

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

State Name	County or County-Equivalent Entity Name	2020 Census Tract Number FIPS code	Tract Type
Alabama	DeKalb County	01049960101	Directly adjoining
Alabama	DeKalb County	01049960301	Directly adjoining
Alabama	DeKalb County	01049960303	Directly adjoining
Alabama	DeKalb County	01049960401	Directly adjoining
Alabama	DeKalb County	01049960402	Mine closure
Alabama	DeKalb County	01049960500	Directly adjoining
Alabama	DeKalb County	01049960900	Directly adjoining
Alabama	DeKalb County	01049961100	Directly adjoining
Alabama	DeKalb County	01049961200	Directly adjoining
Alabama	DeKalb County	01049961400	Directly adjoining
Alabama	Randolph County	01111000200	Directly adjoining
Alaska	Fairbanks North Star Borough	02090001501	Directly adjoining
Alaska	Fairbanks North Star Borough	02090001700	Directly adjoining
Alaska	Fairbanks North Star Borough	02090001902	Directly adjoining
Alaska	Fairbanks North Star Borough	02090980100	Generating unit retirement
Colorado	Mesa County	08077001302	Directly adjoining
Colorado	Mesa County	08077001303	Directly adjoining
Colorado	Mesa County	08077001402	Directly adjoining
Colorado	Mesa County	08077001403	Directly adjoining
Colorado	Mesa County	08077001404	Directly adjoining
Colorado	Mesa County	08077001504	Directly adjoining
Florida	Clay County	12019031500	Directly adjoining
Florida	Putnam County	12107950100	Generating unit retirement
Florida	Putnam County	12107950202	Directly adjoining
Florida	Putnam County	12107950600	Directly adjoining
Florida	Putnam County	12107950700	Directly adjoining
Florida	Putnam County	12107951000	Directly adjoining
Florida	St. Johns County	12109990100	Directly adjoining
Georgia	Carroll County	13045910900	Directly adjoining
Georgia	Carroll County	13045911202	Directly adjoining
Georgia	Heard County	13149970100	Directly adjoining
Georgia	Heard County	13149970200	Generating unit retirement
Georgia	Heard County	13149970300	Directly adjoining
Illinois	Champaign County	17019010800	Directly adjoining
Illinois	Coles County	17029000100	Directly adjoining
Illinois	Douglas County	17041952000	Mine closure, Directly adjoining
Illinois	Douglas County	17041952100	Directly adjoining
Illinois	Douglas County	17041952400	Directly adjoining
Illinois	Edgar County	17045070100	Directly adjoining
Illinois	Edgar County	17045070200	Directly adjoining
Illinois	Fulton County	17057952800	Directly adjoining

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Illinois	Fulton County	17057953000	Directly adjoining
Illinois	Knox County	17095000100	Directly adjoining
Illinois	Knox County	17095000200	Directly adjoining
Illinois	Knox County	17095001200	Directly adjoining
Illinois	Knox County	17095001400	Directly adjoining
Illinois	Knox County	17095001600	Mine closure
Illinois	Macoupin County	17117956000	Directly adjoining
Illinois	Macoupin County	17117956100	Mine closure
Illinois	Macoupin County	17117956200	Directly adjoining
Illinois	Macoupin County	17117956300	Directly adjoining
Illinois	Montgomery County	17135957500	Directly adjoining
Illinois	Peoria County	17143003800	Directly adjoining
Illinois	Peoria County	17143003900	Directly adjoining
Illinois	Peoria County	17143004000	Directly adjoining
Illinois	Sangamon County	17167003300	Directly adjoining
Illinois	Sangamon County	17167003400	Directly adjoining
Illinois	Sangamon County	17167003500	Directly adjoining
Illinois	Vermilion County	17183010600	Directly adjoining
Illinois	Vermilion County	17183010701	Directly adjoining
Illinois	Vermilion County	17183010900	Mine closure, Directly adjoining
Illinois	Vermilion County	17183011000	Mine closure, Directly adjoining
Illinois	Vermilion County	17183011100	Directly adjoining
Indiana	Posey County	18129040300	Directly adjoining
Indiana	Vanderburgh County	18163010404	Directly adjoining
Indiana	Vanderburgh County	18163010406	Directly adjoining
Indiana	Vanderburgh County	18163010502	Directly adjoining
Indiana	Warrick County	18173030703	Mine closure
Indiana	Warrick County	18173030707	Directly adjoining
Indiana	Warrick County	18173030709	Directly adjoining
Kentucky	Carter County	21043960200	Directly adjoining
Kentucky	Carter County	21043960400	Mine closure
Kentucky	Greenup County	21089040700	Directly adjoining
Kentucky	Laurel County	21125971003	Directly adjoining
Kentucky	Lewis County	21135930100	Directly adjoining
Kentucky	Lewis County	21135930400	Directly adjoining
Kentucky	Whitley County	21235920100	Directly adjoining
Minnesota	Sherburne County	27141030201	Directly adjoining
Minnesota	Sherburne County	27141030202	Directly adjoining
Minnesota	Sherburne County	27141030302	Directly adjoining
Minnesota	Sherburne County	27141030406	Directly adjoining
Minnesota	Sherburne County	27141030407	Generating unit retirement
Minnesota	Sherburne County	27141030408	Directly adjoining
Minnesota	Sherburne County	27141030410	Directly adjoining
Minnesota	Wright County	27171100203	Directly adjoining
Minnesota	Wright County	27171100205	Directly adjoining
Minnesota	Wright County	27171100300	Directly adjoining

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Ohio	Meigs County	39105964100	Directly adjoining
Oklahoma	Mayes County	40097040300	Directly adjoining
Oklahoma	Mayes County	40097040400	Generating unit retirement
Oklahoma	Mayes County	40097040501	Directly adjoining
Oklahoma	Mayes County	40097040502	Directly adjoining
Oklahoma	Rogers County	40131050501	Directly adjoining
Oklahoma	Wagoner County	40145030201	Directly adjoining
Oklahoma	Wagoner County	40145030300	Directly adjoining
Pennsylvania	Allegheny County	42003010302	Directly adjoining
Pennsylvania	Allegheny County	42003020100	Directly adjoining
Pennsylvania	Allegheny County	42003020300	Directly adjoining
Pennsylvania	Allegheny County	42003030500	Mine closure
Pennsylvania	Allegheny County	42003040200	Directly adjoining
Pennsylvania	Allegheny County	42003050100	Directly adjoining
Pennsylvania	Allegheny County	42003050900	Directly adjoining
Pennsylvania	Allegheny County	42003051100	Directly adjoining
Pennsylvania	Fayette County	42051260100	Directly adjoining
Pennsylvania	Fayette County	42051262300	Directly adjoining
Pennsylvania	Juniata County	42067070400	Directly adjoining
Pennsylvania	Northumberland County	42097080700	Directly adjoining
Pennsylvania	Northumberland County	42097082000	Directly adjoining
Pennsylvania	Northumberland County	42097082100	Directly adjoining
Pennsylvania	Northumberland County	42097082200	Directly adjoining
Pennsylvania	Perry County	42099030100	Directly adjoining
Pennsylvania	Snyder County	42109070600	Directly adjoining
Pennsylvania	Washington County	42125731000	Directly adjoining
Pennsylvania	Washington County	42125751100	Directly adjoining
Pennsylvania	Westmoreland County	42129807700	Directly adjoining
Tennessee	Anderson County	47001020201	Directly adjoining
Tennessee	Anderson County	47001021303	Directly adjoining
Tennessee	Anderson County	47001021304	Generating unit retirement
Tennessee	Knox County	47093005908	Directly adjoining
Tennessee	Knox County	47093006003	Directly adjoining
Tennessee	Knox County	47093006103	Directly adjoining
Texas	Bastrop County	48021950102	Directly adjoining
Texas	Burleson County	48051970202	Directly adjoining
Texas	Lee County	48287000200	Directly adjoining
West Virginia	Jackson County	54035963200	Directly adjoining
West Virginia	Jackson County	54035963300	Directly adjoining
West Virginia	Marion County	54049020100	Mine closure
West Virginia	Marion County	54049020500	Directly adjoining
West Virginia	Marion County	54049020800	Directly adjoining
Wyoming	Converse County	56009956400	Directly adjoining
Wyoming	Converse County	56009956500	Directly adjoining
Wyoming	Converse County	56009956700	Directly adjoining
Wyoming	Natrona County	56025001401	Directly adjoining

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Wyoming	Platte County	56031959100	Directly adjoining