

2016 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 1, 2009)

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Barbour County DeKalb County	Chambers County	Choctaw County	Cleburne County
Alaska	Aleutians West Census Area Juneau City and Borough Sitka City and Borough	Bethel Census Area Nome Census Area	Denali Borough North Slope Borough	Dillingham Census Area Northwest Arctic Borough
Arizona	Apache County La Paz County	Cochise County Navajo County	Gila County Santa Cruz County	Graham County
Arkansas	Bradley County Dallas County Howard County Lafayette County Mississippi County Pike County Searcy County Woodruff County	Calhoun County Desha County Izard County Lawrence County Monroe County Polk County Sevier County Yell County	Chicot County Drew County Jackson County Lee County Newton County Prairie County Sharp County	Clay County Fulton County Johnson County Marion County Phillips County St. Francis County Union County
California	Amador County Humboldt County Mendocino County Sierra County Tuolumne County	Colusa County Lake County Mono County Siskiyou County	Del Norte County Lassen County Nevada County Tehama County	Glenn County Mariposa County Plumas County Trinity County
Colorado	Eagle County Pitkin County Summit County	Garfield County Routt County	Lake County San Juan County	Ouray County San Miguel County
Delaware	Sussex County			
Florida	Calhoun County Dixie County Hardee County Levy County Putnam County Walton County	Citrus County Franklin County Hendry County Madison County Sumter County Washington County	Columbia County Glades County Highlands County Monroe County Suwannee County	DeSoto County Gulf County Holmes County Okeechobee County Taylor County
Georgia	Baldwin County Gilmer County Talbot County Troup County	Ben Hill County Mitchell County Taliaferro County White County	Clay County Rabun County Thomas County	Fannin County Sumter County Townsend County
Hawaii	Hawaii County	Kauai County	Maui County	
Idaho	Bonner County	Elmore County		
Illinois	Brown County			
Kentucky	Jackson County	Pike County	Rowan County	
Louisiana	Iberia Parish Tangipahoa Parish	Lincoln Parish Vernon Parish	Natchitoches Parish Washington Parish	Red River Parish

State	Nonmetropolitan Counties or County Equivalents			
Maine	Hancock County Waldo County	Knox County	Lincoln County	Somerset County
Maryland	Talbot County			
Massachusetts	Dukes County	Nantucket County		
Michigan	Grand Traverse County	Keweenaw County		
Mississippi	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	Covington County	Franklin County	Holmes County
	Humphreys County	Issaquena County	Itawamba County	Jasper County
	Jefferson County	Jefferson Davis County	Jones County	Kemper County
	Lauderdale County	Leake County	Leflore County	Lincoln County
	Marion 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		
Missouri	Audrain County	Cedar County	Harrison County	Madison County
	Miller County	St. Francois County	Stone County	Sullivan County
	Taney County	Vernon County		
Montana	Broadwater County	Flathead County	Park County	Powder River County
New Hampshire	Belknap County Sullivan County	Carroll County	Cheshire County	Grafton County
New Mexico	Catron County	Cibola County	DeBaca County	Grant County
	Guadalupe County	Hidalgo County	Lincoln County	Luna County
	McKinley County	Mora County	Otero County	Quay County
	Roosevelt County	San Miguel County	Sierra County	Socorro County
	Taos County	Union County		
New York	Essex County Sullivan County	Greene County	Jefferson County	Otsego County
North Carolina	Avery County	Carteret County	Hyde County	Macon County
	Pasquotank County	Polk County	Rowan County	Scotland County
	Washington County	Watauga County	Wilson County	
North Dakota	Mountrail County	Ward County	Williams County	
Oklahoma	Muskogee County			
Oregon	Clatsop County	Coos County	Crook County	Curry County
	Douglas County	Josephine County	Klamath County	Lincoln County
	Linn County	Tillamook County	Wallowa County	Wasco County

State	Nonmetropolitan Counties or County Equivalents			
Pennsylvania	Franklin County	Monroe County		
South Carolina	Allendale County Jasper County	Beaufort County Orangeburg County	Colleton County	Greenwood County
South Dakota	Douglas County			
Tennessee	Haywood County	Maury County	Sevier County	
Texas	Angelina County Hardeman County Jim Wells County Matagorda County Stephens County	Concho County Harrison County Kerr County Nacogdoches County Van Zandt County	Duval County Hill County Kleberg County Navarro County Walker County	Erath County Jasper County Limestone County Palo Pinto County
Vermont	Bennington County Washington County	Lamoille County Windham County	Orange County Windsor County	Rutland County
Virginia	Accomack County Greensville County Northampton County Shenandoah County	Augusta County Lancaster County Nottoway County Southampton County	Brunswick County Lunenburg County Prince Edward County	Essex County Madison County Rappahannock County
Washington	Clallam County San Juan County	Jefferson County	Mason County	Pacific County
West Virginia	Barbour County Lewis County	Gilmer County Marion County	Greenbrier County Pocahontas County	Hardy County Raleigh 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 Utua Municipio	Coamo Municipio Maricao Municipio Vieques Municipio	Culebra Municipio Salinas Municipio	Jayuya Municipio Santa Isabel Municipio
Virgin Islands	St. Croix	St. John	St. Thomas	