

**2015 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>	Choctaw County			
<b>Alaska</b>	Aleutians West Census Area	Bethel Census Area	Dillingham Census Area	Kodiak Island Borough
	Nome Census Area	Northwest Arctic Borough	Sitka City and Borough	
<b>Arizona</b>	Apache County	Cochise County	Gila County	La Paz County
	Navajo County	Santa Cruz County		
<b>Arkansas</b>	Carroll County			
<b>California</b>	Amador County	Colusa County	Del Norte County	Glenn County
	Humboldt County	Inyo County	Lake County	Lassen County
	Mendocino County	Mono County	Nevada County	Plumas County
	Siskiyou County	Tehama County	Trinity County	Tuolumne County
<b>Colorado</b>	Eagle County	Garfield County	Lake County	Ouray County
	Routt County	San Juan County	Summit County	
<b>Florida</b>	Calhoun County	Citrus County	Columbia County	DeSoto County
	Franklin County	Glades County	Gulf County	Hardee County
	Hendry County	Highlands County	Holmes County	Levy County
	Madison County	Monroe County	Okeechobee County	Putnam County
	Suwannee County	Walton County		
<b>Georgia</b>	Appling County	Atkinson County	Bacon County	Baldwin County
	Banks County	Ben Hill County	Berrien County	Bulloch County
	Candler County	Chattooga County	Clay County	Clinch County
	Coffee County	Colquitt County	Cook County	Crisp County
	Decatur County	Dodge County	Dooly County	Early County
	Elbert County	Emanuel County	Evans County	Fannin County
	Franklin County	Gilmer County	Gordon County	Grady County
	Greene County	Hancock County	Jeff Davis County	Jefferson County
	Jenkins County	Johnson County	Lincoln County	Lumpkin County
	Macon County	Miller County	Mitchell County	Montgomery County
	Polk County	Putnam County	Quitman County	Rabun County
	Randolph County	Screven County	Seminole County	Stephens County
	Stewart County	Sumter County	Talbot County	Taliaferro County
	Tattnall County	Taylor County	Telfair County	Thomas County
	Treutlen County	Troup County	Turner County	Union County
	Upton County	Warren County	Washington County	Wheeler County
	Wilcox County	Wilkes County	Wilkinson County	
<b>Hawaii</b>	Hawaii County	Kauai County	Maui County	
<b>Kentucky</b>	Carlisle County	Jackson County	Metcalfe County	Pike County
	Robertson County	Wolfe County		
<b>Louisiana</b>	Avoyelles Parish	Bienville Parish	Catahoula Parish	Claiborne Parish
	Concordia Parish	East Carroll Parish	Evangeline Parish	Franklin Parish
	Lincoln Parish	Madison Parish	Morehouse Parish	Natchitoches Parish
	Red River Parish	Richland Parish	St. Landry Parish	St. Mary Parish
	Tangipahoa Parish	Tensas Parish	Vernon Parish	Washington Parish
	Webster Parish	West Carroll Parish	Winn Parish	

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<b>Maine</b>	Knox County	Lincoln County	Somerset County	Waldo County
<b>Massachusetts</b>	Dukes County	Nantucket County		
<b>Michigan</b>	Grand Traverse County	Kalkaska County		
<b>Mississippi</b>	Adams County	Alcorn 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	Covington County	Franklin County
	Grenada County	Holmes County	Humphreys County	Issaquena County
	Jasper County	Jefferson County	Jefferson Davis County	Jones County
	Kemper County	Leake County	Leflore County	Lincoln County
	Monroe County	Montgomery County	Neshoba County	Newton County
	Noxubee County	Oktibbeha County	Panola County	Pike County
	Prentiss County	Quitman County	Scott County	Sharkey County
	Smith County	Sunflower County	Tallahatchie County	Tippah County
	Tishomingo County	Union County	Walthall County	Washington County
	Wayne County	Wilkinson County	Winston County	Yalobusha County
	Yazoo County			
<b>Missouri</b>	Stone County			
<b>Nevada</b>	Mineral County			
<b>New Hampshire</b>	Carroll County	Cheshire County	Grafton County	
<b>New Mexico</b>	Chaves County	Cibola County	Colfax County	DeBaca County
	Grant County	Guadalupe County	Hidalgo County	Lea County
	Lincoln County	Luna County	McKinley County	Mora County
	Otero County	Quay County	Rio Arriba County	Roosevelt County
	San Miguel County	Sierra County	Socorro County	Taos County
	Union County			
<b>New York</b>	Essex County	Jefferson County	Otsego County	Sullivan County
<b>North Carolina</b>	Avery County	Craven County	Harnett County	Hyde County
	Macon County	Perquimans County	Swain County	Wilson County
<b>North Dakota</b>	Mountrail County	Ward County	Williams County	
<b>Oklahoma</b>	Pottawatomie County			
<b>Oregon</b>	Clatsop County	Coos County	Curry County	Josephine County
	Klamath County	Linn County	Tillamook County	
<b>Pennsylvania</b>	Monroe County			
<b>South Carolina</b>	Beaufort County	Colleton County	Jasper County	Orangeburg County
<b>Tennessee</b>	Haywood County	Sevier County		
<b>Texas</b>	Angelina County	Concho County	Duval County	Henderson County
	Jasper County	Jim Wells County	Kenedy County	Kent County
	Kleberg County	Limestone County	Matagorda County	Nacogdoches County
	Navarro County	Palo Pinto County	Young County	
<b>Utah</b>	Uintah County			
<b>Vermont</b>	Lamoille County			
<b>Virginia</b>	Accomack County	Essex County	Nottoway County	

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<b>Washington</b>	Jefferson County	Mason County	San Juan 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	Coamo Municipio	Culebra Municipio	Jayuya Municipio
	Las Marias Municipio	Maricao Municipio	Salinas Municipio	Santa Isabel Municipio
	Utua Municipio	Vieques Municipio		
<b>Virgin Islands</b>	St. Croix	St. John	St. Thomas	