

2011 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, November 20, 2008)

State	Nonmetropolitan Counties or County Equivalents			
Alaska	Aleutians East Borough Haines Borough Kodiak Island Borough Northwest Arctic Borough Skagway Municipality Wrangell City and Borough	Bethel Census Area Hoonah-Angoon Census Area Lake and Peninsula Borough Petersburg Census Area Southeast Fairbanks Census Area Yakutat City and Borough	Bristol Bay Borough Juneau City and Borough Nome Census Area Prince of Wales-Hyder Census Area Valdez-Cordova Census Area Yukon-Koyukuk Census Area	Dillingham Census Area Ketchikan Gateway Borough North Slope Borough Sitka City and Borough Wade Hampton Census Area
Arizona	Apache County La Paz County	Cochise County Navajo County	Gila County Santa Cruz County	Graham County
Arkansas	Montgomery County			
California	Alpine County Del Norte County Lake County Modoc County Sierra County Tuolumne County	Amador County Glenn County Lassen County Mono County Siskiyou County	Calaveras County Humboldt County Mariposa County Nevada County Tehama County	Colusa County Inyo County Mendocino County Plumas County Trinity County
Colorado	Archuleta County Jackson County Pitkin County Summit County	Eagle County Lake County Rio Blanco County	Garfield County Mineral County Routt County	Hinsdale County Ouray County San Miguel County
Delaware	Sussex County			
Florida	Calhoun County Franklin County Hendry County Liberty County Putnam County	Citrus County Glades County Highlands County Madison County Taylor County	Columbia County Gulf County Holmes County Monroe County Union County	DeSoto County Hardee County Levy County Okeechobee County Walton County
Georgia	Decatur County Polk County Troup County	Gilmer County Rabun County Union County	Gordon County Talbot County Upson County	Lumpkin County Townsend County White County
Hawaii	Hawaii County			
Idaho	Benewah County Cassia County Lincoln County	Bonner County Gooding County Twin Falls County	Bonner County Idaho County	Boundary County Camas County Jerome County
Kentucky	Butler County Nicholas County	Carlisle County Owen County	Fulton County Powell County	Lincoln County
Louisiana	Bienville Parish Red River Parish	Claiborne Parish Sabine Parish	Morehouse Parish St. Mary Parish	Natchitoches Parish Tangipahoa Parish
Maine	Franklin County Oxford County	Hancock County Piscataquis County	Knox County Waldo County	Lincoln County Washington County
Massachusetts	Dukes County			
Michigan	Benzie County	Branch County	Grand Traverse County	Otsego County
Mississippi	Adams County Clarke County Kemper County Oktibbeha County Washington County	Benton County Coahoma County Lauderdale County Pearl River County Winston County	Bolivar County Holmes County Newton County Quitman County	Chickasaw County Issaquena County Noxubee County Sharkey County
Missouri	Taney County			
Montana	Beaverhead County	Madison County	Meagher County	Mineral County
Nevada	Churchill County			
New Hampshire	Belknap County Merrimack County	Carroll County	Cheshire County	Grafton County

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New Mexico	Guadalupe County Taos County	McKinley County	Mora County	San Miguel County
New York	Chautauqua County Delaware County Greene County Schuyler County Yates County	Clinton County Essex County Hamilton County Seneca County	Columbia County Fulton County Jefferson County Steuben County	Cortland County Genesee County Otsego County Sullivan County
North Carolina	Avery County Gates County Mitchell County Transylvania County	Chowan County Hyde County Pasquotank County Tyrrell County	Cleveland County Jones County Perquimans County Watauga County	Dare County McDowell County Rutherford County Wilson County
Oklahoma	Hughes County	Okfuskee County		
Oregon	Coos County Grant County Linn County	Crook County Hood River County Morrow County	Curry County Josephine County Tillamook County	Douglas County Lincoln County Wheeler County
Pennsylvania	Monroe County	Wayne County		
South Carolina	Beaufort County			
Tennessee	Bedford County	Haywood County	Sevier County	
Texas	Anderson County Camp County Dallam County Frio County Houston County Leon County Mills County Navarro County Titus County	Angelina County Coke County Eastland County Gillespie County Kerr County Llano County Montague County Palo Pinto County Trinity County	Brown County Coleman County Falls County Grimes County Kleberg County Madison County Morris County Red River County Walker County	Burnet County Comanche County Franklin County Henderson County Lamar County Marion County Nacogdoches County San Saba County
Utah	Duchesne County			
Vermont	Addison County Rutland County	Bennington County Windham County	Lamoille County Windsor County	Orange County
Virginia	Northampton County			
Washington	Clallam County	Jefferson County	Lewis County	San Juan County
West Virginia	Calhoun County Roane County	Doddridge County Taylor County	Grant County	Pendleton County
Wyoming	Teton County			
American Samoa	Eastern District	Manu'a District	Swains Island	Western District
Guam	Guam			
Northern Mariana Islands	Northern Islands Municipality	Rota Municipality	Saipan Municipality	Tinian Municipality
Puerto Rico	Adjuntas Municipio Las Marias Municipio Utuado Municipio	Coamo Municipio Maricao Municipio Vieques Municipio	Culebra Municipio Salinas Municipio	Jayuya Municipio Santa Isabel Municipio
Virgin Islands	St. Croix	St. John	St. Thomas	