

2006 IRS SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (MSA/PMSA DEFINITIONS June 30, 1999)

State	Metropolitan Area	Metropolitan Area Components			
Alabama	Mobile, AL MSA [GO Zone]	Baldwin County	Mobile County		
	Tuscaloosa, AL MSA [GO Zone]	Tuscaloosa County			
Arizona	Flagstaff, AZ-UT MSA (part)	Coconino County			
	Las Vegas, NV-AZ MSA	Mohave County			
	Yuma, AZ MSA	Yuma County			
California	Los Angeles-Long Beach, CA PMSA	Los Angeles County			
	Oakland, CA PMSA	Alameda County	Contra Costa County		
	Orange County, CA PMSA	Orange County			
	Sacramento, CA PMSA	El Dorado County	Placer County	Sacramento County	
	Salinas, CA MSA	Monterey County			
	San Diego, CA MSA	San Diego County			
	San Luis Obispo-Atascadero-Paso Robles, CA MSA	San Luis Obispo County			
	Santa Barbara-Santa Maria-Lompoc, CA MSA	Santa Barbara County			
	Santa Cruz-Watsonville, CA PMSA	Santa Cruz County			
	Santa Rosa, CA PMSA	Sonoma County			
	Ventura, CA PMSA	Ventura County			
	Yolo, CA PMSA	Yolo County			
	Florida	Daytona Beach, FL MSA	Flagler County	Volusia County	
Fort Lauderdale, FL PMSA [GO Zone]		Broward County			
Fort Myers-Cape Coral, FL MSA [GO Zone]		Lee County			
Fort Pierce-Port St. Lucie, FL MSA [GO Zone]		Martin County	St. Lucie County		
Melbourne-Titusville-Palm Bay, FL MSA [GO Zone]		Brevard County			
Miami, FL PMSA [GO Zone]		Miami-Dade County			
Naples, FL MSA [GO Zone]		Collier County			
Orlando, FL MSA		Lake County	Orange County	Osceola County	Seminole County
Tampa-St. Petersburg-Clearwater, FL MSA		Hernando County	Hillsborough County	Pasco County	Pinellas County
West Palm Beach-Boca Raton, FL MSA [GO Zone]		Palm Beach County			
Hawaii	Honolulu, HI MSA	Honolulu County			

Metropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20 percent population cap on metropolitan areas designated DDAs by reason of high construction, land, and utility costs relative to AMGI.

2006 IRS SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (MSA/PMSA DEFINITIONS June 30, 1999)

State	Metropolitan Area	Metropolitan Area Components			
Louisiana	Baton Rouge, LA MSA [GO Zone]	Ascension Parish	East Baton Rouge Parish	Livingston Parish	West Baton Rouge Parish
	Houma, LA MSA [GO Zone]	Lafourche Parish	Terrebonne Parish		
	Lafayette, LA MSA [GO Zone]	Acadia Parish	Lafayette Parish	St. Landry Parish	St. Martin Parish
	Lake Charles, LA MSA [GO Zone]	Calcasieu Parish			
	New Orleans, LA MSA [GO Zone]	Jefferson Parish	Orleans Parish	Plaquemines Parish	St. Bernard Parish
		St. Charles Parish	St. James Parish	St. John the Baptist Parish	St. Tammany Parish
Maine	Portland, ME MSA	Buxton town	Cape Elizabeth town	Casco town	Cumberland town
		Falmouth town	Freeport town	Gorham town	Gray town
		Hollis town	Limington town	Long Island town	North Yarmouth town
		Old Orchard Beach town	Portland city	Raymond town	Scarborough town
		South Portland city	Standish town	Westbrook city	Windham town
		Yarmouth town			
Massachusetts	Barnstable-Yarmouth, MA MSA	Barnstable city	Brewster town	Chatham town	Dennis town
		Eastham town	Harwich town	Mashpee town	Orleans town
		Sandwich town	Yarmouth town		

Metropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20 percent population cap on metropolitan areas designated DDAs by reason of high construction, land, and utility costs relative to AMGI.

2006 IRS SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (MSA/PMSA DEFINITIONS June 30, 1999)

State	Metropolitan Area	Metropolitan Area Components			
Massachusetts (continued)	Boston, MA-NH PMSA	Acton town	Amesbury town	Arlington town	Ashland town
		Ayer town	Bedford town	Bellingham town	Belmont town
		Berkley town	Berlin town	Beverly city	Blackstone town
		Bolton town	Boston city	Boxborough town	Braintree town
		Brookline town	Burlington town	Cambridge city	Canton town
		Carlisle town	Carver town	Chelsea city	Cohasset town
		Concord town	Danvers town	Dedham town	Dighton town
		Dover town	Duxbury town	Essex town	Everett city
		Foxborough town	Framingham town	Franklin city	Gloucester city
		Hamilton town	Hanover town	Harvard town	Hingham town
		Holbrook town	Holliston town	Hopedale town	Hopkinton town
		Hudson town	Hull town	Ipswich town	Kingston town
		Lancaster town	Lexington town	Lincoln town	Littleton town
		Lynn city	Lynnfield town	Malden city	Manchester-by-the-Sea town
		Mansfield town	Marblehead town	Marlborough city	Marshfield town
		Maynard town	Medfield town	Medford city	Medway town
		Melrose city	Mendon town	Middleton town	Milford town
		Millis town	Millville town	Milton town	Nahant town
		Natick town	Needham town	Newbury town	Newburyport city
		Newton city	Norfolk town	North Reading town	Norton town
		Norwell town	Norwood town	Peabody city	Pembroke town
		Plainville town	Plymouth town	Quincy city	Randolph town
		Reading town	Revere city	Rockland town	Rockport town
		Rowley town	Salem city	Salisbury town	Saugus town
		Scituate town	Sharon town	Sherborn town	Shirley town
		Somerville city	Southborough town	Stoneham town	Stoughton town
		Stow town	Sudbury town	Swampscott town	Taunton city
		Topsfield town	Townsend town	Upton town	Wakefield town
		Walpole town	Waltham city	Wareham town	Watertown city
		Wayland town	Wellesley town	Wenham town	Weston town
		Westwood town	Weymouth town	Wilmington town	Winchester town
		Winthrop town	Woburn city	Wrentham town	

Metropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20 percent population cap on metropolitan areas designated DDAs by reason of high construction, land, and utility costs relative to AMGI.

2006 IRS SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (MSA/PMSA DEFINITIONS June 30, 1999)

State	Metropolitan Area	Metropolitan Area Components			
Massachusetts (continued)	Brockton, MA PMSA	Abington town	Avon town	Bridgewater town	Brockton city
		East Bridgewater town	Easton town	Halifax town	Hanson town
		Lakeville town	Middleborough town	Plympton town	Raynham town
		West Bridgewater town	Whitman town		
Mississippi	Biloxi-Gulfport-Pascagoula, MS MSA [GO Zone]	Hancock County	Harrison County	Jackson County	
	Hattiesburg, MS MSA [GO Zone]	Forrest County	Lamar County		
	Jackson, MS MSA [GO Zone]	Hinds County	Madison County	Rankin County	
Nevada	Las Vegas, NV-AZ MSA	Clark County	Nye County		
New Hampshire	Boston, MA-NH PMSA	Seabrook town	South Hampton town		
New Jersey	Jersey City, NJ PMSA	Hudson County			
	Vineland-Millville-Bridgeton, NJ PMSA	Cumberland County			
New York	New York, NY PMSA	Bronx County	Kings County	New York County	Putnam County
		Queens County	Richmond County	Rockland County	Westchester County
		Orange County			
Pennsylvania	Newburgh, NY-PA PMSA	Pike County			
Texas	Beaumont-Port Arthur, TX MSA [GO Zone]	Hardin County	Jefferson County	Orange County	
	Brazoria, TX PMSA [GO Zone]	Brazoria County			
	Corpus Christi, TX MSA	Nueces County	San Patricio County		
	Galveston-Texas City, TX PMSA [GO Zone]	Galveston County			
	Houston, TX PMSA (part) [GO Zone]	Chambers County	Fort Bend County	Harris County	Liberty County
		Montgomery County			
	McAllen-Edinburg-Mission, TX MSA	Hidalgo County			
Virginia	Clarke County, VA HUD Metro FMR Area	Clarke County			
Puerto Rico	Aguadilla, PR MSA	Aguada Municipio	Aguadilla Municipio	Moca Municipio	
	Caguas, PR PMSA	Caguas Municipio	Cayey Municipio	Cidra Municipio	Gurabo Municipio
		San Lorenzo Municipio			
	Mayaguez, PR MSA	Anasco Municipio	Cabo Rojo Municipio	Hormigueros Municipio	Mayaguez Municipio
		Sabana Grande Municipio	San German Municipio		

Metropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20 percent population cap on metropolitan areas designated DDAs by reason of high construction, land, and utility costs relative to AMGI.