

Attachment A

through 5.04 of this revenue procedure will not be treated as a new organization.

.03 For purposes of section 506, a surviving section 501(c)(4) organization that meets the requirements of sections 5.01, 5.02, and 5.04 of this revenue procedure will not be treated as a newly established organization.

.04 For purposes of section 505, a surviving section 501(c)(9), (17) or (20) organization that meets the requirements of sections 5.01, 5.02, and 5.04 of this revenue procedure will not be treated as a new organization.

.05 Even when the surviving organization of a corporate restructuring is not required to file a new exemption application pursuant to section 5 of this revenue procedure, the surviving organization may not rely on the determination letter of the restructuring organization if there has been a material change of facts, inconsistent with exemption, in the character, purpose, or method of operation of the restructuring organization. *See* Rev. Proc. 2018-5, section 11.02.

.06 This revenue procedure does not apply to a corporate restructuring in which the surviving organization seeks a determination that it is exempt under a different paragraph of section 501(c) than its prior determination.

.07 This revenue procedure does not affect or provide guidance on the rules for EINs under section 6109 or the requirements for a reorganization under section 368(a)(1)(F).

.08 This revenue procedure does not affect any state law requirements, including any state law reporting, filing, or notice requirements for corporate restructurings.

SECTION 9. EFFECT ON OTHER DOCUMENTS

Rev. Rul. 67-390, 1967-2 C.B. 179, and Rev. Rul. 77-469, 1977-2 C.B. 196, are obsolete.

SECTION 10. EFFECTIVE DATE

This revenue procedure is effective for tax years beginning on or after January 1, 2018.

SECTION 11. DRAFTING INFORMATION

The principal authors of this revenue procedure are Obinna Chukwuanu and Don Spellmann of the Office of Associate Chief Counsel (Tax Exempt and Government Entities). For further information regarding this revenue procedure contact Obinna Chukwuanu or Don Spellmann on (202) 317-4086 (not a toll-free number).

26 CFR 601.601: Rules and regulations.
(Also Part 1, §§ 45D, 1400Z-1, 1400Z-2.)

Rev. Proc. 2018-16

SECTION 1. PURPOSE

This revenue procedure provides guidance to the Chief Executive Officers of any State, any possession of the United States, and the District of Columbia regarding the procedure for designating population census tracts as Qualified Opportunity Zones for purposes of §§ 1400Z-1 and 1400Z-2 of the Internal Revenue Code (Code).

SECTION 2. BACKGROUND

.01 *Enactment.* Section 13823 of “An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018,” P.L. 115-97, which was enacted on December 22, 2017, amended the Code by adding §§ 1400Z-1 and 1400Z-2 to the Code.

.02 *Tax incentives.* Section 1400Z-2 of the Code allows the temporary deferral of inclusion in gross income for certain realized gains to the extent that corresponding amounts are timely invested in a qualified opportunity fund. Investments in a qualified opportunity fund may also be eligible for additional tax benefits.

.03 *Qualified Opportunity Fund.* Section 1400Z-2(d)(1) of the Code provides that a qualified opportunity fund is an investment vehicle that is organized as a partnership or a corporation for the purpose of investing in Qualified Opportunity Zone property.

.04 *Designations, in general.* Section 1400Z-1 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 Qualified Opportunity Zones (QOZs). For purposes of §§ 1400Z-1 and 1400Z-2 and this revenue procedure, the term “State” means any State, any possession of the United States, and the District of Columbia. *See* §§ 1400Z-1(c)(3) and 7701(a)(10) of the Code. Under § 1400Z-1(c)(1), a population census tract is eligible for designation as a QOZ if it satisfies the definition of “low-income community” (LIC) in § 45D(e) of the Code.

.05 *Tracts Contiguous with LICs.* In addition, under § 1400Z-1(e) of the Code, a tract that is not an LIC is eligible for designation if both of the following conditions are met:

- (1) The non-LIC tract is contiguous with an LIC that is designated as a QOZ (the contiguous LIC QOZ need not be in the same State.); and
- (2) The median family income of the non-LIC tract does not exceed 125 percent of the median family income of that contiguous LIC QOZ.

.06 *Determination Period and Extension.* Pursuant to § 1400Z-1(b)(1)(A) and (c)(2)(B) of the Code, the CEO of the State in which a tract is located may nominate the tract to be a QOZ, and any such nomination must be made no later than March 21, 2018. Under § 1400Z-1(b)(2), however, the State CEO may request, and receive, a 30-day extension of this deadline.

.07 *Consideration Period and Extension.* In general, not later than the end of a 30-day period beginning on the date that the Secretary of the Treasury (Secretary) receives notice of a nomination, the Secretary may certify the nomination and designate the nominated tract as a QOZ. Under § 1400Z-1(b)(2) of the Code, however, the State CEO may request, and receive, a 30-day extension of the Secretary’s deadline.

.08 *Qualified Opportunity Zone.* Section 1400Z-1 of the Code defines a QOZ as any population census tract (either a nominated LIC or a nominated non-LIC, contiguous census tract) that is designated as a QOZ.

.09 *Number of Designations.*

(1) In general, § 1400Z-1(d)(1) of the Code provides that the number of population census tracts in a State that may be designated as QOZs may not exceed 25

percent of the number of population census tracts in the State that are LICs. If the number of LICs in a State is not evenly divisible by 4, the 25 percent limitation is determined by rounding the fractional quotient up to the next whole number. For example, if a State contains 197 LICs, the maximum number of designations is 50, even though 25 percent of 197 is 49.25.

(2) Section 1400Z-1(d)(2) of the Code further provides that, notwithstanding the 25 percent limitation, if a State contains fewer than 100 LICs, then a total of 25 tracts may be designated.

(3) Section 1400Z-1(e)(2) of the Code provides that not more than 5 percent of the tracts designated in a State may be non-LIC, contiguous tracts designated under § 1400Z-1(e)(1). Thus, designations under § 1400Z-1(d)(1) and (d)(2) may include a limited number of non-LIC contiguous tracts. If the number of designated QOZs in a State is not evenly divisible by 20, the 5 percent limitation is determined by rounding the fractional quotient up to the next whole number. For example, suppose that State B has 80 LICs. Under § 1400Z-1(d)(2), State B is allowed to nominate 25 tracts for QOZ designation because State B has fewer than 100 LICs. If State B nominates all 25 of the QOZs allowed, then of the 25 nominated tracts, only 2 (5 percent of 25 or 1.25, rounded up to 2) nominated tracts may be non-LIC contiguous tracts. But if State B nominated only 18 LICs, then it could nominate only 1 (5 percent of 19 or 0.95, rounded up to 1) additional non-LIC contiguous tract.

SECTION 3. IDENTITY OF LICs AND OF THE CONTIGUOUS TRACTS THAT ARE ALSO ELIGIBLE FOR DESIGNATION AS QOZs

.01 Based on the 2011–2015 American Community Survey (ACS) 5-Year data from the Census Bureau, a public, on-line resource (Information Resource) identifies over 41,000 population census tracts that are eligible for designation as a QOZ:

(1) 31,680 population census tracts that are LICs eligible for designation as QOZs; and

(2) 9,453 non-LIC population census tracts that are eligible for designation if a

particular LIC contiguous to the non-LIC tract is designated as a QOZ.

.02 This Information Resource includes detailed mapping, which makes it possible to see the exact location of every tract and to view a variety of demographic information for each eligible tract.

.03 In the case of each tract described in section 3.01(2) of this revenue procedure, the Information Resource includes one or more LIC tracts on whose designation as a QOZ the non-LIC tract's eligibility depends.

.04 The Information Resource can be accessed at <https://www.cdfifund.gov/Pages/Opportunity-Zones.aspx>.

.05 In the fall of 2017, the Census Bureau released the 2012–2016 ACS 5-Year data. Because of the March 21, 2018, deadline for State CEOs to nominate tracts for designation as QOZs, the maximum aggregate number of designations in a State is determined on the basis of the 2011–2015 ACS, as reflected in the Information Resource described above.

.06 In addition, the Information Resource is a “safe harbor.” That is, if the Information Resource identifies a census tract as being either an eligible LIC or an eligible non-LIC contiguous tract, a State CEO's nomination of that tract will not fail to be certified on the grounds that the tract is no longer eligible under more recent census data.

.07 On the other hand, in many cases, if a tract is eligible under the most recent available ACS 5-Year data, the tract is eligible to be nominated for designation. If the Information Resource, however, does not identify the tract as eligible, the nomination must be accompanied by an analysis demonstrating that eligibility, including appropriate supporting data from that ACS.

SECTION 4. SCOPE

This revenue procedure applies to the CEO of any State that desires to nominate for designation as QOZs population census tracts that are either LICs that qualify under § 1400Z-1(c)(1) of the Code or non-LIC contiguous tracts that qualify under § 1400Z-1(e)(1) of the Code.

SECTION 5. PROCEDURE

.01 A Nomination Tool, which can be accessed online, has been developed for the benefit of State CEOs that are making nominations of census tracts for designation as QOZs.

.02 Further information on the nomination process under § 1400Z-1 of the Code, including how to access the online Nomination Tool and how to request an extension of the determination period, will be sent individually to all State CEOs.

SECTION 6. EFFECTIVE DATE

This revenue procedure is effective on February 8, 2018.

SECTION 7. DRAFTING INFORMATION

The principal author of this revenue procedure is Erika Reigle of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding this revenue procedure contact Erika Reigle at (202) 317-7006 (not a toll-free number). For further information regarding the Information Resource, contact the CDFI Fund Help Desk at (202) 653-0421 (not a toll-free number).

*26 CFR 601.204: Changes in accounting periods and in methods of accounting.
(Also: Part I, §§ 442, 898, 965; 1.442-1)*

Rev. Proc. 2018-17

SECTION 1. PURPOSE

This revenue procedure modifies the circumstances under which the Internal Revenue Service (“IRS”) grants approval of certain requests by certain foreign corporations for changes in annual accounting periods filed under Rev. Proc. 2002-39, 2002-22 I.R.B. 1046, and Rev. Proc. 2006-45, 2006-45 I.R.B. 851. This revenue procedure is issued pursuant to section 965(o) to prevent the avoidance of the purposes of section 965 through changes in the taxable years of certain specified

Attachment B

Opportunity Zones: Nomination Instructions

March 2018

Paperwork Reduction Act Burden Statement

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid Office of Management and Budget (OMB) Approval Number. This Approval Number for this form is 1559-0049. Public reporting burden for this collection of information is estimated to average 1.0 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Community Development Financial Institutions Fund, 1500 Pennsylvania Avenue, Washington, D.C. 20220.

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1. Introduction

On December 22, 2017, Congress amended the Internal Revenue Code (IRC) by adding Sections 1400Z-1 and 1400Z-2. These sections provide tax benefits to investors that reinvest certain specified gains into Qualified Opportunity Funds that in turn deploy these resources into population census tracts designated as Opportunity Zones.

The authority to implement IRC §§1400Z-1 and 1400Z-2 has been delegated to the Internal Revenue Service (IRS). The CDFI Fund is supporting the IRS with the Opportunity Zone nomination and designation process under IRC §1400Z-1.

This document provides the Chief Executive Officers (CEOs) of States (including the District of Columbia and U.S. possessions) with instructions for nominating low-income community (LIC) population census tracts and eligible non-LIC contiguous population census tracts in their States as Qualified Opportunity Zones (QOZs) for purposes of IRC §1400Z-1. In general, the CEO of a State must nominate census tracts to be QOZs not later than March 21, 2018 (the determination period). Furthermore, the Secretary of the Treasury has 30 days beginning on the date a nomination is received to certify the nomination and designate the nominated tracts as QOZs (the consideration period). See IRS Rev. Proc. 2018-16 [Internal Revenue Bulletin 2018-9](#) for more information.

2. Extension Requests

A State CEO may request, and receive, an extension of the QOZ determination period for an additional 30 days to April 20, 2018. In addition, a State CEO also may request, and receive, a 30-day extension of the consideration period.

If the State wishes to extend either the determination or consideration period, or both, the State must submit a formal request signed by the State CEO on executive letterhead. This letter should be sent as an attachment by electronic mail to OpportunityZone@cdfi.treas.gov.

The letter from the State CEO should include the following language:

[Title]
[State CEO]
[Address]

The Honorable Steven T. Mnuchin
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Dear Mr. Secretary:

The [State/Commonwealth/District/Territory] of [State] formally requests under section 1400Z-1(b)(2) of the Internal Revenue Code that the Secretary extend for an additional 30 days the [determination and/or consideration] period to nominate a population census tract for designation as a qualified opportunity zone.

3. Identity of Tracts Eligible for Designation as Qualified Opportunity Zones

Based on 2011-2015 American Community Survey (ACS) 5-Year data from the United States Census Bureau (Census Bureau), there are a total of 31,848 LIC population census tracts (LIC Tracts) and 10,312 eligible contiguous non-LIC population census tracts (Eligible Non-LIC Contiguous Tracts) that meet the statutory requirements for designation as QOZs.

In the fall of 2017, the Census Bureau released the 2012–2016 ACS 5-Year data. However, due to the March 21, 2018, deadline for State CEOs to nominate census tracts for designation as QOZs, and the complexities of incorporating the most recent data information into the eligibility process, the Opportunity Zone Nomination Tool utilizes the 2011-2015 ACS 5-Year data. In addition, the 25 percent limitation on the number of designations in a State will be determined using the 2011–2015 ACS 5-Year data.

In the event that a census tract deemed eligible under the 2011-15 ACS 5-Year data is no longer eligible under the more recent 2012-16 ACS 5-Year data, States may rely upon the census tracts listed as eligible in the Opportunity Zone Nomination Tool provided to State CEOs as eligible tracts for the purposes of IRC §1400Z-1.

In addition, States may nominate census tracts eligible under the 2012-16 ACS 5-Year data that are not already identified in the Nomination Tool. See additional instructions below for nominating census tracts using 2012-2016 ACS 5-Year data.

4. Nominating Qualified Opportunity Zones

To nominate QOZs, a State CEO should use the Opportunity Zone Nomination Tool (the Nomination Tool), which can be found on the CDFI Fund website at <https://www.cdfifund.gov/Pages/ozonestateresource.aspx>. The Nomination Tool includes separate lists of all LIC Tracts and Eligible Non-LIC Contiguous Tracts, including Eligible Non-LIC Contiguous Tracts whose eligibility is based on contiguity with a LIC Tract located in a different State.

In addition to the Nomination Tool, the State will need to submit a letter from the State CEO, on executive letterhead, confirming that the census tracts identified in the Nomination Tool represent the official nomination of the State CEO. See additional instructions below.

4.1 Nomination Tool

4.1.1 Information on the State and Authorized Representative

In the worksheet labeled “Information,” enter the information requested for the State and the Authorized Representative who prepared the Nomination Tool. In addition to the name of the State and the State CEO, **the Authorized Representative must enter the “State Unique Opportunity Zone Code.”** This code can be found in the March 5, 2018, letter from CDFI Fund Director Annie Donovan to the State CEO transmitting information on the Nomination Tool and is intended to ensure that the information submitted is authorized by the State CEO.

Figure 1: Information Tab

Opportunity Zone Nomination Tool Basic Information	
State Information	
State Name	
State Chief Executive Officer	
State Opportunity Zone Unique Code	
Contact Information for Authorized Representative Who Prepared the Nomination Tool	
Name	
State Agency/Office	
Phone	
Fax	
Email	
Mailing Address	
Street 1	
City	
State	
Zip Code	

4.1.2 State Level Summary

The worksheet in the Nomination Tool labeled “SUMMARY” shows the total number of LIC Tracts in each State, the maximum number of census tracts that can be nominated as QOZs, and the maximum number of Eligible Non-LIC Contiguous Tracts that can be included in that nomination. For example in the figure below, Alabama has a total of 629 LIC Tracts. The maximum number of total tracts that can be nominated as QOZs in Alabama is 158 (25 percent of the 629 LICs, rounded up to the next whole number) and the maximum number of Eligible Non-LIC Contiguous Tracts that can be included in the total nominated is 8 (5 percent of 158, rounded up to the next whole number).

Figure 2: State Level Summary

Please note that the worksheet tests provided below are solely for the convenience of the State and to provide assistance with the nomination process, and are not determinative. The Internal Revenue Service will make the final determination and designation of each State's Opportunity Zones after reviewing the State's nomination.										
A	B	C	D	E	F	G	H	I	J	K
CLICK "DATA" MENU "REFRESH ALL"	A) Total Number of LIC Tracts in State	B) Maximum Number of Tracts That Can Be Nominated (the greater of 25% of All LICs or 25 if State has fewer than 100 LICs)	C) Maximum Number of Eligible Non-LIC Contiguous Tracts That Can Be Among the Nominated Tracts (5% of Column C) if the State Maximizes the Number of its Nominations	Number of LIC Tracts Nominated (2011-2015 ACS)	Number of LIC Tracts Nominated (2012-2016 ACS)	Number of In-State Eligible Non-LIC Contiguous Tracts Nominated	3) Number of Cross-State Eligible Non-LIC Contiguous Tracts Nominated	Total Tracts Nominated	DOES OPPORTUNITY ZONE PASS 25% TEST? (Number of tracts designated may not exceed 25% of number of LICs in the State)	DOES OPPORTUNITY ZONE PASS 5% TEST? (Not more than 5% of tracts designated may be Non-LIC Contiguous tracts)
Alabama	629	158	8	0	0	0	0	0		
Alaska	55	25	2	0	0	0	0	0		
American Samoa	16	25	See Note	0	0	0	0	0		
Arizona	671	168	9	0	0	0	0	0		
Arkansas	340	85	5	0	0	0	0	0		
California	3516	879	44	0	0	0	0	0		
Colorado	501	126	7	0	0	0	0	0		
Connecticut	286	72	4	0	0	0	0	0		
Delaware	80	25	2	0	0	0	0	0		
District of Columbia	97	25	2	0	0	0	0	0		

This worksheet will also auto-populate based on the number and type of census tracts a State selects for nomination and can be used to test whether the nomination falls within the statutory limits on the number of nominations. (See additional instruction below.)

4.1.3 Nominating LIC Tracts

To nominate an LIC Tract, States should use the worksheet in the Nomination Tool labeled “1) LICs.” This worksheet includes a list of all LIC Tracts and can be filtered by State. To nominate a specific LIC Tract, find the census tract and type or select the word “Yes” next to that census tract in Column C (labeled “Enter "YES" Below to Nominate LIC”).

The example below shows that an Authorized Representative has selected the State “District of Columbia” (using the Filter in the red square below and typing the name of the State in the text box) and has nominated census tracts 11001000201 and 11001000202 by typing the word “YES” in the adjacent column.

Figure 3: 1) LICs

A	B	C
Click arrow to filter state		
State	Low Income Communities (LICs)	Enter "YES" Below to Nominate LIC
District of Columbia	11001000201	YES
District of Columbia	11001000202	YES

4.1.4 Nominating Eligible Non-LIC Contiguous Tracts

To nominate an Eligible Non-LIC Contiguous Tract, States should use the worksheet in the Nomination Tool, labeled “2) Contiguous.” This worksheet includes a list that can be filtered by State, of all Eligible Non-LIC Contiguous Tracts. Next to the list of Eligible Non-LIC Contiguous Tracts is a list of all LIC Tracts whose status as a QOZ would make the contiguous tract eligible for nomination and designation. In cases where an Eligible Non-LIC Contiguous Tract is adjacent to more than one LIC Tract, at least one of the listed LIC Tracts must be nominated to make the non-LIC Tract eligible for nomination. Column D notes whether the Eligible Non-LIC Contiguous Tract may include eligibility based on contiguity with an LIC Tract in a different State.

To nominate a specific Eligible Non-LIC Contiguous Tract within the same State, find the census tract and type or select the word “Yes” in Column E (labeled “Enter "YES" Below to Nominate Eligible Non-LIC Contiguous Tract”). In addition, in Column F, enter the tract number of the corresponding contiguous LIC Tract that the State is nominating. The contiguous LIC Tract also must be nominated in the “1) LICs” worksheet, following the steps for nominating LIC Tracts described above.

The example below shows that a user has selected the State “District of Columbia” (using the filter feature and typing the name of the State in the text box) and has nominated census tracts 11001000100 and 11001000202 by typing the word “YES” in Column E. In addition, for the nomination of census tract 11001002102, the user identified census tract 11001009508 in Column F as the contiguous LIC Tract that is also being nominated and has been selected in the “1) LICs” worksheet.

Figure 4: 2) Contiguous

A	B	C	D	E	F
Click arrow to filter state	Eligible Non-LIC Contiguous Tracts	Contiguous LICs (NOTE: An Eligible Non-LIC Contiguous Tract may be nominated only if one or more of its corresponding Contiguous LICs is also nominated)	Additional Cross-State LIC Tract?	Enter "YES" Below to Nominate Eligible Non-LIC Contiguous Tract	Enter the Tract Number of Corresponding Contiguous LIC
District of Columbia	11001000100	11001000202,11001005600	NO	YES	11001000202
District of Columbia	11001002102	11001009508,11001001901,11001002201	NO	YES	11001009508

States may also nominate Eligible Non-LIC Contiguous Tracts whose eligibility is based on a LIC Tract in another State by using the worksheet in the Nomination Tool, labeled “3) Cross-State.” This worksheet includes a list that can be filtered by State of all such tracts, next to a list of the LIC Tracts, and the State in which each tract is located, whose status as a QOZ would make the contiguous tract eligible for nomination and designation. Column E notes whether the Eligible Non-LIC Contiguous Tract may also be eligible based on contiguity with an LIC Tract in the same State.

IMPORTANT: Please note that an Eligible Non-LIC Contiguous Tract that qualifies based on contiguity with another State may be nominated only if the corresponding contiguous LIC Tract is nominated by the State in which the contiguous LIC Tract is located. Cross-state nominations will require coordination and confirmation that the contiguous State has nominated the contiguous LIC Tract.

To nominate a specific Eligible Non-LIC Contiguous Tract, find the census tract and type or select the word “Yes” in Column F (labeled “Enter "YES" Below to Nominate Eligible Cross-State Non-LIC Contiguous Tract”). In addition, in Column G, enter the tract number of the corresponding contiguous cross-state LIC Tract that has been or will be nominated by the contiguous State.

The example below shows that a user selected the State “Alabama” (using the filter feature and typing the name of the State in the text box) and nominated census tract 01069041800 in Alabama by typing the word “YES” in Column F and 12063210100 in Column G. For this tract

to be eligible for nomination, the State should confirm that Florida has also nominated the LIC Tract 12063210100.

Figure 5: 3) Cross-State

A	B	C	D	E	F	G
NOTE: An Eligible Non-LIC Contiguous Tract may be nominated only if one or more of its corresponding Contiguous LICs is also nominated. Cross-state nominations require confirmation that the contiguous state has nominated the Contiguous LIC.						
Click arrow to filter state						
Eligible Non-LIC Contiguous Tract State	Eligible Non-LIC Contiguous Tract	Contiguous Cross-State LICs	LIC State	Contiguous In-State LIC Available?	Enter "YES" Below to Nominate Eligible Cross-State Non-LIC Contiguous Tract	Enter the Tract Number of Corresponding Contiguous Cross-State LIC Nominated
Alabama	01069041800	12063210100, 13099090500	Florida, Georgia	NO	YES	12063210100

4.1.5 Nominating LIC Tracts Based on 2012-2016 ACS Data

As noted above, the census tracts listed in the Nomination Tool are based on 2011-2015 ACS 5-Year data and are eligible tracts for the purposes of IRC §1400Z-1, meaning that if a State nominates one of the tracts identified in the Nomination Tool as being either an eligible LIC Tract or an Eligible Non-LIC Contiguous Tract, a State’s nomination of that tract will not fail to be certified on the grounds that the tract is no longer eligible under the 2012-16 ACS 5-Year data.

If a State wishes to nominate an LIC Tract that is not identified in the Nomination Tool but that is eligible under the 2012-2016 ACS 5-Year data, the State may do so using the worksheet labeled “4) 2012-2016 ACS.”

Please note that 2012-2016 ACS 5-Year data may be used to nominate only LIC Tracts that meet the definition of an LIC Tract based on poverty and/or the median family income of that tract. Nominations of Eligible Non-LIC Contiguous Tracts must be based on the 2011-2015 ACS 5-Year data as presented in the Nomination Tool.

To nominate a specific LIC Tract based on the 2012-2016 ACS 5-Year data, select the State and census tract in Columns A and B, and type or select the word “Yes” next to that census tract in Column C (labeled “Enter "YES" Below to Nominate LIC). In addition, to support the State’s claim that the selected census tract meets the definition of an LIC, enter the following additional information on that tract (see Census Factfinder for ACS 2012-2016 data sources¹):

- 2012-2016 Tract Poverty Rate (Column E)²
- 2012-2016 Tract Median Family Income (Column F)³
- 2012-2016 State Median Family Income (Column G)⁴
- 2012-2016 Core Based Statistical Area (CBSA) Median Family Income (Column H)⁵

¹ <https://factfinder.census.gov/faces/nav/jsf/pages/index.xhtml>

² U.S. Census Bureau ACS variable S1701.

³ U.S. Census Bureau ACS variable B19113 for census tracts.

⁴ U.S. Census Bureau ACS variable B19113 for states.

⁵ U.S. Census Bureau ACS variable B19113 for Core Based Statistical Areas.

- Metro/Non-Metro (Column I)⁶

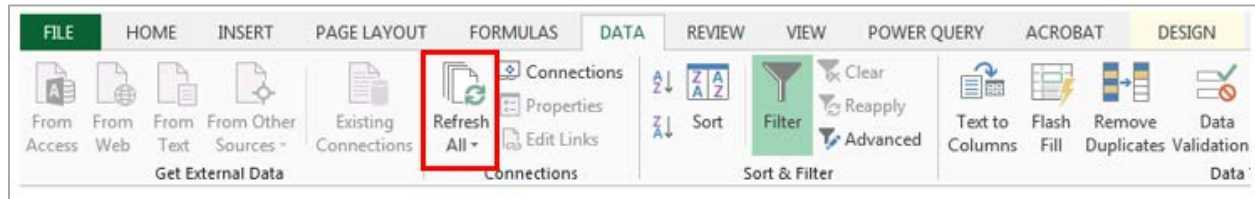
4.1.6 Tract Number Changes

The worksheet labeled “Tract Number Changes” includes a list of selected census tracts whose numbering was changed by the US Census Bureau between the 2010 census tract definitions and the 2015 census tract definitions. States may use either set of numbers. These changes do not include tracts with post-2010 geographic boundary changes.

4.1.7 Testing Nominations in the Summary Worksheet

After the State selects its nominations by completing the worksheets in the Nomination Tool, the nomination can be tested by returning to the Summary worksheet and clicking the “Refresh All” button in the “Data” tab in the menu ribbon. The Summary table will then indicate the number of LIC Tracts and Eligible Non-LIC Contiguous Tracts nominated and whether the nomination falls within the statutory limits.

Figure 6: Data Menu Ribbon, “Refresh All”



If the total number of tracts nominated (as determined by adding the numbers in Columns E through H, and as indicated in Column I) do not exceed the statutory limit indicated in Column B, then Column J will show that the nomination passes the 25 percent test. Similarly, if the total number of Eligible Non-LIC Contiguous Tracts nominated (as determined by adding the numbers in Columns G and H) do not exceed the statutory limit indicated in Column D (or 5 percent of the total tracts nominated if the State does not maximize its nomination), Column K will indicate that the nomination passes the 5 percent test. In contrast, if in either case the number of tracts nominated exceed the statutory limits, the worksheet will indicate that the nomination fails one or both tests.

The example below shows that the District of Columbia nominated 16 LIC Tracts and two Eligible Non-LIC Contiguous Tracts. The worksheet indicates that this passes the 25 percent test because the 18 tracts nominated is less than the maximum of 25 tracts allowable for the State. In this case, the State still can nominate seven additional tracts. However, the worksheet also indicates that the nomination fails the 5 percent Contiguous Tracts test. The two Eligible Non-LIC Contiguous Tracts nominated exceeds the statutory limit of Eligible Non-LIC Contiguous Tracts, which can make up no more than 5 percent (rounded up to the next whole number) of the total nomination (or no more than two Eligible Non-LIC Contiguous Tract for the District of Columbia if the total nomination consists of at least 21 tracts).

⁶ See OMB BULLETIN NO. 17-01: Revised Delineations of Metropolitan Statistical Areas, Micropolitan Statistical Areas, and Combined Statistical Areas, and Guidance on Uses of the Delineations of These Areas. <https://www.whitehouse.gov/omb/bulletins/>

Figure 7: Refreshed Summary Tab

Please note that the worksheet tests provided below are solely for the convenience of the State and to provide assistance with the nomination process, and are not determinative. The Internal Revenue Service will make the final determination and designation of each State's Opportunity Zones after reviewing the State's nomination.										
A	B	C	D	E	F	G	H	I	J	K
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> FORMULAS DATA Refresh All Connections Properties Edit Links </div>										
CLICK "DATA" MENU "REFRESH ALL"	A) Total Number of LIC Tracts in State	B) Maximum Number of Tracts That Can Be Nominated (the greater of 25% of All LICs or 25 if State has fewer than 100 LICs)	C) Maximum Number of Eligible Non-LIC Contiguous Tracts That Can Be Among the Nominated Tracts (5% of Column C) if the State Maximizes the Number of its Nominations	Number of LIC Tracts Nominated (2011-2015 ACS)	Number of LIC Tracts Nominated (2012-2016 ACS)	Number of In-State Eligible Non-LIC Contiguous Tracts Nominated	3) Number of Cross-State Eligible Non-LIC Contiguous Tracts Nominated	Total Tracts Nominated	DOES OPPORTUNITY ZONE PASS 25% TEST? (Number of tracts designated may not exceed 25% of number of LICs in the State)	DOES OPPORTUNITY ZONE PASS 5% TEST? (Not more than 5% of tracts designated may be Non-LIC Contiguous tracts)
District of Columbia	97	25	2	16	0	2	0	18	PASS	FAIL

In this case, the State could return to the Contiguous worksheet of the Nomination Tool and deselect one of the nominated tracts, and nominate an additional LIC Tract in its place, or nominate at least two additional LIC Tracts. After doing so, returning to the Summary worksheet and refreshing the results the worksheet would indicate that the new nomination passes the test.

Figure 8: Revised Refreshed Summary Tab

Please note that the worksheet tests provided below are solely for the convenience of the State and to provide assistance with the nomination process, and are not determinative. The Internal Revenue Service will make the final determination and designation of each State's Opportunity Zones after reviewing the State's nomination.										
A	B	C	D	E	F	G	H	I	J	K
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> FORMULAS DATA Refresh All Connections Properties Edit Links </div>										
CLICK "DATA" MENU "REFRESH ALL"	A) Total Number of LIC Tracts in State	B) Maximum Number of Tracts That Can Be Nominated (the greater of 25% of All LICs or 25 if State has fewer than 100 LICs)	C) Maximum Number of Eligible Non-LIC Contiguous Tracts That Can Be Among the Nominated Tracts (5% of Column C) if the State Maximizes the Number of its Nominations	Number of LIC Tracts Nominated (2011-2015 ACS)	Number of LIC Tracts Nominated (2012-2016 ACS)	Number of In-State Eligible Non-LIC Contiguous Tracts Nominated	3) Number of Cross-State Eligible Non-LIC Contiguous Tracts Nominated	Total Tracts Nominated	DOES OPPORTUNITY ZONE PASS 25% TEST? (Number of tracts designated may not exceed 25% of number of LICs in the State)	DOES OPPORTUNITY ZONE PASS 5% TEST? (Not more than 5% of tracts designated may be Non-LIC Contiguous tracts)
District of Columbia	97	25	2	19	0	1	0	20	PASS	PASS

Please note that the worksheet test is provided solely for the convenience of the State and to provide assistance with the nomination process and is not determinative. The Internal Revenue Service will make the final determination and designation of each State's Opportunity Zones.

4.2 Letter from the State CEO

Once the Nomination Tool is complete, the State CEO must confirm that the census tracts identified in the Nomination Tool represent the official nomination of the State CEO. This may be done in the form of a letter, on executive letterhead, signed by the State CEO. The letter from the State CEO should include the following language:

[Title]
 [State CEO]
 [Address]

The Honorable Steven T. Mnuchin
 Secretary
 U.S. Department of the Treasury
 1500 Pennsylvania Avenue, NW
 Washington, DC 20220

Dear Mr. Secretary:

Section 1400Z-1(b)(1) of the Internal Revenue Code provides that a State’s chief executive officer may nominate a limited number of low-income community population census tracts and population census tracts that are contiguous to low-income communities for designation as qualified opportunity zones not later than the end of the determination period. The determination period ends March 21, 2018, unless there has been a request for an extension until April 20, 2018, by the chief executive officer of a State under section 1400Z-1(b)(2) of the Code. This letter serves as notification to the Secretary that the [State/Commonwealth/District/Territory] of [State] formally nominates the tracts identified in the accompanying Opportunity Zone Nomination Tool for designation as qualified opportunity zones based on Revenue Procedure 2018-16 published in the Internal Revenue Bulletin 2018-9 on February 26, 2018.

5. Visualizing Individual Census Tracts

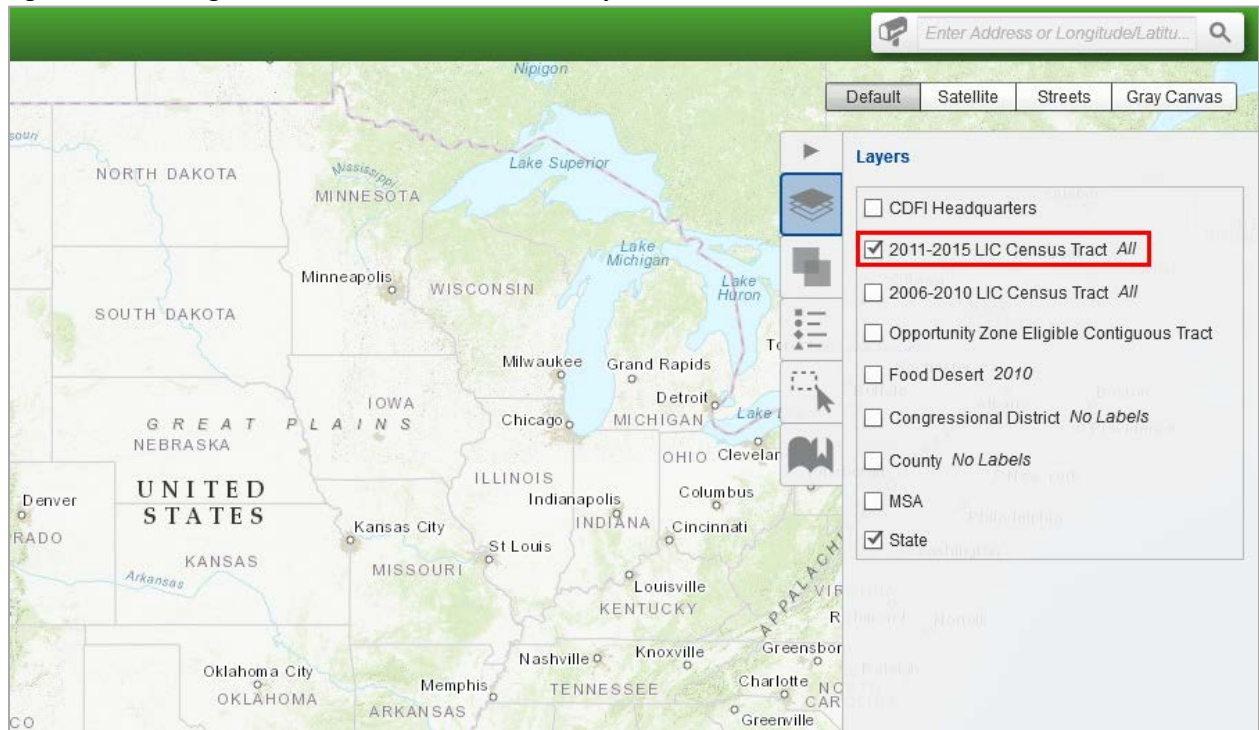
As an added convenience and tool for selecting their nominations, States may use the CDFI Fund’s Community Investment Mapping System (CIMS) to visualize LIC Tracts and Eligible Non-LIC Contiguous Tracts on a map. To use CIMS, click the link above or go to https://www.cims.cdfifund.gov/preparation/?config=config_nmtc.xml.

Figure 9: CIMS



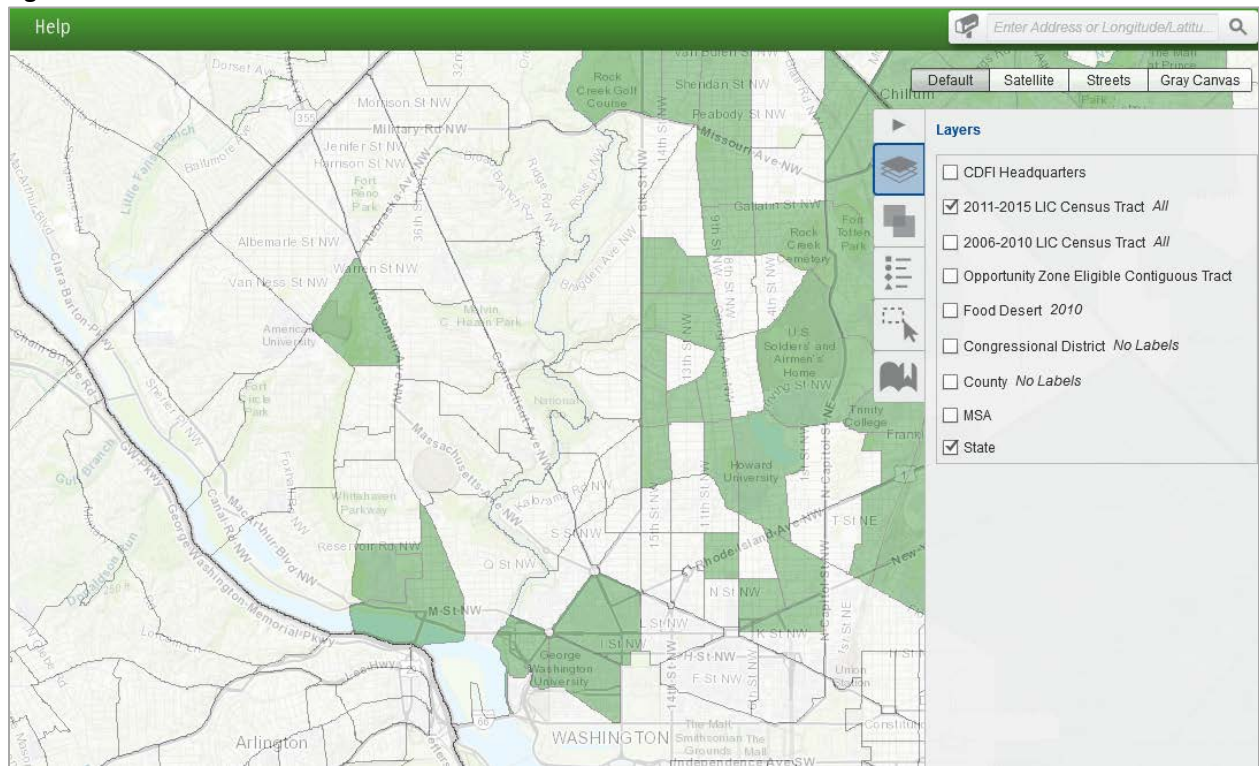
To view LIC Tracts, click on the “Layers” tab on the menu on the right hand side of the screen and select “2011-2015 LIC Census Tract.”

Figure 10: Selecting the 2011-2015 LIC Census Tract Layer



After zooming in to a specific area on the map, LIC Tracts will appear in green.

Figure 11: 2011-2015 LIC Census Tract View

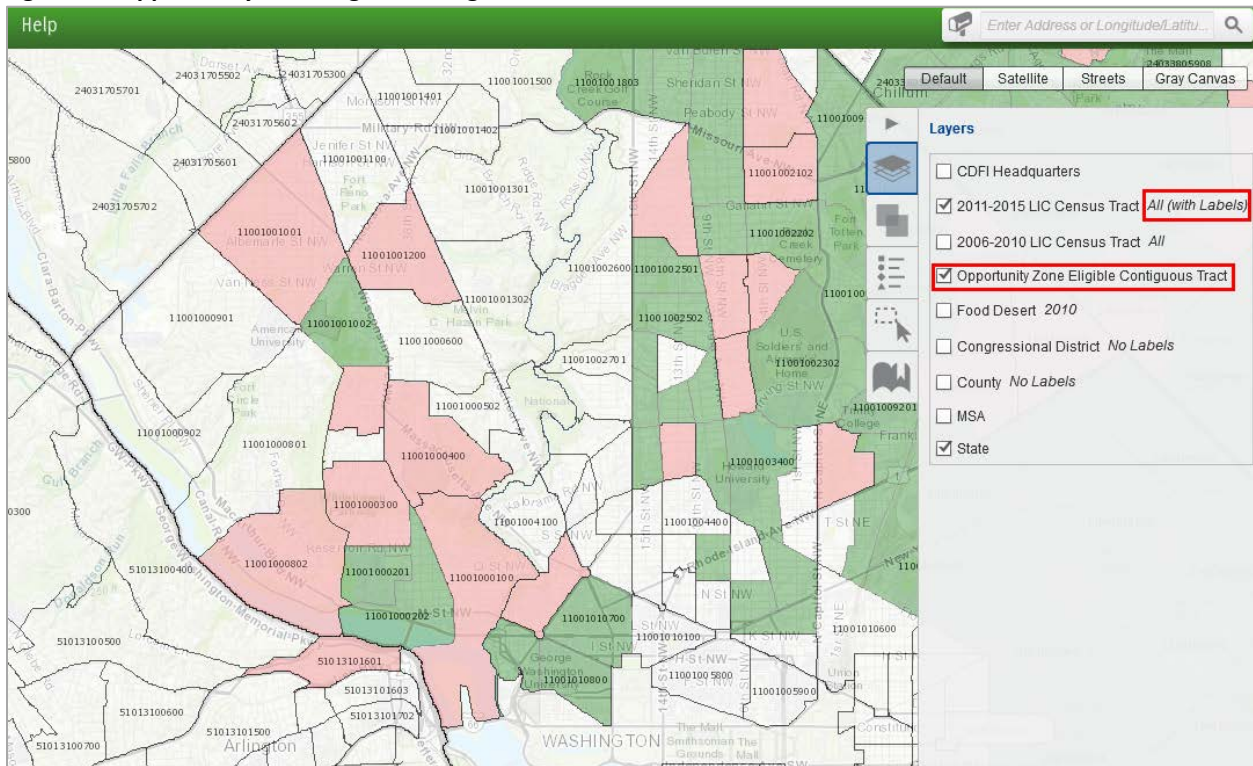


Layers are the mechanism used to display geographic datasets in the CIMS mapping application. The Layers tab allows users to show the list of available map layers and toggle the visibility (on or off) of any of the available layers. Users should be aware that in CIMS numerous layers of geography (county, tract, and individual addresses, for instance) can be displayed on the screen at the same time.

To view Eligible Non-LIC Contiguous Tracts, click on the “Layers” tab and select “Opportunity Zone Eligible Contiguous Tract.” Eligible Non-LIC Contiguous Tracts will appear in red.

To view census tract numbers select “All (with labels)” next to the “2011-2015 LIC Census Tract” option within the Layers tab. The 11-digit census tract numbers will appear labeled in the CIMS map as shown in the figure below.

Figure 12: Opportunity Zone Eligible Contiguous Tracts with Labels



5.1 Selecting a Census Tract

To select and zoom in to a specific census tract, click on the mailbox on the left side of the search bar and select “2011-2015 LIC Census Tract.” Enter one of the 11-digit census tract numbers for a LIC Tract or Eligible Non-LIC Contiguous Tract, found in the Nomination Tool. In the example below, census tract 11001009400 in the District of Columbia was entered in the search bar and 2011-2015 LIC Census Tract was selected. After clicking on the magnifying glass, one tract was found.

Figure 13: Searching for a Census Tract

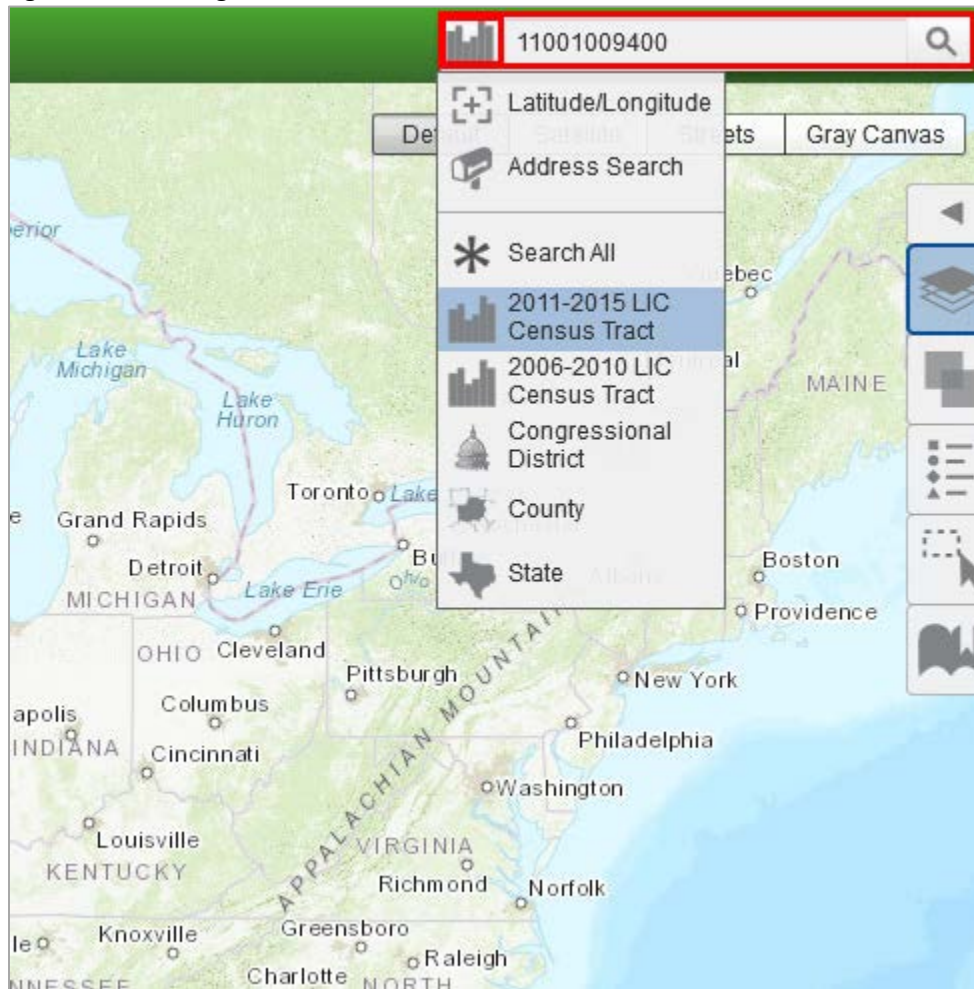
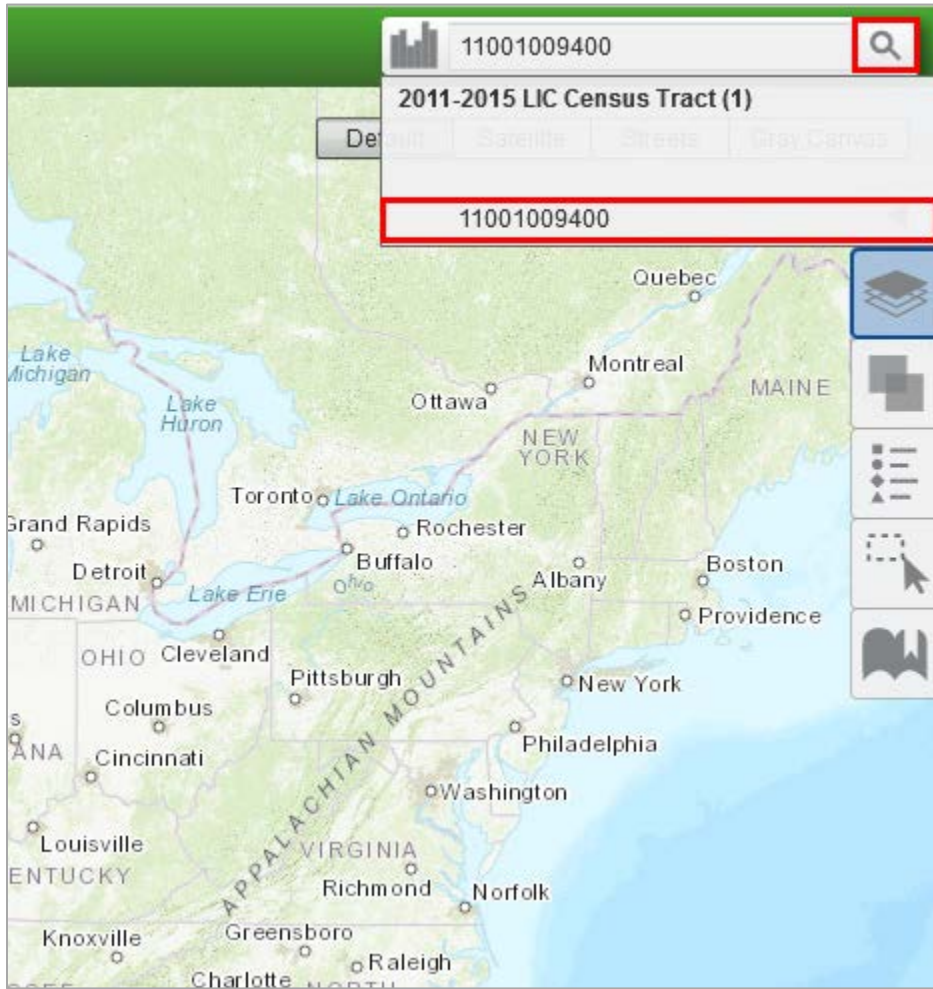


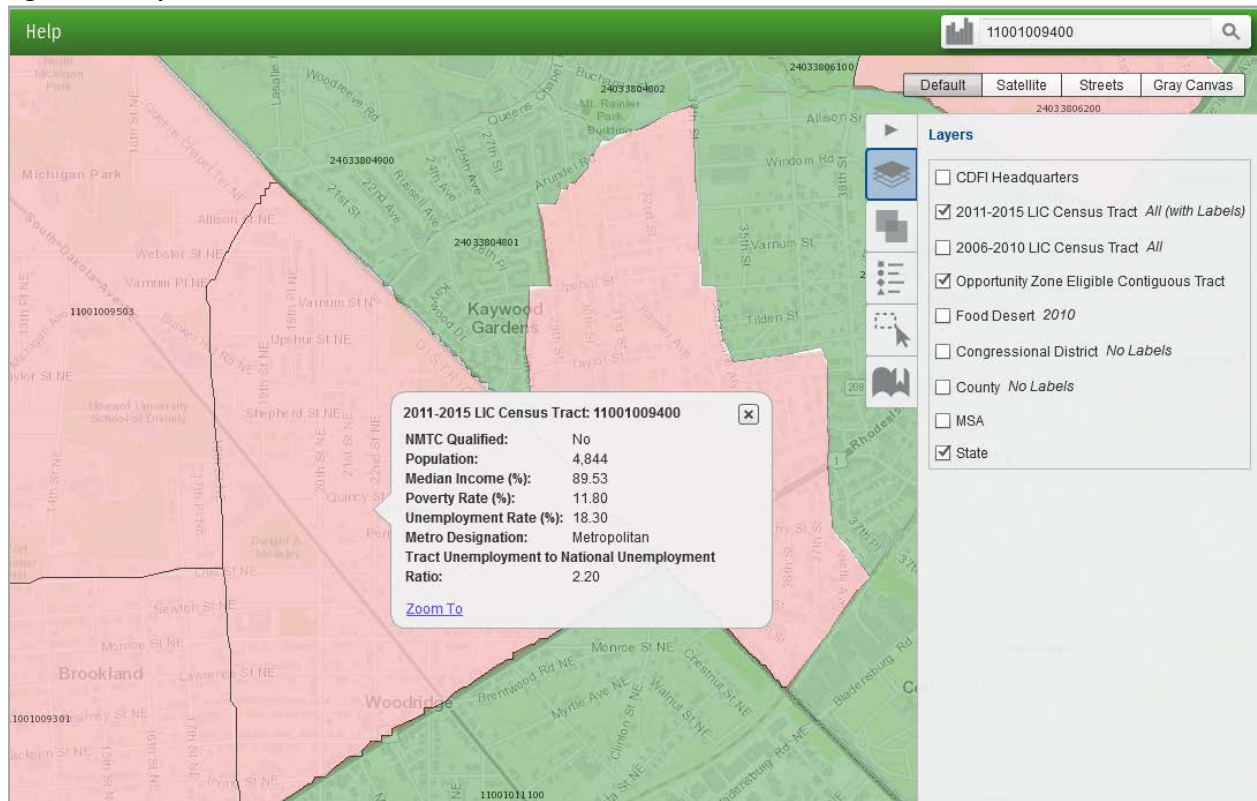
Figure 14: Selecting a Census Tract



5.2 Map of a Census Tract

By clicking on the tract number under “2011-2015 LIC Census Tract (1)”, the map will zoom in on the results of the 11-digit census tract ID entered in the search bar as shown in the figure below.

Figure 15: Map of Census Tract



6. Submitting a Nomination

The CDFI Fund is using its Awards Management Information System (AMIS) for States to submit their QOZ nominations. States will use the AMIS Service Request feature to submit all required documentation, including the Opportunity Zone Nomination Tool.

In order to use the AMIS Service Request feature, a State must register an organization in AMIS. The organization may be the office of the State CEO or the office or agency of the Authorized Representative completing the Nomination Tool. Additionally, Authorized Representatives submitting the QOZ nominations must be registered as organization “Contacts” in AMIS. This document provides step-by-step instructions, along with screen shots, to explain and guide the registration and submission processes.

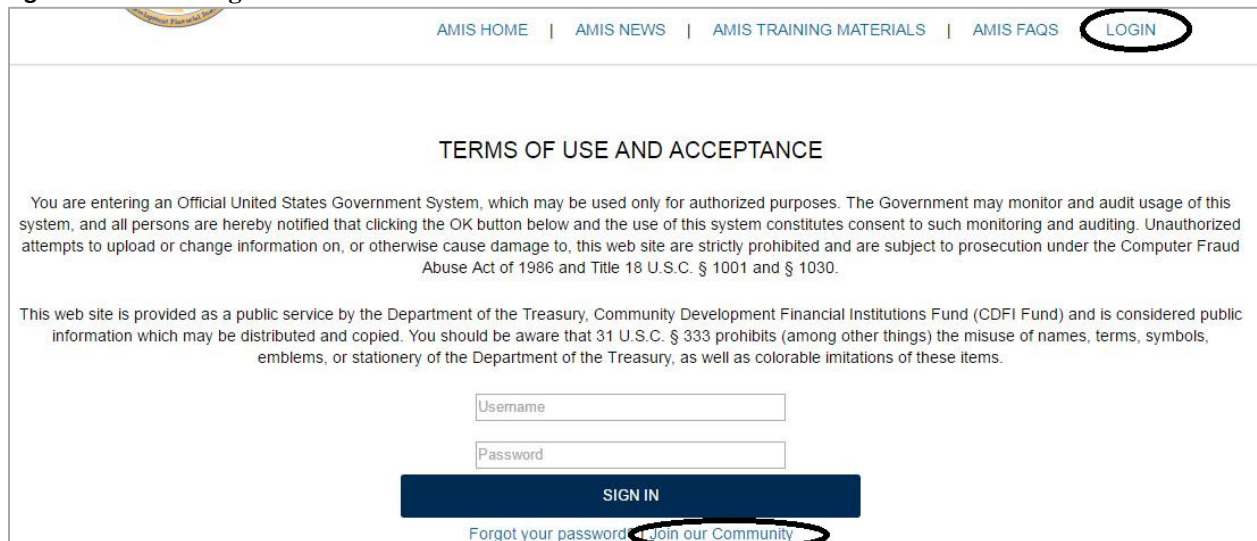
If you encounter any problems with the registration or submission processes, please contact the CDFI Fund AMIS Help Desk at AMIS@cdfi.treas.gov or 202-653-0422.

6.1 The AMIS Registration Process

6.1.1 Registering a New Organization and the First Contact

To register a new organization in AMIS, the registering user accesses the [AMIS Landing Page](#) and selects the login tab in the top right corner. This will display the AMIS “Terms of Use and Acceptance” and the text boxes for logging into AMIS.

Figure 16: AMIS Login Screen



The screenshot shows the AMIS Login Screen. At the top, there is a navigation bar with links for AMIS HOME, AMIS NEWS, AMIS TRAINING MATERIALS, AMIS FAQs, and LOGIN (circled in black). Below the navigation bar, the main content area displays the "TERMS OF USE AND ACCEPTANCE" page. The text on the page includes a disclaimer about the system being an Official United States Government System and a public service provided by the Department of the Treasury. Below the text, there are two input fields for "Username" and "Password". A dark blue "SIGN IN" button is positioned below the password field. At the bottom of the page, there are two links: "Forgot your password" and "Join our Community" (circled in black).

Underneath the “Sign In” button, the registering user selects the “Join our Community” link to begin the registration process. AMIS displays the New User Registration form.

Figure 17: New User Registration Form

NEW USER REGISTRATION

Organization Name

First Name

Last Name

EIN # 00-0000000


email: user@domain.com

Submit

The registering user completes and submits the registration form, including Organization Name, First and Last Name of the Contact, the Organization’s EIN, and a **State government email address** for the Authorized Representative. (**Note: Accounts created with a non-State government email address will not be recognized as that of an Authorized Representative for the purposes of submitting a QOZ nomination on behalf of a State CEO.**) Upon submission, AMIS displays a “Thank you for registering” message and sends the following “create password email message” to the email address provided on the registration form. Note that the email address must be unique within AMIS. The AMIS Username for the registering user is the user’s email address with four digits appended to it. The Username is included in the email message.

Figure 18: Create Password Email Message

Welcome to Applicant Inbox x

 **The CDFIFUND** amis@cdfi.treas.gov via hebyxgiwfu4h.t-gyzteak.na21.bnc.salesforce.com to me ▾

Dear Alice Admina,

Welcome to the CDFI Fund AMIS system To get started, please go to <https://amis.cdfifund.gov/l/2Bxqubp92f51aWfpZqTUoguPBoRqPgWMcOVO5L459C25abB4oQPKHhGqndTpayv7bvtnwpF>

Username: XXXXXXXXXX

Please do not reply to this email.
Thank you,

The CDFI Fund

Selecting the link in the email displays the AMIS “Change Your Password” page, where the registering user creates the password for the AMIS account. The password must be at least 8 characters, and contain letters, numbers, and at least one special character from the following:

! # \$ % - _ = + < >

After entering the new password, the registering user is logged into AMIS. Note that there are three Contact types in AMIS: Admin User (full control); User (same as Admin User, but cannot create or change the permissions of other Contacts); and Viewer (read-only). The registering user is made an Admin User Contact for the newly created organization.

6.1.2 Changing the Organization’s Time Zone

AMIS creates all users in the Eastern Standard Time Zone (i.e., GMT-05:00). The CDFI Fund recommends that States not on Eastern Standard Time correct their time zone. To change the organization’s time zone, perform the following steps:

1. Select the My Settings option from the drop-down list that appears under your name in the top right corner of the screen.

Figure 19: My Settings Selection

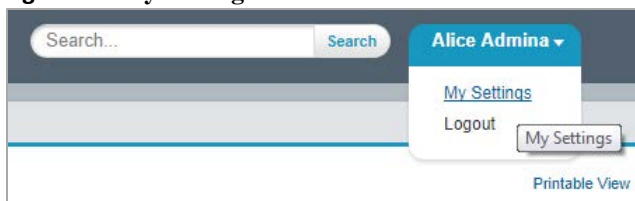
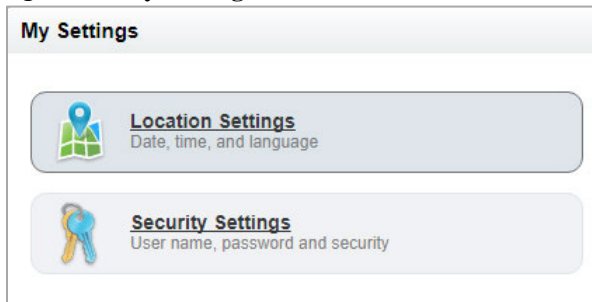


Figure 20.

2. This displays the AMIS Settings options. Select Location Settings.

Figure 20: My Settings Screen



3. This displays the Location Settings option. Select the relevant time zone from the drop-down and click Save.

Figure 21: Location Settings Screen

Location Settings

Language: English

Locale: English (United States)

Time Zone: (GMT-05:00) Eastern Standard Time (America/New_York)

Save Cancel

6.1.3 Registering Additional Contacts

Additional Contacts for an organization can be created in one of two ways. The preferred way is for the new user to go to the [AMIS Login Page](#) and click the “Join our Community” link. This will display the New User Registration page (see Figure 17: New User Registration Form).

The new user completes and submits the registration form. Upon submission, AMIS creates a Contact record (profile of Viewer) for that user for the organization requested. The new Contact has read-only permissions until an Admin User elevates the Profile to User or Admin User.

To elevate the Profile, the Admin User performs the following steps:

1. Go to the Contacts tab, select All Contacts from the drop-down, and click the Go! Button.

Figure 22: All Contacts View

Home Organizations Allocations **Contacts** Service Requests

Contacts Home

View: Recently Viewed Contacts Go!

Recently Viewed Contacts

New Last 24 hours

New This Week

Recently Viewed Contacts

New

No recent records. Click Go or select a view from the dropdown to display records.

2. Click on the name of the Contact.

Figure 21: Organization List of Contacts

Home Organizations Allocations **Contacts** Service Requests App Launcher Awards Reporting Schedule

All Contacts List

New Contact

Action	Name ↑	Organization Name	Title	Phone	Email	Contact Owner Alias
Edit +	Admina, Alice	State Test Demo			kadb501@gmail.com	brownd
Edit +	Tester, Tommy	State Test Demo			tommv@test.org	brownd

3. This displays the Contact Detail Page. Select View Partner User from the Manage External User drop-down.

Figure 22: Manage External User Options – View Partner User

The screenshot shows a 'Contact Detail' section with the following information:

- Contact Owner: System Administrator [Change]
- Name: Tommy Tester
- Organization Name: State Test Demo

Buttons and options include 'Edit', 'Clone', and a 'Manage External User' dropdown menu with the following options:

- View Partner User
- Disable Partner User

- This displays the User Detail page. Click Edit, change the Profile setting, and click Save. For purposes of submitting designated Opportunity Zones, the CDFI Fund recommends that all Contacts be made Admin Users.

Figure 23: Manage External User Edit Screen

The screenshot shows the 'Manage External User' edit screen with the following fields:

- Username: tommy@test.org4112
- Time Zone: (GMT-05:00) Eastern Standard Time (America/New_York)
- Locale: English (United States)
- Language: English
- Alias: ttest
- Nickname: TT12
- Email Encoding: General US & Western Europe (ISO-8859-1, ISO-LATIN-1)
- Role: State Test Demo Partner User
- User License: Partner Community Login
- Profile: Admin User (circled in red)
- Active:
- Generate new password and notify user immediately:

The new user will now have the appropriate type of access based on the Profile selected.

6.1.4 Creating a New Contact Manually

The second way to create a new Contact is for an Admin User to create the Contact manually. To create a new Contact, the Admin User performs the following steps:

- Go to Contacts tab and click on the New button.

Figure 26: New Contact Button

The screenshot shows the 'Contacts Home' page with the following elements:

- Navigation tabs: Home, Organizations, Allocations, **Contacts**, Service Requests, App Launcher, Awards
- View: All Contacts [Go!]
- Recent Contacts table:

Name	Organization Name
Tester, Tommy	State Test Demo
- New button

- This displays the Contact Edit page. Complete the information for the new Contact and click Save. In AMIS, the red bar indicates a required field.

Figure 24: Contact Edit Page

3. This creates the new Contact, but does not assign a Profile to the new Contact. Follow the steps in section 6.1.3 to make the new Contact an Admin User, User, or Viewer.

6.1.5 Disabling Contacts

Within AMIS, Contacts cannot be deleted or removed, but they can be disabled by an Admin User. A disabled Contact cannot log into AMIS. To disable a Contact, the Admin User performs the following steps:

1. Follow steps 1 and 2 from Section 6.1.3 to select the Contact to be disabled.
2. This displays the Contact Detail Page. Select Disable Partner User from the Manage External User drop-down.

Figure 25: Manage External User Options – Disable Partner User

The Contact no longer has access to AMIS.

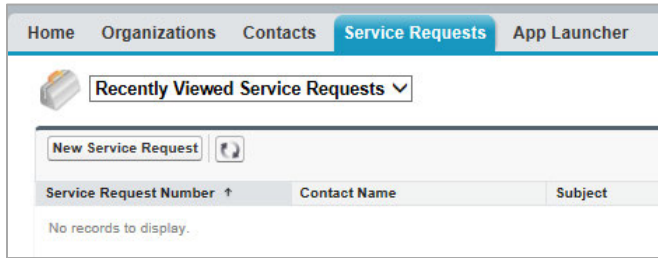
6.2 The Nomination Submission Process

Once a State has registered an organization in AMIS and the relevant Contacts have been created, a Service Request can be submitted with the State's nomination of Qualified Opportunity Zones.

Once logged into AMIS, a user performs the following steps to create and submit a Service Request.

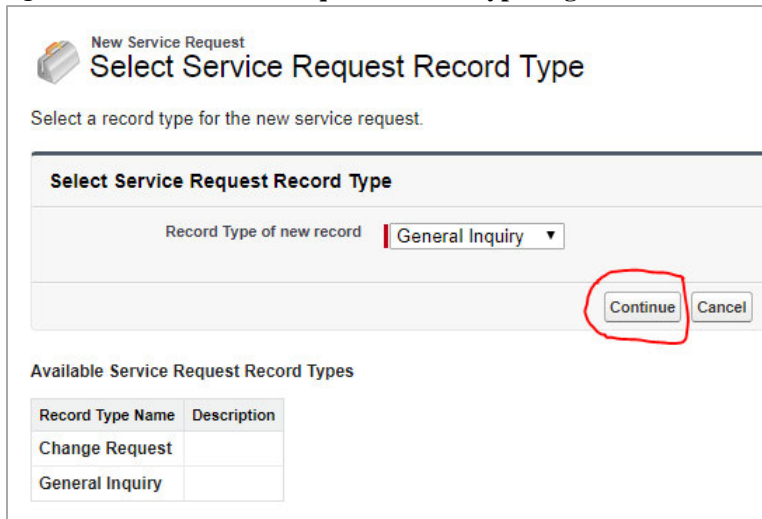
1. Go to the Service Request tab and select the New Service Request button.

Figure 29: Creating a Service Request



2. The Select Service Request Record Type page is displayed. Leave the default Record Type of “General Inquiry” and click the Continue button.

Figure 30: Select Service Request Record Type Page



3. The Service Request Detail page is displayed. AMIS initializes some fields for you. AMIS sets the Contact Name and Organization Name to your name and organization. AMIS also sets the Status to *New*, the Service Request Origin to *Web*, and the Priority to *Medium*. You need only to complete three fields, plus attach documents. The first field is Type, and it is located in the Additional Information section. For the Type field, select the value “Opportunity Zones Designation” from the drop-down list. Leave the Status, Service Request Origin, and Priority fields to their default values.

Figure 26: Service Request Additional Information



4. The last two required fields are the Subject and the Description. Enter “Qualified Opportunity Zone Nomination by <<State Name>>” for both the subject and the description.

Figure 27: Service Request Description Information

The screenshot shows a web form titled "Description Information". It contains two input fields: "Subject" (a single-line text box) and "Description" (a multi-line text area). Below the form are five buttons: "Submit", "Save & Close", "Submit & Add Attachment", "Save & New", and "Cancel".

5. Click the "Submit & Add Attachment" button, which gives you the option to add attachments to the Service Request prior to submission. The Attach File to Service Request page is displayed. It provides the unique Service Request ID for your submission (i.e., 00010889 in the example below).

Figure 28: Attach File to Service Request Page

The screenshot shows the "Attach File to Service Request 00010889" page. At the top, there is a green notification bar with a checkmark icon and the text "Service Request has been submitted." Below this, the page is divided into three numbered steps:

- 1. Select the File**
Type the path of the file or click the Browse button to find the file.
A "Choose File" button is present, followed by the text "No file chosen".
- 2. Click the "Attach File" button.**
Repeat steps 1 and 2 to attach multiple files.
(When the upload is complete the file information will appear below.)
An "Attach File" button is present.
- 3. Click the Done button to return to the previous page.**
(This will cancel an in-progress upload.)
A "Done" button is present.

DOCUMENTS TO ATTACH: States should attach a completed Opportunity Zone Nomination Tool along with a letter from the State CEO, on executive letterhead, confirming the nomination.

6. To attach a document, click the Choose File button. This allows you to browse your computer for the document to attach. Once chosen, click the Attach File button. You will receive a message that the file is being attached, then you will see the name of the document displayed below the instructions, as shown in Figure 35. With a Service Request, you can attach only one document at a time; however, you can repeat the process (Figure 33, Steps 1 and 2) as many times as needed.

Figure 29: Attach File Page Showing an Attached Document



Attach File

1. Select the File
Type the path of the file or click the Browse button to find the file.
 No file chosen

2. Click the "Attach File" button.
Repeat steps 1 and 2 to attach multiple files.
(When the upload is complete the file information will appear below.)

3. Click the Done button to return to the previous page.
(This will cancel an in-progress upload.)

You have just uploaded the following file

File Name	AOC_monitor_f19s_usermanual.pdf
Size	754KB

7. Once all of the required documents have been attached, verify that the file name(s) is displayed below the instructions and then click the Done button. Please do not click the Done button until you see the file name displayed below the instructions. Clicking Done before the files are properly attached will cancel the attachment, but you will not receive any message that the attachment was canceled.

This completes the submission of your Opportunity Zones nomination. As stated above, if you encounter any problems with the registration or submission processes, please contact the CDFI Fund AMIS Help Desk at AMIS@cdfi.treas.gov or 202-653-0422.

Attachment C

From: Opportunity Zone
Sent: Monday, May 7, 2018 5:42 PM
Subject: Extended Opportunity Zone Nomination Modification Opportunity

In response to additional State requests, a determination has been made to extend the opportunity for States to modify their Opportunity Zone nominations and to allow the substitution of any eligible tract in place of a previously nominated tract. As a courtesy and out of fairness, I am informing all States with outstanding Nominations of this extended opportunity with this email.

For any State wishing to do so, a modified Opportunity Zone nomination to the Department of Treasury may be submitted *through the consideration period of the State's nomination, or prior to the date that that State's current nominations are formally designated, whichever comes first.*

As a reminder, the consideration period for Treasury to review a State's nomination is 30 days, beginning on the date the State's nomination was received, unless the State requested an additional 30-day extension of the consideration period.

Please note that once the designations are made, there will be no additional opportunities to revise a State's Qualified Opportunity Zones without an act of Congress. Because Treasury's designation of a State's Opportunity Zone nominations may precede the expiration of the consideration period, I strongly encourage you to alert me as soon as possible if the State intends to request a modification so that we may pause our review and delay any formal designation until after we receive the request. If I do not hear otherwise, we will proceed with our review of the State's current nomination.

Instructions on how a State may request a modification to its Opportunity Zone nomination may be found below. Thanks, and please feel free to let me know if you have any questions.

Jeff Merkowitz
Senior Advisor
Community Development Financial Institutions Fund
U.S. Department of the Treasury
202-653-0329
www.cdfifund.gov



Opportunity Zone Nomination Modification Instructions

In order to request a modified Opportunity Zone nomination, a State must submit a modification letter from the Governor or State CEO on official letterhead formally indicating the State's intention to modify the original

nomination and, if such an extension has not already been requested, requesting an extension under section 1400Z-1(b)(2) of the Internal Revenue Code of the consideration period as needed to facilitate the modification.

The State must also submit a revised Opportunity Zone Nomination using the Nomination Tool that reflects the census tracts being nominated for certification as QOZs. Instructions for completing the Opportunity Zone Nomination Tool can be found in Section 4.1 of the Opportunity Zone Nomination Instructions on the Opportunity Zone State Resource page, here: <https://www.cdfifund.gov/Pages/ozonestateresource.aspx>.

States must submit the modification letter and revised Nomination Tool as attachments to **a new Service Request in AMIS** in accordance with the procedure in Section 6.2 of the Opportunity Zone Nomination Instructions. **The modification letter must be submitted before the date that the Secretary of the Treasury designates the original nominations submitted by the State and no later than the end of the current consideration period of the State's nomination.** Template language for the required letter is provided below. States should not modify their original nomination Service Request or attachments in AMIS.

**TEMPLATE: COMBINED SUBMISSION OF MODIFICATION LETTER AND
CONSIDERATION PERIOD EXTENSION REQUEST**

[Title]
[State CEO]
[Address]

The Honorable Steven T. Mnuchin
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

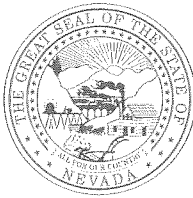
Dear Mr. Secretary:

This letter serves as a notification that the [State/Commonwealth/District/Territory] of [Name of State/Commonwealth/District/Territory] intends to modify the nomination of census tracts for designation as Qualified Opportunity Zones under section 1400Z-1(b)(1) of the Internal Revenue Code, which was submitted on [date original nomination submitted]. The [State/Commonwealth/District/Territory] of [Name of State/Commonwealth/District/Territory] formally nominates the tracts identified in the accompanying revised Opportunity Zone Nomination Tool for designation as Qualified Opportunity Zones under section 1400Z-1(b)(1) of the Internal Revenue Code.

In addition, the [State/Commonwealth/District/Territory] of [Name of State/Commonwealth/District/Territory] formally requests under section 1400Z-1(b)(2) of the Internal Revenue Code that the Secretary extend the consideration period for the Secretary to certify the nomination and designate the nominated census tract as Qualified Opportunity Zones by up to 30 days as needed to facilitate the [State/Commonwealth/District/Territory]'s request to modify its original nomination.

Attachment D

ONE HUNDRED ONE NORTH CARSON STREET
CARSON CITY, NEVADA 89701
OFFICE: (775) 684-5670
FAX NO.: (775) 684-5683



555 EAST WASHINGTON AVENUE, SUITE 5100
LAS VEGAS, NEVADA 89101
OFFICE: (702) 486-2500
FAX NO.: (702) 486-2505

Office of the Governor

May 8, 2018

The Honorable Steven T. Mnuchin
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Dear Mr. Secretary:

This letter serves as a notification that the State of Nevada hereby modifies the nomination of census tracts for designation as Qualified Opportunity Zones under section 1400Z-1(b)(1) of the Internal Revenue Code, which was submitted on April 20, 2018. The State of Nevada formally nominates the tracts identified in the accompanying revised Opportunity Zone Nomination Tool for designation as Qualified Opportunity Zones (QOZ) under section 1400Z-1(b)(1) of the Internal Revenue Code.

The State of Nevada formally requests the previous nomination of census tract 32019960302 as an eligible non-LIC contiguous tract be withdrawn. The State nominates in its place census tract 32029970200 as an eligible non-LIC contiguous tract using the 2012-2016 American Community Survey (ACS) 5-year data from the United States Census Bureau. Census tract 32029970200 is contiguous with census tract 32019960201, a low-income (LIC) census tract nominated for designation as a QOZ in the original submittal on April 20, 2018, and included in the accompanying revised nomination. The attached 2012-2016 ACS 5-year data demonstrates that the median family income of census tract 32029970200 does not exceed 125 percent of the median family income of LIC census tract 32019960201.

While the nomination instructions, published by the Community Development Financial Institutions Fund (CDFI), state in section 4.1.5 "Nominations of Eligible Non-LIC Contiguous Tracts must be based on the 2011-2015 ACS 5-year data as presented in the Nomination Tool," we believe regulations published in Revenue Procedure 2018-16, 2018-9 I.R.B 383 provides flexibility to use the most recent available ACS 5-year data. Specifically section 3.07 states "On the other hand, in many cases, if a tract is eligible under the most recent available ACS 5-Year data, the tract is eligible to be nominated for designation. If the Information Resource, however, does not identify the tract as eligible, the nomination must be accompanied by an analysis demonstrating that eligibility, including appropriate supporting data from that ACS."

Should you have any questions, please contact Andrew Clinger in my office via email at aclinger@gov.nv.gov or via phone at 775.684.5667.

Sincere regards,

A handwritten signature in black ink, appearing to read "Brian Sandoval".

BRIAN SANDOVAL
Governor

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DP03 | **SELECTED ECONOMIC CHARACTERISTICS** ⓘ
2012-2016 American Community Survey 5-Year Estimates

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Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities and towns and estimates of housing units for states and counties.

		Census Tract 9602.01, Lyon County, Nevada			
Subject		Estimate	Margin of Error	Percent	Percent Margin of Error
EMPLOYMENT STATUS					
Population 16 years and over		3,345	+/-236	3,345	(X)
In labor force		1,451	+/-200	43.4%	+/-5.1
Civilian labor force		1,451	+/-200	43.4%	+/-5.1
Employed		1,180	+/-178	35.3%	+/-4.9
Unemployed		271	+/-97	8.1%	+/-2.8
Armed Forces		0	+/-12	0.0%	+/-1.0
Not in labor force		1,894	+/-213	56.6%	+/-5.1
Civilian labor force		1,451	+/-200		(X)
Unemployment Rate		(X)	(X)	18.7%	+/-6.0
Females 16 years and over					
In labor force		645	+/-155	38.1%	+/-7.3
Civilian labor force		645	+/-155	38.1%	+/-7.3
Employed		505	+/-130	29.9%	+/-6.7
Own children of the householder under 6 years		165	+/-76		(X)
All parents in family in labor force		85	+/-76	51.5%	+/-29.5
Own children of the householder 6 to 17 years		450	+/-96		(X)
All parents in family in labor force		178	+/-116	39.6%	+/-21.8
COMMUTING TO WORK					
Workers 16 years and over		1,180	+/-178		(X)
Car, truck, or van – drove alone		962	+/-165	81.5%	+/-6.4
Car, truck, or van – carpooled		169	+/-74	14.3%	+/-5.9
Public transportation (excluding taxicab)		0	+/-12	0.0%	+/-2.9
Walked		0	+/-12	0.0%	+/-2.9
Other means		32	+/-29	2.7%	+/-2.4
Worked at home		17	+/-18	1.4%	+/-1.5
Mean travel time to work (minutes)		42.1	+/-5.0	(X)	(X)
OCCUPATION					
Civilian employed population 16 years and over		1,180	+/-178		(X)
Management, business, science, and arts occupations		268	+/-84	22.7%	+/-7.5
Service occupations		230	+/-79	19.5%	+/-6.6
Sales and office occupations		244	+/-80	20.7%	+/-5.5
Natural resources, construction, and maintenance occupations		206	+/-96	17.5%	+/-7.4
Production, transportation, and material moving occupations		232	+/-101	19.7%	+/-7.1
INDUSTRY					
Civilian employed population 16 years and over		1,180	+/-178		(X)
Agriculture, forestry, fishing and hunting, and mining		82	+/-57	6.9%	+/-4.8

Construction	121	+/-82	10.3%	+/-6.9
Manufacturing	124	+/-71	10.5%	+/-5.6
Wholesale trade	9	+/-16	0.8%	+/-1.4
Retail trade	168	+/-65	14.2%	+/-4.9
Transportation and warehousing, and utilities	104	+/-53	8.8%	+/-4.1
Information	0	+/-12	0.0%	+/-2.9
Finance and insurance, and real estate and rental and leasing	45	+/-34	3.8%	+/-2.9
Professional, scientific, and management, and administrative and waste management services	116	+/-70	9.8%	+/-5.5
Educational services, and health care and social assistance	214	+/-85	18.1%	+/-6.8
Arts, entertainment, and recreation, and accommodation and food services	121	+/-61	10.3%	+/-5.3
Other services, except public administration	35	+/-23	3.0%	+/-1.9
Public administration	41	+/-31	3.5%	+/-2.5
CLASS OF WORKER				
Civilian employed population 16 years and over	1,180	+/-178	1,180	(X)
Private wage and salary workers	965	+/-168	81.8%	+/-7.2
Government workers	121	+/-70	10.3%	+/-5.6
Self-employed in own not incorporated business workers	84	+/-54	7.1%	+/-4.5
Unpaid family workers	10	+/-15	0.8%	+/-1.3
INCOME AND BENEFITS (IN 2016 INFLATION-ADJUSTED DOLLARS)				
Total households	1,571	+/-116	1,571	(X)
Less than \$10,000	134	+/-71	8.5%	+/-4.6
\$10,000 to \$14,999	144	+/-87	9.2%	+/-5.3
\$15,000 to \$24,999	218	+/-73	13.9%	+/-4.7
\$25,000 to \$34,999	133	+/-50	8.5%	+/-3.2
\$35,000 to \$49,999	291	+/-99	18.5%	+/-5.8
\$50,000 to \$74,999	394	+/-106	25.1%	+/-6.4
\$75,000 to \$99,999	95	+/-50	6.0%	+/-3.3
\$100,000 to \$149,999	126	+/-56	8.0%	+/-3.6
\$150,000 to \$199,999	13	+/-19	0.8%	+/-1.2
\$200,000 or more	23	+/-27	1.5%	+/-1.7
Median household income (dollars)	43,631	+/-2,433	(X)	(X)
Mean household income (dollars)	49,851	+/-4,699	(X)	(X)
With earnings	988	+/-126	62.9%	+/-6.4
Mean earnings (dollars)	47,197	+/-6,534	(X)	(X)
With Social Security	840	+/-110	53.5%	+/-5.7
Mean Social Security income (dollars)	18,256	+/-1,643	(X)	(X)
With retirement income	515	+/-104	32.8%	+/-5.9
Mean retirement income (dollars)	18,528	+/-4,229	(X)	(X)
With Supplemental Security Income	93	+/-43	5.9%	+/-2.8
Mean Supplemental Security Income (dollars)	9,167	+/-2,348	(X)	(X)
With cash public assistance income	119	+/-72	7.6%	+/-4.4
Mean cash public assistance income (dollars)	1,213	+/-679	(X)	(X)
With Food Stamp/SNAP benefits in the past 12 months	259	+/-89	16.5%	+/-5.5
Families	972	+/-108	972	(X)
Less than \$10,000	60	+/-35	6.2%	+/-3.6
\$10,000 to \$14,999	8	+/-12	0.8%	+/-1.2
\$15,000 to \$24,999	149	+/-64	15.3%	+/-6.4
\$25,000 to \$34,999	70	+/-36	7.2%	+/-3.6
\$35,000 to \$49,999	163	+/-67	16.8%	+/-6.3
\$50,000 to \$74,999	312	+/-99	32.1%	+/-9.1
\$75,000 to \$99,999	86	+/-50	8.8%	+/-4.9
\$100,000 to \$149,999	88	+/-46	9.1%	+/-4.5
\$150,000 to \$199,999	13	+/-19	1.3%	+/-2.0
\$200,000 or more	23	+/-27	2.4%	+/-2.8
Median family income (dollars)	53,581	+/-9,376	(X)	(X)
Mean family income (dollars)	59,033	+/-5,877	(X)	(X)
Per capita income (dollars)	20,828	+/-2,059	(X)	(X)
Nonfamily households	599	+/-128	599	(X)
Median nonfamily income (dollars)	22,679	+/-13,225	(X)	(X)
Mean nonfamily income (dollars)	32,928	+/-6,127	(X)	(X)
Median earnings for workers (dollars)	27,109	+/-10,152	(X)	(X)
Median earnings for male full-time, year-round workers (dollars)	49,943	+/-10,597	(X)	(X)
Median earnings for female full-time, year-round workers (dollars)	34,118	+/-8,524	(X)	(X)
HEALTH INSURANCE COVERAGE				
Civilian noninstitutionalized population	3,954	+/-268	3,954	(X)
With health insurance coverage	3,490	+/-261	88.3%	+/-3.2
With private health insurance	1,954	+/-263	49.4%	+/-6.2
With public coverage	2,190	+/-287	55.4%	+/-6.1
No health insurance coverage	464	+/-134	11.7%	+/-3.2
Civilian noninstitutionalized population under 18 years	694	+/-118	694	(X)
No health insurance coverage	43	+/-37	6.2%	+/-5.1
Civilian noninstitutionalized population 18 to 64 years	2,277	+/-226	2,277	(X)

Versions of this table are available for the following years:

- 2016** ▶
- 2015
- 2014
- 2013
- 2012
- 2011
- 2010

In labor force:	1,349	+/-185	1,349	(X)
Employed:	1,089	+/-162	1,089	(X)
With health insurance coverage	831	+/-140	76.3%	+/-7.6
With private health insurance	686	+/-131	63.0%	+/-8.4
With public coverage	219	+/-92	20.1%	+/-8.2
No health insurance coverage	258	+/-95	23.7%	+/-7.6
Unemployed:	260	+/-97	260	(X)
With health insurance coverage	180	+/-73	69.2%	+/-15.4
With private health insurance	84	+/-62	32.3%	+/-20.2
With public coverage	96	+/-60	36.9%	+/-20.7
No health insurance coverage	80	+/-53	30.8%	+/-15.4
Not in labor force:	928	+/-219	928	(X)
With health insurance coverage	857	+/-214	92.3%	+/-5.1
With private health insurance	399	+/-167	43.0%	+/-12.1
With public coverage	535	+/-139	57.7%	+/-12.5
No health insurance coverage	71	+/-47	7.7%	+/-5.1
PERCENTAGE OF FAMILIES AND PEOPLE WHOSE INCOME IN THE PAST 12 MONTHS IS BELOW THE POVERTY LEVEL				
All families	(X)	(X)	14.5%	+/-6.4
With related children of the householder under 18 years	(X)	(X)	29.9%	+/-14.6
With related children of the householder under 5 years only	(X)	(X)	0.0%	+/-67.2
Married couple families	(X)	(X)	11.8%	+/-6.8
With related children of the householder under 18 years	(X)	(X)	19.9%	+/-15.7
With related children of the householder under 5 years only	(X)	(X)	0.0%	+/-67.2
Families with female householder, no husband present	(X)	(X)	30.4%	+/-19.4
With related children of the householder under 18 years	(X)	(X)	52.0%	+/-27.6
With related children of the householder under 5 years only	(X)	(X)	-	**
All people	(X)	(X)	22.8%	+/-7.3
Under 18 years	(X)	(X)	35.6%	+/-18.2
Related children of the householder under 18 years	(X)	(X)	35.6%	+/-18.2
Related children of the householder under 5 years	(X)	(X)	31.1%	+/-23.8
Related children of the householder 5 to 17 years	(X)	(X)	36.7%	+/-18.9
18 years and over	(X)	(X)	20.1%	+/-6.7
18 to 64 years	(X)	(X)	26.5%	+/-8.8
65 years and over	(X)	(X)	5.2%	+/-3.5
People in families	(X)	(X)	19.9%	+/-8.7
Unrelated individuals 15 years and over	(X)	(X)	32.5%	+/-11.8

Source: U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates

Explanation of Symbols:

An '***' entry in the margin of error column indicates that either no sample observations or too few sample observations were available to compute a standard error and thus the margin of error. A statistical test is not appropriate.

An '-' entry in the estimate column indicates that either no sample observations or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest interval or upper interval of an open-ended distribution.

An '-' following a median estimate means the median falls in the lowest interval of an open-ended distribution.





An '+' following a median estimate means the median falls in the upper interval of an open-ended distribution.

An '****' entry in the margin of error column indicates that the median falls in the lowest interval or upper interval of an open-ended distribution. A statistical test is not appropriate.

An '*****' entry in the margin of error column indicates that the estimate is controlled. A statistical test for sampling variability is not appropriate.

An 'N' entry in the estimate and margin of error columns indicates that data for this geographic area cannot be displayed because the number of sample cases is too small.

An '(X)' means that the estimate is not applicable or not available.

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Versions of this table are available for the following years:

- 2016**
- 2015
- 2014
- 2013
- 2012
- 2011
- 2010

Subject	Census Tract 9702, Storey County, Nevada			
	Estimate	Margin of Error	Percent	Percent Margin of Error
EMPLOYMENT STATUS				
Population 16 years and over	3,553	+/-129	3,553	(X)
In labor force	1,913	+/-252	53.8%	+/-7.8
Civilian labor force	1,906	+/-251	53.6%	+/-7.8
Employed	1,828	+/-255	51.4%	+/-7.9
Unemployed	78	+/-41	2.2%	+/-1.1
Armed Forces	7	+/-11	0.2%	+/-0.3
Not in labor force	1,640	+/-313	46.2%	+/-7.8
Civilian labor force	1,906	+/-251	1,906	(X)
Unemployment Rate	(X)	(X)	4.1%	+/-2.2
Females 16 years and over				
In labor force	946	+/-163	52.2%	+/-8.5
Civilian labor force	939	+/-161	51.8%	+/-8.4
Employed	912	+/-165	50.3%	+/-8.6
Own children of the householder under 6 years				
All parents in family in labor force	153	+/-58	153	(X)
All parents in family in labor force	132	+/-61	86.3%	+/-22.3
Own children of the householder 6 to 17 years				
All parents in family in labor force	354	+/-144	354	(X)
All parents in family in labor force	303	+/-139	85.6%	+/-17.1
COMMUTING TO WORK				
Workers 16 years and over	1,804	+/-259	1,804	(X)
Car, truck, or van – drove alone	1,559	+/-267	86.4%	+/-5.4
Car, truck, or van – carpooled	94	+/-55	5.2%	+/-3.1
Public transportation (excluding taxicab)	0	+/-12	0.0%	+/-1.9
Walked	31	+/-45	1.7%	+/-2.5
Other means	0	+/-12	0.0%	+/-1.9
Worked at home	120	+/-76	6.7%	+/-4.3
Mean travel time to work (minutes)	28.8	+/-2.9	(X)	(X)
OCCUPATION				
Civilian employed population 16 years and over	1,828	+/-255	1,828	(X)
Management, business, science, and arts occupations	548	+/-152	30.0%	+/-8.1
Service occupations	280	+/-95	15.3%	+/-4.7
Sales and office occupations	594	+/-160	32.5%	+/-7.3
Natural resources, construction, and maintenance occupations	250	+/-108	13.7%	+/-5.2
Production, transportation, and material moving occupations	156	+/-89	8.5%	+/-4.8
INDUSTRY				
Civilian employed population 16 years and over	1,828	+/-255	1,828	(X)
Agriculture, forestry, fishing and hunting, and mining	36	+/-46	2.0%	+/-2.5




Construction	209	+/-110	11.4%	+/-5.5
Manufacturing	137	+/-76	7.5%	+/-4.1
Wholesale trade	81	+/-71	4.4%	+/-3.7
Retail trade	212	+/-105	11.6%	+/-5.9
Transportation and warehousing, and utilities	196	+/-87	10.7%	+/-4.6
Information	21	+/-27	1.1%	+/-1.5
Finance and insurance, and real estate and rental and leasing	103	+/-62	5.6%	+/-3.2
Professional, scientific, and management, and administrative and waste management services	121	+/-62	6.6%	+/-3.4
Educational services, and health care and social assistance	247	+/-107	13.5%	+/-5.8
Arts, entertainment, and recreation, and accommodation and food services	264	+/-131	14.4%	+/-6.6
Other services, except public administration	71	+/-40	3.9%	+/-2.2
Public administration	130	+/-86	7.1%	+/-4.5
CLASS OF WORKER				
Civilian employed population 16 years and over	1,828	+/-255	1,828	(X)
Private wage and salary workers	1,365	+/-235	74.7%	+/-6.7
Government workers	283	+/-104	15.5%	+/-5.3
Self-employed in own not incorporated business workers	180	+/-85	9.8%	+/-4.7
Unpaid family workers	0	+/-12	0.0%	+/-1.9
INCOME AND BENEFITS (IN 2016 INFLATION-ADJUSTED DOLLARS)				
Total households	1,752	+/-107	1,752	(X)
Less than \$10,000	58	+/-40	3.3%	+/-2.2
\$10,000 to \$14,999	18	+/-21	1.0%	+/-1.2
\$15,000 to \$24,999	155	+/-67	8.8%	+/-3.8
\$25,000 to \$34,999	127	+/-66	7.2%	+/-3.7
\$35,000 to \$49,999	313	+/-91	17.9%	+/-5.2
\$50,000 to \$74,999	357	+/-111	20.4%	+/-6.1
\$75,000 to \$99,999	315	+/-117	18.0%	+/-6.6
\$100,000 to \$149,999	271	+/-93	15.5%	+/-5.3
\$150,000 to \$199,999	106	+/-72	6.1%	+/-4.1
\$200,000 or more	32	+/-29	1.8%	+/-1.7
Median household income (dollars)	65,508	+/-6,803	(X)	(X)
Mean household income (dollars)	74,972	+/-8,622	(X)	(X)
With earnings	1,242	+/-156	70.9%	+/-8.2
Mean earnings (dollars)	76,876	+/-9,855	(X)	(X)
With Social Security	781	+/-158	44.6%	+/-8.7
Mean Social Security income (dollars)	21,446	+/-2,599	(X)	(X)
With retirement income	477	+/-118	27.2%	+/-6.8
Mean retirement income (dollars)	24,151	+/-7,201	(X)	(X)
With Supplemental Security Income	46	+/-33	2.6%	+/-1.9
Mean Supplemental Security Income (dollars)	9,000	+/-2,810	(X)	(X)
With cash public assistance income	36	+/-38	2.1%	+/-2.2
Mean cash public assistance income (dollars)	N	N	N	N
With Food Stamp/SNAP benefits in the past 12 months	64	+/-50	3.7%	+/-2.8
Families	1,079	+/-133	1,079	(X)
Less than \$10,000	16	+/-19	1.5%	+/-1.8
\$10,000 to \$14,999	6	+/-10	0.6%	+/-0.9
\$15,000 to \$24,999	12	+/-13	1.1%	+/-1.2
\$25,000 to \$34,999	93	+/-55	8.6%	+/-5.0
\$35,000 to \$49,999	162	+/-61	15.0%	+/-5.5
\$50,000 to \$74,999	335	+/-100	31.0%	+/-8.3
\$75,000 to \$99,999	208	+/-106	19.3%	+/-9.5
\$100,000 to \$149,999	133	+/-51	12.3%	+/-4.7
\$150,000 to \$199,999	98	+/-71	9.1%	+/-6.4
\$200,000 or more	16	+/-12	1.5%	+/-1.2
Median family income (dollars)	66,738	+/-8,677	(X)	(X)
Mean family income (dollars)	80,163	+/-8,952	(X)	(X)
Per capita income (dollars)	34,967	+/-3,967	(X)	(X)
Nonfamily households	673	+/-152	673	(X)
Median nonfamily income (dollars)	42,054	+/-12,007	(X)	(X)
Mean nonfamily income (dollars)	61,364	+/-16,820	(X)	(X)
Median earnings for workers (dollars)	45,817	+/-9,689	(X)	(X)
Median earnings for male full-time, year-round workers (dollars)	63,217	+/-12,485	(X)	(X)
Median earnings for female full-time, year-round workers (dollars)	52,983	+/-7,918	(X)	(X)
HEALTH INSURANCE COVERAGE				
Civilian noninstitutionalized population	3,918	+/-18	3,918	(X)
With health insurance coverage	3,432	+/-164	87.6%	+/-4.2
With private health insurance	2,712	+/-266	69.2%	+/-6.8
With public coverage	1,534	+/-245	39.2%	+/-6.3
No health insurance coverage	486	+/-163	12.4%	+/-4.2
Civilian noninstitutionalized population under 18 years	533	+/-138	533	(X)
No health insurance coverage	46	+/-41	8.6%	+/-8.4
Civilian noninstitutionalized population 18 to 64 years	2,254	+/-191	2,254	(X)

In labor force:	1,671	+/-235	1,671	(X)
Employed:	1,593	+/-240	1,593	(X)
With health insurance coverage	1,434	+/-256	90.0%	+/-5.0
With private health insurance	1,377	+/-247	86.4%	+/-5.9
With public coverage	165	+/-104	10.4%	+/-6.1
No health insurance coverage	159	+/-74	10.0%	+/-5.0
Unemployed:	78	+/-41	78	(X)
With health insurance coverage	40	+/-27	51.3%	+/-27.4
With private health insurance	33	+/-26	42.3%	+/-28.4
With public coverage	12	+/-13	15.4%	+/-16.8
No health insurance coverage	38	+/-34	48.7%	+/-27.4
Not in labor force:	583	+/-162	583	(X)
With health insurance coverage	355	+/-113	60.9%	+/-13.9
With private health insurance	244	+/-86	41.9%	+/-12.4
With public coverage	141	+/-94	24.2%	+/-14.1
No health insurance coverage	228	+/-113	39.1%	+/-13.9
PERCENTAGE OF FAMILIES AND PEOPLE WHOSE INCOME IN THE PAST 12 MONTHS IS BELOW THE POVERTY LEVEL				
All families	(X)	(X)	2.6%	+/-2.2
With related children of the householder under 18 years	(X)	(X)	1.9%	+/-2.8
With related children of the householder under 5 years only	(X)	(X)	0.0%	+/-40.4
Married couple families	(X)	(X)	2.4%	+/-2.3
With related children of the householder under 18 years	(X)	(X)	3.2%	+/-4.8
With related children of the householder under 5 years only	(X)	(X)	0.0%	+/-52.0
Families with female householder, no husband present	(X)	(X)	6.4%	+/-11.4
With related children of the householder under 18 years	(X)	(X)	0.0%	+/-34.6
With related children of the householder under 5 years only	(X)	(X)	0.0%	+/-82.3
All people	(X)	(X)	7.2%	+/-2.8
Under 18 years	(X)	(X)	7.3%	+/-8.6
Related children of the householder under 18 years	(X)	(X)	2.6%	+/-4.2
Related children of the householder under 5 years	(X)	(X)	0.0%	+/-30.4
Related children of the householder 5 to 17 years	(X)	(X)	3.1%	+/-5.3
18 years and over	(X)	(X)	7.2%	+/-2.9
18 to 64 years	(X)	(X)	9.6%	+/-4.2
65 years and over	(X)	(X)	2.4%	+/-2.8
People in families	(X)	(X)	3.1%	+/-2.6
Unrelated individuals 15 years and over	(X)	(X)	18.7%	+/-7.2

Source: U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates

Explanation of Symbols:

- An '***' entry in the margin of error column indicates that either no sample observations or too few sample observations were available to compute a standard error and thus the margin of error. A statistical test is not appropriate.
- An '-' entry in the estimate column indicates that either no sample observations or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest interval or upper interval of an open-ended distribution.
- An '-' following a median estimate means the median falls in the lowest interval of an open-ended distribution.
- An '+' following a median estimate means the median falls in the upper interval of an open-ended distribution.
- An '****' entry in the margin of error column indicates that the median falls in the lowest interval or upper interval of an open-ended distribution. A statistical test is not appropriate.
- An '*****' entry in the margin of error column indicates that the estimate is controlled. A statistical test for sampling variability is not appropriate.
- An 'N' entry in the estimate and margin of error columns indicates that data for this geographic area cannot be displayed because the number of sample cases is too small.
- An '(X)' means that the estimate is not applicable or not available.

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Attachment E



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

June 15, 2018

The Honorable Brian Sandoval
Governor
One Hundred One North Carson Street
Carson City, Nevada 89701

Dear Governor Sandoval:

I am writing in response to your May 8, 2018 letter to Secretary Mnuchin regarding your request to modify your pending nomination of population census tracts (tracts) for designation as Qualified Opportunity Zones for purposes of Section 1400Z-1 of the Internal Revenue Code (IRC).

Specifically, you seek to replace a previously nominated non-low-income community (non-LIC) contiguous tract with a different non-LIC contiguous tract. The latter or replacement tract is eligible under the 2012-2016 American Community Survey (ACS) five-year data from the U.S. Census Bureau but not eligible using the 2011-2015 ACS five-year data. In your letter, you cite an incongruity between Section 3.07 of Revenue Procedure 2018-16 which permits the nomination of non-LIC contiguous tracts using the most recent ACS data and Section 4.1.5 of the nomination instructions published by Treasury's Community Development Financial Institutions (CDFI) Fund which does not. Section 4.1.5 also allows use of the most recent 2012-2016 ACS data for LIC tracts. As such, Treasury has decided to accept your modification request on the ground that the substituted census tract and the supporting information satisfy the requirements in Section 3.07 of Revenue Procedure 2018-16. We intend to revise the nominations instructions to conform to this approach for future nominations, if the program is extended by Congress.

You will receive a separate letter from the Internal Revenue Service certifying your nomination and designating the tracts as Qualified Opportunity Zones under IRC Section 1400Z-1(b)(1)(B).

We hope this information is helpful.

Sincerely,

A handwritten signature in blue ink, appearing to read "David J. Kautter".

David J. Kautter
Acting Commissioner

Attachment F

List of Opportunity Zones Designated by 2012-2016 Census Data

State	County	Census Tract Number	Tract Type
Alabama	Butler	01013952800	Low-Income Community
Alaska	Haines	02100000100	Low-Income Community
Alaska	Matanuska-Susitna	02170000701	Low-Income Community
Arizona	Gila	04007001100	Low-Income Community
Arizona	Pinal	04021000400	Low-Income Community
California	Amador	06005000102	Low-Income Community
California	Los Angeles	06037135114	Low-Income Community
California	Los Angeles	06037293201	Low-Income Community
California	Tulare	06107001003	Low-Income Community
Colorado	Delta	08029964800	Low-Income Community
Colorado	Garfield	08045951702	Low-Income Community
Colorado	Logan	08075966300	Low-Income Community
Illinois	Cook	17031841000	Low-Income Community
Massachusetts	Berkshire	25003922300	Low-Income Community
Massachusetts	Bristol	25005655300	Low-Income Community
Massachusetts	Essex	25009217400	Low-Income Community
Massachusetts	Hampshire	25015821602	Low-Income Community
Massachusetts	Worcester	25027716300	Low-Income Community
Mississippi	Harrison	28047003800	Low-Income Community
Mississippi	Warren	28149950100	Low-Income Community
Nebraska	Douglas	31055004400	Low-Income Community
Nebraska	Madison	31119961100	Low-Income Community
Nevada	Storey	32029970200	Non-LIC Contiguous
New Jersey	Bergen	34003023200	Low-Income Community
New Jersey	Hudson	34017010800	Low-Income Community
New Jersey	Morris	34027045100	Low-Income Community
North Dakota	Grand Forks	38035010600	Low-Income Community
North Dakota	Ward	38101010100	Low-Income Community
Ohio	Cuyahoga	39035152303	Low-Income Community
Ohio	Lucas	39095001303	Low-Income Community
Oklahoma	Blaine	40011958800	Low-Income Community
Oklahoma	Payne	40119011301	Low-Income Community
Oregon	Clackamas	41005024400	Low-Income Community
Oregon	Lincoln	41041950304	Low-Income Community
Puerto Rico	Río Grande	72119130102	Low-Income Community
Puerto Rico	Toa Baja	72137122002	Low-Income Community
Rhode Island	Providence	44007011800	Low-Income Community
Tennessee	Blount	47009010301	Low-Income Community

Tennessee	Cheatham	47021070104	Low-Income Community
Tennessee	Hawkins	47073050400	Low-Income Community
Tennessee	Henry	47079969000	Low-Income Community
Tennessee	Lincoln	47103975400	Low-Income Community
Tennessee	Obion	47131965400	Low-Income Community
Tennessee	White	47185935300	Low-Income Community
Vermont	Caledonia	50005957400	Low-Income Community
Virginia	Accomack	51001090100	Low-Income Community
Virginia	Caroline	51033030100	Low-Income Community
Virginia	Gloucester	51073100301	Low-Income Community
Virginia	Lancaster	51103030200	Low-Income Community
Virginia	Prince William	51153901008	Low-Income Community
Virginia	Staunton	51790000300	Low-Income Community

Attachment G

From: Annie Donovan <[REDACTED]>
Date: October 26, 2019 at 1:44:55 PM EDT
To: Crowley, Monica <Monica.Crowley@treasury.gov>, Kranbuhl, Kipp
<Kipp.Kranbuhl@treasury.gov>
Subject: Today's NY Times Article

Monica,

I would like to address the manner in which I was quoted in a New York Times [article](#) published online today regarding Opportunity Zones. I would like to make it clear that my quote was misconstrued. I and others involved in the designation process were troubled that changes made to the eligibility criteria late in the process could lead to unintended outcomes. Sandwiched in between my words were accusation about Secretary Mnuchin and his role in the process that I never conveyed.

I do not believe that Secretary Mnuchin acted inappropriately at any point in the process.

Please let me know if you would like to discuss further.

Best regards,

Annie