

**2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 1, 2009)**

<b>State</b>	<b>Nonmetropolitan Counties or County Equivalents</b>			
<b>Alabama</b>	Chambers County Macon County	Choctaw County Randolph County	Cleburne County	Dallas County
<b>Alaska</b>	Aleutians West Census Area Ketchikan Gateway Borough Northwest Arctic Borough	Bethel Census Area Kodiak Island Borough Sitka City and Borough	Dillingham Census Area Nome Census Area Skagway Municipality	Juneau City and Borough North Slope Borough Southeast Fairbanks Census Area
<b>Arizona</b>	Gila County	La Paz County	Navajo County	Santa Cruz County
<b>Arkansas</b>	Bradley County Newton County	Carroll County St. Francis County	Johnson County Scott County	Montgomery County White County
<b>California</b>	Amador County Humboldt County Mendocino County Siskiyou County	Colusa County Lake County Mono County Tehama County	Del Norte County Lassen County Nevada County Trinity County	Glenn County Mariposa County Plumas County Tuolumne County
<b>Colorado</b>	Eagle County Mineral County	Garfield County Ouray County	Huerfano County Routt County	Lake County Summit County
<b>Delaware</b>	Sussex County			
<b>Florida</b>	Citrus County Hardee County Okeechobee County	DeSoto County Hendry County Walton County	Franklin County Highlands County	Glades County Monroe County
<b>Georgia</b>	Ben Hill County Grady County Polk County Talbot County	Gilmer County Hancock County Rabun County Troup County	Glascock County Lumpkin County Stephens County White County	Gordon County Mitchell County Sumter County
<b>Hawaii</b>	Hawaii County	Kalawao County	Kauai County	Maui County
<b>Kansas</b>	Trego County			
<b>Kentucky</b>	Jackson County	Leslie County	Robertson County	
<b>Louisiana</b>	Iberia Parish Tangipahoa Parish	Lincoln Parish Vernon Parish	Morehouse Parish	Natchitoches Parish
<b>Maine</b>	Hancock County Somerset County	Knox County Waldo County	Lincoln County	Oxford County
<b>Maryland</b>	Caroline County	Kent County	Talbot County	Worcester County
<b>Massachusetts</b>	Dukes County	Nantucket County		
<b>Michigan</b>	Kalkaska County	Shiawassee County		

<b>State</b>	<b>Nonmetropolitan Counties or County Equivalents</b>			
<b>Mississippi</b>	Adams County	Amite County	Attala County	Benton County
	Bolivar County	Calhoun County	Carroll County	Chickasaw County
	Choctaw County	Claiborne County	Clarke County	Clay County
	Coahoma County	Franklin County	Grenada County	Holmes County
	Humphreys County	Issaquena County	Jasper County	Jefferson County
	Jefferson Davis County	Jones County	Kemper County	Leake County
	Lee County	Leflore County	Marion County	Montgomery County
	Neshoba County	Noxubee County	Panola County	Pike County
	Quitman County	Scott County	Sharkey County	Sunflower County
	Tallahatchie County	Tippah County	Tishomingo County	Walthall County
	Washington County	Wayne County	Wilkinson County	Winston County
	Yalobusha County	Yazoo County		
<b>Missouri</b>	Putnam County	St. Francois County	Stone County	Sullivan County
	Taney County			
<b>Montana</b>	Flathead County	Park County		
<b>New Hampshire</b>	Belknap County	Carroll County	Cheshire County	Grafton County
	Sullivan County			
<b>New Mexico</b>	Catron County	Chaves County	Cibola County	DeBaca County
	Guadalupe County	Hidalgo County	Lincoln County	Luna County
	McKinley County	Mora County	Quay County	Rio Arriba County
	Roosevelt County	San Miguel County	Sierra County	Socorro County
	Taos County	Union County		
<b>New York</b>	Greene County	Jefferson County	Otsego County	Sullivan County
<b>North Carolina</b>	Avery County	Chowan County	Craven County	Harnett County
	Hyde County	Macon County	Swain County	Vance County
	Watauga County	Wilson County		
<b>North Dakota</b>	Mountrail County	Ward County	Williams County	
<b>Ohio</b>	Marion County			
<b>Oregon</b>	Clatsop County	Coos County	Curry County	Douglas County
	Hood River County	Josephine County		
<b>Pennsylvania</b>	Monroe County			
<b>South Carolina</b>	Bamberg County	Beaufort County	Colleton County	Greenwood County
	Hampton County	Jasper County	Union County	
<b>Tennessee</b>	Haywood County			
<b>Texas</b>	Angelina County	Brewster County	Brown County	Childress County
	Concho County	Crane County	Gillespie County	Hardeman County
	Henderson County	Hockley County	Jasper County	Jim Wells County
	Kenedy County	Kent County	Kerr County	Kleberg County
	Live Oak County	Marion County	Martin County	Matagorda County
	Nacogdoches County	Navarro County	Palo Pinto County	Sterling County
	Van Zandt County	Walker County	Washington County	Wharton County
	Wilbarger County	Young County		

<b>State</b>	<b>Nonmetropolitan Counties or County Equivalents</b>			
<b>Utah</b>	Piute County	Rich County		
<b>Vermont</b>	Bennington County Washington County	Lamoille County Windham County	Orange County Windsor County	Rutland County
<b>Virginia</b>	Accomack County Nottoway County Westmoreland County	Essex County Orange County	Lancaster County Prince Edward County	Northampton County Southampton County
<b>Washington</b>	Clallam County Mason County	Grant County Pacific County	Jefferson County San Juan County	Lewis County
<b>West Virginia</b>	Barbour County	Grant County	Greenbrier 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>Virgin Islands</b>	St. Croix	St. John	St. Thomas	