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## D.C. Enterprise Zone / Census Tracts

### Notice 98-57

This notice identifies the census tracts in the District of Columbia (D.C. census tracts) constituting the District of Columbia Enterprise Zone for purposes of § 1400 of the Internal Revenue Code and the DC Zone for purposes of § 1400B. Those sections were added to the Code by the Taxpayer Relief Act of 1997, Pub. L. No. 105-34, 111 Stat. 788 (1997), effective August 5, 1997. This notice contains (1) tables that list the D.C. census tracts constituting the District of Columbia Enterprise Zone for purposes of § 1400 and the DC Zone for purposes of § 1400B, (2) a map of all of the D.C. census tracts, and (3) a source for obtaining the location of the boundary of each D.C. census tract.

### BACKGROUND

Sections 1400 and 1400B designate certain economically depressed census tracts within the District of Columbia, within which businesses are eligible for special tax incentives.

Section 1400(a) provides that, except as otherwise provided in subchapter W, the District of Columbia Enterprise Zone shall be treated as an empowerment zone designated under subchapter U. The provisions of subchapter U include the designation and treatment of empowerment zones and enterprise communities. The special tax incentives that are available in the District of Columbia Enterprise Zone by reason of § 1400 include (1) a 20-percent wage credit for the first \$15,000 of certain qualified wages paid to D.C. residents who work in the District of Columbia Enterprise Zone; (2) an additional \$20,000 of expensing under § 179 for certain qualified zone property; and (3) special tax-exempt financing for certain zone facilities.

Section 1400(b) provides that for purposes of § 1400(a), the District of Columbia Enterprise Zone means the area consisting of (1) the D.C. census tracts that are part of an enterprise community designated under subchapter U before the date of enactment of subchapter W, and (2) all other D.C. census tracts for which the poverty rate is not less than 20 percent.

Section 1400B provides that gross income does not include qualified capital gain from the sale or exchange of any DC Zone asset held for more than 5 years. In general, a DC Zone asset means any DC Zone business stock, partnership interest, and business property. See § 1400B(b)(1).

Section 1400B(d) provides that for purposes of applying § 1400B (and for purposes of applying subchapter W and subchapter U with respect to § 1400B), the

DC Zone shall be treated as including all D.C. census tracts for which the poverty rate is not less than 10 percent.

### IDENTIFICATION OF D.C. CENSUS TRACTS FOR PURPOSES OF SECTIONS 1400 AND 1400B

Table 1 identifies the D.C. census tracts that constitute the District of Columbia Enterprise Zone for purposes of § 1400. It lists all D.C. census tracts having a poverty rate of not less than 20 percent, which include the D.C. census tracts that are part of an enterprise community designated under subchapter U before enactment of subchapter W.

Table 2 identifies the D.C. census tracts that constitute the DC Zone for purposes of § 1400B. It lists all D.C. census tracts having a poverty rate of not less than 10 percent.

The map provided identifies the approximate locations of all of the D.C. census tracts and highlights those census tracts listed in the tables. This map and the information in the tables were developed by the U.S. Department of Housing and Urban Development using data from the 1990 Census.

Information on the boundaries of each D.C. census tract may be obtained from:

Data Management Division  
D.C. Office of Planning  
Government of the District of Columbia  
801 North Capitol Street, NE  
Washington, DC 20002  
Herbert Bixhorn, Director  
(202) 442-7603 (not a toll-free call)

TABLE 1. D.C. CENSUS TRACTS HAVING A POVERTY RATE OF NOT LESS THAN 20 PERCENT

2.01	57.01	74.30	91.02
2.02	58.00	75.02	92.40
28.01	59.00	75.03	96.02
28.02	60.20	75.04	97.00
30.00	62.02	77.03	98.03
31.00	64.10	77.08	98.04
34.00	71.00	78.04	98.05
35.00	72.00	78.08	98.06
36.00	73.02	78.60	98.10
37.00	73.04	79.01	98.20
43.00	73.08	84.02	99.03
45.00	74.01	86.00	99.04
47.00	74.04	88.02	99.05
48.01	74.06	88.03	99.07
49.01	74.07	88.04	
49.02	74.08	89.04	
50.00	74.09	90.01	

TABLE 2. D.C. CENSUS TRACTS HAVING A POVERTY RATE OF NOT LESS THAN 10 PERCENT

2.01	48.02	74.09	88.04
2.02	49.01	74.30	89.03
3.10	49.02	75.02	89.04
7.20	50.00	75.03	90.01
20.01	51.00	75.04	90.02
21.01	52.10	76.01	91.02
22.02	52.20	76.03	91.10
23.02	53.01	76.04	92.03
25.02	54.01	76.05	92.10
27.01	55.01	77.03	92.40
27.02	55.02	77.07	92.40
28.01	56.00	77.08	93.02
28.02	57.01	77.09	95.01
29.00	58.00	78.03	96.02
30.00	59.00	78.04	96.03
31.00	60.20	78.07	97.00
32.00	62.02	78.08	98.03
33.01	64.10	78.09	98.04
33.02	68.01	78.60	98.05
34.00	68.02	79.01	98.06
35.00	69.00	79.03	98.07
36.00	71.00	80.01	98.08
37.00	72.00	80.02	98.09
38.00	73.02	83.02	98.10
39.00	73.04	84.02	98.20
42.02	73.08	85.10	99.03
43.00	74.01	86.00	99.04
45.00	74.04	87.01	99.05
46.00	74.06	87.02	99.06
47.00	74.07	88.02	99.07
48.01	74.08	88.03	

DRAFTING INFORMATION  
CONTACT

The principal author of this notice is

Winston H. Douglas of the Office of the Assistant Chief Counsel (Passthroughs and Special Industries). For further infor-

mation regarding this notice contact Mr. Douglas on (202) 622-3110 (not a toll-free call).

# Washington D.C.

## Poverty Rates of Certain Census Tracts

### Key

- Census Tracts in DC
- Poverty Rate
- Not Less than 10%
- Not Less than 20%

