arkansas nonmetropolitan area
05	099	Arkansas	Nevada County	500004	South Arkansas nonmetropolitan area
05	101	Arkansas	Newton County	500001	North Arkansas nonmetropolitan area
05	103	Arkansas	Ouachita County	500004	South Arkansas nonmetropolitan area
05	107	Arkansas	Phillips County	500002	East Arkansas nonmetropolitan area
05	109	Arkansas	Pike County	500003	West Arkansas nonmetropolitan area
05	113	Arkansas	Polk County	500003	West Arkansas nonmetropolitan area
05	115	Arkansas	Pope County	500003	West Arkansas nonmetropolitan area
05	117	Arkansas	Prairie County	500002	East Arkansas nonmetropolitan area
05	121	Arkansas	Randolph County	500002	East Arkansas nonmetropolitan area
05	123	Arkansas	St. Francis County	500002	East Arkansas nonmetropolitan area
05	127	Arkansas	Scott County	500003	West Arkansas nonmetropolitan area
05	129	Arkansas	Searcy County	500001	North Arkansas nonmetropolitan area
05	133	Arkansas	Sevier County	500004	South Arkansas nonmetropolitan area
05	135	Arkansas	Sharp County	500001	North Arkansas nonmetropolitan area
05	137	Arkansas	Stone County	500001	North Arkansas nonmetropolitan area
05	139	Arkansas	Union County	500004	South Arkansas nonmetropolitan area
05	141	Arkansas	Van Buren County	500001	North Arkansas nonmetropolitan area
05	145	Arkansas	White County	500001	North Arkansas nonmetropolitan area
05	147	Arkansas	Woodruff County	500001	North Arkansas nonmetropolitan area
05	149	Arkansas	Yell County	500003	West Arkansas nonmetropolitan area
06	001	California	Alameda County	41860	San Francisco-Oakland-Hayward, CA
06	003	California	Alpine County	600006	Eastern Sierra-Mother Lode Region of California nonmetropolitan area
06	005	California	Amador County	600006	Eastern Sierra-Mother Lode Region of California nonmetropolitan area
06	009	California	Calaveras County	600006	Eastern Sierra-Mother Lode Region of California nonmetropolitan area
06	011	California	Colusa County	600007	North Valley-Northern Mountains Region of California nonmetropolitan area
06	013	California	Contra Costa County	41860	San Francisco-Oakland-Hayward, CA
06	021	California	Glenn County	600007	North Valley-Northern Mountains Region of California nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
06	027	California	Inyo County	600006	Eastern Sierra-Mother Lode Region of California nonmetropolitan area
06	029	California	Kern County	12540	Bakersfield, CA
06	035	California	Lassen County	600007	North Valley-Northern Mountains Region of California nonmetropolitan area
06	037	California	Los Angeles County	31080	Los Angeles-Long Beach-Anaheim, CA
06	041	California	Marin County	41860	San Francisco-Oakland-Hayward, CA
06	043	California	Mariposa County	600006	Eastern Sierra-Mother Lode Region of California nonmetropolitan area
06	049	California	Modoc County	600007	North Valley-Northern Mountains Region of California nonmetropolitan area
06	051	California	Mono County	600006	Eastern Sierra-Mother Lode Region of California nonmetropolitan area
06	057	California	Nevada County	600007	North Valley-Northern Mountains Region of California nonmetropolitan area
06	059	California	Orange County	31080	Los Angeles-Long Beach-Anaheim, CA
06	063	California	Plumas County	600007	North Valley-Northern Mountains Region of California nonmetropolitan area
06	065	California	Riverside County	40140	Riverside-San Bernardino-Ontario, CA
06	071	California	San Bernardino County	40140	Riverside-San Bernardino-Ontario, CA
06	073	California	San Diego County	41740	San Diego-Carlsbad, CA
06	075	California	San Francisco County	41860	San Francisco-Oakland-Hayward, CA
06	081	California	San Mateo County	41860	San Francisco-Oakland-Hayward, CA
06	083	California	Santa Barbara County	42200	Santa Maria-Santa Barbara, CA
06	091	California	Sierra County	600007	North Valley-Northern Mountains Region of California nonmetropolitan area
06	093	California	Siskiyou County	600007	North Valley-Northern Mountains Region of California nonmetropolitan area
06	095	California	Solano County	46700	Vallejo-Fairfield, CA
06	101	California	Sutter County	49700	Yuba City, CA
06	103	California	Tehama County	600007	North Valley-Northern Mountains Region of California nonmetropolitan area
06	105	California	Trinity County	600007	North Valley-Northern Mountains Region of California nonmetropolitan area
06	107	California	Tulare County	47300	Visalia-Porterville, CA
06	109	California	Tuolumne County	600006	Eastern Sierra-Mother Lode Region of California nonmetropolitan area
06	111	California	Ventura County	37100	Oxnard-Thousand Oaks-Ventura, CA
06	115	California	Yuba County	49700	Yuba City, CA
09	001	Connecticut	Fairfield County	14860	Bridgeport-Stamford-Norwalk, CT
09	009	Connecticut	New Haven County	35300	New Haven-Milford, CT
10	001	Delaware	Kent County	20100	Dover, DE
16	003	Idaho	Adams County	1600006	Northwestern Idaho nonmetropolitan area
16	009	Idaho	Benewah County	1600006	Northwestern Idaho nonmetropolitan area
16	017	Idaho	Bonner County	1600006	Northwestern Idaho nonmetropolitan area

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16	021	Idaho	Boundary County	1600006	Northwestern Idaho nonmetropolitan area
16	035	Idaho	Clearwater County	1600006	Northwestern Idaho nonmetropolitan area
16	039	Idaho	Elmore County	1600006	Northwestern Idaho nonmetropolitan area
16	049	Idaho	Idaho County	1600006	Northwestern Idaho nonmetropolitan area
16	057	Idaho	Latah County	1600006	Northwestern Idaho nonmetropolitan area
16	061	Idaho	Lewis County	1600006	Northwestern Idaho nonmetropolitan area
16	075	Idaho	Payette County	1600006	Northwestern Idaho nonmetropolitan area
16	079	Idaho	Shoshone County	1600006	Northwestern Idaho nonmetropolitan area
16	085	Idaho	Valley County	1600006	Northwestern Idaho nonmetropolitan area
16	087	Idaho	Washington County	1600006	Northwestern Idaho nonmetropolitan area
17	001	Illinois	Adams County	1700002	West Central Illinois nonmetropolitan area
17	009	Illinois	Brown County	1700002	West Central Illinois nonmetropolitan area
17	011	Illinois	Bureau County	1700001	Northwest Illinois nonmetropolitan area
17	015	Illinois	Carroll County	1700001	Northwest Illinois nonmetropolitan area
17	017	Illinois	Cass County	1700002	West Central Illinois nonmetropolitan area
17	021	Illinois	Christian County	1700002	West Central Illinois nonmetropolitan area
17	023	Illinois	Clark County	1700003	East Central Illinois nonmetropolitan area
17	025	Illinois	Clay County	1700003	East Central Illinois nonmetropolitan area
17	029	Illinois	Coles County	1700003	East Central Illinois nonmetropolitan area
17	031	Illinois	Cook County	16980	Chicago-Naperville-Elgin, IL-IN-WI
17	033	Illinois	Crawford County	1700003	East Central Illinois nonmetropolitan area
17	035	Illinois	Cumberland County	1700003	East Central Illinois nonmetropolitan area
17	037	Illinois	DeKalb County	16980	Chicago-Naperville-Elgin, IL-IN-WI
17	041	Illinois	Douglas County	1700003	East Central Illinois nonmetropolitan area
17	043	Illinois	DuPage County	16980	Chicago-Naperville-Elgin, IL-IN-WI
17	045	Illinois	Edgar County	1700003	East Central Illinois nonmetropolitan area
17	047	Illinois	Edwards County	1700004	South Illinois nonmetropolitan area
17	049	Illinois	Effingham County	1700003	East Central Illinois nonmetropolitan area
17	051	Illinois	Fayette County	1700003	East Central Illinois nonmetropolitan area
17	055	Illinois	Franklin County	1700004	South Illinois nonmetropolitan area
17	057	Illinois	Fulton County	1700002	West Central Illinois nonmetropolitan area
17	059	Illinois	Gallatin County	1700004	South Illinois nonmetropolitan area
17	061	Illinois	Greene County	1700002	West Central Illinois nonmetropolitan area
17	063	Illinois	Grundy County	16980	Chicago-Naperville-Elgin, IL-IN-WI
17	065	Illinois	Hamilton County	1700004	South Illinois nonmetropolitan area
17	067	Illinois	Hancock County	1700002	West Central Illinois nonmetropolitan area
17	069	Illinois	Hardin County	1700004	South Illinois nonmetropolitan area
17	071	Illinois	Henderson County	1700002	West Central Illinois nonmetropolitan area
17	075	Illinois	Iroquois County	1700003	East Central Illinois nonmetropolitan area
17	077	Illinois	Jackson County	16060	Carbondale-Marion, IL
17	079	Illinois	Jasper County	1700003	East Central Illinois nonmetropolitan area
17	081	Illinois	Jefferson County	1700004	South Illinois nonmetropolitan area
17	085	Illinois	Jo Daviess County	1700001	Northwest Illinois nonmetropolitan area

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17	087	Illinois	Johnson County	1700004	South Illinois nonmetropolitan area
17	089	Illinois	Kane County	16980	Chicago-Naperville-Elgin, IL-IN-WI
17	091	Illinois	Kankakee County	28100	Kankakee, IL
17	093	Illinois	Kendall County	16980	Chicago-Naperville-Elgin, IL-IN-WI
17	095	Illinois	Knox County	1700002	West Central Illinois nonmetropolitan area
17	097	Illinois	Lake County	16980	Chicago-Naperville-Elgin, IL-IN-WI
17	099	Illinois	LaSalle County	1700001	Northwest Illinois nonmetropolitan area
17	101	Illinois	Lawrence County	1700003	East Central Illinois nonmetropolitan area
17	103	Illinois	Lee County	1700001	Northwest Illinois nonmetropolitan area
17	105	Illinois	Livingston County	1700002	West Central Illinois nonmetropolitan area
17	107	Illinois	Logan County	1700002	West Central Illinois nonmetropolitan area
17	109	Illinois	McDonough County	1700002	West Central Illinois nonmetropolitan area
17	111	Illinois	McHenry County	16980	Chicago-Naperville-Elgin, IL-IN-WI
17	115	Illinois	Macon County	19500	Decatur, IL
17	121	Illinois	Marion County	1700003	East Central Illinois nonmetropolitan area
17	125	Illinois	Mason County	1700002	West Central Illinois nonmetropolitan area
17	127	Illinois	Massac County	1700004	South Illinois nonmetropolitan area
17	129	Illinois	Menard County	44100	Springfield, IL
17	135	Illinois	Montgomery County	1700002	West Central Illinois nonmetropolitan area
17	137	Illinois	Morgan County	1700002	West Central Illinois nonmetropolitan area
17	139	Illinois	Moultrie County	1700002	West Central Illinois nonmetropolitan area
17	141	Illinois	Ogle County	1700001	Northwest Illinois nonmetropolitan area
17	145	Illinois	Perry County	1700004	South Illinois nonmetropolitan area
17	149	Illinois	Pike County	1700002	West Central Illinois nonmetropolitan area
17	151	Illinois	Pope County	1700004	South Illinois nonmetropolitan area
17	153	Illinois	Pulaski County	1700004	South Illinois nonmetropolitan area
17	155	Illinois	Putnam County	1700001	Northwest Illinois nonmetropolitan area
17	157	Illinois	Randolph County	1700004	South Illinois nonmetropolitan area
17	159	Illinois	Richland County	1700003	East Central Illinois nonmetropolitan area
17	165	Illinois	Saline County	1700004	South Illinois nonmetropolitan area
17	167	Illinois	Sangamon County	44100	Springfield, IL
17	169	Illinois	Schuyler County	1700002	West Central Illinois nonmetropolitan area
17	171	Illinois	Scott County	1700002	West Central Illinois nonmetropolitan area
17	173	Illinois	Shelby County	1700002	West Central Illinois nonmetropolitan area
17	177	Illinois	Stephenson County	1700001	Northwest Illinois nonmetropolitan area
17	181	Illinois	Union County	1700004	South Illinois nonmetropolitan area
17	183	Illinois	Vermilion County	19180	Danville, IL
17	185	Illinois	Wabash County	1700004	South Illinois nonmetropolitan area
17	187	Illinois	Warren County	1700002	West Central Illinois nonmetropolitan area
17	189	Illinois	Washington County	1700004	South Illinois nonmetropolitan area
17	191	Illinois	Wayne County	1700004	South Illinois nonmetropolitan area
17	193	Illinois	White County	1700004	South Illinois nonmetropolitan area
17	195	Illinois	Whiteside County	1700001	Northwest Illinois nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
17	197	Illinois	Will County	16980	Chicago-Naperville-Elgin, IL-IN-WI
17	199	Illinois	Williamson County	16060	Carbondale-Marion, IL
18	021	Indiana	Clay County	45460	Terre Haute, IN
18	073	Indiana	Jasper County	16980	Chicago-Naperville-Elgin, IL-IN-WI
18	089	Indiana	Lake County	16980	Chicago-Naperville-Elgin, IL-IN-WI
18	111	Indiana	Newton County	16980	Chicago-Naperville-Elgin, IL-IN-WI
18	127	Indiana	Porter County	16980	Chicago-Naperville-Elgin, IL-IN-WI
18	153	Indiana	Sullivan County	45460	Terre Haute, IN
18	165	Indiana	Vermillion County	45460	Terre Haute, IN
18	167	Indiana	Vigo County	45460	Terre Haute, IN
21	001	Kentucky	Adair County	2100002	South Central Kentucky nonmetropolitan area
21	003	Kentucky	Allen County	14540	Bowling Green, KY
21	005	Kentucky	Anderson County	2100003	Central Kentucky nonmetropolitan area
21	007	Kentucky	Ballard County	2100001	West Kentucky nonmetropolitan area
21	009	Kentucky	Barren County	2100002	South Central Kentucky nonmetropolitan area
21	011	Kentucky	Bath County	2100003	Central Kentucky nonmetropolitan area
21	013	Kentucky	Bell County	2100004	East Kentucky nonmetropolitan area
21	019	Kentucky	Boyd County	26580	Huntington-Ashland, WV-KY-OH
21	021	Kentucky	Boyle County	2100003	Central Kentucky nonmetropolitan area
21	025	Kentucky	Breathitt County	2100004	East Kentucky nonmetropolitan area
21	027	Kentucky	Breckinridge County	2100001	West Kentucky nonmetropolitan area
21	031	Kentucky	Butler County	14540	Bowling Green, KY
21	033	Kentucky	Caldwell County	2100001	West Kentucky nonmetropolitan area
21	035	Kentucky	Calloway County	2100001	West Kentucky nonmetropolitan area
21	039	Kentucky	Carlisle County	2100001	West Kentucky nonmetropolitan area
21	041	Kentucky	Carroll County	2100003	Central Kentucky nonmetropolitan area
21	043	Kentucky	Carter County	2100004	East Kentucky nonmetropolitan area
21	045	Kentucky	Casey County	2100002	South Central Kentucky nonmetropolitan area
21	051	Kentucky	Clay County	2100004	East Kentucky nonmetropolitan area
21	053	Kentucky	Clinton County	2100002	South Central Kentucky nonmetropolitan area
21	055	Kentucky	Crittenden County	2100001	West Kentucky nonmetropolitan area
21	057	Kentucky	Cumberland County	2100002	South Central Kentucky nonmetropolitan area
21	059	Kentucky	Daviess County	36980	Owensboro, KY
21	061	Kentucky	Edmonson County	14540	Bowling Green, KY
21	063	Kentucky	Elliott County	2100004	East Kentucky nonmetropolitan area
21	065	Kentucky	Estill County	2100003	Central Kentucky nonmetropolitan area
21	069	Kentucky	Fleming County	2100003	Central Kentucky nonmetropolitan area
21	071	Kentucky	Floyd County	2100004	East Kentucky nonmetropolitan area
21	073	Kentucky	Franklin County	2100003	Central Kentucky nonmetropolitan area
21	075	Kentucky	Fulton County	2100001	West Kentucky nonmetropolitan area
21	079	Kentucky	Garrard County	2100003	Central Kentucky nonmetropolitan area
21	083	Kentucky	Graves County	2100001	West Kentucky nonmetropolitan area
21	085	Kentucky	Grayson County	2100001	West Kentucky nonmetropolitan area

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21	087	Kentucky	Green County	2100002	South Central Kentucky nonmetropolitan area
21	089	Kentucky	Greenup County	26580	Huntington-Ashland, WV-KY-OH
21	091	Kentucky	Hancock County	36980	Owensboro, KY
21	093	Kentucky	Hardin County	21060	Elizabethtown-Fort Knox, KY
21	095	Kentucky	Harlan County	2100004	East Kentucky nonmetropolitan area
21	097	Kentucky	Harrison County	2100003	Central Kentucky nonmetropolitan area
21	099	Kentucky	Hart County	2100002	South Central Kentucky nonmetropolitan area
21	105	Kentucky	Hickman County	2100001	West Kentucky nonmetropolitan area
21	107	Kentucky	Hopkins County	2100001	West Kentucky nonmetropolitan area
21	109	Kentucky	Jackson County	2100004	East Kentucky nonmetropolitan area
21	115	Kentucky	Johnson County	2100004	East Kentucky nonmetropolitan area
21	119	Kentucky	Knott County	2100004	East Kentucky nonmetropolitan area
21	121	Kentucky	Knox County	2100002	South Central Kentucky nonmetropolitan area
21	123	Kentucky	Larue County	21060	Elizabethtown-Fort Knox, KY
21	125	Kentucky	Laurel County	2100002	South Central Kentucky nonmetropolitan area
21	127	Kentucky	Lawrence County	2100004	East Kentucky nonmetropolitan area
21	129	Kentucky	Lee County	2100004	East Kentucky nonmetropolitan area
21	131	Kentucky	Leslie County	2100004	East Kentucky nonmetropolitan area
21	133	Kentucky	Letcher County	2100004	East Kentucky nonmetropolitan area
21	135	Kentucky	Lewis County	2100003	Central Kentucky nonmetropolitan area
21	137	Kentucky	Lincoln County	2100003	Central Kentucky nonmetropolitan area
21	139	Kentucky	Livingston County	2100001	West Kentucky nonmetropolitan area
21	141	Kentucky	Logan County	2100002	South Central Kentucky nonmetropolitan area
21	143	Kentucky	Lyon County	2100001	West Kentucky nonmetropolitan area
21	145	Kentucky	McCracken County	2100001	West Kentucky nonmetropolitan area
21	147	Kentucky	McCreary County	2100002	South Central Kentucky nonmetropolitan area
21	149	Kentucky	McLean County	36980	Owensboro, KY
21	151	Kentucky	Madison County	2100003	Central Kentucky nonmetropolitan area
21	153	Kentucky	Magoffin County	2100004	East Kentucky nonmetropolitan area
21	155	Kentucky	Marion County	2100002	South Central Kentucky nonmetropolitan area
21	157	Kentucky	Marshall County	2100001	West Kentucky nonmetropolitan area
21	159	Kentucky	Martin County	2100004	East Kentucky nonmetropolitan area
21	161	Kentucky	Mason County	2100003	Central Kentucky nonmetropolitan area
21	163	Kentucky	Meade County	21060	Elizabethtown-Fort Knox, KY
21	165	Kentucky	Menifee County	2100003	Central Kentucky nonmetropolitan area
21	167	Kentucky	Mercer County	2100003	Central Kentucky nonmetropolitan area
21	169	Kentucky	Metcalf County	2100002	South Central Kentucky nonmetropolitan area
21	171	Kentucky	Monroe County	2100002	South Central Kentucky nonmetropolitan area
21	173	Kentucky	Montgomery County	2100003	Central Kentucky nonmetropolitan area
21	175	Kentucky	Morgan County	2100004	East Kentucky nonmetropolitan area
21	177	Kentucky	Muhlenberg County	2100001	West Kentucky nonmetropolitan area
21	179	Kentucky	Nelson County	2100003	Central Kentucky nonmetropolitan area
21	181	Kentucky	Nicholas County	2100003	Central Kentucky nonmetropolitan area

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21	183	Kentucky	Ohio County	2100001	West Kentucky nonmetropolitan area
21	187	Kentucky	Owen County	2100003	Central Kentucky nonmetropolitan area
21	189	Kentucky	Owsley County	2100004	East Kentucky nonmetropolitan area
21	193	Kentucky	Perry County	2100004	East Kentucky nonmetropolitan area
21	195	Kentucky	Pike County	2100004	East Kentucky nonmetropolitan area
21	197	Kentucky	Powell County	2100003	Central Kentucky nonmetropolitan area
21	199	Kentucky	Pulaski County	2100002	South Central Kentucky nonmetropolitan area
21	201	Kentucky	Robertson County	2100003	Central Kentucky nonmetropolitan area
21	203	Kentucky	Rockcastle County	2100003	Central Kentucky nonmetropolitan area
21	205	Kentucky	Rowan County	2100003	Central Kentucky nonmetropolitan area
21	207	Kentucky	Russell County	2100002	South Central Kentucky nonmetropolitan area
21	213	Kentucky	Simpson County	2100002	South Central Kentucky nonmetropolitan area
21	217	Kentucky	Taylor County	2100002	South Central Kentucky nonmetropolitan area
21	219	Kentucky	Todd County	2100001	West Kentucky nonmetropolitan area
21	225	Kentucky	Union County	2100001	West Kentucky nonmetropolitan area
21	227	Kentucky	Warren County	14540	Bowling Green, KY
21	229	Kentucky	Washington County	2100003	Central Kentucky nonmetropolitan area
21	231	Kentucky	Wayne County	2100002	South Central Kentucky nonmetropolitan area
21	233	Kentucky	Webster County	2100001	West Kentucky nonmetropolitan area
21	235	Kentucky	Whitley County	2100002	South Central Kentucky nonmetropolitan area
21	237	Kentucky	Wolfe County	2100004	East Kentucky nonmetropolitan area
22	003	Louisiana	Allen Parish	2200002	Central Louisiana nonmetropolitan area
22	007	Louisiana	Assumption Parish	2200006	Southwest Louisiana nonmetropolitan area
22	009	Louisiana	Avoyelles Parish	2200002	Central Louisiana nonmetropolitan area
22	011	Louisiana	Beauregard Parish	2200002	Central Louisiana nonmetropolitan area
22	013	Louisiana	Bienville Parish	2200003	Northeast Louisiana nonmetropolitan area
22	015	Louisiana	Bossier Parish	43340	Shreveport-Bossier City, LA
22	017	Louisiana	Caddo Parish	43340	Shreveport-Bossier City, LA
22	021	Louisiana	Caldwell Parish	2200003	Northeast Louisiana nonmetropolitan area
22	025	Louisiana	Catahoula Parish	2200003	Northeast Louisiana nonmetropolitan area
22	027	Louisiana	Claiborne Parish	2200003	Northeast Louisiana nonmetropolitan area
22	029	Louisiana	Concordia Parish	2200003	Northeast Louisiana nonmetropolitan area
22	031	Louisiana	De Soto Parish	43340	Shreveport-Bossier City, LA
22	035	Louisiana	East Carroll Parish	2200003	Northeast Louisiana nonmetropolitan area
22	039	Louisiana	Evangeline Parish	2200002	Central Louisiana nonmetropolitan area
22	041	Louisiana	Franklin Parish	2200003	Northeast Louisiana nonmetropolitan area
22	049	Louisiana	Jackson Parish	2200003	Northeast Louisiana nonmetropolitan area
22	051	Louisiana	Jefferson Parish	35380	New Orleans-Metairie, LA
22	053	Louisiana	Jefferson Davis Parish	2200006	Southwest Louisiana nonmetropolitan area
22	059	Louisiana	LaSalle Parish	2200002	Central Louisiana nonmetropolitan area
22	061	Louisiana	Lincoln Parish	2200003	Northeast Louisiana nonmetropolitan area
22	065	Louisiana	Madison Parish	2200003	Northeast Louisiana nonmetropolitan area
22	067	Louisiana	Morehouse Parish	2200003	Northeast Louisiana nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
22	069	Louisiana	Natchitoches Parish	2200002	Central Louisiana nonmetropolitan area
22	071	Louisiana	Orleans Parish	35380	New Orleans-Metairie, LA
22	073	Louisiana	Ouachita Parish	33740	Monroe, LA
22	075	Louisiana	Plaquemines Parish	35380	New Orleans-Metairie, LA
22	081	Louisiana	Red River Parish	2200002	Central Louisiana nonmetropolitan area
22	083	Louisiana	Richland Parish	2200003	Northeast Louisiana nonmetropolitan area
22	085	Louisiana	Sabine Parish	2200002	Central Louisiana nonmetropolitan area
22	087	Louisiana	St. Bernard Parish	35380	New Orleans-Metairie, LA
22	089	Louisiana	St. Charles Parish	35380	New Orleans-Metairie, LA
22	093	Louisiana	St. James Parish	35380	New Orleans-Metairie, LA
22	095	Louisiana	St. John the Baptist Parish	35380	New Orleans-Metairie, LA
22	097	Louisiana	St. Landry Parish	2200006	Southwest Louisiana nonmetropolitan area
22	101	Louisiana	St. Mary Parish	2200006	Southwest Louisiana nonmetropolitan area
22	103	Louisiana	St. Tammany Parish	35380	New Orleans-Metairie, LA
22	105	Louisiana	Tangipahoa Parish	25220	Hammond, LA
22	107	Louisiana	Tensas Parish	2200003	Northeast Louisiana nonmetropolitan area
22	111	Louisiana	Union Parish	33740	Monroe, LA
22	115	Louisiana	Vernon Parish	2200002	Central Louisiana nonmetropolitan area
22	117	Louisiana	Washington Parish	2200006	Southwest Louisiana nonmetropolitan area
22	119	Louisiana	Webster Parish	43340	Shreveport-Bossier City, LA
22	123	Louisiana	West Carroll Parish	2200003	Northeast Louisiana nonmetropolitan area
22	127	Louisiana	Winn Parish	2200002	Central Louisiana nonmetropolitan area
25	001	Massachusetts	Barnstable County	12700	Barnstable Town, MA
26	001	Michigan	Alcona County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	003	Michigan	Alger County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	005	Michigan	Allegan County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	007	Michigan	Alpena County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	009	Michigan	Antrim County	2600003	Northwest Lower Peninsula of Michigan nonmetropolitan area
26	011	Michigan	Arenac County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	013	Michigan	Baraga County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	017	Michigan	Bay County	13020	Bay City, MI
26	019	Michigan	Benzie County	2600003	Northwest Lower Peninsula of Michigan nonmetropolitan area
26	023	Michigan	Branch County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	025	Michigan	Calhoun County	12980	Battle Creek, MI
26	029	Michigan	Charlevoix County	2600003	Northwest Lower Peninsula of Michigan nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
26	031	Michigan	Cheboygan County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	033	Michigan	Chippewa County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	035	Michigan	Clare County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	039	Michigan	Crawford County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	041	Michigan	Delta County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	043	Michigan	Dickinson County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	047	Michigan	Emmet County	2600003	Northwest Lower Peninsula of Michigan nonmetropolitan area
26	051	Michigan	Gladwin County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	053	Michigan	Gogebic County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	055	Michigan	Grand Traverse County	2600003	Northwest Lower Peninsula of Michigan nonmetropolitan area
26	057	Michigan	Gratiot County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	059	Michigan	Hillsdale County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	061	Michigan	Houghton County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	063	Michigan	Huron County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	067	Michigan	Ionia County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	069	Michigan	Iosco County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	071	Michigan	Iron County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	073	Michigan	Isabella County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	079	Michigan	Kalkaska County	2600003	Northwest Lower Peninsula of Michigan nonmetropolitan area
26	083	Michigan	Keweenaw County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	085	Michigan	Lake County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	089	Michigan	Leelanau County	2600003	Northwest Lower Peninsula of Michigan nonmetropolitan area
26	091	Michigan	Lenawee County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
26	095	Michigan	Luce County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	097	Michigan	Mackinac County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	101	Michigan	Manistee County	2600003	Northwest Lower Peninsula of Michigan nonmetropolitan area
26	103	Michigan	Marquette County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	105	Michigan	Mason County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	107	Michigan	Mecosta County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	109	Michigan	Menominee County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	113	Michigan	Missaukee County	2600003	Northwest Lower Peninsula of Michigan nonmetropolitan area
26	115	Michigan	Monroe County	33780	Monroe, MI
26	119	Michigan	Montmorency County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	123	Michigan	Newaygo County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	127	Michigan	Oceana County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	129	Michigan	Ogemaw County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	131	Michigan	Ontonagon County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	133	Michigan	Osceola County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	135	Michigan	Oscoda County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	137	Michigan	Otsego County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	141	Michigan	Presque Isle County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	143	Michigan	Roscommon County	2600002	Northeast Lower Peninsula of Michigan nonmetropolitan area
26	145	Michigan	Saginaw County	40980	Saginaw, MI
26	149	Michigan	St. Joseph County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	151	Michigan	Sanilac County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	153	Michigan	Schoolcraft County	2600001	Upper Peninsula of Michigan nonmetropolitan area
26	155	Michigan	Shiawassee County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
26	157	Michigan	Tuscola County	2600004	Balance of Lower Peninsula of Michigan nonmetropolitan area
26	165	Michigan	Wexford County	2600003	Northwest Lower Peninsula of Michigan nonmetropolitan area
28	001	Mississippi	Adams County	2800004	Southwest Mississippi nonmetropolitan area
28	005	Mississippi	Amite County	2800004	Southwest Mississippi nonmetropolitan area
28	011	Mississippi	Bolivar County	2800002	Northwest Mississippi nonmetropolitan area
28	015	Mississippi	Carroll County	2800002	Northwest Mississippi nonmetropolitan area
28	021	Mississippi	Claiborne County	2800004	Southwest Mississippi nonmetropolitan area
28	027	Mississippi	Coahoma County	2800002	Northwest Mississippi nonmetropolitan area
28	037	Mississippi	Franklin County	2800004	Southwest Mississippi nonmetropolitan area
28	043	Mississippi	Grenada County	2800002	Northwest Mississippi nonmetropolitan area
28	051	Mississippi	Holmes County	2800002	Northwest Mississippi nonmetropolitan area
28	053	Mississippi	Humphreys County	2800002	Northwest Mississippi nonmetropolitan area
28	055	Mississippi	Issaquena County	2800002	Northwest Mississippi nonmetropolitan area
28	063	Mississippi	Jefferson County	2800004	Southwest Mississippi nonmetropolitan area
28	077	Mississippi	Lawrence County	2800004	Southwest Mississippi nonmetropolitan area
28	083	Mississippi	Leflore County	2800002	Northwest Mississippi nonmetropolitan area
28	085	Mississippi	Lincoln County	2800004	Southwest Mississippi nonmetropolitan area
28	097	Mississippi	Montgomery County	2800002	Northwest Mississippi nonmetropolitan area
28	107	Mississippi	Panola County	2800002	Northwest Mississippi nonmetropolitan area
28	113	Mississippi	Pike County	2800004	Southwest Mississippi nonmetropolitan area
28	119	Mississippi	Quitman County	2800002	Northwest Mississippi nonmetropolitan area
28	125	Mississippi	Sharkey County	2800002	Northwest Mississippi nonmetropolitan area
28	133	Mississippi	Sunflower County	2800002	Northwest Mississippi nonmetropolitan area
28	135	Mississippi	Tallahatchie County	2800002	Northwest Mississippi nonmetropolitan area
28	147	Mississippi	Walthall County	2800004	Southwest Mississippi nonmetropolitan area
28	149	Mississippi	Warren County	2800004	Southwest Mississippi nonmetropolitan area
28	151	Mississippi	Washington County	2800002	Northwest Mississippi nonmetropolitan area
28	157	Mississippi	Wilkinson County	2800004	Southwest Mississippi nonmetropolitan area
28	161	Mississippi	Yalobusha County	2800002	Northwest Mississippi nonmetropolitan area
29	009	Missouri	Barry County	2900004	Southwest Missouri nonmetropolitan area
29	011	Missouri	Barton County	2900004	Southwest Missouri nonmetropolitan area
29	039	Missouri	Cedar County	2900004	Southwest Missouri nonmetropolitan area
29	057	Missouri	Dade County	2900004	Southwest Missouri nonmetropolitan area
29	109	Missouri	Lawrence County	2900004	Southwest Missouri nonmetropolitan area
29	209	Missouri	Stone County	2900004	Southwest Missouri nonmetropolitan area
29	213	Missouri	Taney County	2900004	Southwest Missouri nonmetropolitan area
29	217	Missouri	Vernon County	2900004	Southwest Missouri nonmetropolitan area
32	001	Nevada	Churchill County	3200006	Nevada nonmetropolitan area
32	003	Nevada	Clark County	29820	Las Vegas-Henderson-Paradise, NV
32	005	Nevada	Douglas County	3200006	Nevada nonmetropolitan area
32	007	Nevada	Elko County	3200006	Nevada nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
32	009	Nevada	Esmeralda County	3200006	Nevada nonmetropolitan area
32	011	Nevada	Eureka County	3200006	Nevada nonmetropolitan area
32	013	Nevada	Humboldt County	3200006	Nevada nonmetropolitan area
32	015	Nevada	Lander County	3200006	Nevada nonmetropolitan area
32	017	Nevada	Lincoln County	3200006	Nevada nonmetropolitan area
32	019	Nevada	Lyon County	3200006	Nevada nonmetropolitan area
32	021	Nevada	Mineral County	3200006	Nevada nonmetropolitan area
32	023	Nevada	Nye County	3200006	Nevada nonmetropolitan area
32	027	Nevada	Pershing County	3200006	Nevada nonmetropolitan area
32	033	Nevada	White Pine County	3200006	Nevada nonmetropolitan area
32	510	Nevada	Carson City	16180	Carson City, NV
34	001	New Jersey	Atlantic County	12100	Atlantic City-Hammonton, NJ
35	003	New Mexico	Catron County	3500006	Northern New Mexico nonmetropolitan area
35	005	New Mexico	Chaves County	3500007	Eastern New Mexico nonmetropolitan area
35	006	New Mexico	Cibola County	3500006	Northern New Mexico nonmetropolitan area
35	007	New Mexico	Colfax County	3500006	Northern New Mexico nonmetropolitan area
35	009	New Mexico	Curry County	3500007	Eastern New Mexico nonmetropolitan area
35	011	New Mexico	De Baca County	3500007	Eastern New Mexico nonmetropolitan area
35	015	New Mexico	Eddy County	3500007	Eastern New Mexico nonmetropolitan area
35	017	New Mexico	Grant County	3500007	Eastern New Mexico nonmetropolitan area
35	019	New Mexico	Guadalupe County	3500007	Eastern New Mexico nonmetropolitan area
35	021	New Mexico	Harding County	3500007	Eastern New Mexico nonmetropolitan area
35	023	New Mexico	Hidalgo County	3500007	Eastern New Mexico nonmetropolitan area
35	025	New Mexico	Lea County	3500007	Eastern New Mexico nonmetropolitan area
35	027	New Mexico	Lincoln County	3500007	Eastern New Mexico nonmetropolitan area
35	028	New Mexico	Los Alamos County	3500006	Northern New Mexico nonmetropolitan area
35	029	New Mexico	Luna County	3500007	Eastern New Mexico nonmetropolitan area
35	031	New Mexico	McKinley County	3500006	Northern New Mexico nonmetropolitan area
35	033	New Mexico	Mora County	3500006	Northern New Mexico nonmetropolitan area
35	035	New Mexico	Otero County	3500007	Eastern New Mexico nonmetropolitan area
35	037	New Mexico	Quay County	3500007	Eastern New Mexico nonmetropolitan area
35	039	New Mexico	Rio Arriba County	3500006	Northern New Mexico nonmetropolitan area
35	041	New Mexico	Roosevelt County	3500007	Eastern New Mexico nonmetropolitan area
35	045	New Mexico	San Juan County	22140	Farmington, NM
35	047	New Mexico	San Miguel County	3500006	Northern New Mexico nonmetropolitan area
35	051	New Mexico	Sierra County	3500007	Eastern New Mexico nonmetropolitan area
35	053	New Mexico	Socorro County	3500007	Eastern New Mexico nonmetropolitan area
35	055	New Mexico	Taos County	3500006	Northern New Mexico nonmetropolitan area
35	059	New Mexico	Union County	3500007	Eastern New Mexico nonmetropolitan area
36	003	New York	Allegany County	3600004	Southwest New York nonmetropolitan area
36	007	New York	Broome County	13780	Binghamton, NY
36	009	New York	Cattaraugus County	3600004	Southwest New York nonmetropolitan area
36	013	New York	Chautauqua County	3600004	Southwest New York nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
36	015	New York	Chemung County	21300	Elmira, NY
36	029	New York	Erie County	15380	Buffalo-Cheektowaga-Niagara Falls, NY
36	037	New York	Genesee County	3600004	Southwest New York nonmetropolitan area
36	063	New York	Niagara County	15380	Buffalo-Cheektowaga-Niagara Falls, NY
36	097	New York	Schuylar County	3600004	Southwest New York nonmetropolitan area
36	099	New York	Seneca County	3600004	Southwest New York nonmetropolitan area
36	101	New York	Steuben County	3600004	Southwest New York nonmetropolitan area
36	107	New York	Tioga County	13780	Binghamton, NY
36	121	New York	Wyoming County	3600004	Southwest New York nonmetropolitan area
37	065	North Carolina	Edgecombe County	40580	Rocky Mount, NC
37	081	North Carolina	Guilford County	24660	Greensboro-High Point, NC
37	127	North Carolina	Nash County	40580	Rocky Mount, NC
37	151	North Carolina	Randolph County	24660	Greensboro-High Point, NC
37	157	North Carolina	Rockingham County	24660	Greensboro-High Point, NC
39	001	Ohio	Adams County	3900004	Southern Ohio nonmetropolitan area
39	003	Ohio	Allen County	30620	Lima, OH
39	005	Ohio	Ashland County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	007	Ohio	Ashtabula County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	009	Ohio	Athens County	3900004	Southern Ohio nonmetropolitan area
39	013	Ohio	Belmont County	48540	Wheeling, WV-OH
39	019	Ohio	Carroll County	15940	Canton-Massillon, OH
39	027	Ohio	Clinton County	3900004	Southern Ohio nonmetropolitan area
39	029	Ohio	Columbiana County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	031	Ohio	Coshocton County	3900003	Eastern Ohio nonmetropolitan area
39	033	Ohio	Crawford County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	043	Ohio	Erie County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	047	Ohio	Fayette County	3900004	Southern Ohio nonmetropolitan area
39	051	Ohio	Fulton County	45780	Toledo, OH
39	053	Ohio	Gallia County	3900004	Southern Ohio nonmetropolitan area
39	059	Ohio	Guernsey County	3900003	Eastern Ohio nonmetropolitan area
39	067	Ohio	Harrison County	3900003	Eastern Ohio nonmetropolitan area
39	071	Ohio	Highland County	3900004	Southern Ohio nonmetropolitan area
39	075	Ohio	Holmes County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	077	Ohio	Huron County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	079	Ohio	Jackson County	3900004	Southern Ohio nonmetropolitan area
39	081	Ohio	Jefferson County	48260	Weirton-Steubenville, WV-OH

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
39	083	Ohio	Knox County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	087	Ohio	Lawrence County	26580	Huntington-Ashland, WV-KY-OH
39	095	Ohio	Lucas County	45780	Toledo, OH
39	099	Ohio	Mahoning County	49660	Youngstown-Warren-Boardman, OH-PA
39	101	Ohio	Marion County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	105	Ohio	Meigs County	3900004	Southern Ohio nonmetropolitan area
39	111	Ohio	Monroe County	3900003	Eastern Ohio nonmetropolitan area
39	115	Ohio	Morgan County	3900003	Eastern Ohio nonmetropolitan area
39	119	Ohio	Muskingum County	3900003	Eastern Ohio nonmetropolitan area
39	121	Ohio	Noble County	3900003	Eastern Ohio nonmetropolitan area
39	123	Ohio	Ottawa County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	131	Ohio	Pike County	3900004	Southern Ohio nonmetropolitan area
39	133	Ohio	Portage County	10420	Akron, OH
39	139	Ohio	Richland County	31900	Mansfield, OH
39	141	Ohio	Ross County	3900004	Southern Ohio nonmetropolitan area
39	143	Ohio	Sandusky County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	145	Ohio	Scioto County	3900004	Southern Ohio nonmetropolitan area
39	147	Ohio	Seneca County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	151	Ohio	Stark County	15940	Canton-Massillon, OH
39	153	Ohio	Summit County	10420	Akron, OH
39	155	Ohio	Trumbull County	49660	Youngstown-Warren-Boardman, OH-PA
39	157	Ohio	Tuscarawas County	3900003	Eastern Ohio nonmetropolitan area
39	163	Ohio	Vinton County	3900004	Southern Ohio nonmetropolitan area
39	167	Ohio	Washington County	3900003	Eastern Ohio nonmetropolitan area
39	169	Ohio	Wayne County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
39	173	Ohio	Wood County	45780	Toledo, OH
39	175	Ohio	Wyandot County	3900002	North Northeastern Ohio nonmetropolitan area (noncontiguous)
40	005	Oklahoma	Atoka County	4000004	Southeast Oklahoma nonmetropolitan area
40	013	Oklahoma	Bryan County	4000004	Southeast Oklahoma nonmetropolitan area
40	019	Oklahoma	Carter County	4000004	Southeast Oklahoma nonmetropolitan area
40	023	Oklahoma	Choctaw County	4000004	Southeast Oklahoma nonmetropolitan area
40	029	Oklahoma	Coal County	4000004	Southeast Oklahoma nonmetropolitan area
40	031	Oklahoma	Comanche County	30020	Lawton, OK
40	033	Oklahoma	Cotton County	30020	Lawton, OK
40	049	Oklahoma	Garvin County	4000004	Southeast Oklahoma nonmetropolitan area
40	061	Oklahoma	Haskell County	4000004	Southeast Oklahoma nonmetropolitan area
40	063	Oklahoma	Hughes County	4000004	Southeast Oklahoma nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
40	069	Oklahoma	Johnston County	4000004	Southeast Oklahoma nonmetropolitan area
40	077	Oklahoma	Latimer County	4000004	Southeast Oklahoma nonmetropolitan area
40	085	Oklahoma	Love County	4000004	Southeast Oklahoma nonmetropolitan area
40	089	Oklahoma	McCurtain County	4000004	Southeast Oklahoma nonmetropolitan area
40	095	Oklahoma	Marshall County	4000004	Southeast Oklahoma nonmetropolitan area
40	099	Oklahoma	Murray County	4000004	Southeast Oklahoma nonmetropolitan area
40	121	Oklahoma	Pittsburg County	4000004	Southeast Oklahoma nonmetropolitan area
40	123	Oklahoma	Pontotoc County	4000004	Southeast Oklahoma nonmetropolitan area
40	125	Oklahoma	Pottawatomie County	4000004	Southeast Oklahoma nonmetropolitan area
40	127	Oklahoma	Pushmataha County	4000004	Southeast Oklahoma nonmetropolitan area
40	133	Oklahoma	Seminole County	4000004	Southeast Oklahoma nonmetropolitan area
41	029	Oregon	Jackson County	32780	Medford, OR
42	009	Pennsylvania	Bedford County	4200003	Southern Pennsylvania nonmetropolitan area
42	015	Pennsylvania	Bradford County	4200002	Northern Pennsylvania nonmetropolitan area
42	021	Pennsylvania	Cambria County	27780	Johnstown, PA
42	023	Pennsylvania	Cameron County	4200002	Northern Pennsylvania nonmetropolitan area
42	031	Pennsylvania	Clarion County	4200001	Western Pennsylvania nonmetropolitan area
42	033	Pennsylvania	Clearfield County	4200002	Northern Pennsylvania nonmetropolitan area
42	035	Pennsylvania	Clinton County	4200002	Northern Pennsylvania nonmetropolitan area
42	039	Pennsylvania	Crawford County	4200001	Western Pennsylvania nonmetropolitan area
42	047	Pennsylvania	Elk County	4200002	Northern Pennsylvania nonmetropolitan area
42	049	Pennsylvania	Erie County	21500	Erie, PA
42	053	Pennsylvania	Forest County	4200001	Western Pennsylvania nonmetropolitan area
42	057	Pennsylvania	Fulton County	4200003	Southern Pennsylvania nonmetropolitan area
42	059	Pennsylvania	Greene County	4200001	Western Pennsylvania nonmetropolitan area
42	061	Pennsylvania	Huntingdon County	4200003	Southern Pennsylvania nonmetropolitan area
42	063	Pennsylvania	Indiana County	4200001	Western Pennsylvania nonmetropolitan area
42	065	Pennsylvania	Jefferson County	4200002	Northern Pennsylvania nonmetropolitan area
42	067	Pennsylvania	Juniata County	4200003	Southern Pennsylvania nonmetropolitan area
42	069	Pennsylvania	Lackawanna County	42540	Scranton--Wilkes-Barre--Hazleton, PA
42	073	Pennsylvania	Lawrence County	4200001	Western Pennsylvania nonmetropolitan area
42	079	Pennsylvania	Luzerne County	42540	Scranton--Wilkes-Barre--Hazleton, PA
42	083	Pennsylvania	McKean County	4200002	Northern Pennsylvania nonmetropolitan area
42	085	Pennsylvania	Mercer County	49660	Youngstown-Warren-Boardman, OH-PA
42	087	Pennsylvania	Mifflin County	4200003	Southern Pennsylvania nonmetropolitan area
42	097	Pennsylvania	Northumberland County	4200003	Southern Pennsylvania nonmetropolitan area
42	105	Pennsylvania	Potter County	4200002	Northern Pennsylvania nonmetropolitan area
42	107	Pennsylvania	Schuylkill County	4200003	Southern Pennsylvania nonmetropolitan area
42	109	Pennsylvania	Snyder County	4200003	Southern Pennsylvania nonmetropolitan area
42	111	Pennsylvania	Somerset County	4200003	Southern Pennsylvania nonmetropolitan area
42	113	Pennsylvania	Sullivan County	4200002	Northern Pennsylvania nonmetropolitan area
42	115	Pennsylvania	Susquehanna County	4200002	Northern Pennsylvania nonmetropolitan area
42	117	Pennsylvania	Tioga County	4200002	Northern Pennsylvania nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
42	119	Pennsylvania	Union County	4200003	Southern Pennsylvania nonmetropolitan area
42	121	Pennsylvania	Venango County	4200001	Western Pennsylvania nonmetropolitan area
42	123	Pennsylvania	Warren County	4200001	Western Pennsylvania nonmetropolitan area
42	127	Pennsylvania	Wayne County	4200002	Northern Pennsylvania nonmetropolitan area
42	131	Pennsylvania	Wyoming County	42540	Scranton--Wilkes-Barre--Hazleton, PA
47	025	Tennessee	Claiborne County	4700003	North Central Tennessee nonmetropolitan area
47	027	Tennessee	Clay County	4700003	North Central Tennessee nonmetropolitan area
47	035	Tennessee	Cumberland County	4700003	North Central Tennessee nonmetropolitan area
47	041	Tennessee	DeKalb County	4700003	North Central Tennessee nonmetropolitan area
47	049	Tennessee	Fentress County	4700003	North Central Tennessee nonmetropolitan area
47	067	Tennessee	Hancock County	4700003	North Central Tennessee nonmetropolitan area
47	087	Tennessee	Jackson County	4700003	North Central Tennessee nonmetropolitan area
47	133	Tennessee	Overton County	4700003	North Central Tennessee nonmetropolitan area
47	137	Tennessee	Pickett County	4700003	North Central Tennessee nonmetropolitan area
47	141	Tennessee	Putnam County	4700003	North Central Tennessee nonmetropolitan area
47	151	Tennessee	Scott County	4700003	North Central Tennessee nonmetropolitan area
47	177	Tennessee	Warren County	4700003	North Central Tennessee nonmetropolitan area
47	185	Tennessee	White County	4700003	North Central Tennessee nonmetropolitan area
48	001	Texas	Anderson County	4800002	North Texas Region of Texas nonmetropolitan area
48	005	Texas	Angelina County	4800003	Big Thicket Region of Texas nonmetropolitan area
48	007	Texas	Aransas County	18580	Corpus Christi, TX
48	009	Texas	Archer County	48660	Wichita Falls, TX
48	013	Texas	Atascosa County	41700	San Antonio-New Braunfels, TX
48	015	Texas	Austin County	26420	Houston-The Woodlands-Sugar Land, TX
48	019	Texas	Bandera County	41700	San Antonio-New Braunfels, TX
48	025	Texas	Bee County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	029	Texas	Bexar County	41700	San Antonio-New Braunfels, TX
48	031	Texas	Blanco County	4800004	Hill Country Region of Texas nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
48	035	Texas	Bosque County	4800004	Hill Country Region of Texas nonmetropolitan area
48	037	Texas	Bowie County	45500	Texarkana, TX-AR
48	039	Texas	Brazoria County	26420	Houston-The Woodlands-Sugar Land, TX
48	047	Texas	Brooks County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	049	Texas	Brown County	4800004	Hill Country Region of Texas nonmetropolitan area
48	053	Texas	Burnet County	4800004	Hill Country Region of Texas nonmetropolitan area
48	057	Texas	Calhoun County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	063	Texas	Camp County	4800002	North Texas Region of Texas nonmetropolitan area
48	067	Texas	Cass County	4800002	North Texas Region of Texas nonmetropolitan area
48	071	Texas	Chambers County	26420	Houston-The Woodlands-Sugar Land, TX
48	073	Texas	Cherokee County	4800002	North Texas Region of Texas nonmetropolitan area
48	077	Texas	Clay County	48660	Wichita Falls, TX
48	081	Texas	Coke County	4800004	Hill Country Region of Texas nonmetropolitan area
48	083	Texas	Coleman County	4800004	Hill Country Region of Texas nonmetropolitan area
48	085	Texas	Collin County	19100	Dallas-Fort Worth-Arlington, TX
48	089	Texas	Colorado County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	091	Texas	Comal County	41700	San Antonio-New Braunfels, TX
48	093	Texas	Comanche County	4800002	North Texas Region of Texas nonmetropolitan area
48	095	Texas	Concho County	4800004	Hill Country Region of Texas nonmetropolitan area
48	097	Texas	Cooke County	4800002	North Texas Region of Texas nonmetropolitan area
48	113	Texas	Dallas County	19100	Dallas-Fort Worth-Arlington, TX
48	119	Texas	Delta County	4800002	North Texas Region of Texas nonmetropolitan area
48	121	Texas	Denton County	19100	Dallas-Fort Worth-Arlington, TX
48	123	Texas	DeWitt County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	127	Texas	Dimmit County	4800005	Border Region of Texas nonmetropolitan area
48	131	Texas	Duval County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	133	Texas	Eastland County	4800002	North Texas Region of Texas nonmetropolitan area
48	137	Texas	Edwards County	4800005	Border Region of Texas nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
48	139	Texas	Ellis County	19100	Dallas-Fort Worth-Arlington, TX
48	141	Texas	El Paso County	21340	El Paso, TX
48	143	Texas	Erath County	4800002	North Texas Region of Texas nonmetropolitan area
48	145	Texas	Falls County	47380	Waco, TX
48	147	Texas	Fannin County	4800002	North Texas Region of Texas nonmetropolitan area
48	149	Texas	Fayette County	4800004	Hill Country Region of Texas nonmetropolitan area
48	157	Texas	Fort Bend County	26420	Houston-The Woodlands-Sugar Land, TX
48	159	Texas	Franklin County	4800002	North Texas Region of Texas nonmetropolitan area
48	161	Texas	Freestone County	4800004	Hill Country Region of Texas nonmetropolitan area
48	163	Texas	Frio County	4800004	Hill Country Region of Texas nonmetropolitan area
48	167	Texas	Galveston County	26420	Houston-The Woodlands-Sugar Land, TX
48	171	Texas	Gillespie County	4800004	Hill Country Region of Texas nonmetropolitan area
48	175	Texas	Goliad County	47020	Victoria, TX
48	177	Texas	Gonzales County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	181	Texas	Grayson County	43300	Sherman-Denison, TX
48	183	Texas	Gregg County	30980	Longview, TX
48	185	Texas	Grimes County	4800004	Hill Country Region of Texas nonmetropolitan area
48	187	Texas	Guadalupe County	41700	San Antonio-New Braunfels, TX
48	193	Texas	Hamilton County	4800004	Hill Country Region of Texas nonmetropolitan area
48	199	Texas	Hardin County	13140	Beaumont-Port Arthur, TX
48	201	Texas	Harris County	26420	Houston-The Woodlands-Sugar Land, TX
48	203	Texas	Harrison County	4800002	North Texas Region of Texas nonmetropolitan area
48	213	Texas	Henderson County	4800002	North Texas Region of Texas nonmetropolitan area
48	215	Texas	Hidalgo County	32580	McAllen-Edinburg-Mission, TX
48	217	Texas	Hill County	4800004	Hill Country Region of Texas nonmetropolitan area
48	221	Texas	Hood County	19100	Dallas-Fort Worth-Arlington, TX
48	223	Texas	Hopkins County	4800002	North Texas Region of Texas nonmetropolitan area
48	225	Texas	Houston County	4800003	Big Thicket Region of Texas nonmetropolitan area
48	229	Texas	Hudspeth County	21340	El Paso, TX
48	231	Texas	Hunt County	19100	Dallas-Fort Worth-Arlington, TX

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
48	237	Texas	Jack County	4800002	North Texas Region of Texas nonmetropolitan area
48	239	Texas	Jackson County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	241	Texas	Jasper County	4800003	Big Thicket Region of Texas nonmetropolitan area
48	245	Texas	Jefferson County	13140	Beaumont-Port Arthur, TX
48	247	Texas	Jim Hogg County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	249	Texas	Jim Wells County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	251	Texas	Johnson County	19100	Dallas-Fort Worth-Arlington, TX
48	255	Texas	Karnes County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	257	Texas	Kaufman County	19100	Dallas-Fort Worth-Arlington, TX
48	259	Texas	Kendall County	41700	San Antonio-New Braunfels, TX
48	261	Texas	Kenedy County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	265	Texas	Kerr County	4800004	Hill Country Region of Texas nonmetropolitan area
48	267	Texas	Kimble County	4800004	Hill Country Region of Texas nonmetropolitan area
48	271	Texas	Kinney County	4800005	Border Region of Texas nonmetropolitan area
48	273	Texas	Kleberg County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	277	Texas	Lamar County	4800002	North Texas Region of Texas nonmetropolitan area
48	283	Texas	La Salle County	4800005	Border Region of Texas nonmetropolitan area
48	285	Texas	Lavaca County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	287	Texas	Lee County	4800004	Hill Country Region of Texas nonmetropolitan area
48	289	Texas	Leon County	4800004	Hill Country Region of Texas nonmetropolitan area
48	291	Texas	Liberty County	26420	Houston-The Woodlands-Sugar Land, TX
48	293	Texas	Limestone County	4800004	Hill Country Region of Texas nonmetropolitan area
48	297	Texas	Live Oak County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	299	Texas	Llano County	4800004	Hill Country Region of Texas nonmetropolitan area
48	307	Texas	McCulloch County	4800004	Hill Country Region of Texas nonmetropolitan area
48	309	Texas	McLennan County	47380	Waco, TX
48	311	Texas	McMullen County	4800006	Coastal Plains Region of Texas nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
48	313	Texas	Madison County	4800004	Hill Country Region of Texas nonmetropolitan area
48	315	Texas	Marion County	4800002	North Texas Region of Texas nonmetropolitan area
48	319	Texas	Mason County	4800004	Hill Country Region of Texas nonmetropolitan area
48	321	Texas	Matagorda County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	323	Texas	Maverick County	4800005	Border Region of Texas nonmetropolitan area
48	325	Texas	Medina County	41700	San Antonio-New Braunfels, TX
48	327	Texas	Menard County	4800004	Hill Country Region of Texas nonmetropolitan area
48	331	Texas	Milam County	4800004	Hill Country Region of Texas nonmetropolitan area
48	333	Texas	Mills County	4800004	Hill Country Region of Texas nonmetropolitan area
48	337	Texas	Montague County	4800002	North Texas Region of Texas nonmetropolitan area
48	339	Texas	Montgomery County	26420	Houston-The Woodlands-Sugar Land, TX
48	343	Texas	Morris County	4800002	North Texas Region of Texas nonmetropolitan area
48	347	Texas	Nacogdoches County	4800003	Big Thicket Region of Texas nonmetropolitan area
48	349	Texas	Navarro County	4800002	North Texas Region of Texas nonmetropolitan area
48	351	Texas	Newton County	13140	Beaumont-Port Arthur, TX
48	355	Texas	Nueces County	18580	Corpus Christi, TX
48	361	Texas	Orange County	13140	Beaumont-Port Arthur, TX
48	363	Texas	Palo Pinto County	4800002	North Texas Region of Texas nonmetropolitan area
48	365	Texas	Panola County	4800002	North Texas Region of Texas nonmetropolitan area
48	367	Texas	Parker County	19100	Dallas-Fort Worth-Arlington, TX
48	373	Texas	Polk County	4800003	Big Thicket Region of Texas nonmetropolitan area
48	379	Texas	Rains County	4800002	North Texas Region of Texas nonmetropolitan area
48	385	Texas	Real County	4800005	Border Region of Texas nonmetropolitan area
48	387	Texas	Red River County	4800002	North Texas Region of Texas nonmetropolitan area
48	391	Texas	Refugio County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	397	Texas	Rockwall County	19100	Dallas-Fort Worth-Arlington, TX
48	399	Texas	Runnels County	4800004	Hill Country Region of Texas nonmetropolitan area
48	401	Texas	Rusk County	30980	Longview, TX

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
48	403	Texas	Sabine County	4800003	Big Thicket Region of Texas nonmetropolitan area
48	405	Texas	San Augustine County	4800003	Big Thicket Region of Texas nonmetropolitan area
48	407	Texas	San Jacinto County	4800003	Big Thicket Region of Texas nonmetropolitan area
48	409	Texas	San Patricio County	18580	Corpus Christi, TX
48	411	Texas	San Saba County	4800004	Hill Country Region of Texas nonmetropolitan area
48	413	Texas	Schleicher County	4800004	Hill Country Region of Texas nonmetropolitan area
48	419	Texas	Shelby County	4800003	Big Thicket Region of Texas nonmetropolitan area
48	423	Texas	Smith County	46340	Tyler, TX
48	425	Texas	Somervell County	19100	Dallas-Fort Worth-Arlington, TX
48	427	Texas	Starr County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	429	Texas	Stephens County	4800002	North Texas Region of Texas nonmetropolitan area
48	431	Texas	Sterling County	4800004	Hill Country Region of Texas nonmetropolitan area
48	435	Texas	Sutton County	4800004	Hill Country Region of Texas nonmetropolitan area
48	439	Texas	Tarrant County	19100	Dallas-Fort Worth-Arlington, TX
48	449	Texas	Titus County	4800002	North Texas Region of Texas nonmetropolitan area
48	455	Texas	Trinity County	4800003	Big Thicket Region of Texas nonmetropolitan area
48	457	Texas	Tyler County	4800003	Big Thicket Region of Texas nonmetropolitan area
48	459	Texas	Upshur County	30980	Longview, TX
48	463	Texas	Uvalde County	4800005	Border Region of Texas nonmetropolitan area
48	465	Texas	Val Verde County	4800005	Border Region of Texas nonmetropolitan area
48	467	Texas	Van Zandt County	4800002	North Texas Region of Texas nonmetropolitan area
48	469	Texas	Victoria County	47020	Victoria, TX
48	471	Texas	Walker County	4800004	Hill Country Region of Texas nonmetropolitan area
48	473	Texas	Waller County	26420	Houston-The Woodlands-Sugar Land, TX
48	477	Texas	Washington County	4800004	Hill Country Region of Texas nonmetropolitan area
48	479	Texas	Webb County	29700	Laredo, TX
48	481	Texas	Wharton County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	485	Texas	Wichita County	48660	Wichita Falls, TX

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
48	489	Texas	Willacy County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	493	Texas	Wilson County	41700	San Antonio-New Braunfels, TX
48	497	Texas	Wise County	19100	Dallas-Fort Worth-Arlington, TX
48	499	Texas	Wood County	4800002	North Texas Region of Texas nonmetropolitan area
48	503	Texas	Young County	4800002	North Texas Region of Texas nonmetropolitan area
48	505	Texas	Zapata County	4800006	Coastal Plains Region of Texas nonmetropolitan area
48	507	Texas	Zavala County	4800005	Border Region of Texas nonmetropolitan area
51	021	Virginia	Bland County	5100001	Southwest Virginia nonmetropolitan area
51	027	Virginia	Buchanan County	5100001	Southwest Virginia nonmetropolitan area
51	035	Virginia	Carroll County	5100001	Southwest Virginia nonmetropolitan area
51	051	Virginia	Dickenson County	5100001	Southwest Virginia nonmetropolitan area
51	077	Virginia	Grayson County	5100001	Southwest Virginia nonmetropolitan area
51	089	Virginia	Henry County	5100001	Southwest Virginia nonmetropolitan area
51	105	Virginia	Lee County	5100001	Southwest Virginia nonmetropolitan area
51	141	Virginia	Patrick County	5100001	Southwest Virginia nonmetropolitan area
51	167	Virginia	Russell County	5100001	Southwest Virginia nonmetropolitan area
51	173	Virginia	Smyth County	5100001	Southwest Virginia nonmetropolitan area
51	185	Virginia	Tazewell County	5100001	Southwest Virginia nonmetropolitan area
51	195	Virginia	Wise County	5100001	Southwest Virginia nonmetropolitan area
51	197	Virginia	Wythe County	5100001	Southwest Virginia nonmetropolitan area
51	640	Virginia	Galax city	5100001	Southwest Virginia nonmetropolitan area
51	690	Virginia	Martinsville city	5100001	Southwest Virginia nonmetropolitan area
51	720	Virginia	Norton city	5100001	Southwest Virginia nonmetropolitan area
53	005	Washington	Benton County	28420	Kennewick-Richland, WA
53	015	Washington	Cowlitz County	31020	Longview, WA
53	021	Washington	Franklin County	28420	Kennewick-Richland, WA
53	057	Washington	Skagit County	34580	Mount Vernon-Anacortes, WA
53	073	Washington	Whatcom County	13380	Bellingham, WA
54	001	West Virginia	Barbour County	5400002	Northern West Virginia nonmetropolitan area
54	005	West Virginia	Boone County	16620	Charleston, WV
54	007	West Virginia	Braxton County	5400002	Northern West Virginia nonmetropolitan area
54	009	West Virginia	Brooke County	48260	Weirton-Steubenville, WV-OH
54	011	West Virginia	Cabell County	26580	Huntington-Ashland, WV-KY-OH
54	013	West Virginia	Calhoun County	5400002	Northern West Virginia nonmetropolitan area
54	015	West Virginia	Clay County	16620	Charleston, WV
54	017	West Virginia	Doddridge County	5400002	Northern West Virginia nonmetropolitan area
54	019	West Virginia	Fayette County	13220	Beckley, WV
54	021	West Virginia	Gilmer County	5400002	Northern West Virginia nonmetropolitan area
54	023	West Virginia	Grant County	5400002	Northern West Virginia nonmetropolitan area

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	MSA or non-MSA Code	MSA or non-MSA Name
54	025	West Virginia	Greenbrier County	5400001	Southern West Virginia nonmetropolitan area
54	029	West Virginia	Hancock County	48260	Weirton-Steubenville, WV-OH
54	031	West Virginia	Hardy County	5400002	Northern West Virginia nonmetropolitan area
54	033	West Virginia	Harrison County	5400002	Northern West Virginia nonmetropolitan area
54	035	West Virginia	Jackson County	5400002	Northern West Virginia nonmetropolitan area
54	039	West Virginia	Kanawha County	16620	Charleston, WV
54	041	West Virginia	Lewis County	5400002	Northern West Virginia nonmetropolitan area
54	043	West Virginia	Lincoln County	26580	Huntington-Ashland, WV-KY-OH
54	045	West Virginia	Logan County	5400001	Southern West Virginia nonmetropolitan area
54	047	West Virginia	McDowell County	5400001	Southern West Virginia nonmetropolitan area
54	049	West Virginia	Marion County	5400002	Northern West Virginia nonmetropolitan area
54	051	West Virginia	Marshall County	48540	Wheeling, WV-OH
54	053	West Virginia	Mason County	5400002	Northern West Virginia nonmetropolitan area
54	055	West Virginia	Mercer County	5400001	Southern West Virginia nonmetropolitan area
54	059	West Virginia	Mingo County	5400001	Southern West Virginia nonmetropolitan area
54	063	West Virginia	Monroe County	5400001	Southern West Virginia nonmetropolitan area
54	065	West Virginia	Morgan County	5400002	Northern West Virginia nonmetropolitan area
54	067	West Virginia	Nicholas County	5400001	Southern West Virginia nonmetropolitan area
54	069	West Virginia	Ohio County	48540	Wheeling, WV-OH
54	071	West Virginia	Pendleton County	5400002	Northern West Virginia nonmetropolitan area
54	073	West Virginia	Pleasants County	5400002	Northern West Virginia nonmetropolitan area
54	075	West Virginia	Pocahontas County	5400001	Southern West Virginia nonmetropolitan area
54	079	West Virginia	Putnam County	26580	Huntington-Ashland, WV-KY-OH
54	081	West Virginia	Raleigh County	13220	Beckley, WV
54	083	West Virginia	Randolph County	5400002	Northern West Virginia nonmetropolitan area
54	085	West Virginia	Ritchie County	5400002	Northern West Virginia nonmetropolitan area
54	087	West Virginia	Roane County	5400002	Northern West Virginia nonmetropolitan area
54	089	West Virginia	Summers County	5400001	Southern West Virginia nonmetropolitan area
54	091	West Virginia	Taylor County	5400002	Northern West Virginia nonmetropolitan area
54	093	West Virginia	Tucker County	5400002	Northern West Virginia nonmetropolitan area
54	095	West Virginia	Tyler County	5400002	Northern West Virginia nonmetropolitan area
54	097	West Virginia	Upshur County	5400002	Northern West Virginia nonmetropolitan area
54	099	West Virginia	Wayne County	26580	Huntington-Ashland, WV-KY-OH
54	101	West Virginia	Webster County	5400001	Southern West Virginia nonmetropolitan area
54	103	West Virginia	Wetzel County	5400002	Northern West Virginia nonmetropolitan area
54	105	West Virginia	Wirt County	37620	Parkersburg-Vienna, WV
54	107	West Virginia	Wood County	37620	Parkersburg-Vienna, WV
54	109	West Virginia	Wyoming County	5400001	Southern West Virginia nonmetropolitan area
55	059	Wisconsin	Kenosha County	16980	Chicago-Naperville-Elgin, IL-IN-WI
72	015	Puerto Rico	Arroyo Municipio	25020	Guayama, PR
72	057	Puerto Rico	Guayama Municipio	25020	Guayama, PR
72	109	Puerto Rico	Patillas Municipio	25020	Guayama, PR

Appendix 2: Additional census tracts that have ever had, since December 31, 1999, a closed coal mine or have ever had, since December 31, 2009, a retired coal-fired electric generating unit, and directly adjoining tracts, that were not included in Appendix C to IRS Notice 2023-29 or Appendix 3 to IRS Notice 2023-47. Closure and retirement data as of April 1, 2024.

State Name	County or County-Equivalent Entity Name	2020 Census Tract Number FIPS code	Tract Type
Alabama	DeKalb County	01049960101	Directly adjoining
Alabama	DeKalb County	01049960301	Directly adjoining
Alabama	DeKalb County	01049960303	Directly adjoining
Alabama	DeKalb County	01049960401	Directly adjoining
Alabama	DeKalb County	01049960402	Mine closure
Alabama	DeKalb County	01049960500	Directly adjoining
Alabama	DeKalb County	01049960900	Directly adjoining
Alabama	DeKalb County	01049961100	Directly adjoining
Alabama	DeKalb County	01049961200	Directly adjoining
Alabama	DeKalb County	01049961400	Directly adjoining
Alabama	Randolph County	01111000200	Directly adjoining
Alaska	Fairbanks North Star Borough	02090001501	Directly adjoining
Alaska	Fairbanks North Star Borough	02090001700	Directly adjoining
Alaska	Fairbanks North Star Borough	02090001902	Directly adjoining
Alaska	Fairbanks North Star Borough	02090980100	Generating unit retirement
Colorado	Mesa County	08077001302	Directly adjoining
Colorado	Mesa County	08077001303	Directly adjoining
Colorado	Mesa County	08077001402	Directly adjoining
Colorado	Mesa County	08077001403	Directly adjoining
Colorado	Mesa County	08077001404	Directly adjoining
Colorado	Mesa County	08077001504	Directly adjoining
Florida	Clay County	12019031500	Directly adjoining
Florida	Putnam County	12107950100	Generating unit retirement
Florida	Putnam County	12107950202	Directly adjoining
Florida	Putnam County	12107950600	Directly adjoining
Florida	Putnam County	12107950700	Directly adjoining
Florida	Putnam County	12107951000	Directly adjoining
Florida	St. Johns County	12109990100	Directly adjoining
Georgia	Carroll County	13045910900	Directly adjoining
Georgia	Carroll County	13045911202	Directly adjoining
Georgia	Heard County	13149970100	Directly adjoining
Georgia	Heard County	13149970200	Generating unit retirement
Georgia	Heard County	13149970300	Directly adjoining
Illinois	Champaign County	17019010800	Directly adjoining
Illinois	Coles County	17029000100	Directly adjoining
Illinois	Douglas County	17041952000	Mine closure, Directly adjoining
Illinois	Douglas County	17041952100	Directly adjoining
Illinois	Douglas County	17041952400	Directly adjoining
Illinois	Edgar County	17045070100	Directly adjoining

State Name	County or County-Equivalent Entity Name	2020 Census Tract Number FIPS code	Tract Type
Illinois	Edgar County	17045070200	Directly adjoining
Illinois	Fulton County	17057952800	Directly adjoining
Illinois	Fulton County	17057953000	Directly adjoining
Illinois	Knox County	17095000100	Directly adjoining
Illinois	Knox County	17095000200	Directly adjoining
Illinois	Knox County	17095001200	Directly adjoining
Illinois	Knox County	17095001400	Directly adjoining
Illinois	Knox County	17095001600	Mine closure
Illinois	Macoupin County	17117956000	Directly adjoining
Illinois	Macoupin County	17117956100	Mine closure
Illinois	Macoupin County	17117956200	Directly adjoining
Illinois	Macoupin County	17117956300	Directly adjoining
Illinois	Montgomery County	17135957500	Directly adjoining
Illinois	Peoria County	17143003800	Directly adjoining
Illinois	Peoria County	17143003900	Directly adjoining
Illinois	Peoria County	17143004000	Directly adjoining
Illinois	Sangamon County	17167003300	Directly adjoining
Illinois	Sangamon County	17167003400	Directly adjoining
Illinois	Sangamon County	17167003500	Directly adjoining
Illinois	Vermilion County	17183010600	Directly adjoining
Illinois	Vermilion County	17183010701	Directly adjoining
Illinois	Vermilion County	17183010900	Mine closure, Directly adjoining
Illinois	Vermilion County	17183011000	Mine closure, Directly adjoining
Illinois	Vermilion County	17183011100	Directly adjoining
Indiana	Posey County	18129040300	Directly adjoining
Indiana	Vanderburgh County	18163010404	Directly adjoining
Indiana	Vanderburgh County	18163010406	Directly adjoining
Indiana	Vanderburgh County	18163010502	Directly adjoining
Indiana	Warrick County	18173030703	Mine closure
Indiana	Warrick County	18173030707	Directly adjoining
Indiana	Warrick County	18173030709	Directly adjoining
Kentucky	Carter County	21043960200	Directly adjoining
Kentucky	Carter County	21043960400	Mine closure
Kentucky	Greenup County	21089040700	Directly adjoining
Kentucky	Laurel County	21125971003	Directly adjoining
Kentucky	Lewis County	21135930100	Directly adjoining
Kentucky	Lewis County	21135930400	Directly adjoining
Kentucky	Whitley County	21235920100	Directly adjoining
Minnesota	Sherburne County	27141030201	Directly adjoining
Minnesota	Sherburne County	27141030202	Directly adjoining
Minnesota	Sherburne County	27141030302	Directly adjoining
Minnesota	Sherburne County	27141030406	Directly adjoining
Minnesota	Sherburne County	27141030407	Generating unit retirement

State Name	County or County-Equivalent Entity Name	2020 Census Tract Number FIPS code	Tract Type
Minnesota	Sherburne County	27141030408	Directly adjoining
Minnesota	Sherburne County	27141030410	Directly adjoining
Minnesota	Wright County	27171100203	Directly adjoining
Minnesota	Wright County	27171100205	Directly adjoining
Minnesota	Wright County	27171100300	Directly adjoining
Ohio	Meigs County	39105964100	Directly adjoining
Oklahoma	Mayes County	40097040300	Directly adjoining
Oklahoma	Mayes County	40097040400	Generating unit retirement
Oklahoma	Mayes County	40097040501	Directly adjoining
Oklahoma	Mayes County	40097040502	Directly adjoining
Oklahoma	Rogers County	40131050501	Directly adjoining
Oklahoma	Wagoner County	40145030201	Directly adjoining
Oklahoma	Wagoner County	40145030300	Directly adjoining
Pennsylvania	Allegheny County	42003010302	Directly adjoining
Pennsylvania	Allegheny County	42003020100	Directly adjoining
Pennsylvania	Allegheny County	42003020300	Directly adjoining
Pennsylvania	Allegheny County	42003030500	Mine closure
Pennsylvania	Allegheny County	42003040200	Directly adjoining
Pennsylvania	Allegheny County	42003050100	Directly adjoining
Pennsylvania	Allegheny County	42003050900	Directly adjoining
Pennsylvania	Allegheny County	42003051100	Directly adjoining
Pennsylvania	Fayette County	42051260100	Directly adjoining
Pennsylvania	Fayette County	42051262300	Directly adjoining
Pennsylvania	Juniata County	42067070400	Directly adjoining
Pennsylvania	Northumberland County	42097080700	Directly adjoining
Pennsylvania	Northumberland County	42097082000	Directly adjoining
Pennsylvania	Northumberland County	42097082100	Directly adjoining
Pennsylvania	Northumberland County	42097082200	Directly adjoining
Pennsylvania	Perry County	42099030100	Directly adjoining
Pennsylvania	Snyder County	42109070600	Directly adjoining
Pennsylvania	Washington County	42125731000	Directly adjoining
Pennsylvania	Washington County	42125751100	Directly adjoining
Pennsylvania	Westmoreland County	42129807700	Directly adjoining
Tennessee	Anderson County	47001020201	Directly adjoining
Tennessee	Anderson County	47001021303	Directly adjoining
Tennessee	Anderson County	47001021304	Generating unit retirement
Tennessee	Knox County	47093005908	Directly adjoining
Tennessee	Knox County	47093006003	Directly adjoining
Tennessee	Knox County	47093006103	Directly adjoining
Texas	Bastrop County	48021950102	Directly adjoining
Texas	Burleson County	48051970202	Directly adjoining
Texas	Lee County	48287000200	Directly adjoining
West Virginia	Jackson County	54035963200	Directly adjoining

State Name	County or County-Equivalent Entity Name	2020 Census Tract Number FIPS code	Tract Type
West Virginia	Jackson County	54035963300	Directly adjoining
West Virginia	Marion County	54049020100	Mine closure
West Virginia	Marion County	54049020500	Directly adjoining
West Virginia	Marion County	54049020800	Directly adjoining
Wyoming	Converse County	56009956400	Directly adjoining
Wyoming	Converse County	56009956500	Directly adjoining
Wyoming	Converse County	56009956700	Directly adjoining
Wyoming	Natrona County	56025001401	Directly adjoining
Wyoming	Platte County	56031959100	Directly adjoining

Section 45Z Clean Fuel Production Credit; Registration

Notice 2024-49

SECTION 1. PURPOSE

This notice provides guidance on the registration requirements for the clean fuel production credit determined under § 45Z of the Internal Revenue Code (§ 45Z credit).¹ A taxpayer must have a signed registration letter from the Internal Revenue Service (IRS) dated on or before January 1, 2025, for the taxpayer to be eligible to claim the § 45Z credit for production starting January 1, 2025. Thus, taxpayers should apply for registration as soon as possible to give the IRS sufficient time to process registration applications. See section 4.01(2) of this notice for additional information. The Department of the Treasury (Treasury Department) and the IRS intend to issue additional guidance on other aspects of the § 45Z credit at a later date.

SECTION 2. OVERVIEW AND BACKGROUND OF THE § 45Z CREDIT

.01 *Section 45Z generally.* Section 13704 of Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA), added § 45Z and amended §§ 38(b) and 4101(a),² enacting the § 45Z credit for transportation fuel produced in the United States by the taxpayer at a qualified facility after December 31, 2024, and sold by the taxpayer to an unrelated person in a manner described in § 45Z(a)(4) during the taxable year. For purposes of § 38, the § 45Z credit is an amount equal to the product of (A) the applicable amount per gallon (or gallon equivalent) with respect to any transportation fuel which is produced by the taxpayer at a qualified facility and sold in the manner

described in § 45Z(a)(4) during the taxable year and (B) the emissions factor for such fuel as determined under § 45Z(b). See § 45Z(a)(1).

.02 *Applicable amounts, emissions factors, emissions rates, and provisional emissions rates.* Section 45Z(a)(2) and (3) provides the applicable amounts for transportation fuels. Section 45Z(b) generally provides the rules for emissions factors for transportation fuels used to calculate the amount of the § 45Z credit. Section 45Z(b)(1)(A) provides the rules for calculating the emissions factor for a transportation fuel by using the emissions rate for such fuel.

Section 45Z(b)(1)(B)(i) directs the Secretary of the Treasury or her delegate (Secretary), subject to § 45Z(b)(1)(B)(ii) and (iii), to publish annually a table that sets forth the emissions rate for similar types and categories of transportation fuels based on the amount of lifecycle greenhouse gas emissions as described in § 211(o)(1)(H) of the Clean Air Act (CAA) (42 U.S.C. 7545(o)(1)(H)), as in effect on August 16, 2022 (emissions rate table).

Section 45Z(b)(1)(B)(ii) provides that in the case of any transportation fuel that is not a sustainable aviation fuel (non-SAF transportation fuel), the lifecycle greenhouse gas emissions of such fuel is based on the most recent determinations under the Greenhouse gases, Regulated Emissions, and Energy use in Transportation model developed by the Argonne National Laboratory,³ or a successor model (as determined by the Secretary).

Section 45Z(b)(1)(B)(iii) provides that in the case of any transportation fuel that is a sustainable aviation fuel (SAF), the lifecycle greenhouse gas emissions of such fuel is determined in accordance with (I) the most recent Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) which has been adopted by the International Civil Aviation Organization with the agreement of the United States, or (II) any similar methodology which satisfies the criteria under § 211(o)

(1)(H) of the CAA, as in effect on August 16, 2022.

Section 45Z(b)(1)(D) provides that in the case of any transportation fuel for which an emissions rate has not been established under § 45Z(b)(1)(B), a taxpayer producing such fuel may file a petition with the Secretary for determination of the emissions rate with respect to such fuel (provisional emissions rate). The Treasury Department and the IRS will provide guidance regarding the emissions rate table and provisional emissions rate petition procedures at a later time.

.03 *Registration and unrelated party certification requirements.* Section 45Z(f)(1) generally provides that only registered production in the United States is taken into account for the § 45Z credit. Section 45Z(f)(1)(B) provides that, for purposes of § 45Z(f)(1), the term “United States” includes any territory of the United States.

Section 45Z(f)(1)(A)(i) provides that no § 45Z credit will be determined with respect to any transportation fuel unless the taxpayer (1) is registered as a producer of clean fuel under § 4101 at the time of production, and (2) in the case of any SAF, provides (A) certification (in such form and manner as the Secretary prescribes) from an unrelated party demonstrating compliance with any general requirements, supply chain traceability requirements, and information transmission requirements established under the CORSIA described in § 45Z(b)(1)(B)(iii)(I), or in the case of any methodology described in § 45Z(b)(1)(B)(iii)(II), requirements similar to the requirements described in § 45Z(f)(1)(A)(i)(II)(aa)(AA), and (B) such other information with respect to such fuel as the Secretary may require for purposes of carrying out § 45Z.

The unrelated party certification required under § 45Z(f)(1)(A)(i)(II)(aa) is required as part of a claim for the § 45Z credit for the production and sale of SAF. The Treasury Department and the IRS will provide guidance regarding unrelated party certification for claims for the § 45Z credit at a later time.

¹ Unless otherwise specified, all references to “section” or “§” are references to sections of the Internal Revenue Code.

² Under section 13704(c) of the IRA, these amendments apply to transportation fuel produced after December 31, 2024. See also footnote 4.

³ Section 45Z(b)(1)(B)(ii) refers to “the Greenhouse gases, Regulated Emissions, and Energy use in Transportation model developed by Argonne National Laboratory.” The name of that model was changed to “Greenhouse gases, Regulated Emissions, and Energy use in Technologies,” and as of December 2023, it is generally referred to as “R&D GREET.”

SECTION 3. DEFINITIONS

.01 *In general.* This section provides definitions that apply for purposes of this notice. Section 3.02 of this notice provides generally applicable definitions. Section 3.03 of this notice provides definitions related to non-SAF transportation fuels. Section 3.04 of this notice provides definitions related to SAF.

.02 *Generally applicable definitions.*

(1) *Applicable material.* Section 45Z(d)(5)(B)(i) defines the term “applicable material” to mean (I) monoglycerides, diglycerides, and triglycerides, (II) free fatty acids, and (III) fatty acid esters.

(2) *ASTM or ASTM International.* References in this notice to “ASTM” or “ASTM International” are references to specifications published by ASTM International (formerly ASTM). Additional information about ASTM International is available at <https://www.astm.org>.

(3) *Biomass.* Section 45Z(d)(5)(B)(ii) gives the term “biomass” the same meaning given such term in § 45K(c)(3). Section 45K(c)(3) defines the term “biomass” to mean any organic material other than (A) oil and natural gas (or any product thereof), and (B) coal (including lignite) or any product thereof.

(4) *CO₂e.* Section 45Z(d)(2) defines the term “CO₂e” to mean, with respect to any greenhouse gas, the equivalent carbon dioxide (as determined based on relative global warming potential).

(5) *Greenhouse gas.* Section 45Z(d)(3) gives the term “greenhouse gas” the same meaning given that term under section 211(o)(1)(G) of the CAA, as in effect on August 16, 2022.

(6) *mmBTU.* Section 45Z(d)(1) defines the term “mmBTU” to mean 1,000,000 British thermal units.

(7) *Qualified facility.* Under § 45Z(d)(4), the term “qualified facility” means a facility used for the production of transportation fuels, and does not include any facility for which one of the following credits is allowed under § 38 for the taxable year: (i) the credit for production of clean hydrogen under § 45V, (ii) the credit determined under § 46 to the extent that such credit is attributable to the energy credit determined under § 48 with respect to any specified clean hydrogen production facility for which an election is made

under § 48(a)(15), and (iii) the credit for carbon oxide sequestration under § 45Q.

(8) *Sale.* Under § 45Z(a)(1)(A)(ii) and (a)(4), a sale for purposes of the § 45Z credit occurs when the transportation fuel is sold by the taxpayer to an unrelated person (A) for use by such person in the production of a fuel mixture, (B) for use by such person in a trade or business, or (C) who sells such fuel at retail to another person and places such fuel in the fuel tank of such other person.

(9) *Transportation fuel.* Section 45Z(d)(5)(A) defines the term “transportation fuel” to mean a fuel which (i) is suitable for use in a highway vehicle or aircraft, (ii) has an emissions rate which is not greater than 50 kilograms (kg) of CO₂e per mmBTU, and (iii) is not derived from co-processing an applicable material (or materials derived from an applicable material) with a feedstock which is not biomass. The term “transportation fuel” includes non-SAF transportation fuel and SAF.

.03 *Definitions applicable to non-SAF transportation fuels.*

(1) *Low-GHG biodiesel.* The term “low-GHG biodiesel” means the monoalkyl esters of long chain fatty acids that meet the specifications of ASTM International D6751 and that have an emissions rate that is not greater than 50 kg of CO₂e per mmBTU.

(2) *Low-GHG butanol.* The term “low-GHG butanol” means any mixture of n-butyl, sec-butyl, and iso-butyl alcohols that meets the specifications of ASTM International D7862 and that has an emissions rate that is not greater than 50 kg of CO₂e per mmBTU.

(3) *Low-GHG diesel fuel.* The term “low-GHG diesel fuel” means liquid fuel, including renewable diesel, that meets the specifications of ASTM International D975 and that has an emissions rate that is not greater than 50 kg of CO₂e per mmBTU.

(4) *Low-GHG dimethyl ether.* The term “low-GHG dimethyl ether,” which includes renewable dimethyl ether, means a gaseous fuel that meets the specifications of ASTM International D7901 and that has an emissions rate that is not greater than 50 kg of CO₂e per mmBTU.

(5) *Low-GHG ethanol.* The term “low-GHG ethanol” means ethyl alcohol that is a liquid fuel that meets the specifica-

tions of ASTM International D4806 for denatured fuel ethanol for blending with gasolines and that has an emissions rate that is not greater than 50 kg of CO₂e per mmBTU.

(6) *Low-GHG gasoline.* The term “low-GHG gasoline,” which includes renewable gasoline, means liquid fuel that meets the specifications of ASTM International D4814 and that has an emissions rate that is not greater than 50 kg of CO₂e per mmBTU.

(7) *Low-GHG hydrogen.* The term “low-GHG hydrogen” means any gaseous or liquid fuel that meets the requirements of the Society of Automotive Engineers (SAE) J2719 standard and that has an emissions rate that is not greater than 50 kg of CO₂e per mmBTU. Information about SAE standards is available at <https://www.sae.org/standards>.

(8) *Low-GHG liquefied petroleum gas (LPG).* The term “low-GHG LPG,” which includes low-GHG propane, means low-GHG liquefied gases that meet the specifications of ASTM International D1835 and that have an emissions rate that is not greater than 50 kg of CO₂e per mmBTU.

(9) *Low-GHG methanol.* The term “low-GHG methanol” means a methyl alcohol that is a liquid fuel that meets the specifications of ASTM International D5797 and that has an emissions rate that is not greater than 50 kg of CO₂e per mmBTU.

(10) *Low-GHG natural gas.* The term “low-GHG natural gas,” which includes renewable natural gas, means compressed or liquefied gas that meets the specifications of ASTM International D8080-21 and that has an emissions rate that is not greater than 50 kg of CO₂e per mmBTU.

.04 *Definitions applicable to SAF.*

(1) *General definitions.*

(a) *SAF or sustainable aviation fuel.* Section 45Z(a)(3)(B) defines the term “sustainable aviation fuel” to mean the portion of liquid fuel that is not kerosene that is sold for use in an aircraft and (i) meets the requirements of either (I) ASTM International D7566 (further defined in section 3.04(2)(a) of this notice to mean the ASTM D7566 Annexes), or (II) the Fischer Tropsch provisions of ASTM D1655 Annex A1 (further defined in section 3.04(2)(b) of this notice to mean ASTM D1655 Annex A1 section A1.2.2.2); and (ii) is not derived from

palm fatty acid distillates or petroleum. For purposes of the § 45Z credit, SAF is a type of transportation fuel that must also meet the requirements of § 45Z(d)(5)(A). A liquid fuel that meets the specifications of one of the ASTM D7566 Annexes or meets the specifications of ASTM D1655 Annex A1, but does not meet the requirements of § 45Z(d)(5)(A), is not SAF and is therefore ineligible for the § 45Z credit.

For purposes of the § 45Z credit, SAF may be categorized as either (A) a liquid fuel that meets the specifications of one of the ASTM D7566 Annexes (SAF synthetic blending component), or (B) a co-processed liquid fuel that was produced by co-processing petroleum with synthesized hydrocarbons derived from synthesis gas via the Fischer Tropsch process (FT hydrocarbons).

(b) *SAF FT hydrocarbons.* The term “SAF FT hydrocarbons” means the FT hydrocarbons that are derived from biomass, used to produce jet fuel described in section A1.2.2.2 of ASTM D1655 Annex A1, and not derived from palm fatty acid distillates or petroleum. *See* section 3.04(2)(b) of this notice.

(2) *Definitions related to ASTM International specifications for SAF.*

(a) *ASTM D7566 Annexes.* The term “ASTM D7566 Annexes” means any of the annexes in ASTM D7566 that provide the specifications for a pathway to create a synthetic blending component that can be blended with ASTM D1655 kerosene (as defined in section 3.04(2)(c) of this notice).

(b) *ASTM D1655 Annex A1.* The term “ASTM D1655 Annex A1” means the Fischer Tropsch provisions of ASTM D1655 Annex A1 that are contained in section A1.2.2.2, which provides a pathway for co-processing up to five percent of FT hydrocarbons with petroleum to make a liquid fuel that qualifies as jet fuel. For purposes of this definition, the term “petroleum” includes any conventionally sourced hydrocarbons permitted under ASTM D1655 Annex A1.

Liquid fuel produced under section A1.2.2.1 does not qualify for the § 45Z credit because section A1.2.2.1 defines a pathway for producing a liquid fuel from co-processing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass (for example, petroleum), which § 45Z(d)(5)(A)(iii) excludes from the § 45Z credit. *See* section 3.02 of this notice.

(c) *ASTM D1655 kerosene and ASTM D1655 compliant SAF.* The term “ASTM D1655 kerosene” means petroleum-based kerosene that meets the specifications set forth in ASTM D1655 and does not include liquid fuel co-processed with FT hydrocarbons or the addition of a SAF synthetic blending component.

The term “ASTM D1655 compliant SAF” means ASTM D1655 kerosene that has been blended with a SAF synthetic blending component described in a specific ASTM D7566 Annex and meets the batch specifications described in ASTM D7566, Table 1. It also means kerosene produced by co-processing SAF FT hydrocarbons with petroleum under ASTM D1655 Annex A1. Once the mixture meets those batch specifications or is produced under ASTM D1655 Annex A1, the mixture may be regarded as jet fuel under ASTM D1655. ASTM D1655 compliant SAF is fully fungible with ASTM D1655 kerosene.

The terms “ASTM D1655 kerosene” and “ASTM D1655 compliant SAF” are not ASTM designations, but rather are used in this notice to distinguish between two types of fuel (for federal tax purposes) that qualify as jet fuel under the ASTM D1655 specifications for jet fuel.

(d) *ASTM International D7566.* The term “ASTM International D7566” means the batch specifications set forth under ASTM D7566, Table 1, which includes the blending requirements for each synthetic blending component and the overall specifications and requirements for the blended mixture to be regarded as ASTM D1655 compliant SAF. Blending percent-

age requirements for various synthetic blending components with ASTM D1655 kerosene are listed in section 6 of ASTM D7566 and range from 10 to 50 percent.

SECTION 4. REGISTRATION AS A PRODUCER OF CLEAN FUEL

.01 *Registration generally.*

(1) *Statutory registration requirement.* Section 45Z(f)(1)(A)(i)(1) provides that no clean fuel production credit can be determined under § 45Z(a) with respect to any transportation fuel unless the taxpayer is registered as a producer of clean fuel under § 4101 at the time of production.⁴ *See* § 48.4101-1 of the Manufacturers and Retailers Excise Tax Regulations for rules relating to registration under § 4101.⁵

(2) *Registration letter; timing of applications for registration.* A person is registered for purposes of § 45Z(f)(1)(A)(i)(1) only if the IRS has issued a registration letter to the person and the registration has not been revoked or suspended. To be eligible to claim the § 45Z credit for production starting January 1, 2025, a taxpayer must have a signed registration letter dated on or before January 1, 2025. For example, if a taxpayer receives a letter of registration dated June 30, 2025, the taxpayer cannot claim the § 45Z credit for any transportation fuel produced and sold by the taxpayer before June 30, 2025, even if all other statutory requirements for the § 45Z credit are satisfied prior to that date. That taxpayer can only claim the § 45Z credit for transportation fuel produced and sold on or after June 30, 2025.

Given the requirement that a taxpayer must be registered at the time of production to claim the § 45Z credit, taxpayers are encouraged to apply for registration as soon as possible to give the IRS sufficient time to process registration applications for the § 45Z credit. The IRS intends to process completed applications for registration received by July 15, 2024, such that an eligible taxpayer can receive its letter of registration by January 1, 2025.

⁴ Section 45Z(f)(1)(A)(i)(1) provides that “[n]o clean fuel production credit shall be determined under [§ 45Z(a)] with respect to any transportation fuel unless the taxpayer is registered as a producer of clean fuel under § 4101 at the time of production, ...”. Section 13704(b)(5) of the IRA provided that for transportation fuel produced after December 31, 2024, “Section 4101(a)(1), as amended by the preceding provisions of this Act, is amended by inserting the phrase ‘every person producing a fuel eligible for the clean fuel production credit (pursuant to section 45Z)’ after ‘section 6426(k)(3).’” However, § 4101(a)(1) does not reference § 6426(k)(3). The Office of Law Revision Counsel of the U.S. House of Representatives, whose functions include preparing and publishing periodically a new edition of the United States Code, executed the provision by making the insertion after “section 40B,” to reflect the probable intent of Congress.

⁵ The Treasury Department and the IRS intend to update the regulations under § 4101 to reflect the registration requirement in § 45Z(f)(1)(A)(i)(1).

The IRS intends to quickly process applications received after July 15, 2024, but cautions that a taxpayer that applies for registration after that date is less likely to receive its registration by January 1, 2025. In no event can the IRS guarantee that any application for registration will be processed by a certain date.

(3) *Effect of registration letter.* Registration is one of the requirements for a taxpayer to be eligible to claim the § 45Z credit. The taxpayer and the fuel(s) that the taxpayer produces must also meet the other § 45Z requirements for the taxpayer to be eligible to claim the § 45Z credit. A registration letter is not a determination by the IRS that the registrant may claim the § 45Z credit. For example, a registration for Activity Letter “CN” issued to a taxpayer producing biodiesel is not a determination that the biodiesel meets the definition of transportation fuel under § 45Z(d)(5) or that the facility where the taxpayer produces such biodiesel meets the definition of a qualified facility under § 45Z(d)(4).

(4) *Procedures and information for registering generally.* Application for registration is made on Form 637, “Application for Registration (for Certain Excise Tax Activities),” under Activity Letter “CN” (for a producer of non-SAF transportation fuel), or Activity Letter “CA” (for a producer of SAF), or both, in accordance with the instructions for that form. The IRS is revising Form 637 to add Activity Letters “CN” and “CA.” An applicant may apply for registration under more than one Activity Letter on a single Form 637.

Until the revised Form 637 is released, applicants may use the current Form 637 by writing in Activity Letter “CN” or Activity Letter “CA,” or both, as applicable, and providing the corresponding information required by section 4.02 and 4.03 of this notice.

(5) *Transportation fuel; feedstocks; co-processor registration.* The information in this section 4.01(5) and Appendix A is provided solely for purposes of applications for registration and is not determinative of whether a fuel is transportation fuel. Qualification of a fuel as transportation fuel depends on the specific facts and circumstances, including the emissions rate of such fuel.

(A) *Non-SAF transportation fuel.* In consultation with the Department of Energy (DOE), the Treasury Department and the IRS anticipate that low-GHG biodiesel, low-GHG butanol, low-GHG diesel fuel, low-GHG dimethyl ether, low-GHG ethanol, low-GHG gasoline, low-GHG hydrogen, low-GHG LPG, low-GHG methanol, and low-GHG natural gas may qualify as non-SAF transportation fuel taking into consideration the emissions rate threshold in § 45Z(d)(5)(A)(ii). See section 3.03 of this notice for definitions of these types of fuel. Most fuels derived from palm fatty acid distillates, petroleum, natural gas, and coal (including lignite) are not expected to qualify as non-SAF transportation fuel based on the § 45Z(d)(5)(A)(ii) emissions rate threshold. A producer of non-SAF transportation fuel not defined in section 3.03 of this notice should submit an application for registration if such producer anticipates such fuel to be eligible for the § 45Z credit.

(B) *Co-processed SAF.* For SAF produced by co-processing petroleum with SAF FT hydrocarbons, the co-processor is the party that applies for registration under this notice.

(C) *Feedstocks used to produce transportation fuel; additional fuels and feedstocks.* In Appendix A, the Treasury Department and the IRS, in consultation with the DOE, have identified the feedstocks and feedstock types associated with the varieties of fuel that may qualify as transportation fuel. The Treasury Department and the IRS may provide guidance at a later time about additional fuels (and the feedstocks for such fuels) that may be eligible for the § 45Z credit.

.02 *Registration procedure and requirements for producers of non-SAF transportation fuel eligible for the § 45Z credit.*

(1) *Procedure for registering.* Until the revised Form 637 is released, applicants producing non-SAF transportation fuel eligible for the § 45Z credit may use the current Form 637 by writing in Activity Letter “CN” and providing the following information:

(A) Each type of non-SAF transportation fuel and the annual volume of each type of non-SAF transportation fuel the applicant produces. If a type of non-SAF transportation fuel the applicant produces

is not described in section 4.01(5)(A) of this notice, state “Other” and provide a description of the fuel;

(B) The feedstock(s) and country of origin of each feedstock used to produce each type of non-SAF transportation fuel the applicant produces;

(C) The location(s) and a description of the applicant’s production facilities;

(D) Each production facility’s annual fuel production capacity, and whether the applicant’s production facilities are operational and currently producing volumes of non-SAF transportation fuel;

(E) The names and addresses of any person(s) acting for the applicant as an agent or broker in buying, selling, or transporting any non-SAF transportation fuel;

(F) The business entities to which the applicant sells non-SAF transportation fuel;

(G) The business entities from or with which the applicant buys, trades, transfers, or exchanges any non-SAF transportation fuel;

(H) The annual volume of non-SAF transportation fuel the applicant buys, sells, trades, transfers, or exchanges; and

(I) A statement indicating under which ASTM standard(s), SAE standard(s), or both, the applicant produces non-SAF transportation fuel.

(2) *Requirements.* The IRS will register an applicant with Activity Letter “CN” only if the IRS (A) concludes that the applicant is engaged as a producer of non-SAF transportation fuel that may be eligible for the § 45Z credit, or is likely to become so engaged within a reasonable time after being registered; and (B) is satisfied with the filing, deposit, payment, reporting, and claim history for all federal taxes of the applicant and any related person (as defined in § 48.4101-1(b)(5)).

.03 *Registration procedure and requirements for producers of SAF eligible for the § 45Z credit.*

(1) *Procedure for registering.* Until the revised Form 637 is released, applicants producing SAF eligible for the § 45Z credit may use the current Form 637 by writing in Activity Letter “CA” and providing the following information:

(A) A statement indicating whether the applicant produces SAF under an ASTM D7566 Annex or ASTM D1655 Annex A1, and if applicable, the specific ASTM

D7566 Annex under which the SAF synthetic blending component is produced;

(B) The feedstock(s) and country of origin of each feedstock used to produce the SAF the applicant produces;

(C) The annual volume of SAF the applicant produces;

(D) The location(s) and a description of the applicant's production facilities;

(E) Each production facility's annual fuel production capacity, and whether the applicant's production facilities are operational and currently producing volumes of SAF;

(F) The names and addresses of any person(s) acting for the applicant as an agent or broker in buying, selling, or transporting any SAF;

(G) The business entities to which the applicant sells SAF;

(H) The business entities from or with which the applicant buys, trades, transfers, or exchanges any SAF; and

(I) The annual volume of SAF the applicant buys, sells, trades, transfers, or exchanges.

(2) *Requirements.* The IRS will register an applicant with Activity Letter "CA" only if the IRS (A) concludes that the applicant is engaged as a producer of SAF that may be eligible for the § 45Z credit, or is likely to become so engaged within a reasonable time after becoming registered; and (B) is satisfied with the filing, deposit, payment, reporting, and claim history for all federal taxes of the applicant and any related person (as defined in § 48.4101-1(b)(5)).

SECTION 5. INFORMATION ABOUT OTHER FUEL REGISTRATIONS

Section 4101(a)(1) requires that every person required to be registered with respect to the tax imposed by § 4041(a) or 4081, every person producing or importing biodiesel (as defined in § 40A(d)(1) including agri-biodiesel and renewable diesel) or alcohol (as defined in § 6426(b)(4)(A)), every person producing or importing sustainable aviation fuel (as defined

in § 40B), and every person producing second generation biofuel (as defined in § 40(b)(6)(E)), register under § 4101.

Section 4081(a)(1) imposes an excise tax on certain removals, entries, and sales of taxable fuel. Section 4083(a) defines taxable fuel as gasoline, diesel fuel, and kerosene. Section 4041(a) imposes an excise tax on certain sales and uses of diesel fuel and kerosene.

Depending on the type of transportation fuel being produced and sold, a person producing fuel eligible for the § 45Z credit may have additional registration obligations under § 4101 and § 48.4101-1 and thus may be required to be registered under other activity letters (in addition to Activity Letters "CN" and/or "CA"), including the following:

(A) Activity Letter "SA" (producers or importers of sustainable aviation fuel as defined in § 40B);

(B) Activity Letter "S" (enterer, position holder, refiner, terminal operator, or throughputter of gasoline, diesel fuel (including a diesel-water fuel emulsion), or kerosene, or industrial user of gasoline);

(C) Activity Letter "M" (blenders of gasoline, diesel fuel (including a diesel-water fuel emulsion) or kerosene, producing a taxable fuel outside the bulk transfer/terminal system, including blenders of alcohol fuel mixtures, alternative fuel mixtures, biodiesel mixtures, and renewable diesel mixtures);

(D) Activity Letter "AB" (producers and importers of agri-biodiesel);

(E) Activity Letter "AF" (producers and importers of alcohol);

(F) Activity Letter "NB" (producers and importers of biodiesel (other than agri-biodiesel) and renewable diesel); and

(G) Activity Letter "SB" (producers of second generation biofuel).

If a person is producing SAF eligible for the § 45Z credit and that SAF also meets the definition of sustainable aviation fuel under § 40B, such person must also be registered under Activity Letter "SA".⁶

For additional guidance for fuel registrations, see Notice 2023-6 (guidance on sustainable aviation fuel credits under §§ 40B and 6426(k)), Notice 2008-110, 2008-51 I.R.B. 1298 (guidance on biodiesel and registration for the cellulosic biofuel producer credit),⁷ and Notice 2005-4, 2005-2 I.R.B. 289 (guidance on alcohol and biodiesel fuel tax credits and payments), *as modified by* Notice 2005-62, 2005-35 I.R.B. 443 (guidance for certain biodiesel issues not addressed in Notice 2005-4).

SECTION 6. PAPERWORK REDUCTION ACT

Section 4 of this notice sets forth collections of information to be provided to the IRS with Form 637. The collections of information will be reflected in the submission to the Office of Management and Budget (OMB) for review in accordance with the Paperwork Reduction Act (44 U.S.C. 3507(c)) that is associated with Form 637 (OMB control number 1545-1835). The revisions to Form 637 and the new activity letters to be submitted with Form 637, outlined in section 4 of this notice, will be submitted to OMB for review and approval under the PRA procedures within 5 CFR 1320.10. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

SECTION 7. DRAFTING INFORMATION

The principal authors of this notice are Camille Edwards Bennehoff and Jennifer Golden of the Office of Associate Chief Counsel (Passthroughs & Special Industries). For questions regarding this notice, contact Ms. Edwards Bennehoff or Ms. Golden at (202) 317-6855 (not a toll-free number).

⁶ Sections 40B(d) and 45Z(a)(3)(B) define SAF in nearly identical terms. However, the formulas used to qualify for and calculate the respective credits according to emissions are different. See Notice 2023-6, 2023-2 I.R.B. 328, Notice 2024-6, 2024-2 I.R.B. 348, and Notice 2024-37, 2024-21 I.R.B. 1191, for additional information regarding § 40B.

⁷ Section 404 of the American Taxpayer Relief Act of 2012, Public Law 112-240, 126 Stat. 2313 (January 2, 2013), modified and extended what was previously known as the cellulosic biofuel producer credit of § 40(b)(6), replacing the term "cellulosic biofuel" with "second generation biofuel" and expanding the list of qualifying feedstocks to include algae.

Appendix A – Table of Feedstocks* Used to Make Fuels that May Be Eligible for the § 45Z Credit

* Appendix A identifies primary feedstocks used to make transportation fuels that may be eligible for the § 45Z credit for purposes of applications for registration. Producers should list the feedstock(s) that are sourced from one or more separate entities or facilities as the main input(s) to their fuel production process. For example, an alcohol-to-jet (ATJ) producer that imports ethanol from one or more separate ethanol production facilities may list ethanol as the feedstock, whereas an integrated ATJ facility with on-site ethanol production should list the feedstock used to produce the ethanol. Renewable natural gas (RNG) producers with on-site anaerobic digestion should list the inputs to the digester (for example, manure or food waste) as feedstocks, whereas RNG producers that import biogas from a separate site should list biogas as the feedstock.

** For purposes of Appendix A, “dedicated” means woody biomass grown for the purpose of being harvested for biofuel production.

Feedstock Type	Feedstock	Additional Information
Agricultural Residue	Barley straw	
Agricultural Residue	Corn stover	
Agricultural Residue	Cotton field residues	
Agricultural Residue	Oats straw	
Agricultural Residue	Orchard or vineyard residues	
Agricultural Residue	Rice straw	
Agricultural Residue	Sorghum stubble	
Agricultural Residue	Sugarcane bagasse	
Agricultural Residue	Wheat straw	
Agricultural Residue	Other agricultural residues	
Algae	Algal oil	
Biogas	Dairy/swine digester gas	
Biogas	High solid anaerobic digester gas	
Biogas	Landfill gas	
Biogas	Waste gases	
Biogas	Other biomethane	
Biomass Energy Crop	Biomass sorghum	
Biomass Energy Crop	Energy cane	
Biomass Energy Crop	Miscanthus	
Biomass Energy Crop	Switchgrass	
Biomass Energy Crop	Other biomass energy crop	
CO ₂	CO ₂ co-produced with hydrogen	Includes CO ₂ co-produced with hydrogen produced for use in the Haber-Bosch process
CO ₂	CO ₂ from biogas upgrading	Includes CO ₂ from landfill gas upgrading
CO ₂	CO ₂ from calcination of inorganic materials in cement production	
CO ₂	CO ₂ from direct air capture	
CO ₂	CO ₂ from ethanol fermentation	
CO ₂	CO ₂ from ore oxidation in iron and steel production	
CO ₂	Post-combustion captured biogenic CO ₂	Includes only CO ₂ captured from combustion of bio-based materials (for example, biomass, biogas)
CO ₂	Post-combustion captured fossil CO ₂	Includes only CO ₂ captured from combustion of fossil fuels
CO ₂	Other CO ₂ source	
Ethanol	Corn grain	Applicable for SAF only
Ethanol	Sugarcane	Applicable for SAF only
Ethanol	Other sugar crop	Applicable for SAF only
Ethanol	Other grain crop	Applicable for SAF only

Feedstock Type	Feedstock	Additional Information
Ethanol	Other feedstocks	Applicable for SAF only
Fats, Oils, and Greases	Other fats, oils, or greases	
Fats, Oils, and Greases	Tall oil	
Fats, Oils, and Greases	Used cooking oil	
Fats, Oils, and Greases	Tallow	
Industrial Byproduct	Black liquor	
Industrial Byproduct	Corn kernel fiber	
Industrial Byproduct	Distillers corn oil	
Industrial Byproduct	Distillers sorghum oil	
Industrial Byproduct	Milling residues	
Industrial Byproduct	Nut hulls or shells	
Industrial Byproduct	Other byproduct	
Industrial Byproduct	Other food or beverage manufacturing wastes	This includes brewery, winery, and distillery waste, including spent grain
Isobutanol	Corn grain	Applicable for SAF only
Isobutanol	Sugarcane	Applicable for SAF only
Isobutanol	Other feedstocks	Applicable for SAF only
Isobutanol	Other grain crop	Applicable for SAF only
Isobutanol	Other sugar crop	Applicable for SAF only
Manure	Manure, beef	
Manure	Manure, dairy	
Manure	Manure, swine	
Mixed Organic Waste	Construction, demolition, or other urban wood waste	
Mixed Organic Waste	Mixed non-residential food waste	
Mixed Organic Waste	Mixed residential food waste	
Mixed Organic Waste	Municipal solid waste	
Mixed Organic Waste	Paper and paperboard	
Mixed Organic Waste	Wastewater treatment sludge	
Mixed Organic Waste	Yard waste	
Mixed Organic Waste	Other mixed organic waste	
Natural Gas	Natural gas	
Natural Gas	Renewable natural gas	
Oilseed	Jatropha oil	
Oilseed	Palm oil	Potentially eligible feedstock for non-SAF transportation fuel. SAF derived from palm fatty acid distillates is explicitly prohibited
Oilseed	Rapeseed/canola oil	
Oilseed	Soybean oil	
Oilseed	Other oilseed	
Other Alcohols	Corn grain	Applicable for SAF only
Other Alcohols	Sugarcane	Applicable for SAF only
Other Alcohols	Other feedstocks	Applicable for SAF only
Other Alcohols	Other grain crop	Applicable for SAF only
Other Alcohols	Other sugar crop	Applicable for SAF only

Feedstock Type	Feedstock	Additional Information
Second or Intermediate Crop	Camelina	
Second or Intermediate Crop	Carinata	
Second or Intermediate Crop	Corn safrina	
Second or Intermediate Crop	Other second or intermediate crop	
Second or Intermediate Crop	Pennycress	
Starch Crop	Barley	
Starch Crop	Corn grain	
Starch Crop	Grain sorghum	
Starch Crop	Wheat	
Starch Crop	Other starch crop	
Sugar Crop	Sugarbeet	
Sugar Crop	Sugarcane	
Sugar Crop	Sweet sorghum	
Sugar Crop	Other sugar crop	
Woody Biomass	Forest slash	
Woody Biomass	Pre-commercial thinnings	
Woody Biomass	Dedicated short-rotation poplar**	
Woody Biomass	Dedicated short-rotation willow**	
Woody Biomass	Dedicated pine**	
Woody Biomass	Dedicated short-rotation eucalyptus**	
Woody Biomass	Other dedicated woody biomass**	
Woody Biomass	Other woody biomass residues	
Other	A feedstock used to produce a fuel eligible for the § 45Z credit which is not listed in this table	On your Form 637, state “Other” and provide a description of the feedstock

Superfund Tax on Chemical Substances; Modification to List of Taxable Substances; Notice of Determination for Polyoxymethylene

Notice 2024-50

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Determination.

SUMMARY: This notice of determination announces that the list of taxable substances is modified to include polyoxymethylene.

EFFECTIVE DATES: The effective date of this modification for tax purposes is October 1, 2024. The effective date of this modification for purposes of refund claims under section 4662(e) of the Internal Revenue Code (Code) is July 1, 2022.

FOR FURTHER INFORMATION

CONTACT: Camille Edwards Bennehoff at (202) 317-6855 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 4671(a) of the Code imposes an excise tax on the sale or use of a taxable substance by the importer thereof. Section 4672(a)(1) of the Code defines the term *taxable substance* as any substance which, at the time of sale or use by the importer, is listed as a taxable substance by the Secretary of the Treasury or her delegate (Secretary) on the list of taxable substances under section 4672(a) (List).

Under section 4672(a)(2), the importer or exporter of any substance may request that the Secretary determine whether such substance should be added to the List as a taxable substance or should be removed from the List. Under section 4672(a)(2) (B) and (b)(2), the Secretary is authorized to add a substance to the List if the Secretary determines that any taxable chemicals that are listed in section 4661(b) of the Code constitute more than 20 percent of the weight, or more than 20 percent of

the value, of the materials used to produce such substance. Section 4672(a)(4) authorizes the Secretary to remove a substance from the List only if such substance meets neither the weight nor the value test of section 4672(a)(2)(B). Under section 4672(a)(2)(B) and (a)(4), the Secretary's determination to modify the List is made based on the substance's predominant method of production.

Rev. Proc. 2022-26 (2022-29 I.R.B. 90), *as modified by* Rev. Proc. 2023-20 (2023-15 I.R.B. 636), provides the exclusive process by which an importer, exporter, or interested person may request a determination that a particular substance be added to or removed from the List.

Section 4671(b)(3) authorizes the Secretary to prescribe a tax rate for taxable substances in lieu of the tax rate specified in section 4671(b)(2). The tax rate prescribed by the Secretary for a substance added to the List is calculated by multiplying the conversion factor for each taxable chemical used in the production of the substance by the corresponding tax rate for such taxable chemical under section 4661(b). Conversion factors are determined on the basis of the predominant method of production of the substance. *See* sections 8 and 10.04(8) of Rev. Proc. 2022-26. Importers are not required to use the prescribed tax rate for a taxable substance and may calculate their own rate under section 4671(b)(1).

Request to Add Polyoxymethylene to the List

Celanese Ltd. (Petitioner) is an exporter of polyoxymethylene. Petitioner submitted a petition to the IRS in accordance with Rev. Proc. 2022-26 requesting a determination under section 4672(a)(2) to add polyoxymethylene to the List. According to the petition, the taxable chemical methane constitutes 50.08 percent, by weight, of the materials used to produce polyoxymethylene.

Explanation of Determination

The Secretary's determination with regard to polyoxymethylene is in paragraph (a) of the "Modification to the List of Taxable Substances" section of this notice. The Secretary made the determina-

tion to add polyoxymethylene to the List in accordance with the requirements of section 4672(a)(2) and (4), and pursuant to the procedures set forth in Rev. Proc. 2022-26, *as modified by* Rev. Proc. 2023-20.

The tax rate for polyoxymethylene, as prescribed by the Secretary, is provided in paragraph (a)(6) of the "Modification to the List of Taxable Substances" section of this notice.

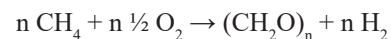
Classification numbers for polyoxymethylene are provided in paragraph (b) of the "Modification to the List of Taxable Substances" section of this notice. The classification numbers provided with respect to polyoxymethylene are not part of the determination of whether polyoxymethylene is added to the List and do not impact whether polyoxymethylene is a taxable substance. The classification numbers are provided solely as a matter of convenience, and taxpayers may not rely on them. The classification numbers may change over time. The Department of the Treasury (Treasury Department) and the IRS do not anticipate updating this document to reflect any such changes.

Modification to the List of Taxable Substances:

(a) *Determination.* Polyoxymethylene is added to the list of taxable substances under section 4672(a). Other pertinent information is as follows:

(1) *Predominant method of production:* There is a reaction of aqueous formaldehyde with an alcohol to create a hemiformal. The hemiformal/water mixture is dehydrated (either by extraction or vacuum distillation). The hemiformal is heated to release the formaldehyde. The formaldehyde is then polymerized by anionic catalysis, and the resulting polymer stabilized by reaction with acetic anhydride.

(2) *Stoichiometric material consumption equation:*



(3) *Reasons for the determination:* The polyoxymethylene petition submitted by Petitioner was filed on December 20, 2022. The notice of filing summarizing

the petition and requesting comments was published in the *Federal Register* (87 FR 79938) on December 28, 2022. The Treasury Department and the IRS received no written comments in response to the notice of filing. A public hearing was neither requested nor held.

The Secretary followed the process in section 4672(a)(2)(B) in making this determination. A review of the stoichiometric material consumption equation and other information in the petition shows that methane, a taxable chemical, constitutes more than 20 percent by weight of the materials used in the production of polyoxymethylene, based on the predominant method of production. Therefore, the test in section 4672(a)(2)(B) is satisfied.

(4) *Date of determination*: May 30, 2024. Pursuant to section 10.02 of Rev. Proc. 2022-26, Petitioner and the IRS agreed to extend the 180-day determination period.

(5) *Effective dates for addition of polyoxymethylene to the List*:

(i) *Effective date for purposes of the section 4671 tax (see section 11.01 of Rev. Proc. 2022-26)*: October 1, 2024.

(ii) *Effective date for purposes of refund claims under section 4662(e) (see sections 11.02 and 11.03 of Rev. Proc. 2022-26, as modified by section 3 of Rev. Proc. 2023-20)*: July 1, 2022.

(6) *Tax rate prescribed by the Secretary*: \$3.65 per ton. The conversion factor for the methane used in the production of polyoxymethylene is 0.53. The tax rate is calculated by multiplying the conversion factor by the tax rate for methane ($0.53 \times \$6.88 = \3.65).

(b) *Classification numbers*.

(1) *The Secretary has no basis to object to the following classification numbers proposed by Petitioner*:

(i) *HTSUS number*: 3907.10.0000

(ii) *Schedule B number*: 3907.10.0000

(iii) *CAS number*: 9002-81-7

(2) *The Secretary is unable to confirm the following classification numbers proposed by Petitioner*: Not applicable.

Krishna P. Vallabhaneni,
Tax Legislative Counsel.

2023 Section 45K(d)(2)(C) Reference Price

Notice 2024-51

SECTION 1. PURPOSE

This notice publishes the reference price under § 45K(d)(2)(C) of the Internal Revenue Code for calendar year 2023. The credit period for the nonconventional source production credit under § 45K ended on December 31, 2013, for facilities producing coke or coke gas (other than from petroleum-based products). However, the reference price continues to apply in determining the amount of the enhanced oil recovery credit under § 43, the marginal well production credit for qualified crude oil production under § 45I, and the applicable percentage under § 613A to be used in determining percentage depletion in the case of oil and natural gas produced from marginal properties.

SECTION 2. BACKGROUND

Section 45K(d)(2)(C) provides that the term “reference price” means, with respect to a calendar year, the Secretary’s estimate of the annual average wellhead price per barrel for all domestic crude oil the price of which is not subject to regulation by the United States.

Section 43(a) provides that, for purposes of § 38, the enhanced oil recovery credit for any taxable year is an amount equal to 15 percent of the taxpayer’s qualified enhanced oil recovery costs for such taxable year.

Section 43(b)(1) provides that the amount of enhanced oil recovery credit for any taxable year shall be reduced by an amount which bears the same ratio to the amount of such credit (determined without regard to this paragraph) as - (A) the amount by which the reference price for the calendar year preceding the calendar year in which the taxable year begins exceeds \$28, bears to (B) \$6. Section 43(b)(2) provides that the term “reference price” means, with respect to any calendar year, the reference price determined for such calendar year under § 45K(d)(2)(C).

Section 45I(a) provides that, for purposes of § 38, the marginal well production credit for any taxable year is an amount equal to the product of the credit amount and the qualified crude oil production and the qualified natural gas production which is attributable to the taxpayer.

Section 45I(b)(1) provides that for crude oil production, the amount of the marginal well production credit is \$3 per barrel of qualified crude oil production.

Section 45I(b)(2) provides that the \$3 amount under § 45I(b)(1) shall be reduced (but not below zero) by an amount which bears the same ratio to such amount (determined without regard to this paragraph) as - (i) the excess (if any) of the applicable reference price over \$15, bears to (ii) \$3. The applicable reference price for a taxable year is the reference price of the calendar year preceding the calendar year in which the taxable year begins.

Section 45I(b)(2)(C) provides that for qualified crude oil production the term “reference price” means, with respect to any calendar year, the reference price determined under § 45K(d)(2)(C).

Section 613A(c)(6)(A) provides, in general, that the allowance for depletion under § 611 shall be computed in accordance with § 613 with respect to - (i) so much of the taxpayer’s average daily marginal production of domestic crude oil as does not exceed the taxpayer’s depletable oil quantity (determined without regard to paragraph (3)(A)(ii)), and (ii) so much of the taxpayer’s average daily marginal production of domestic natural gas as does not exceed the taxpayer’s depletable natural gas quantity (determined without regard to paragraph (3)(A)(ii)), and the applicable percentage shall be deemed to be specified in subsection (b) of § 613 for purposes of subsection (a) of that section.

Section 613A(c)(6)(C) provides that the term “applicable percentage” means the percentage (not greater than 25 percent) equal to the sum of - (i) 15 percent, plus (ii) 1 percentage point for each whole dollar by which \$20 exceeds the reference price for crude oil for the calendar year preceding the calendar year in which the taxable year begins. For purposes of this paragraph, the term “reference price” means, with respect to any calendar year, the reference price determined for such calendar year under § 45K(d)(2)(C).

SECTION 3. REFERENCE PRICE

The reference price under § 45K(d)(2)(C) for calendar year 2023 is \$76.10.

SECTION 4. DRAFTING INFORMATION

The principal author of this notice is Alan W. Tilley of the Office of Associ-

ate Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice, contact Mr. Tilley on (202) 317-6853 (not a toll-free number).

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as “rulings”) that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the

new ruling holds that it applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.

ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
FR—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel’s Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.

PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

Numerical Finding List¹

Bulletin 2024–26

Announcements:

2024-1, 2024-02 I.R.B. 363
2024-3, 2024-02 I.R.B. 364
2024-5, 2024-05 I.R.B. 635
2024-6, 2024-05 I.R.B. 635
2024-4, 2024-06 I.R.B. 665
2024-7, 2024-07 I.R.B. 673
2024-8, 2024-07 I.R.B. 674
2024-9, 2024-07 I.R.B. 675
2024-12, 2024-08 I.R.B. 676
2024-11, 2024-08 I.R.B. 683
2024-13, 2024-10 I.R.B. 710
2024-10, 2024-11 I.R.B. 711
2024-14, 2024-12 I.R.B. 719
2024-15, 2024-15 I.R.B. 876
2024-16, 2024-16 I.R.B. 909
2024-17, 2024-16 I.R.B. 932
2024-19, 2024-17 I.R.B. 950
2024-20, 2024-19 I.R.B. 1069
2024-18, 2024-21 I.R.B. 1234
2024-21, 2024-21 I.R.B. 1236
2024-22, 2024-24 I.R.B. 1673
2024-23, 2024-24 I.R.B. 1674
2024-24, 2024-24 I.R.B. 1675
2024-25, 2024-25 I.R.B. 1741

Notices:

2024-1, 2024-02 I.R.B. 314
2024-2, 2024-02 I.R.B. 316
2024-3, 2024-02 I.R.B. 338
2024-4, 2024-02 I.R.B. 343
2024-5, 2024-02 I.R.B. 347
2024-6, 2024-02 I.R.B. 348
2024-7, 2024-02 I.R.B. 355
2024-8, 2024-02 I.R.B. 356
2024-9, 2024-02 I.R.B. 358
2024-11, 2024-02 I.R.B. 360
2024-10, 2024-03 I.R.B. 406
2024-12, 2024-05 I.R.B. 616
2024-13, 2024-05 I.R.B. 618
2024-16, 2024-05 I.R.B. 622
2024-18, 2024-05 I.R.B. 625
2024-19, 2024-05 I.R.B. 627
2024-21, 2024-06 I.R.B. 659
2024-22, 2024-06 I.R.B. 662
2024-20, 2024-07 I.R.B. 668
2024-23, 2024-07 I.R.B. 672
2024-24, 2024-10 I.R.B. 707
2024-25, 2024-12 I.R.B. 712
2024-26, 2024-12 I.R.B. 713
2024-27, 2024-12 I.R.B. 715
2024-28, 2024-13 I.R.B. 720
2024-29, 2024-14 I.R.B. 751

Notices:—Continued

2024-31, 2024-15 I.R.B. 869
2024-30, 2024-16 I.R.B. 878
2024-32, 2024-16 I.R.B. 897
2024-33, 2024-18 I.R.B. 959
2024-34, 2024-18 I.R.B. 960
2024-35, 2024-19 I.R.B. 1051
2024-37, 2024-21 I.R.B. 1191
2024-38, 2024-21 I.R.B. 1211
2024-36, 2024-24 I.R.B. 1479
2024-39, 2024-24 I.R.B. 1611
2024-40, 2024-24 I.R.B. 1612
2024-41, 2024-24 I.R.B. 1615
2024-42, 2024-25 I.R.B. 1732
2024-43, 2024-25 I.R.B. 1737
2024-44, 2024-25 I.R.B. 1737
2024-45, 2024-26 I.R.B. 1747
2024-46, 2024-26 I.R.B. 1748
2024-48, 2024-26 I.R.B. 1749
2024-49, 2024-26 I.R.B. 1781
2024-50, 2024-26 I.R.B. 1789
2024-51, 2024-26 I.R.B. 1790

Proposed Regulations:

REG-118492-23, 2024-02 I.R.B. 366
REG-107423-23, 2024-03 I.R.B. 411
REG-121010-17, 2024-05 I.R.B. 636
REG-101552-24, 2024-13 I.R.B. 741
REG-117631-23, 2024-14 I.R.B. 754
REG-108761-22, 2024-16 I.R.B. 933
REG-117542-22, 2024-16 I.R.B. 942
REG-123379-22, 2024-16 I.R.B. 952
REG-115710-22, 2024-20 I.R.B. 1070
REG-118499-23, 2024-20 I.R.B. 1167
REG-117631-23, 2024-21 I.R.B. 1237
REG-124850-08, 2024-24 I.R.B. 1624
REG-133850-13, 2024-25 I.R.B. 1742

Revenue Procedures:

2024-1, 2024-01 I.R.B. 1
2024-2, 2024-01 I.R.B. 119
2024-3, 2024-01 I.R.B. 143
2024-4, 2024-01 I.R.B. 160
2024-5, 2024-01 I.R.B. 262
2024-7, 2024-01 I.R.B. 303
2024-8, 2024-04 I.R.B. 479
2024-9, 2024-05 I.R.B. 628
2024-12, 2024-09 I.R.B. 677
2024-13, 2024-09 I.R.B. 678
2024-14, 2024-09 I.R.B. 682
2024-15, 2024-12 I.R.B. 717
2024-11, 2024-13 I.R.B. 721
2024-17, 2024-15 I.R.B. 873
2024-18, 2024-15 I.R.B. 874
2024-19, 2024-16 I.R.B. 899
2024-20, 2024-19 I.R.B. 1053

Revenue Procedures:—Continued

2024-21, 2024-19 I.R.B. 1054
2024-24, 2024-21 I.R.B. 1214
2024-22, 2024-22 I.R.B. 1332
2024-25, 2024-22 I.R.B. 1333
2024-23, 2024-23 I.R.B. 1334

Revenue Rulings:

2024-1, 2024-02 I.R.B. 307
2024-2, 2024-02 I.R.B. 311
2024-3, 2024-06 I.R.B. 646
2024-5, 2024-07 I.R.B. 666
2024-4, 2024-10 I.R.B. 686
2024-6, 2024-10 I.R.B. 688
2024-7, 2024-14 I.R.B. 749
2024-8, 2024-16 I.R.B. 877
2024-9, 2024-19 I.R.B. 964
2024-10, 2024-22 I.R.B. 1240
2024-11, 2024-24 I.R.B. 1459
2024-12, 2024-25 I.R.B. 1677

Treasury Decisions:

9984, 2024-03 I.R.B. 386
9985, 2024-05 I.R.B. 573
9986, 2024-05 I.R.B. 610
9987, 2024-06 I.R.B. 648
9988, 2024-15 I.R.B. 794
9989, 2024-15 I.R.B. 850
9990, 2024-19 I.R.B. 966
9992, 2024-21 I.R.B. 1175
9995, 2024-22 I.R.B. 1241
9996, 2024-22 I.R.B. 1317
9993, 2024-25 I.R.B. 1679
9997, 2024-25 I.R.B. 1730

¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2023–27 through 2023–52 is in Internal Revenue Bulletin 2023–52, dated December 26, 2023.

Finding List of Current Actions on Previously Published Items¹

Bulletin 2024–26

¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2023–27 through 2023–52 is in Internal Revenue Bulletin 2023–52, dated December 26, 2023.

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