

2019 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, July 15, 2015)

| State | Nonmetropolitan Counties or County Equivalents | | | |
|------------|--|---|---|--|
| Alabama | Barbour County | Chambers County | Choctaw County | Sumter County |
| Alaska | Aleutians West Census Area Dillingham Census Area North Slope Borough Southeast Fairbanks Census Area | Bethel Census Area Juneau City and Borough Northwest Arctic Borough Yakutat City and Borough | Bristol Bay Borough Ketchikan Gateway Borough Sitka City and Borough | Denali Borough Nome Census Area Skagway Municipality |
| Arizona | Apache County Navajo County | Gila County Santa Cruz County | Graham County | La Paz County |
| Arkansas | Baxter County Conway County Hempstead County Nevada County | Bradley County Cross County Independence County | Calhoun County Drew County Johnson County | Carroll County Franklin County Mississippi County |
| California | Amador County Humboldt County Mono County Siskiyou County | Colusa County Lake County Nevada County Tehama County | Del Norte County Mariposa County Plumas County Trinity County | Glenn County Mendocino County Sierra County Tuolumne County |
| Colorado | Archuleta County Grand County Ouray County San Miguel County | Delta County Lake County Pitkin County Summit County | Eagle County La Plata County Routt County | Garfield County Montrose County San Juan County |
| Florida | Columbia County Glades County Okeechobee County | DeSoto County Hendry County Putnam County | Dixie County Levy County | Franklin County Monroe County |
| Georgia | Baldwin County Dodge County Gilmer County Lumpkin County Rabun County Taliaferro County Troup County | Bulloch County Elbert County Gordon County Miller County Randolph County Thomas County Upson County | Camden County Fannin County Grady County Mitchell County Sumter County Tift County White County | Decatur County Franklin County Habersham County Polk County Talbot County Towns County Wilkes County |
| Hawaii | Hawaii County | Kauai County | | |
| Idaho | Blaine County | Bonner County | Payette County | Power County |
| Indiana | Decatur County | | | |
| Kansas | Geary County | Haskell County | | |
| Kentucky | Carroll County Rowan County | Montgomery County Simpson County | Pike County | Robertson County |

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|----------------|---|--|---|---|
| Louisiana | Avoyelles Parish Natchitoches Parish Vernon Parish | Claiborne Parish Red River Parish Washington Parish | Franklin Parish St. Landry Parish | Lincoln Parish St. Mary Parish |
| Maine | Hancock County | Knox County | Lincoln County | Waldo County |
| Maryland | Kent County | Talbot County | | |
| Massachusetts | Dukes County | Franklin County | Nantucket County | |
| Michigan | Benzie County | Lenawee County | Mason County | Wexford County |
| Mississippi | Adams County Bolivar County Clay County Jefferson Davis County Lauderdale County Leflore County Neshoba County Pearl River County Stone County Warren County | Alcorn County Chickasaw County Coahoma County Jones County Lawrence County Lincoln County Newton County Pike County Tallahatchie County Washington County | Amite County Claiborne County Humphreys County Kemper County Leake County Monroe County Oktibbeha County Quitman County Tippah County Wilkinson County | Attala County Clarke County Jasper County Lafayette County Lee County Montgomery County Panola County Scott County Union County |
| Missouri | Pettis County Vernon County | Pulaski County | Sullivan County | Taney County |
| Montana | Park County | | | |
| Nevada | Churchill County | Douglas County | | |
| New Hampshire | Belknap County | Cheshire County | | |
| New Mexico | Chaves County Roosevelt County | Curry County San Miguel County | Lincoln County Taos County | Mora County |
| New York | Greene County | Sullivan County | | |
| North Carolina | Avery County Cleveland County Halifax County Lenoir County Polk County Wilson County | Camden County Dare County Harnett County Macon County Scotland County Yancey County | Chowan County Granville County Hertford County Pasquotank County Washington County | Clay County Greene County Hyde County Perquimans County Watauga County |
| North Dakota | Dunn County | | | |
| Oklahoma | Beckham County Ottawa County | Bryan County Payne County | Greer County Pittsburg County | Nowata County |
| Oregon | Clatsop County | Coos County | Crook County | Curry County |

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|--------------------------|---|---|---|--|
| | Douglas County Umatilla County | Klamath County Wasco County | Lincoln County | Tillamook County |
| South Carolina | Allendale County Colleton County Newberry County | Bamberg County Georgetown County Orangeburg County | Barnwell County Hampton County | Cherokee County Marlboro County |
| Tennessee | Bedford County Henderson County | Cumberland County Marshall County | Hardin County Putnam County | Haywood County |
| Texas | Andrews County Castro County Erath County Hopkins County Jeff Davis County King County Limestone County Nacogdoches County Terrell County Wharton County | Angelina County Cherokee County Gillespie County Howard County Jim Wells County Kinney County Mason County Navarro County Trinity County Wood County | Bee County Dallam County Harrison County Jack County Kerr County Kleberg County Matagorda County Palo Pinto County Van Zandt County | Brewster County Deaf Smith County Henderson County Jasper County Kimble County La Salle County Montague County Polk County Walker County |
| Vermont | Addison County Washington County | Bennington County Windham County | Lamoille County Windsor County | Orange County |
| Virginia | Accomack County Greensville County Lunenburg County Nottoway County Southampton County | Brunswick County King and Queen County Madison County Prince Edward County | Cumberland County Lancaster County Middlesex County Rockbridge County | Essex County Louisa County Northampton County Shenandoah County |
| Washington | Clallam County | Jefferson County | Mason County | San Juan County |
| West Virginia | Marion County | Mingo 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 Vieques Municipio | Coamo Municipio Maricao Municipio | Culebra Municipio Salinas Municipio | Jayuya Municipio Santa Isabel Municipio |
| Virgin Islands | St. Croix | St. John | St. Thomas | |