

2003 Internal Revenue Code Section 42(d)(5)(C) Metropolitan Difficult Development Areas

STATE	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components
AZ	FLAGSTAFF, AZ-UT (part) Coconino County, AZ	YUMA, AZ Yuma County		
CA	CHICO-PARADISE, CA Butte County	LOS ANGELES-LONG BEACH, CA Los Angeles County	MERCED, CA Merced County	OAKLAND, CA Alameda County Contra Costa County
	SALINAS, CA Monterey County	SAN DIEGO, CA San Diego County	SAN FRANCISCO, CA San Francisco County Marin County San Mateo County	SAN JOSE, CA Santa Clara County
	SAN LUIS OBISPO-ATASCADERO- PASO ROBLES, CA San Luis Obispo County	SANTA BARBARA-SANTA MARIA- LOMPOC, CA Santa Barbara County	SANTA CRUZ-WATSONVILLE, CA Santa Cruz County	SANTA ROSA, CA Sonoma County
	STOCKTON-LODI, CA San Joaquin County	VALLEJO-FAIRFIELD-NAPA, CA Napa County Solano County		
CO	GREELEY, CO Weld County			
FL	MIAMI, FL Dade County	PUNTA GORDA, FL Charlotte County		
LA	NEW ORLEANS, LA (part) Jefferson Parish Plaquemines Parish Orleans Parish St. Bernard Parish	St. Charles Parish St. Tammany Parish St. John the Baptist Parish		
ME	PORTLAND, ME Buxton town Cumberland town Cape Elizabeth town Falmouth town Casco town Freeport town	Gorham town Limington town Gray town Long Island town Hollis town North Yarmouth town	Old Orchard Beach town Scarborough town Portland city South Portland city Raymond town	Standish town Windham town Westbrook city Yarmouth town
MA	BARNSTABLE-YARMOUTH, MA Barnstable city Harwich town Brewster town Mashpee town Chatham town Orleans town Dennis town Sandwich town Eastham town Yarmouth town	BOSTON, MA-NH Berkley town Rowley town Dighton town Salem city Mansfield town Salisbury town Norton town Saugus town Taunton city Swampscott town Amesbury town Topsfield town Beverly city Wenham town Danvers town Acton town Essex town Arlington town Gloucester city Ashland town Hamilton town Ayer town Ipswich town Belmont town Lynn city Boxborough town Lynnfield town Burlington town Manchester-by-the-Sea Cambridge city Marblehead town Carlisle town Middleton town Concord town Nahant town Everett city Newbury town Framingham town Newburyport city Holliston town Peabody city Hopkinton town Rockport town	Hudson town Waltham city Lexington town Watertown city Lincoln town Wayland town Littleton town Weston town Malden city Wilmington town Marlborough city Winchester town Maynard town Woburn city Medford city Bellingham town Melrose city Braintree town Natick town Brookline town Newton city Canton town North Reading town Cohasset town Reading town Dedham town Sherborn town Dover town Shirley town Foxborough town Somerville city Franklin city Stoneham town Holbrook town Stow town Medfield town Sudbury town Medway town Townsend town Millis town Wakefield town Milton town	Needham town Plymouth town Norfolk town Rockland town Norwood town Scituate town Plainville town Wareham town Quincy city Boston city Randolph town Chelsea city Sharon town Revere city Stoughton town Winthrop town Walpole town Berlin town Westwood town Blackstone town Weymouth town Bolton town Wrentham town Harvard town Carver town Hopedale town Duxbury town Lancaster town Hanover town Mendon town Hingham town Milford town Hull town Millville town Kingston town Southborough town Marshfield town Upton town Norwell town Seabrook town, NH Pembroke town South Hampton town, NH

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NJ	ATLANTIC-CAPE MAY, NJ Atlantic County Cape May County	VINELAND-MILLVILLE-BRIDGETON, NJ Cumberland County	JERSEY CITY, NJ Hudson County	
NY	NASSAU-SUFFOLK, NY Nassau County Suffolk County	NEW YORK, NY Bronx County New York County Kings County Putnam County	Queens County Rockland County Richmond County Westchester County	
OR	EUGENE-SPRINGFIELD, OR Lane County	MEDFORD-ASHLAND, OR Jackson County		
PR	AGUADILLA, PR Aguada Municipio Aguadilla Municipio Moca Municipio	CAGUAS, PR Caguas Municipio Gurabo Municipio Cayey Municipio San Lorenzo Mun. Cidra Municipio	MAYAGUEZ, PR Anasco Municipio Mayaguez Municipio Cabo Rojo Mun. Sabana Grande Mu. Hormigueros Mun. San German Mun.	SAN JUAN-BAYAMON, PR Agua Buenas Mu. Corozal Municipio Barceloneta Mun. Dorado Municipio Bayamon Mun. Fajardo Municipio Canovanas Mun. Florida Municipio Carolina Municipio Guaynabo Municipio San Juan Mun. Humacao Municipio Toa Alta Municipio Juncos Municipio Toa Baja Mun. Las Piedras Mun. Trujillo Alto Mun. Loiza Municipio Vega Alta Mun. Luquillo Municipio Vega Baja Mun. Manati Municipio Yabucoa Municipio Morovis Municipio Catano Municipio Naguabo Municipio Ceiba Municipio Naranjito Municipio Comerio Municipio Rio Grande Municipio
TX	EL PASO, TX El Paso County			
VT	BURLINGTON, VT Burlington city Essex town Charlotte town Fairfax town Colchester town Georgia town	Grand Isle town Milton town Hinesburg town Richmond town Jericho town Shelburne town	South Burlington city St. Albans city South Hero town St. Albans town	St. George town Williston town Swanton town Winooski city