

Part III. Administrative, Procedural, and Miscellaneous

Designated Qualified Opportunity Zones under Internal Revenue Code § 1400Z-2

Notice 2018-48

PURPOSE

This notice lists the population census tracts the Secretary of the Treasury (Secretary) designates as qualified opportunity zones (Zones).

BACKGROUND

Section 13823 of “An Act to provide for reconciliation pursuant to titles II and V of

the concurrent resolution on the budget for the fiscal year 2018,” P.L. 115-97, which was enacted December 22, 2017, amended the Internal Revenue Code (Code) by adding §§ 1400Z-1 and 1400Z-2. Section 1400Z-1(b)(1)(A) of the Code allows the Chief Executive Officer (CEO) of each State to nominate a limited number of population census tracts to be designated as Zones for purposes of §§ 1400Z-1 and 1400Z-2.

Revenue Procedure 2018-16, 2018-9 I.R.B. 383, provided guidance to State CEOs on the procedure for making these nominations. Section 1400Z-1(b)(1)(B) of the Code provides that after the Secretary receives notice of the nominations,

the Secretary may certify the nominations and designate the nominated tracts as Zones.

LIST OF DESIGNATED QUALIFIED OPPORTUNITY ZONES

Following is the complete list of all population census tracts that the Secretary designated as Zones for purposes of §§ 1400Z-1 and 1400Z-2. The Internal Revenue Service will be governed by this list in administering § 1400Z-2.

State	County	Census Tract Number	Tract Type	ACS Data Source
Alabama	Autauga	01001020700	Low-Income Community	2011-2015
Alabama	Baldwin	01003010200	Low-Income Community	2011-2015
Alabama	Baldwin	01003010400	Non-LIC Contiguous	2011-2015
Alabama	Baldwin	01003010500	Low-Income Community	2011-2015
Alabama	Baldwin	01003010600	Low-Income Community	2011-2015
Alabama	Baldwin	01003011501	Non-LIC Contiguous	2011-2015
Alabama	Baldwin	01003011502	Low-Income Community	2011-2015
Alabama	Barbour	01005950100	Low-Income Community	2011-2015
Alabama	Bibb	01007010002	Low-Income Community	2011-2015
Alabama	Blount	01009050500	Low-Income Community	2011-2015
Alabama	Bullock	01011952200	Low-Income Community	2011-2015
Alabama	Butler	01013952800	Low-Income Community	2012-2016
Alabama	Calhoun	01015000700	Low-Income Community	2011-2015
Alabama	Calhoun	01015000800	Low-Income Community	2011-2015
Alabama	Calhoun	01015002101	Low-Income Community	2011-2015
Alabama	Chambers	01017954300	Low-Income Community	2011-2015
Alabama	Cherokee	01019955900	Low-Income Community	2011-2015
Alabama	Chilton	01021060102	Low-Income Community	2011-2015
Alabama	Choctaw	01023956800	Low-Income Community	2011-2015
Alabama	Clarke	01025957902	Low-Income Community	2011-2015
Alabama	Clay	01027959000	Low-Income Community	2011-2015
Alabama	Cleburne	01029959600	Low-Income Community	2011-2015
Alabama	Coffee	01031010900	Low-Income Community	2011-2015
Alabama	Colbert	01033020200	Low-Income Community	2011-2015
Alabama	Conecuh	01035960400	Low-Income Community	2011-2015
Alabama	Coosa	01037961000	Low-Income Community	2011-2015
Alabama	Covington	01039962000	Low-Income Community	2011-2015
Alabama	Covington	01039962700	Low-Income Community	2011-2015
Alabama	Crenshaw	01041963700	Low-Income Community	2011-2015

State	County	Census Tract Number	Tract Type	ACS Data Source
Alaska	Fairbanks North Star	02090001100	Low-Income Community	2011–2015
Alaska	Haines	02100000100	Low-Income Community	2012–2016
Alaska	Hoonah-Angoon	02105000300	Low-Income Community	2011–2015
Alaska	Kenai Peninsula	02122000100	Low-Income Community	2011–2015
Alaska	Matanuska-Susitna	02170000401	Low-Income Community	2011–2015
Alaska	Matanuska-Susitna	02170000701	Low-Income Community	2012–2016
Alaska	Nome	02180000100	Low-Income Community	2011–2015
Alaska	North Slope	02185000200	Low-Income Community	2011–2015
Alaska	Northwest Arctic	02188000100	Low-Income Community	2011–2015
Alaska	Prince of Wales-Hyder	02198000100	Low-Income Community	2011–2015
Alaska	Prince of Wales-Hyder	02198940100	Low-Income Community	2011–2015
Alaska	Wrangell	02275000300	Low-Income Community	2011–2015
Alaska	Yukon-Koyukuk	02290000200	Low-Income Community	2011–2015
American Samoa	Eastern	60010950100	Low-Income Community	2011–2015
American Samoa	Eastern	60010950200	Low-Income Community	2011–2015
American Samoa	Eastern	60010950300	Low-Income Community	2011–2015
American Samoa	Eastern	60010950500	Low-Income Community	2011–2015
American Samoa	Eastern	60010950600	Low-Income Community	2011–2015
American Samoa	Eastern	60010950700	Low-Income Community	2011–2015
American Samoa	Eastern	60010950900	Low-Income Community	2011–2015
American Samoa	Manu'a	60020951800	Low-Income Community	2011–2015
American Samoa	Western	60050951000	Low-Income Community	2011–2015
American Samoa	Western	60050951100	Low-Income Community	2011–2015
American Samoa	Western	60050951201	Low-Income Community	2011–2015
American Samoa	Western	60050951202	Low-Income Community	2011–2015
American Samoa	Western	60050951203	Low-Income Community	2011–2015
American Samoa	Western	60050951300	Low-Income Community	2011–2015
American Samoa	Western	60050951500	Low-Income Community	2011–2015
American Samoa	Western	60050951600	Low-Income Community	2011–2015
Arizona	Apache	04001945100	Low-Income Community	2011–2015
Arizona	Apache	04001970200	Low-Income Community	2011–2015
Arizona	Apache	04001970502	Non-LIC Contiguous	2011–2015
Arizona	Cochise	04003000301	Low-Income Community	2011–2015
Arizona	Cochise	04003000600	Low-Income Community	2011–2015
Arizona	Cochise	04003001100	Low-Income Community	2011–2015
Arizona	Cochise	04003001702	Low-Income Community	2011–2015
Arizona	Coconino	04005000900	Low-Income Community	2011–2015
Arizona	Coconino	04005002200	Non-LIC Contiguous	2011–2015
Arizona	Coconino	04005002300	Low-Income Community	2011–2015
Arizona	Coconino	04005942202	Low-Income Community	2011–2015
Arizona	Coconino	04005945000	Low-Income Community	2011–2015
Arizona	Coconino	04005945100	Low-Income Community	2011–2015
Arizona	Coconino	04005945200	Low-Income Community	2011–2015
Arizona	Gila	04007000900	Low-Income Community	2011–2015
Arizona	Gila	04007001100	Low-Income Community	2012–2016
Arizona	Gila	04007940400	Low-Income Community	2011–2015
Arizona	Graham	04009961201	Low-Income Community	2011–2015

State	County	Census Tract Number	Tract Type	ACS Data Source
Arizona	Greenlee	04011960100	Non-LIC Contiguous	2011–2015
Arizona	Greenlee	04011960300	Low-Income Community	2011–2015
Arizona	La Paz	04012020100	Low-Income Community	2011–2015
Arizona	La Paz	04012940300	Low-Income Community	2011–2015
Arizona	Maricopa	04013040502	Low-Income Community	2011–2015
Arizona	Maricopa	04013050604	Low-Income Community	2011–2015
Arizona	Maricopa	04013050607	Low-Income Community	2011–2015
Arizona	Maricopa	04013050609	Low-Income Community	2011–2015
Arizona	Maricopa	04013060801	Low-Income Community	2011–2015
Arizona	Maricopa	04013060902	Low-Income Community	2011–2015
Arizona	Maricopa	04013061024	Non-LIC Contiguous	2011–2015
Arizona	Maricopa	04013061200	Low-Income Community	2011–2015
Arizona	Maricopa	04013061300	Low-Income Community	2011–2015
Arizona	Maricopa	04013071910	Low-Income Community	2011–2015
Arizona	Maricopa	04013071913	Low-Income Community	2011–2015
Arizona	Maricopa	04013082024	Low-Income Community	2011–2015
Arizona	Maricopa	04013082208	Low-Income Community	2011–2015
Arizona	Maricopa	04013092401	Low-Income Community	2011–2015
Arizona	Maricopa	04013092500	Low-Income Community	2011–2015
Arizona	Maricopa	04013092600	Low-Income Community	2011–2015
Arizona	Maricopa	04013092900	Low-Income Community	2011–2015
Arizona	Maricopa	04013093001	Low-Income Community	2011–2015
Arizona	Maricopa	04013093104	Low-Income Community	2011–2015
Arizona	Maricopa	04013103210	Low-Income Community	2011–2015
Arizona	Maricopa	04013104205	Low-Income Community	2011–2015
Arizona	Maricopa	04013104401	Low-Income Community	2011–2015
Arizona	Maricopa	04013104402	Low-Income Community	2011–2015
Arizona	Maricopa	04013105501	Low-Income Community	2011–2015
Arizona	Maricopa	04013105502	Low-Income Community	2011–2015
Arizona	Maricopa	04013105503	Low-Income Community	2011–2015
Arizona	Maricopa	04013106003	Low-Income Community	2011–2015
Arizona	Maricopa	04013106802	Low-Income Community	2011–2015
Arizona	Maricopa	04013107201	Low-Income Community	2011–2015
Arizona	Maricopa	04013107300	Low-Income Community	2011–2015
Arizona	Maricopa	04013107400	Low-Income Community	2011–2015
Arizona	Maricopa	04013108902	Low-Income Community	2011–2015
Arizona	Maricopa	04013109002	Low-Income Community	2011–2015
Arizona	Maricopa	04013109003	Low-Income Community	2011–2015
Arizona	Maricopa	04013109200	Low-Income Community	2011–2015
Arizona	Maricopa	04013109300	Low-Income Community	2011–2015
Arizona	Maricopa	04013110100	Low-Income Community	2011–2015
Arizona	Maricopa	04013111700	Low-Income Community	2011–2015
Arizona	Maricopa	04013112100	Low-Income Community	2011–2015
Arizona	Maricopa	04013112509	Low-Income Community	2011–2015
Arizona	Maricopa	04013112512	Low-Income Community	2011–2015
Arizona	Maricopa	04013112513	Low-Income Community	2011–2015
Arizona	Maricopa	04013113100	Low-Income Community	2011–2015

State	County	Census Tract Number	Tract Type	ACS Data Source
Arizona	Maricopa	04013113203	Low-Income Community	2011–2015
Arizona	Maricopa	04013113300	Low-Income Community	2011–2015
Arizona	Maricopa	04013113801	Low-Income Community	2011–2015
Arizona	Maricopa	04013113900	Low-Income Community	2011–2015
Arizona	Maricopa	04013114000	Low-Income Community	2011–2015
Arizona	Maricopa	04013114100	Low-Income Community	2011–2015
Arizona	Maricopa	04013114200	Low-Income Community	2011–2015
Arizona	Maricopa	04013114800	Low-Income Community	2011–2015
Arizona	Maricopa	04013114900	Low-Income Community	2011–2015
Arizona	Maricopa	04013115200	Low-Income Community	2011–2015
Arizona	Maricopa	04013115300	Low-Income Community	2011–2015
Arizona	Maricopa	04013115400	Low-Income Community	2011–2015
Arizona	Maricopa	04013115801	Low-Income Community	2011–2015
Arizona	Maricopa	04013116500	Low-Income Community	2011–2015
Arizona	Maricopa	04013116900	Low-Income Community	2011–2015
Arizona	Maricopa	04013117200	Low-Income Community	2011–2015
Arizona	Maricopa	04013117300	Low-Income Community	2011–2015
Arizona	Maricopa	04013217201	Low-Income Community	2011–2015
Arizona	Maricopa	04013218000	Low-Income Community	2011–2015
Arizona	Maricopa	04013318400	Low-Income Community	2011–2015
Arizona	Maricopa	04013318800	Low-Income Community	2011–2015
Arizona	Maricopa	04013319104	Low-Income Community	2011–2015
Arizona	Maricopa	04013319202	Low-Income Community	2011–2015
Arizona	Maricopa	04013319705	Low-Income Community	2011–2015
Arizona	Maricopa	04013420206	Low-Income Community	2011–2015
Arizona	Maricopa	04013421302	Low-Income Community	2011–2015
Arizona	Maricopa	04013421303	Low-Income Community	2011–2015
Arizona	Maricopa	04013421304	Low-Income Community	2011–2015
Arizona	Maricopa	04013421400	Low-Income Community	2011–2015
Arizona	Maricopa	04013421501	Low-Income Community	2011–2015
Arizona	Maricopa	04013421502	Low-Income Community	2011–2015
Arizona	Maricopa	04013422203	Low-Income Community	2011–2015
Arizona	Maricopa	04013422401	Low-Income Community	2011–2015
Arizona	Maricopa	04013422641	Non-LIC Contiguous	2011–2015
Arizona	Maricopa	04013522800	Low-Income Community	2011–2015
Arizona	Maricopa	04013523102	Low-Income Community	2011–2015
Arizona	Maricopa	04013523104	Low-Income Community	2011–2015
Arizona	Maricopa	04013614700	Low-Income Community	2011–2015
Arizona	Maricopa	04013723305	Low-Income Community	2011–2015
Arizona	Maricopa	04013817600	Low-Income Community	2011–2015
Arizona	Maricopa	04013941100	Low-Income Community	2011–2015
Arizona	Maricopa	04013941300	Low-Income Community	2011–2015
Arizona	Mohave	04015940400	Low-Income Community	2011–2015
Arizona	Mohave	04015951602	Low-Income Community	2011–2015
Arizona	Mohave	04015951900	Low-Income Community	2011–2015
Arizona	Mohave	04015952400	Low-Income Community	2011–2015
Arizona	Mohave	04015953900	Non-LIC Contiguous	2011–2015

State	County	Census Tract Number	Tract Type	ACS Data Source
Arizona	Mohave	04015954800	Low-Income Community	2011–2015
Arizona	Mohave	04015955000	Low-Income Community	2011–2015
Arizona	Navajo	04017960500	Low-Income Community	2011–2015
Arizona	Navajo	04017963300	Low-Income Community	2011–2015
Arizona	Navajo	04017965300	Low-Income Community	2011–2015
Arizona	Pima	04019000100	Low-Income Community	2011–2015
Arizona	Pima	04019000200	Low-Income Community	2011–2015
Arizona	Pima	04019000300	Low-Income Community	2011–2015
Arizona	Pima	04019000400	Low-Income Community	2011–2015
Arizona	Pima	04019000800	Low-Income Community	2011–2015
Arizona	Pima	04019001200	Low-Income Community	2011–2015
Arizona	Pima	04019001302	Low-Income Community	2011–2015
Arizona	Pima	04019001303	Low-Income Community	2011–2015
Arizona	Pima	04019001801	Low-Income Community	2011–2015
Arizona	Pima	04019002201	Low-Income Community	2011–2015
Arizona	Pima	04019002202	Low-Income Community	2011–2015
Arizona	Pima	04019002300	Low-Income Community	2011–2015
Arizona	Pima	04019002501	Low-Income Community	2011–2015
Arizona	Pima	04019002901	Low-Income Community	2011–2015
Arizona	Pima	04019003501	Low-Income Community	2011–2015
Arizona	Pima	04019003802	Low-Income Community	2011–2015
Arizona	Pima	04019004011	Low-Income Community	2011–2015
Arizona	Pima	04019004067	Low-Income Community	2011–2015
Arizona	Pima	04019004112	Low-Income Community	2011–2015
Arizona	Pima	04019004115	Low-Income Community	2011–2015
Arizona	Pima	04019004116	Low-Income Community	2011–2015
Arizona	Pima	04019004117	Low-Income Community	2011–2015
Arizona	Pima	04019004122	Low-Income Community	2011–2015
Arizona	Pima	04019004504	Low-Income Community	2011–2015
Arizona	Pima	04019004613	Low-Income Community	2011–2015
Arizona	Pima	04019410502	Non-LIC Contiguous	2011–2015
Arizona	Pima	04019940900	Low-Income Community	2011–2015
Arizona	Pima	04019941000	Low-Income Community	2011–2015
Arizona	Pinal	04021000310	Low-Income Community	2011–2015
Arizona	Pinal	04021000400	Low-Income Community	2012–2016
Arizona	Pinal	04021000700	Low-Income Community	2011–2015
Arizona	Pinal	04021000901	Low-Income Community	2011–2015
Arizona	Pinal	04021001000	Low-Income Community	2011–2015
Arizona	Pinal	04021001500	Low-Income Community	2011–2015
Arizona	Pinal	04021001900	Low-Income Community	2011–2015
Arizona	Pinal	04021002103	Low-Income Community	2011–2015
Arizona	Pinal	04021002300	Non-LIC Contiguous	2011–2015
Arizona	Santa Cruz	04023966302	Low-Income Community	2011–2015
Arizona	Santa Cruz	04023966402	Low-Income Community	2011–2015
Arizona	Yavapai	04025000606	Low-Income Community	2011–2015
Arizona	Yavapai	04025000900	Low-Income Community	2011–2015
Arizona	Yavapai	04025001601	Low-Income Community	2011–2015

State	County	Census Tract Number	Tract Type	ACS Data Source
Arizona	Yavapai	04025002100	Low-Income Community	2011–2015
Arizona	Yuma	04027000100	Low-Income Community	2011–2015
Arizona	Yuma	04027000700	Low-Income Community	2011–2015
Arizona	Yuma	04027010913	Low-Income Community	2011–2015
Arizona	Yuma	04027011202	Low-Income Community	2011–2015
Arizona	Yuma	04027011403	Low-Income Community	2011–2015
Arizona	Yuma	04027011501	Low-Income Community	2011–2015
Arizona	Yuma	04027011600	Low-Income Community	2011–2015
Arizona	Yuma	04027012100	Low-Income Community	2011–2015
Arkansas	Arkansas	05001480400	Low-Income Community	2011–2015
Arkansas	Ashley	05003960600	Low-Income Community	2011–2015
Arkansas	Benton	05007020301	Low-Income Community	2011–2015
Arkansas	Benton	05007021101	Low-Income Community	2011–2015
Arkansas	Boone	05009790501	Low-Income Community	2011–2015
Arkansas	Bradley	05011950300	Low-Income Community	2011–2015
Arkansas	Carroll	05015950300	Low-Income Community	2011–2015
Arkansas	Chicot	05017080300	Low-Income Community	2011–2015
Arkansas	Clark	05019953900	Low-Income Community	2011–2015
Arkansas	Cleburne	05023480300	Low-Income Community	2011–2015
Arkansas	Columbia	05027950200	Low-Income Community	2011–2015
Arkansas	Conway	05029950300	Low-Income Community	2011–2015
Arkansas	Craighead	05031000101	Low-Income Community	2011–2015
Arkansas	Craighead	05031000502	Low-Income Community	2011–2015
Arkansas	Craighead	05031000602	Low-Income Community	2011–2015
Arkansas	Crawford	05033020501	Low-Income Community	2011–2015
Arkansas	Crittenden	05035030600	Low-Income Community	2011–2015
Arkansas	Crittenden	05035030703	Low-Income Community	2011–2015
Arkansas	Dallas	05039970300	Low-Income Community	2011–2015
Arkansas	Desha	05041950100	Low-Income Community	2011–2015
Arkansas	Desha	05041950200	Low-Income Community	2011–2015
Arkansas	Drew	05043490300	Low-Income Community	2011–2015
Arkansas	Drew	05043490400	Low-Income Community	2011–2015
Arkansas	Faulkner	05045030403	Low-Income Community	2011–2015
Arkansas	Faulkner	05045030702	Low-Income Community	2011–2015
Arkansas	Faulkner	05045030900	Low-Income Community	2011–2015
Arkansas	Franklin	05047950200	Low-Income Community	2011–2015
Arkansas	Garland	05051010700	Low-Income Community	2011–2015
Arkansas	Garland	05051010800	Low-Income Community	2011–2015
Arkansas	Garland	05051011500	Low-Income Community	2011–2015
Arkansas	Grant	05053470300	Low-Income Community	2011–2015
Arkansas	Greene	05055480500	Low-Income Community	2011–2015
Arkansas	Greene	05055480700	Low-Income Community	2011–2015
Arkansas	Hempstead	05057480300	Low-Income Community	2011–2015
Arkansas	Hot Spring	05059020200	Low-Income Community	2011–2015
Arkansas	Howard	05061950300	Low-Income Community	2011–2015
Arkansas	Independence	05063490200	Low-Income Community	2011–2015
Arkansas	Independence	05063490600	Low-Income Community	2011–2015