

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.

INCOME TAX

Notice 2026-39, page 1.

This notice publishes 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. This information is provided in Appendices 1, 2, and 3 of this notice. Appendix 1 of this notice addresses the Statistical Area Category, and Appendices 2 and 3 of this notice address the Coal Closure Category. This notice does not provide information addressing the Brownfield Category as described in section 3.02 of Notice 2023-29. None of the appendices provided for purposes of energy community bonus credit amounts or rates are applicable for purposes of qualifying for the advanced energy project credit determined under § 48C.

Bulletin No. 2026-27
June 29, 2026

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.

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Part III

Energy Community Bonus Credit Amounts or Rates

Annual Statistical Area Category Update and Coal Closure Category Update

Notice 2026-39

SECTION 1. PURPOSE

This notice publishes 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 under §§ 45, 45Y, 48, and 48E of the Internal Revenue Code (Code).² This information is provided in Appendices 1, 2, and 3 of this notice. Appendix 1 of this notice addresses the Statistical Area Category, and Appendices 2 and 3 of this notice address the Coal Closure Category. This notice does not provide information addressing the Brownfield Category as described in section 3.02 of Notice 2023-29. None of the appendices provided for purposes of energy community bonus credit amounts or rates are applicable for purposes of qualifying for the 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 with respect to a qualified facility or energy property placed in service after December 31, 2022. The IRA

also enacted new §§ 45Y and 48E, which allow increased credit amounts or rates for certain qualified facilities and for § 48E, energy storage technologies, that satisfy similar requirements and 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. 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 invest-

ments 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 2023-47³ 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 2024-48⁴ contains two appendices (1 and 2); Appendix 1 updates the information provided in Appendix 2 to Notice 2023-47 and Appendix 2 to Notice 2024-30. Appendix 2 to Notice 2024-48 updates the information provided in Appendix C to Notice 2023-29 and Appendix 3 to Notice 2023-47. Notice 2025-31⁵ contains five appendices (1, 2, 3, 4, and 5); Appendix 1 updates information in Appendix A to Notice 2023-29. Appendix 2 to Notice 2025-31 updates information in Appendix B to Notice 2023-29, Appendix 1 to Notice 2023-47, and Appendix 1 to Notice 2024-30. Appendix 3 to Notice 2025-31

¹Notice 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).

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

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

⁴Notice 2024-48, 2024-26 I.R.B. 1749 (June 24, 2024).

⁵Notice 2025-31, 2025-28 I.R.B. 14 (July 7, 2025).

updates information in Appendix 1 to Notice 2024-48. Appendices 4 and 5 to Notice 2025-31 update the information provided in Appendix C to Notice 2023-29, Appendix 3 to Notice 2023-47, and Appendix 2 to Notice 2024-48.

SECTION 3. ENERGY COMMUNITY APPENDICES

This notice provides new Appendices 1, 2, and 3 to list counties that satisfy both the Fossil Fuel Employment and the unemployment rate criteria for eligibility as an energy community, and list additional census tracts that satisfy the Coal Closure criteria for eligibility as an energy community.

(1) Appendix 1: Appendix 1 to this notice utilizes the two “vintages” of delineations of MSAs and non-MSAs used in determining Statistical Area Category eligibility. These vintages are described in Notice 2025-31. The first, termed “Vintage 1,” reflects groupings of county and county-equivalents into MSAs and non-MSAs generally based on the 2010 Decennial Census. Appendix A to Notice 2023-29 contains these Vintage 1 initial delineations of MSAs and non-MSAs used in determining Statistical Area Category eligibility in Notice 2023-29, Notice 2023-45, Notice 2023-47, Notice 2024-30, and Notice 2024-48. The second, termed “Vintage 2,” reflects groupings of county and county-equivalents into MSAs and non-MSAs generally based on the 2020 Decennial Census. Appendix 1 to Notice 2025-31 lists these Vintage 2 delineations of MSAs and non-MSAs. Both vintages are used in determining eligibility for Statistical Area Category eligibility in Notice 2025-31 and this notice. Appendix 1 to Notice 2025-31 lists each county

or county-equivalent as well as its MSA or non-MSA, as applicable, for both Vintage 1 and Vintage 2. Counties may have changed MSA or non-MSA, as applicable, between the two vintages.

Appendix 1 is a list of counties and county-equivalents that qualify as energy communities as part of Vintage 1, Vintage 2, or both, because they meet the Fossil Fuel Employment threshold as of the Census Bureau’s publication of the 2023 County Files of the County Business Patterns (CBP)⁶ and have an unemployment rate at or above the national average unemployment rate for calendar year 2025 as described in § 45(b)(11)(B)(ii)(II) and section 3.03(3) of Notice 2023-29.⁷ A county or county-equivalent qualifies as an energy community only if it meets the criteria for both the Fossil Fuel Employment threshold and the unemployment rate under the same “vintage.” Appendix 1 uses the 2025 calendar year county unemployment rates released on May 19, 2026, by the Local Area Unemployment Statistics (LAUS) program of the Bureau of Labor Statistics (BLS)⁸ to include MSAs and non-MSAs that meet the Fossil Fuel Employment threshold⁹ and that also have an unemployment rate at or above the national average unemployment rate for calendar year 2025.¹⁰ The energy community status for the MSAs and non-MSAs listed in Appendix 1 is applicable as of June 9, 2026, and that status will continue until the Treasury Department and the IRS issue an updated list based on unemployment rates for 2026.

(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 (collectively referred to as “coal closures”), 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 May 4, 2026, 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, Appendix 3 to Notice 2023-47, Appendix 2 to Notice 2024-48, and Appendix 4 to Notice 2025-31 to provide the full list of coal closure census tracts that are eligible as energy communities for projects placed in service or located in these tracts, as applicable, after the release of Notice 2025-31 on June 22, 2025.

(3) Appendix 3: Appendix 3 lists those census tracts contained in Appendix 2 that newly qualify as coal closure census tracts because of location data corrections issued since the publication of Notice 2025-31 on June 22, 2025. Projects placed in service or located in these tracts, as applicable, after December 31, 2022, that would have been EC Projects but for their location outside an energy community that are located in a census tract listed in Appendix 3 are eligible to claim the energy community bonus for taxable years starting after December 31, 2022.

SECTION 4. DRAFTING INFORMATION

The principal author of this notice is the Office of Associate Chief Counsel (Energy, Credits, and Excise Tax); however, other personnel from the Treasury Department and the IRS participated in its development. For further information regarding this notice contact (202) 317-6853 (not a toll-free call).

⁶This notice does not include an appendix listing new counties and county-equivalents that meet the Fossil Fuel Employment threshold because there were no new qualifying counties or county equivalents as of the release of CBP 2023.

⁷The release of the 2025 annual unemployment rates at the county level was delayed due to the federal government shutdown from October 1, 2025 to November 12, 2025. The annual unemployment rates also do not contain data from October 2025, because the underlying data used to make the estimate was not collected.

⁸BLS Local Area Unemployment Statistics (LAUS) data for counties is available at <https://www.bls.gov/lau>. The LAUS data does not include the U.S. Virgin Islands. The unemployment rate for the U.S. Virgin Islands for 2025 was found at <https://www.vidol.gov/labor-statistics>.

⁹These MSAs and non-MSAs include the two NAICS codes added to the table in section 3.03(2) of Notice 2023-29 by Notice 2024-30.

¹⁰The determination of whether an MSA or non-MSA has an unemployment rate at or above the national average employment rate is determined as described in § 45(b)(11)(B)(ii)(II) and section 3.03(3) of Notice 2023-29.

Notice 2026-39 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 2025; Vintage 1 and Vintage 2 of MSA/non-MSA groupings

All counties or county-equivalents listed are eligible as energy communities between the release of Notice 2026-39 and the release of the next energy community notice in 2027. A county or county-equivalent can be eligible under either or both vintages of the MSA/non-MSA groupings.

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/non-MSA grouping	Eligible under Vintage 2 MSA/non-MSA grouping
1	23	Alabama	Choctaw County	YES	YES
1	25	Alabama	Clarke County	YES	YES
1	35	Alabama	Conecuh County	YES	YES
1	47	Alabama	Dallas County	YES	YES
1	53	Alabama	Escambia County	YES	YES
1	63	Alabama	Greene County	YES	NO
1	91	Alabama	Marengo County	YES	YES
1	99	Alabama	Monroe County	YES	YES
1	105	Alabama	Perry County	YES	YES
1	119	Alabama	Sumter County	YES	YES
1	129	Alabama	Washington County	YES	YES
1	131	Alabama	Wilcox County	YES	YES
2	13	Alaska	Aleutians East Borough	YES	YES
2	16	Alaska	Aleutians West Census Area	YES	YES
2	50	Alaska	Bethel Census Area	YES	YES
2	60	Alaska	Bristol Bay Borough	YES	YES
2	63	Alaska	Chugach Census Area	YES	YES
2	66	Alaska	Copper River Census Area	YES	YES
2	68	Alaska	Denali Borough	YES	YES
2	70	Alaska	Dillingham Census Area	YES	YES
2	100	Alaska	Haines Borough	YES	YES
2	105	Alaska	Hoonah-Angoon Census Area	YES	YES
2	110	Alaska	Juneau City and Borough	YES	YES
2	122	Alaska	Kenai Peninsula Borough	YES	YES
2	130	Alaska	Ketchikan Gateway Borough	YES	YES
2	150	Alaska	Kodiak Island Borough	YES	YES
2	158	Alaska	Kusilvak Census Area	YES	YES
2	164	Alaska	Lake and Peninsula Borough	YES	YES
2	180	Alaska	Nome Census Area	YES	YES
2	185	Alaska	North Slope Borough	YES	YES
2	188	Alaska	Northwest Arctic Borough	YES	YES
2	195	Alaska	Petersburg Borough	YES	YES
2	198	Alaska	Prince of Wales-Hyder Census Area	YES	YES
2	220	Alaska	Sitka City and Borough	YES	YES
2	230	Alaska	Skagway Municipality	YES	YES
2	240	Alaska	Southeast Fairbanks Census Area	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
2	275	Alaska	Wrangell City and Borough	YES	YES
2	282	Alaska	Yakutat City and Borough	YES	YES
2	290	Alaska	Yukon-Koyukuk Census Area	YES	YES
4	1	Arizona	Apache County	YES	YES
4	3	Arizona	Cochise County	YES	YES
4	5	Arizona	Coconino County	YES	YES
4	7	Arizona	Gila County	YES	YES
4	9	Arizona	Graham County	YES	YES
4	11	Arizona	Greenlee County	YES	YES
4	12	Arizona	La Paz County	YES	YES
4	15	Arizona	Mohave County	YES	YES
4	17	Arizona	Navajo County	YES	YES
4	19	Arizona	Pima County	YES	YES
4	23	Arizona	Santa Cruz County	YES	YES
5	1	Arkansas	Arkansas County	YES	YES
5	3	Arkansas	Ashley County	YES	YES
5	5	Arkansas	Baxter County	YES	YES
5	9	Arkansas	Boone County	YES	YES
5	11	Arkansas	Bradley County	YES	YES
5	13	Arkansas	Calhoun County	YES	YES
5	15	Arkansas	Carroll County	YES	YES
5	17	Arkansas	Chicot County	YES	YES
5	19	Arkansas	Clark County	YES	YES
5	21	Arkansas	Clay County	YES	YES
5	23	Arkansas	Cleburne County	YES	YES
5	25	Arkansas	Cleveland County	YES	YES
5	27	Arkansas	Columbia County	YES	YES
5	29	Arkansas	Conway County	YES	YES
5	37	Arkansas	Cross County	YES	YES
5	39	Arkansas	Dallas County	YES	YES
5	41	Arkansas	Desha County	YES	YES
5	43	Arkansas	Drew County	YES	YES
5	47	Arkansas	Franklin County	YES	YES
5	49	Arkansas	Fulton County	YES	YES
5	55	Arkansas	Greene County	YES	YES
5	57	Arkansas	Hempstead County	YES	YES
5	59	Arkansas	Hot Spring County	YES	YES
5	61	Arkansas	Howard County	YES	YES
5	63	Arkansas	Independence County	YES	YES
5	65	Arkansas	Izard County	YES	YES
5	67	Arkansas	Jackson County	YES	YES
5	69	Arkansas	Jefferson County	YES	YES
5	71	Arkansas	Johnson County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
5	73	Arkansas	Lafayette County	YES	YES
5	75	Arkansas	Lawrence County	YES	YES
5	77	Arkansas	Lee County	YES	YES
5	79	Arkansas	Lincoln County	YES	YES
5	81	Arkansas	Little River County	YES	YES
5	83	Arkansas	Logan County	YES	YES
5	89	Arkansas	Marion County	YES	YES
5	91	Arkansas	Miller County	YES	YES
5	93	Arkansas	Mississippi County	YES	YES
5	95	Arkansas	Monroe County	YES	YES
5	97	Arkansas	Montgomery County	YES	YES
5	99	Arkansas	Nevada County	YES	YES
5	101	Arkansas	Newton County	YES	YES
5	103	Arkansas	Ouachita County	YES	YES
5	107	Arkansas	Phillips County	YES	YES
5	109	Arkansas	Pike County	YES	YES
5	113	Arkansas	Polk County	YES	YES
5	115	Arkansas	Pope County	YES	YES
5	117	Arkansas	Prairie County	YES	YES
5	121	Arkansas	Randolph County	YES	YES
5	123	Arkansas	St. Francis County	YES	YES
5	127	Arkansas	Scott County	YES	YES
5	129	Arkansas	Searcy County	YES	YES
5	133	Arkansas	Sevier County	YES	YES
5	135	Arkansas	Sharp County	YES	YES
5	137	Arkansas	Stone County	YES	YES
5	139	Arkansas	Union County	YES	YES
5	141	Arkansas	Van Buren County	YES	YES
5	145	Arkansas	White County	YES	YES
5	147	Arkansas	Woodruff County	YES	YES
5	149	Arkansas	Yell County	YES	YES
6	1	California	Alameda County	YES	YES
6	3	California	Alpine County	YES	YES
6	5	California	Amador County	YES	YES
6	9	California	Calaveras County	YES	YES
6	11	California	Colusa County	YES	YES
6	13	California	Contra Costa County	YES	YES
6	21	California	Glenn County	YES	YES
6	27	California	Inyo County	YES	YES
6	29	California	Kern County	YES	YES
6	35	California	Lassen County	YES	YES
6	37	California	Los Angeles County	YES	YES
6	41	California	Marin County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
6	43	California	Mariposa County	YES	YES
6	49	California	Modoc County	YES	YES
6	51	California	Mono County	YES	YES
6	55	California	Napa County	YES	YES
6	57	California	Nevada County	YES	YES
6	59	California	Orange County	YES	YES
6	63	California	Plumas County	YES	YES
6	65	California	Riverside County	YES	YES
6	71	California	San Bernardino County	YES	YES
6	73	California	San Diego County	YES	YES
6	75	California	San Francisco County	YES	YES
6	79	California	San Luis Obispo County	YES	YES
6	81	California	San Mateo County	YES	YES
6	83	California	Santa Barbara County	YES	YES
6	91	California	Sierra County	YES	YES
6	93	California	Siskiyou County	YES	YES
6	95	California	Solano County	YES	YES
6	101	California	Sutter County	YES	YES
6	103	California	Tehama County	YES	YES
6	105	California	Trinity County	YES	YES
6	107	California	Tulare County	YES	YES
6	109	California	Tuolumne County	YES	YES
6	111	California	Ventura County	YES	YES
6	115	California	Yuba County	YES	YES
8	123	Colorado	Weld County	YES	YES
9	9	Connecticut	New Haven County	YES	NO
9	15	Connecticut	Windham County	YES	NO
10	1	Delaware	Kent County	YES	YES
10	3	Delaware	New Castle County	YES	YES
12	1	Florida	Alachua County	YES	YES
12	41	Florida	Gilchrist County	YES	YES
12	75	Florida	Levy County	NO	YES
16	3	Idaho	Adams County	YES	YES
16	9	Idaho	Benewah County	YES	YES
16	17	Idaho	Bonner County	YES	YES
16	21	Idaho	Boundary County	YES	YES
16	35	Idaho	Clearwater County	YES	YES
16	39	Idaho	Elmore County	YES	YES
16	49	Idaho	Idaho County	YES	YES
16	55	Idaho	Kootenai County	YES	YES
16	57	Idaho	Latah County	YES	YES
16	61	Idaho	Lewis County	YES	YES
16	75	Idaho	Payette County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
16	79	Idaho	Shoshone County	YES	YES
16	85	Idaho	Valley County	YES	YES
16	87	Idaho	Washington County	YES	YES
17	11	Illinois	Bureau County	YES	YES
17	15	Illinois	Carroll County	YES	YES
17	23	Illinois	Clark County	NO	YES
17	25	Illinois	Clay County	NO	YES
17	29	Illinois	Coles County	NO	YES
17	31	Illinois	Cook County	YES	YES
17	33	Illinois	Crawford County	NO	YES
17	35	Illinois	Cumberland County	NO	YES
17	37	Illinois	DeKalb County	YES	YES
17	41	Illinois	Douglas County	NO	YES
17	43	Illinois	DuPage County	YES	YES
17	45	Illinois	Edgar County	NO	YES
17	47	Illinois	Edwards County	YES	YES
17	49	Illinois	Effingham County	NO	YES
17	51	Illinois	Fayette County	NO	YES
17	55	Illinois	Franklin County	YES	YES
17	59	Illinois	Gallatin County	YES	YES
17	63	Illinois	Grundy County	YES	YES
17	65	Illinois	Hamilton County	YES	YES
17	69	Illinois	Hardin County	YES	YES
17	75	Illinois	Iroquois County	NO	YES
17	77	Illinois	Jackson County	YES	YES
17	79	Illinois	Jasper County	NO	YES
17	81	Illinois	Jefferson County	YES	YES
17	85	Illinois	Jo Daviess County	YES	YES
17	87	Illinois	Johnson County	YES	YES
17	89	Illinois	Kane County	YES	YES
17	91	Illinois	Kankakee County	YES	YES
17	93	Illinois	Kendall County	YES	YES
17	97	Illinois	Lake County	YES	YES
17	99	Illinois	LaSalle County	YES	YES
17	101	Illinois	Lawrence County	NO	YES
17	103	Illinois	Lee County	YES	YES
17	111	Illinois	McHenry County	YES	YES
17	115	Illinois	Macon County	YES	YES
17	121	Illinois	Marion County	NO	YES
17	127	Illinois	Massac County	YES	YES
17	129	Illinois	Menard County	YES	YES
17	141	Illinois	Ogle County	YES	YES
17	145	Illinois	Perry County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
17	151	Illinois	Pope County	YES	YES
17	153	Illinois	Pulaski County	YES	YES
17	155	Illinois	Putnam County	YES	YES
17	157	Illinois	Randolph County	YES	YES
17	159	Illinois	Richland County	NO	YES
17	165	Illinois	Saline County	YES	YES
17	167	Illinois	Sangamon County	YES	YES
17	177	Illinois	Stephenson County	YES	YES
17	181	Illinois	Union County	YES	YES
17	183	Illinois	Vermilion County	YES	YES
17	185	Illinois	Wabash County	YES	YES
17	189	Illinois	Washington County	YES	YES
17	191	Illinois	Wayne County	YES	YES
17	193	Illinois	White County	YES	YES
17	195	Illinois	Whiteside County	YES	YES
17	197	Illinois	Will County	YES	YES
17	199	Illinois	Williamson County	YES	YES
18	73	Indiana	Jasper County	YES	YES
18	89	Indiana	Lake County	YES	YES
18	111	Indiana	Newton County	YES	YES
18	127	Indiana	Porter County	YES	YES
21	1	Kentucky	Adair County	YES	YES
21	3	Kentucky	Allen County	YES	YES
21	5	Kentucky	Anderson County	YES	YES
21	7	Kentucky	Ballard County	YES	YES
21	9	Kentucky	Barren County	YES	YES
21	11	Kentucky	Bath County	YES	YES
21	13	Kentucky	Bell County	YES	YES
21	19	Kentucky	Boyd County	YES	YES
21	21	Kentucky	Boyle County	YES	YES
21	25	Kentucky	Breathitt County	YES	YES
21	27	Kentucky	Breckinridge County	YES	YES
21	31	Kentucky	Butler County	YES	YES
21	33	Kentucky	Caldwell County	YES	YES
21	35	Kentucky	Calloway County	YES	YES
21	39	Kentucky	Carlisle County	YES	YES
21	41	Kentucky	Carroll County	YES	YES
21	43	Kentucky	Carter County	YES	YES
21	45	Kentucky	Casey County	YES	YES
21	51	Kentucky	Clay County	YES	YES
21	53	Kentucky	Clinton County	YES	YES
21	55	Kentucky	Crittenden County	YES	YES
21	57	Kentucky	Cumberland County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
21	59	Kentucky	Daviess County	YES	NO
21	61	Kentucky	Edmonson County	YES	YES
21	63	Kentucky	Elliott County	YES	YES
21	65	Kentucky	Estill County	YES	YES
21	69	Kentucky	Fleming County	YES	YES
21	71	Kentucky	Floyd County	YES	YES
21	73	Kentucky	Franklin County	YES	YES
21	75	Kentucky	Fulton County	YES	YES
21	79	Kentucky	Garrard County	YES	YES
21	83	Kentucky	Graves County	YES	YES
21	85	Kentucky	Grayson County	YES	YES
21	87	Kentucky	Green County	YES	YES
21	89	Kentucky	Greenup County	YES	YES
21	91	Kentucky	Hancock County	YES	YES
21	93	Kentucky	Hardin County	YES	NO
21	95	Kentucky	Harlan County	YES	YES
21	97	Kentucky	Harrison County	YES	YES
21	99	Kentucky	Hart County	YES	YES
21	101	Kentucky	Henderson County	NO	YES
21	105	Kentucky	Hickman County	YES	YES
21	107	Kentucky	Hopkins County	YES	YES
21	109	Kentucky	Jackson County	YES	YES
21	115	Kentucky	Johnson County	YES	YES
21	119	Kentucky	Knott County	YES	YES
21	121	Kentucky	Knox County	YES	YES
21	123	Kentucky	Larue County	YES	NO
21	125	Kentucky	Laurel County	YES	YES
21	127	Kentucky	Lawrence County	YES	YES
21	129	Kentucky	Lee County	YES	YES
21	131	Kentucky	Leslie County	YES	YES
21	133	Kentucky	Letcher County	YES	YES
21	135	Kentucky	Lewis County	YES	YES
21	137	Kentucky	Lincoln County	YES	YES
21	139	Kentucky	Livingston County	YES	YES
21	141	Kentucky	Logan County	YES	YES
21	143	Kentucky	Lyon County	YES	YES
21	145	Kentucky	McCracken County	YES	YES
21	147	Kentucky	McCreary County	YES	YES
21	149	Kentucky	MeLean County	YES	NO
21	151	Kentucky	Madison County	YES	YES
21	153	Kentucky	Magoffin County	YES	YES
21	155	Kentucky	Marion County	YES	YES
21	157	Kentucky	Marshall County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
21	159	Kentucky	Martin County	YES	YES
21	161	Kentucky	Mason County	YES	YES
21	163	Kentucky	Meade County	YES	NO
21	165	Kentucky	Menifee County	YES	YES
21	167	Kentucky	Mercer County	YES	YES
21	169	Kentucky	Metcalf County	YES	YES
21	171	Kentucky	Monroe County	YES	YES
21	173	Kentucky	Montgomery County	YES	YES
21	175	Kentucky	Morgan County	YES	YES
21	177	Kentucky	Muhlenberg County	YES	YES
21	179	Kentucky	Nelson County	YES	NO
21	181	Kentucky	Nicholas County	YES	YES
21	183	Kentucky	Ohio County	YES	YES
21	187	Kentucky	Owen County	YES	YES
21	189	Kentucky	Owsley County	YES	YES
21	193	Kentucky	Perry County	YES	YES
21	195	Kentucky	Pike County	YES	YES
21	197	Kentucky	Powell County	YES	YES
21	199	Kentucky	Pulaski County	YES	YES
21	201	Kentucky	Robertson County	YES	YES
21	203	Kentucky	Rockcastle County	YES	YES
21	205	Kentucky	Rowan County	YES	YES
21	207	Kentucky	Russell County	YES	YES
21	213	Kentucky	Simpson County	YES	YES
21	217	Kentucky	Taylor County	YES	YES
21	219	Kentucky	Todd County	YES	YES
21	223	Kentucky	Trimble County	NO	YES
21	225	Kentucky	Union County	YES	YES
21	227	Kentucky	Warren County	YES	YES
21	229	Kentucky	Washington County	YES	YES
21	231	Kentucky	Wayne County	YES	YES
21	233	Kentucky	Webster County	YES	YES
21	235	Kentucky	Whitley County	YES	YES
21	237	Kentucky	Wolfe County	YES	YES
22	3	Louisiana	Allen Parish	YES	YES
22	7	Louisiana	Assumption Parish	YES	NO
22	9	Louisiana	Avoyelles Parish	YES	YES
22	11	Louisiana	Beauregard Parish	YES	YES
22	13	Louisiana	Bienville Parish	YES	YES
22	19	Louisiana	Calcasieu Parish	YES	YES
22	21	Louisiana	Caldwell Parish	YES	YES
22	23	Louisiana	Cameron Parish	YES	YES
22	25	Louisiana	Catahoula Parish	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
22	27	Louisiana	Claiborne Parish	YES	YES
22	29	Louisiana	Concordia Parish	YES	YES
22	35	Louisiana	East Carroll Parish	YES	YES
22	39	Louisiana	Evangeline Parish	YES	YES
22	41	Louisiana	Franklin Parish	YES	YES
22	45	Louisiana	Iberia Parish	NO	YES
22	49	Louisiana	Jackson Parish	YES	YES
22	51	Louisiana	Jefferson Parish	NO	YES
22	53	Louisiana	Jefferson Davis Parish	YES	YES
22	59	Louisiana	LaSalle Parish	YES	YES
22	61	Louisiana	Lincoln Parish	YES	YES
22	65	Louisiana	Madison Parish	YES	YES
22	67	Louisiana	Morehouse Parish	YES	YES
22	69	Louisiana	Natchitoches Parish	YES	YES
22	71	Louisiana	Orleans Parish	NO	YES
22	73	Louisiana	Ouachita Parish	YES	YES
22	75	Louisiana	Plaquemines Parish	NO	YES
22	81	Louisiana	Red River Parish	YES	YES
22	83	Louisiana	Richland Parish	YES	YES
22	85	Louisiana	Sabine Parish	YES	YES
22	87	Louisiana	St. Bernard Parish	NO	YES
22	89	Louisiana	St. Charles Parish	NO	YES
22	93	Louisiana	St. James Parish	NO	YES
22	95	Louisiana	St. John the Baptist Parish	NO	YES
22	97	Louisiana	St. Landry Parish	YES	YES
22	101	Louisiana	St. Mary Parish	YES	YES
22	105	Louisiana	Tangipahoa Parish	YES	YES
22	107	Louisiana	Tensas Parish	YES	YES
22	111	Louisiana	Union Parish	YES	YES
22	115	Louisiana	Vernon Parish	YES	YES
22	117	Louisiana	Washington Parish	YES	YES
22	119	Louisiana	Webster Parish	NO	YES
22	123	Louisiana	West Carroll Parish	YES	YES
22	127	Louisiana	Winn Parish	YES	YES
24	1	Maryland	Allegany County	YES	YES
24	11	Maryland	Caroline County	NO	YES
24	15	Maryland	Cecil County	YES	YES
24	19	Maryland	Dorchester County	NO	YES
24	23	Maryland	Garrett County	NO	YES
24	29	Maryland	Kent County	NO	YES
24	41	Maryland	Talbot County	NO	YES
24	47	Maryland	Worcester County	NO	YES
25	1	Massachusetts	Barnstable County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
25	3	Massachusetts	Berkshire County	YES	YES
25	7	Massachusetts	Dukes County	YES	YES
25	11	Massachusetts	Franklin County	YES	YES
25	13	Massachusetts	Hampden County	NO	YES
25	19	Massachusetts	Nantucket County	YES	YES
25	27	Massachusetts	Worcester County	YES	YES
26	1	Michigan	Alcona County	YES	YES
26	3	Michigan	Alger County	YES	YES
26	5	Michigan	Allegan County	YES	NO
26	7	Michigan	Alpena County	YES	YES
26	9	Michigan	Antrim County	YES	YES
26	11	Michigan	Arenac County	YES	YES
26	13	Michigan	Baraga County	YES	YES
26	17	Michigan	Bay County	YES	YES
26	19	Michigan	Benzie County	YES	YES
26	23	Michigan	Branch County	YES	NO
26	25	Michigan	Calhoun County	YES	YES
26	29	Michigan	Charlevoix County	YES	YES
26	31	Michigan	Cheboygan County	YES	YES
26	33	Michigan	Chippewa County	YES	YES
26	35	Michigan	Clare County	YES	YES
26	39	Michigan	Crawford County	YES	YES
26	41	Michigan	Delta County	YES	YES
26	43	Michigan	Dickinson County	YES	YES
26	47	Michigan	Emmet County	YES	YES
26	51	Michigan	Gladwin County	YES	YES
26	53	Michigan	Gogebic County	YES	YES
26	55	Michigan	Grand Traverse County	YES	YES
26	57	Michigan	Gratiot County	YES	YES
26	59	Michigan	Hillsdale County	YES	NO
26	61	Michigan	Houghton County	YES	YES
26	63	Michigan	Huron County	YES	YES
26	67	Michigan	Ionia County	YES	NO
26	69	Michigan	Iosco County	YES	YES
26	71	Michigan	Iron County	YES	YES
26	73	Michigan	Isabella County	YES	YES
26	79	Michigan	Kalkaska County	YES	YES
26	83	Michigan	Keweenaw County	YES	YES
26	85	Michigan	Lake County	YES	YES
26	87	Michigan	Lapeer County	YES	YES
26	89	Michigan	Leelanau County	YES	YES
26	91	Michigan	Lenawee County	YES	NO
26	93	Michigan	Livingston County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
26	95	Michigan	Luce County	YES	YES
26	97	Michigan	Mackinac County	YES	YES
26	99	Michigan	Macomb County	YES	YES
26	101	Michigan	Manistee County	YES	YES
26	103	Michigan	Marquette County	YES	YES
26	105	Michigan	Mason County	YES	YES
26	107	Michigan	Mecosta County	YES	YES
26	109	Michigan	Menominee County	YES	YES
26	113	Michigan	Missaukee County	YES	YES
26	115	Michigan	Monroe County	YES	YES
26	119	Michigan	Montmorency County	YES	YES
26	123	Michigan	Newaygo County	YES	YES
26	125	Michigan	Oakland County	YES	YES
26	127	Michigan	Oceana County	YES	YES
26	129	Michigan	Ogemaw County	YES	YES
26	131	Michigan	Ontonagon County	YES	YES
26	133	Michigan	Osceola County	YES	YES
26	135	Michigan	Oscoda County	YES	YES
26	137	Michigan	Otsego County	YES	YES
26	141	Michigan	Presque Isle County	YES	YES
26	143	Michigan	Roscommon County	YES	YES
26	145	Michigan	Saginaw County	YES	YES
26	147	Michigan	St. Clair County	YES	YES
26	149	Michigan	St. Joseph County	YES	NO
26	151	Michigan	Sanilac County	YES	YES
26	153	Michigan	Schoolcraft County	YES	YES
26	155	Michigan	Shiawassee County	YES	YES
26	157	Michigan	Tuscola County	YES	YES
26	161	Michigan	Washtenaw County	YES	YES
26	163	Michigan	Wayne County	YES	YES
26	165	Michigan	Wexford County	YES	YES
27	5	Minnesota	Becker County	YES	YES
27	7	Minnesota	Beltrami County	YES	YES
27	11	Minnesota	Big Stone County	NO	YES
27	17	Minnesota	Carlton County	YES	YES
27	21	Minnesota	Cass County	YES	YES
27	23	Minnesota	Chippewa County	NO	YES
27	29	Minnesota	Clearwater County	YES	YES
27	33	Minnesota	Cottonwood County	NO	YES
27	35	Minnesota	Crow Wing County	YES	YES
27	41	Minnesota	Douglas County	YES	YES
27	51	Minnesota	Grant County	YES	YES
27	57	Minnesota	Hubbard County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
27	63	Minnesota	Jackson County	NO	YES
27	67	Minnesota	Kandiyohi County	NO	YES
27	69	Minnesota	Kittson County	YES	YES
27	73	Minnesota	Lac qui Parle County	NO	YES
27	77	Minnesota	Lake of the Woods County	YES	YES
27	81	Minnesota	Lincoln County	NO	YES
27	83	Minnesota	Lyon County	NO	YES
27	85	Minnesota	McLeod County	NO	YES
27	87	Minnesota	Mahnomen County	YES	YES
27	89	Minnesota	Marshall County	YES	YES
27	93	Minnesota	Meeker County	NO	YES
27	97	Minnesota	Morrison County	YES	YES
27	101	Minnesota	Murray County	NO	YES
27	105	Minnesota	Nobles County	NO	YES
27	107	Minnesota	Norman County	YES	YES
27	111	Minnesota	Otter Tail County	YES	YES
27	113	Minnesota	Pennington County	YES	YES
27	117	Minnesota	Pipestone County	NO	YES
27	121	Minnesota	Pope County	YES	YES
27	125	Minnesota	Red Lake County	YES	YES
27	127	Minnesota	Redwood County	NO	YES
27	129	Minnesota	Renville County	NO	YES
27	135	Minnesota	Roseau County	YES	YES
27	137	Minnesota	St. Louis County	YES	YES
27	143	Minnesota	Sibley County	NO	YES
27	149	Minnesota	Stevens County	YES	YES
27	151	Minnesota	Swift County	NO	YES
27	153	Minnesota	Todd County	YES	YES
27	155	Minnesota	Traverse County	YES	YES
27	159	Minnesota	Wadena County	YES	YES
27	167	Minnesota	Wilkin County	YES	YES
27	173	Minnesota	Yellow Medicine County	NO	YES
28	1	Mississippi	Adams County	YES	YES
28	5	Mississippi	Amite County	YES	YES
28	7	Mississippi	Attala County	NO	YES
28	11	Mississippi	Bolivar County	YES	YES
28	15	Mississippi	Carroll County	YES	YES
28	21	Mississippi	Claiborne County	YES	YES
28	27	Mississippi	Coahoma County	YES	YES
28	37	Mississippi	Franklin County	YES	YES
28	43	Mississippi	Grenada County	YES	YES
28	51	Mississippi	Holmes County	YES	NO
28	53	Mississippi	Humphreys County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
28	55	Mississippi	Issaquena County	YES	YES
28	63	Mississippi	Jefferson County	YES	YES
28	65	Mississippi	Jefferson Davis County	NO	YES
28	77	Mississippi	Lawrence County	YES	YES
28	79	Mississippi	Leake County	NO	YES
28	83	Mississippi	Leflore County	YES	YES
28	85	Mississippi	Lincoln County	YES	YES
28	91	Mississippi	Marion County	NO	YES
28	97	Mississippi	Montgomery County	YES	YES
28	107	Mississippi	Panola County	YES	YES
28	113	Mississippi	Pike County	YES	YES
28	119	Mississippi	Quitman County	YES	YES
28	125	Mississippi	Sharkey County	YES	YES
28	133	Mississippi	Sunflower County	YES	YES
28	135	Mississippi	Tallahatchie County	YES	YES
28	147	Mississippi	Walthall County	YES	YES
28	149	Mississippi	Warren County	YES	YES
28	151	Mississippi	Washington County	YES	YES
28	157	Mississippi	Wilkinson County	YES	YES
28	161	Mississippi	Yalobusha County	YES	YES
29	9	Missouri	Barry County	YES	YES
29	11	Missouri	Barton County	YES	YES
29	39	Missouri	Cedar County	YES	YES
29	57	Missouri	Dade County	YES	YES
29	109	Missouri	Lawrence County	YES	YES
29	119	Missouri	McDonald County	NO	YES
29	209	Missouri	Stone County	YES	YES
29	213	Missouri	Taney County	YES	YES
29	217	Missouri	Vernon County	YES	YES
32	1	Nevada	Churchill County	YES	YES
32	3	Nevada	Clark County	YES	YES
32	5	Nevada	Douglas County	YES	YES
32	7	Nevada	Elko County	YES	YES
32	9	Nevada	Esmeralda County	YES	YES
32	11	Nevada	Eureka County	YES	YES
32	13	Nevada	Humboldt County	YES	YES
32	15	Nevada	Lander County	YES	YES
32	17	Nevada	Lincoln County	YES	YES
32	19	Nevada	Lyon County	YES	NO
32	21	Nevada	Mineral County	YES	YES
32	23	Nevada	Nye County	YES	YES
32	27	Nevada	Pershing County	YES	YES
32	33	Nevada	White Pine County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
34	1	New Jersey	Atlantic County	YES	YES
34	5	New Jersey	Burlington County	YES	YES
34	7	New Jersey	Camden County	YES	YES
34	9	New Jersey	Cape May County	NO	YES
34	15	New Jersey	Gloucester County	YES	YES
34	33	New Jersey	Salem County	YES	YES
35	3	New Mexico	Catron County	YES	YES
35	5	New Mexico	Chaves County	YES	YES
35	6	New Mexico	Cibola County	YES	YES
35	7	New Mexico	Colfax County	YES	YES
35	9	New Mexico	Curry County	YES	YES
35	11	New Mexico	De Baca County	YES	YES
35	15	New Mexico	Eddy County	YES	YES
35	17	New Mexico	Grant County	YES	YES
35	19	New Mexico	Guadalupe County	YES	YES
35	21	New Mexico	Harding County	YES	YES
35	23	New Mexico	Hidalgo County	YES	YES
35	25	New Mexico	Lea County	YES	YES
35	27	New Mexico	Lincoln County	YES	YES
35	28	New Mexico	Los Alamos County	YES	YES
35	29	New Mexico	Luna County	YES	YES
35	31	New Mexico	McKinley County	YES	YES
35	33	New Mexico	Mora County	YES	YES
35	35	New Mexico	Otero County	YES	YES
35	37	New Mexico	Quay County	YES	YES
35	39	New Mexico	Rio Arriba County	YES	YES
35	41	New Mexico	Roosevelt County	YES	YES
35	45	New Mexico	San Juan County	YES	YES
35	47	New Mexico	San Miguel County	YES	YES
35	51	New Mexico	Sierra County	YES	YES
35	53	New Mexico	Socorro County	YES	YES
35	55	New Mexico	Taos County	YES	YES
35	59	New Mexico	Union County	YES	YES
37	65	North Carolina	Edgecombe County	YES	YES
37	127	North Carolina	Nash County	YES	YES
39	1	Ohio	Adams County	YES	YES
39	3	Ohio	Allen County	YES	YES
39	5	Ohio	Ashland County	YES	YES
39	7	Ohio	Ashtabula County	YES	NO
39	9	Ohio	Athens County	YES	YES
39	11	Ohio	Auglaize County	YES	YES
39	13	Ohio	Belmont County	YES	YES
39	19	Ohio	Carroll County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
39	21	Ohio	Champaign County	YES	YES
39	27	Ohio	Clinton County	YES	YES
39	29	Ohio	Columbiana County	YES	YES
39	31	Ohio	Coshocton County	YES	YES
39	33	Ohio	Crawford County	YES	YES
39	37	Ohio	Darke County	YES	YES
39	39	Ohio	Defiance County	YES	YES
39	41	Ohio	Delaware County	YES	YES
39	43	Ohio	Erie County	YES	NO
39	45	Ohio	Fairfield County	YES	YES
39	47	Ohio	Fayette County	YES	YES
39	49	Ohio	Franklin County	YES	YES
39	51	Ohio	Fulton County	YES	YES
39	53	Ohio	Gallia County	YES	YES
39	59	Ohio	Guernsey County	YES	YES
39	63	Ohio	Hancock County	YES	YES
39	65	Ohio	Hardin County	YES	YES
39	67	Ohio	Harrison County	YES	YES
39	69	Ohio	Henry County	YES	YES
39	71	Ohio	Highland County	YES	YES
39	73	Ohio	Hocking County	YES	YES
39	75	Ohio	Holmes County	YES	YES
39	77	Ohio	Huron County	YES	YES
39	79	Ohio	Jackson County	YES	YES
39	81	Ohio	Jefferson County	YES	YES
39	83	Ohio	Knox County	YES	YES
39	87	Ohio	Lawrence County	YES	YES
39	89	Ohio	Licking County	YES	YES
39	91	Ohio	Logan County	YES	YES
39	95	Ohio	Lucas County	YES	YES
39	97	Ohio	Madison County	YES	YES
39	99	Ohio	Mahoning County	YES	YES
39	101	Ohio	Marion County	YES	YES
39	105	Ohio	Meigs County	YES	YES
39	107	Ohio	Mercer County	YES	YES
39	111	Ohio	Monroe County	YES	YES
39	115	Ohio	Morgan County	YES	YES
39	117	Ohio	Morrow County	YES	YES
39	119	Ohio	Muskingum County	YES	YES
39	121	Ohio	Noble County	YES	YES
39	123	Ohio	Ottawa County	YES	NO
39	125	Ohio	Paulding County	YES	YES
39	127	Ohio	Perry County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
39	129	Ohio	Pickaway County	YES	YES
39	131	Ohio	Pike County	YES	YES
39	133	Ohio	Portage County	YES	YES
39	135	Ohio	Preble County	YES	YES
39	137	Ohio	Putnam County	YES	YES
39	139	Ohio	Richland County	YES	YES
39	141	Ohio	Ross County	YES	YES
39	143	Ohio	Sandusky County	YES	YES
39	145	Ohio	Scioto County	YES	YES
39	147	Ohio	Seneca County	YES	YES
39	149	Ohio	Shelby County	YES	YES
39	151	Ohio	Stark County	YES	YES
39	153	Ohio	Summit County	YES	YES
39	155	Ohio	Trumbull County	YES	YES
39	157	Ohio	Tuscarawas County	YES	YES
39	159	Ohio	Union County	YES	YES
39	161	Ohio	Van Wert County	YES	YES
39	163	Ohio	Vinton County	YES	YES
39	167	Ohio	Washington County	YES	YES
39	169	Ohio	Wayne County	YES	YES
39	171	Ohio	Williams County	YES	YES
39	173	Ohio	Wood County	YES	YES
39	175	Ohio	Wyandot County	YES	YES
41	5	Oregon	Clackamas County	YES	YES
41	9	Oregon	Columbia County	YES	YES
41	29	Oregon	Jackson County	YES	YES
41	51	Oregon	Multnomah County	YES	YES
41	67	Oregon	Washington County	YES	YES
41	71	Oregon	Yamhill County	YES	YES
42	9	Pennsylvania	Bedford County	YES	YES
42	11	Pennsylvania	Berks County	YES	YES
42	15	Pennsylvania	Bradford County	YES	YES
42	17	Pennsylvania	Bucks County	YES	YES
42	21	Pennsylvania	Cambria County	YES	YES
42	23	Pennsylvania	Cameron County	YES	YES
42	29	Pennsylvania	Chester County	YES	YES
42	31	Pennsylvania	Clarion County	YES	YES
42	33	Pennsylvania	Clearfield County	YES	YES
42	35	Pennsylvania	Clinton County	YES	YES
42	37	Pennsylvania	Columbia County	YES	YES
42	39	Pennsylvania	Crawford County	YES	YES
42	45	Pennsylvania	Delaware County	YES	YES
42	47	Pennsylvania	Elk County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
42	49	Pennsylvania	Erie County	YES	YES
42	53	Pennsylvania	Forest County	YES	YES
42	57	Pennsylvania	Fulton County	YES	YES
42	59	Pennsylvania	Greene County	YES	YES
42	61	Pennsylvania	Huntingdon County	YES	YES
42	63	Pennsylvania	Indiana County	YES	YES
42	65	Pennsylvania	Jefferson County	YES	YES
42	67	Pennsylvania	Juniata County	YES	YES
42	69	Pennsylvania	Lackawanna County	YES	YES
42	73	Pennsylvania	Lawrence County	YES	NO
42	79	Pennsylvania	Luzerne County	YES	YES
42	81	Pennsylvania	Lycoming County	YES	YES
42	83	Pennsylvania	McKean County	YES	YES
42	85	Pennsylvania	Mercer County	YES	YES
42	87	Pennsylvania	Mifflin County	YES	YES
42	89	Pennsylvania	Monroe County	NO	YES
42	91	Pennsylvania	Montgomery County	YES	YES
42	93	Pennsylvania	Montour County	YES	YES
42	97	Pennsylvania	Northumberland County	YES	YES
42	101	Pennsylvania	Philadelphia County	YES	YES
42	103	Pennsylvania	Pike County	NO	YES
42	105	Pennsylvania	Potter County	YES	YES
42	107	Pennsylvania	Schuylkill County	YES	YES
42	109	Pennsylvania	Snyder County	YES	YES
42	111	Pennsylvania	Somerset County	YES	YES
42	113	Pennsylvania	Sullivan County	YES	YES
42	115	Pennsylvania	Susquehanna County	YES	YES
42	117	Pennsylvania	Tioga County	YES	YES
42	119	Pennsylvania	Union County	YES	YES
42	121	Pennsylvania	Venango County	YES	YES
42	123	Pennsylvania	Warren County	YES	YES
42	127	Pennsylvania	Wayne County	YES	YES
42	131	Pennsylvania	Wyoming County	YES	YES
45	17	South Carolina	Calhoun County	YES	YES
45	39	South Carolina	Fairfield County	YES	YES
45	55	South Carolina	Kershaw County	YES	YES
45	63	South Carolina	Lexington County	YES	YES
45	79	South Carolina	Richland County	YES	YES
45	81	South Carolina	Saluda County	YES	YES
48	5	Texas	Angelina County	YES	YES
48	7	Texas	Aransas County	YES	YES
48	15	Texas	Austin County	YES	YES
48	25	Texas	Bee County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
48	37	Texas	Bowie County	YES	YES
48	39	Texas	Brazoria County	YES	YES
48	47	Texas	Brooks County	YES	YES
48	57	Texas	Calhoun County	YES	YES
48	71	Texas	Chambers County	YES	YES
48	89	Texas	Colorado County	YES	YES
48	123	Texas	DeWitt County	YES	YES
48	127	Texas	Dimmit County	YES	YES
48	131	Texas	Duval County	YES	YES
48	137	Texas	Edwards County	YES	YES
48	141	Texas	El Paso County	YES	YES
48	157	Texas	Fort Bend County	YES	YES
48	163	Texas	Frio County	NO	YES
48	167	Texas	Galveston County	YES	YES
48	177	Texas	Gonzales County	YES	YES
48	183	Texas	Gregg County	YES	YES
48	199	Texas	Hardin County	YES	YES
48	201	Texas	Harris County	YES	YES
48	203	Texas	Harrison County	NO	YES
48	215	Texas	Hidalgo County	YES	YES
48	225	Texas	Houston County	YES	YES
48	229	Texas	Hudspeth County	YES	YES
48	239	Texas	Jackson County	YES	YES
48	241	Texas	Jasper County	YES	YES
48	245	Texas	Jefferson County	YES	YES
48	247	Texas	Jim Hogg County	YES	YES
48	249	Texas	Jim Wells County	YES	YES
48	255	Texas	Karnes County	YES	YES
48	261	Texas	Kenedy County	YES	YES
48	271	Texas	Kinney County	YES	YES
48	273	Texas	Kleberg County	YES	YES
48	283	Texas	La Salle County	YES	YES
48	285	Texas	Lavaca County	YES	YES
48	291	Texas	Liberty County	YES	YES
48	297	Texas	Live Oak County	YES	YES
48	311	Texas	McMullen County	YES	YES
48	321	Texas	Matagorda County	YES	YES
48	323	Texas	Maverick County	YES	YES
48	339	Texas	Montgomery County	YES	YES
48	347	Texas	Nacogdoches County	YES	YES
48	351	Texas	Newton County	YES	YES
48	355	Texas	Nueces County	YES	YES
48	361	Texas	Orange County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
48	365	Texas	Panola County	NO	YES
48	373	Texas	Polk County	YES	YES
48	385	Texas	Real County	YES	YES
48	391	Texas	Refugio County	YES	YES
48	401	Texas	Rusk County	YES	YES
48	403	Texas	Sabine County	YES	YES
48	405	Texas	San Augustine County	YES	YES
48	407	Texas	San Jacinto County	YES	YES
48	409	Texas	San Patricio County	YES	YES
48	419	Texas	Shelby County	YES	YES
48	427	Texas	Starr County	YES	YES
48	455	Texas	Trinity County	YES	YES
48	457	Texas	Tyler County	YES	YES
48	459	Texas	Upshur County	YES	YES
48	463	Texas	Uvalde County	YES	YES
48	465	Texas	Val Verde County	YES	YES
48	473	Texas	Waller County	YES	YES
48	479	Texas	Webb County	YES	YES
48	481	Texas	Wharton County	YES	YES
48	489	Texas	Willacy County	YES	YES
48	505	Texas	Zapata County	YES	YES
48	507	Texas	Zavala County	YES	YES
51	21	Virginia	Bland County	YES	YES
51	27	Virginia	Buchanan County	YES	YES
51	35	Virginia	Carroll County	YES	YES
51	51	Virginia	Dickenson County	YES	YES
51	77	Virginia	Grayson County	YES	YES
51	89	Virginia	Henry County	YES	YES
51	105	Virginia	Lee County	YES	YES
51	141	Virginia	Patrick County	YES	YES
51	167	Virginia	Russell County	YES	YES
51	173	Virginia	Smyth County	YES	YES
51	185	Virginia	Tazewell County	YES	YES
51	195	Virginia	Wise County	YES	YES
51	197	Virginia	Wythe County	YES	YES
51	640	Virginia	Galax city	YES	YES
51	690	Virginia	Martinsville city	YES	YES
51	720	Virginia	Norton city	YES	YES
53	5	Washington	Benton County	YES	YES
53	11	Washington	Clark County	YES	YES
53	15	Washington	Cowlitz County	YES	YES
53	21	Washington	Franklin County	YES	YES
53	57	Washington	Skagit County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
53	59	Washington	Skamania County	YES	YES
53	73	Washington	Whatcom County	YES	YES
54	1	West Virginia	Barbour County	YES	YES
54	5	West Virginia	Boone County	YES	YES
54	7	West Virginia	Braxton County	YES	YES
54	9	West Virginia	Brooke County	YES	YES
54	11	West Virginia	Cabell County	YES	YES
54	13	West Virginia	Calhoun County	YES	YES
54	15	West Virginia	Clay County	YES	YES
54	17	West Virginia	Doddridge County	YES	YES
54	19	West Virginia	Fayette County	YES	YES
54	21	West Virginia	Gilmer County	YES	YES
54	23	West Virginia	Grant County	YES	YES
54	25	West Virginia	Greenbrier County	YES	YES
54	29	West Virginia	Hancock County	YES	YES
54	31	West Virginia	Hardy County	YES	YES
54	33	West Virginia	Harrison County	YES	YES
54	35	West Virginia	Jackson County	YES	YES
54	39	West Virginia	Kanawha County	YES	YES
54	41	West Virginia	Lewis County	YES	YES
54	43	West Virginia	Lincoln County	YES	YES
54	45	West Virginia	Logan County	YES	YES
54	47	West Virginia	McDowell County	YES	YES
54	49	West Virginia	Marion County	YES	YES
54	51	West Virginia	Marshall County	YES	YES
54	53	West Virginia	Mason County	YES	YES
54	55	West Virginia	Mercer County	YES	YES
54	57	West Virginia	Mineral County	YES	YES
54	59	West Virginia	Mingo County	YES	YES
54	63	West Virginia	Monroe County	YES	YES
54	65	West Virginia	Morgan County	YES	NO
54	67	West Virginia	Nicholas County	YES	YES
54	69	West Virginia	Ohio County	YES	YES
54	71	West Virginia	Pendleton County	YES	YES
54	73	West Virginia	Pleasants County	YES	YES
54	75	West Virginia	Pocahontas County	YES	YES
54	79	West Virginia	Putnam County	YES	YES
54	81	West Virginia	Raleigh County	YES	YES
54	83	West Virginia	Randolph County	YES	YES
54	85	West Virginia	Ritchie County	YES	YES
54	87	West Virginia	Roane County	YES	YES
54	89	West Virginia	Summers County	YES	YES
54	91	West Virginia	Taylor County	YES	YES

State FIPS Code	County FIPS Code	State Name	County or County-Equivalent Entity Name	Eligible under Vintage 1 MSA/ non-MSA grouping	Eligible under Vintage 2 MSA/ non-MSA grouping
54	93	West Virginia	Tucker County	YES	YES
54	95	West Virginia	Tyler County	YES	YES
54	97	West Virginia	Upshur County	YES	YES
54	99	West Virginia	Wayne County	YES	YES
54	101	West Virginia	Webster County	YES	YES
54	103	West Virginia	Wetzel County	YES	YES
54	105	West Virginia	Wirt County	YES	YES
54	107	West Virginia	Wood County	YES	YES
54	109	West Virginia	Wyoming County	YES	YES
55	31	Wisconsin	Douglas County	YES	YES
55	59	Wisconsin	Kenosha County	YES	NO
72	15	Puerto Rico	Arroyo Municipio	YES	YES
72	57	Puerto Rico	Guayama Municipio	YES	YES
72	109	Puerto Rico	Patillas Municipio	YES	YES

Notice 2026-39 Appendix 2: Additional census tracts in which a coal mine has closed after December 31, 1999, or in which a coal-fired electric generating unit has been retired after December 31, 2009, and directly adjoining tracts that were not included in Appendix C to Notice 2023-29, Appendix 3 to Notice 2023-47, Appendix 2 to Notice 2024-48, or Appendix 4 to Notice 2025-31

State Name	County or County-Equivalent Entity Name	2020 Census Tract Number FIPS code	Tract Type	Reason
Alabama	Cherokee County	01019955702	Mine closure	Data Update (Eligible since Jan. 1, 2023)
Alabama	Cherokee County	01019955802	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Alabama	DeKalb County	01049961000	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Alabama	DeKalb County	01049961300	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Arizona	Coconino County	04005945100	Directly adjoining	Directly Adjoining New Closure
Arizona	Navajo County	04017940008	Directly adjoining	Directly Adjoining New Closure
Arizona	Navajo County	04017940012	Directly adjoining	Directly Adjoining New Closure
Arizona	Navajo County	04017942400	Directly adjoining	Directly Adjoining New Closure
Georgia	Chattooga County	13055010300	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Illinois	Hamilton County	17065973300	Directly adjoining	Directly Adjoining New Closure
Maine	York County	23031037000	Directly adjoining	Directly Adjoining New Closure
Maine	York County	23031038002	Directly adjoining	Directly Adjoining New Closure
Missouri	Audrain County	29007950300	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Boone County	29019001901	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Boone County	29019001904	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Chariton County	29041470300	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Howard County	29089960100	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Monroe County	29137960300	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Randolph County	29175490100	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Randolph County	29175490200	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Randolph County	29175490400	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Randolph County	29175490500	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Randolph County	29175490600	Mine closure	Data Update (Eligible since Jan. 1, 2023)
New Hampshire	Rockingham County	33015069100	Directly adjoining	Directly Adjoining New Closure
New Hampshire	Rockingham County	33015069200	Directly adjoining	Directly Adjoining New Closure

State Name	County or County-Equivalent Entity Name	2020 Census Tract Number FIPS code	Tract Type	Reason
New Hampshire	Rockingham County	33015069300	Generating unit retirement	New Retirement
New Hampshire	Rockingham County	33015107100	Directly adjoining	Directly Adjoining New Closure
New Hampshire	Rockingham County	33015107200	Directly adjoining	Directly Adjoining New Closure
New Hampshire	Rockingham County	33015107400	Directly adjoining	Directly Adjoining New Closure
New Hampshire	Rockingham County	33015107500	Directly adjoining	Directly Adjoining New Closure
Ohio	Athens County	39009973800	Directly adjoining	Directly Adjoining New Closure
Ohio	Jackson County	39079957200	Directly adjoining	Directly Adjoining New Closure
Ohio	Vinton County	39163953000	Directly adjoining	Directly Adjoining New Closure
Ohio	Vinton County	39163953100	Directly adjoining	Directly Adjoining New Closure
Oklahoma	Le Flore County	40079040102	Directly adjoining	Directly Adjoining New Closure
Oklahoma	Le Flore County	40079040198	Directly adjoining	Directly Adjoining New Closure
Oklahoma	Sequoyah County	40135030401	Directly adjoining	Directly Adjoining New Closure
Oklahoma	Sequoyah County	40135030404	Directly adjoining	Directly Adjoining New Closure
Pennsylvania	Bradford County	42015951400	Directly adjoining	Directly Adjoining New Closure
Pennsylvania	Fayette County	42051260401	Directly adjoining	Directly Adjoining New Closure
Pennsylvania	Luzerne County	42079217500	Directly adjoining	Directly Adjoining New Closure
Pennsylvania	Luzerne County	42079217600	Directly adjoining	Directly Adjoining New Closure
Pennsylvania	Lycoming County	42081010100	Directly adjoining	Directly Adjoining New Closure
Pennsylvania	Lycoming County	42081010200	Directly adjoining	Directly Adjoining New Closure
Pennsylvania	Tioga County	42117950500	Directly adjoining	Directly Adjoining New Closure
Pennsylvania	Tioga County	42117950700	Directly adjoining	Directly Adjoining New Closure
Pennsylvania	Tioga County	42117950900	Directly adjoining	Directly Adjoining New Closure
Pennsylvania	Tioga County	42117951000	Mine closure	New Closure
Pennsylvania	Westmoreland County	42129806300	Directly adjoining	Directly Adjoining New Closure
Pennsylvania	Westmoreland County	42129806400	Directly adjoining	Directly Adjoining New Closure
Utah	Juab County	49023010200	Directly adjoining	Directly Adjoining New Closure
Utah	Millard County	49027974100	Generating unit retirement	New Retirement
Utah	Millard County	49027974200	Directly adjoining	Directly Adjoining New Closure
Utah	Millard County	49027974300	Directly adjoining	Directly Adjoining New Closure

Notice 2026-39 Appendix 3: Subset of census tracts from Notice 2026-39 Appendix 2 that are newly identified as Coal Closure census tracts based on location data that has been corrected since the publication of Notice 2025-31

State Name	County or County-Equivalent Entity Name	2020 Census Tract Number FIPS code	Tract Type	Reason
Alabama	Cherokee County	01019955702	Mine closure	Data Update (Eligible since Jan. 1, 2023)
Alabama	Cherokee County	01019955802	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Alabama	DeKalb County	01049961000	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Alabama	DeKalb County	01049961300	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Georgia	Chattooga County	13055010300	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Audrain County	29007950300	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Boone County	29019001901	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Boone County	29019001904	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Chariton County	29041470300	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Howard County	29089960100	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Monroe County	29137960300	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Randolph County	29175490100	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Randolph County	29175490200	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Randolph County	29175490400	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)
Missouri	Randolph County	29175490500	Directly adjoining	Directly Adjoining Data Update Closure (Eligible since Jan. 1, 2023)

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 2026–27

Notices:

2026-39, 2026-27 I.R.B. *l*

¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2026–27 through 2026–52 is in Internal Revenue Bulletin 2025–52, dated December 21, 2025.

Finding List of Current Actions on Previously Published Items¹

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2026–27 through 2026–52 is in Internal Revenue Bulletin 2025–52, dated December 21, 2025.

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The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at www.irs.gov/irb/.

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