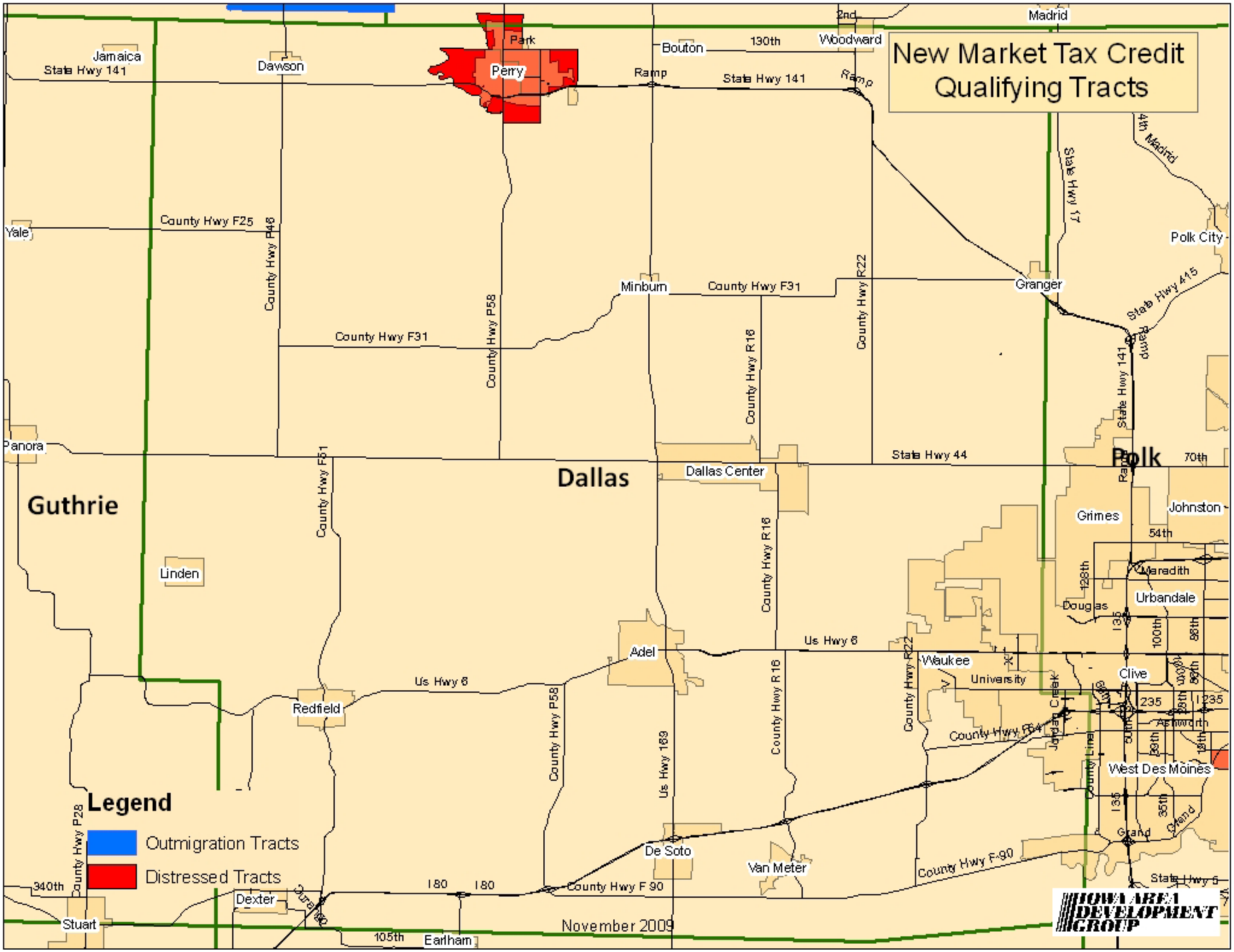New Market Tax Credit Qualifying Tracts