

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

<b>State</b>	<b>Nonmetropolitan Counties or County Equivalents</b>			
<b>Alabama</b>	Choctaw County [GO Zone]	Clarke County [GO Zone]	Greene County [GO Zone]	Hale County [GO Zone]
	Marengo County [GO Zone]	Pickens County [GO Zone]	Sumter County [GO Zone]	Washington County [GO Zone]
<b>Alaska</b>	Aleutians East Borough	Aleutians West Census Area	Bethel Census Area	Bristol Bay Borough
	Dillingham Census Area	Fairbanks North Star Borough	Haines Borough	Juneau City and Borough
	Ketchikan Gateway Borough	Kodiak Island Borough	Lake and Peninsula Borough	Nome Census Area
	North Slope Borough	Northwest Arctic Borough	Prince of Wales-Outer Ketchikan Census Area	Sitka City and Borough
	Skagway-Hoonah-Angoon Census Area	Southeast Fairbanks Census Area	Valdez-Cordova Census Area	Wade Hampton Census Area
<b>Arizona</b>	Wrangell-Petersburg Census Area	Yakutat City and Borough	Yukon-Koyukuk Census Area	
	Apache County	Cochise County	Gila County	Graham County
<b>Arkansas</b>	Greenlee County	La Paz County	Navajo County	Santa Cruz County
	Yavapai County			
	Baxter County	Carroll County	Cleburne County	Drew County
<b>California</b>	Garland County	Hempstead County	Lafayette County	Mississippi County
	Montgomery County	Nevada County	Pike County	St. Francis County
	Amador County	Colusa County	Del Norte County	Glenn County
<b>Colorado</b>	Humboldt County	Imperial County	Kings County	Lake County
	Lassen County	Mariposa County	Mendocino County	Modoc County
	Mono County	Nevada County	Plumas County	San Benito County
	Sierra County	Siskiyou County	Tehama County	Trinity County
	Tuolumne County			
<b>Florida</b>	Archuleta County	Clear Creek County	Custer County	Dolores County
	Eagle County	Garfield County	Gunnison County	Hinsdale County
	Jackson County	La Plata County	Lake County	Mineral County
	Ouray County	Park County	Pitkin County	Rio Blanco County
	Routt County	San Juan County	San Miguel County	Summit County
	Teller County			
<b>Georgia</b>	Citrus County	Columbia County	DeSoto County	Glades County [GO Zone]
	Hardee County	Hendry County [GO Zone]	Highlands County	Indian River County [GO Zone]
	Monroe County [GO Zone]	Okeechobee County [GO Zone]	Walton County	
<b>Hawaii</b>	Gilmer County	Hall County	Towns County	
<b>Idaho</b>	Hawaii County	Kalawao County	Kauai County	Maui County
<b>Idaho</b>	Benewah County	Bonner County	Boundary County	Camas County
	Cassia County	Gem County	Gooding County	Idaho County
	Jerome County	Kootenai County	Lincoln County	Twin Falls County

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<b>Kentucky</b>	Butler County	Carlisle County	Fulton County	Lincoln County	
	McLean County	Montgomery County	Nicholas County	Owen County	
	Powell County	Rowan County	Simpson County		
<b>Louisiana</b>	Allen Parish [GO Zone]	Assumption Parish [GO Zone]	Beauregard Parish [GO Zone]	Bienville Parish	
	Cameron Parish [GO Zone]	East Feliciana Parish [GO Zone]	Evangeline Parish [GO Zone]	Iberia Parish [GO Zone]	
	Iberville Parish [GO Zone]	Jefferson Davis Parish [GO Zone]	Natchitoches Parish	Pointe Coupee Parish [GO Zone]	
	Red River Parish	Sabine Parish [GO Zone]	St. Helena Parish [GO Zone]	St. Mary Parish [GO Zone]	
	Tangipahoa Parish [GO Zone]	Vermilion Parish [GO Zone]	Vernon Parish [GO Zone]	Washington Parish [GO Zone]	
	West Feliciana Parish [GO Zone]				
<b>Maine</b>	CUMBERLAND COUNTY (part) towns of	Baldwin town	Bridgton town	Brunswick town	
	Harpswell town	Harrison town	Naples town	New Gloucester town	
	Pownal town	Sebago town			
	Hancock County	Knox County	Lincoln County	Piscataquis County	
	Sagadahoc County				
	WALDO COUNTY (part) towns of	Belfast city	Belmont town	Brooks town	
	Burnham town	Frankfort town	Freedom town	Islesboro town	
	Jackson town	Knox town	Liberty town	Lincolnton town	
	Monroe town	Montville town	Morrill town	Northport town	
	Palermo town	Prospect town	Searsmont town	Searsport town	
	Stockton Springs town	Swanville town	Thorndike town	Troy town	
	Unity town	Waldo town			
	YORK COUNTY (part) towns of	Acton town	Alfred town	Arundel town	
	Biddeford city	Cornish town	Dayton town	Kennebunk town	
	Kennebunkport town	Lebanon town	Limerick town	Lyman town	
	Newfield town	North Berwick town	Ogunquit town	Parsonsfield town	
	Saco city	Sanford town	Shapleigh town	Waterboro town	
	Wells town				
	<b>Massachusetts</b>	BARNSTABLE COUNTY (part) towns of	Bourne town	Falmouth town	Provincetown town
		Truro town	Wellfleet town		
Dukes County					
HAMPSHIRE COUNTY (part) towns of		Chesterfield town	Cummington town	Goshen town	
Middlefield town		Pelham town	Plainfield town	Westhampton town	
Worthington town					
Nantucket County					

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<b>Michigan</b>	Benzie County	Grand Traverse County	Otsego County	
<b>Mississippi</b>	Adams County [GO Zone]	Amite County [GO Zone]	Attala County [GO Zone]	Benton County
	Bolivar County	Chickasaw County	Choctaw County [GO Zone]	Claiborne County [GO Zone]
	Clarke County [GO Zone]	Coahoma County	Copiah County [GO Zone]	Covington County [GO Zone]
	Franklin County [GO Zone]	George County [GO Zone]	Greene County [GO Zone]	Holmes County [GO Zone]
	Humphreys County [GO Zone]	Issaquena County	Jasper County [GO Zone]	Jefferson County [GO Zone]
	Jefferson Davis County [GO Zone]	Jones County [GO Zone]	Kemper County [GO Zone]	Lafayette County
	Lauderdale County [GO Zone]	Lawrence County [GO Zone]	Leake County [GO Zone]	Leflore County
	Lincoln County [GO Zone]	Lowndes County [GO Zone]	Marion County [GO Zone]	Marshall County
	Neshoba County [GO Zone]	Newton County [GO Zone]	Noxubee County [GO Zone]	Oktibbeha County [GO Zone]
	Panola County	Pearl River County [GO Zone]	Perry County [GO Zone]	Pike County [GO Zone]
	Quitman County	Scott County [GO Zone]	Sharkey County	Simpson County [GO Zone]
	Smith County [GO Zone]	Stone County [GO Zone]	Tallahatchie County	Tunica County
	Walthall County [GO Zone]	Warren County [GO Zone]	Washington County	Wayne County [GO Zone]
	Wilkinson County [GO Zone]	Winston County [GO Zone]	Yazoo County [GO Zone]	
<b>Missouri</b>	Stone County	Taney County		
<b>Montana</b>	Beaverhead County	Flathead County	Gallatin County	Lincoln County
	Madison County	Meagher County	Mineral County	Park County
	Ravalli County	Sanders County		
<b>Nevada</b>	Carson City	Churchill County	Douglas County	Lyon County
	Storey County			
<b>New Hampshire</b>	Belknap County	Carroll County	Cheshire County	Grafton County
	HILLSBOROUGH COUNTY (part) towns of	Antrim town	Bennington town	Deering town
	Francestown town	Greenfield town	Hancock town	Hillsborough town
	Lyndeborough town	New Boston town	Peterborough town	Sharon town
	Temple town	Windsor town		
	MERRIMACK COUNTY (part) towns of	Andover town	Boscawen town	Bow town
	Bradford town	Canterbury town	Chichester town	Concord city
	Danbury town	Dunbarton town	Epsom town	Franklin city
	Henniker town	Hill town	Hopkinton town	Loudon town
	Newbury town	New London town	Northfield town	Pembroke town
	Pittsfield town	Salisbury town	Sutton town	Warner town
	Webster town	Wilmot town		
	ROCKINGHAM COUNTY (part) towns of	Deerfield town	Northwood town	Nottingham town
	STRAFFORD COUNTY (part) towns of	Middleton town	New Durham town	Strafford town

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<b>New Mexico</b>	Chaves County	Grant County	Guadalupe County	Lincoln County
	McKinley County	Mora County	Rio Arriba County	San Juan County
	San Miguel County	Taos County		
<b>New York</b>	Cortland County	Greene County	Jefferson County	Sullivan County
	Tompkins County	Ulster County		
<b>North Carolina</b>	Avery County	Chowan County	Cleveland County	Dare County
	Gates County	Haywood County	Hoke County	Hyde County
	Jackson County	Jones County	Macon County	McDowell County
	Mitchell County	Pasquotank County	Perquimans County	Rutherford County
	Scotland County	Tyrrell County	Washington County	Watauga County
<b>Oklahoma</b>	Hughes County	Muskogee County	Okfuskee County	
<b>Oregon</b>	Clatsop County	Coos County	Crook County	Curry County
	Deschutes County	Douglas County	Gilliam County	Grant County
	Hood River County	Josephine County	Lincoln County	Linn County
	Morrow County	Tillamook County	Union County	Wheeler County
<b>Pennsylvania</b>	Monroe County	Wayne County		
<b>Rhode Island</b>	NEWPORT COUNTY (part) towns of	Middleton town	Newport city	Portsmouth town
<b>South Carolina</b>	Beaufort County			
<b>Tennessee</b>	Bedford County	Haywood County	Polk County	
<b>Texas</b>	Anderson County	Angelina County [GO Zone]	Aransas County	Brown County
	Camp County	Coke County	Coleman County	Comanche County
	Dallam County	Eastland County	Erath County	Frio County
	Gillespie County	Houston County	Jasper County [GO Zone]	Kendall County
	Kerr County	Kleberg County	Lamar County	Leon County
	Llano County	Madison County	Marion County	Medina County
	Mills County	Montague County	Morris County	Nacogdoches County [GO Zone]
	Navarro County	Newton County [GO Zone]	Palo Pinto County	Polk County [GO Zone]
	Red River County	Robertson County	Sabine County [GO Zone]	San Augustine County [GO Zone]
	San Jacinto County [GO Zone]	San Saba County	Shelby County [GO Zone]	Titus County
	Trinity County [GO Zone]	Tyler County [GO Zone]	Walker County [GO Zone]	
<b>Utah</b>	Beaver County	Cache County	Garfield County	Juab County
	Millard County	Piute County	Rich County	Sanpete County
	Sevier County	Summit County	Wasatch County	Washington County
	Wayne County			

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<b>Vermont</b>	Addison County FRANKLIN COUNTY (part) towns of Fairfield town Montgomery town GRAND ISLE COUNTY (part) towns of Windham County	Bennington County Bakersfield town Fletcher town Richford town Alburg town	Berkshire town Franklin town Sheldon town Isle La Motte town	Enosburg town Highgate town North Hero town
<b>Virginia</b>	Louisa County	Northampton County	Westmoreland County	
<b>Washington</b>	Clallam County Kittitas County San Juan County	Douglas County Klickitat County Skagit County	Grays Harbor County Lewis County Skamania County	Jefferson County Mason County
<b>West Virginia</b>	Calhoun County Pendleton County Wirt County	Clay County Preston County	Doddridge County Roane County	Grant County Taylor County
<b>Wyoming</b>	Teton County			
<b>American Samoa</b>	Eastern District	Manu'a District	Swains Island	Western District
<b>Guam</b>	Guam			
<b>Northern Mariana Islands</b>	Northern Islands Municipality	Rota Municipality	Saipan Municipality	Tinian Municipality
<b>Puerto Rico</b>	Adjuntas Municipio Ciales Municipio Guayama Municipio Lares Municipio Orocovis Municipio Salinas Municipio Vieques Municipio	Aibonito Municipio Coamo Municipio Isabela Municipio Las Marias Municipio Patillas Municipio San Sebastian Municipio	Arroyo Municipio Culebra Municipio Jayuya Municipio Maricao Municipio Quebradillas Municipio Santa Isabel Municipio	Barranquitas Municipio Guanica Municipio Lajas Municipio Maunabo Municipio Rincon Municipio Utua do Municipio
<b>Virgin Islands</b>	St. Croix	St. John	St. Thomas	

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