

**2021 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, July 15, 2015)**

Effective Date January 1, 2021

<b>State</b>	<b>Nonmetropolitan Counties or County Equivalents</b>			
<b>Alabama</b>	Chambers County	Sumter County		
<b>Alaska</b>	Aleutians East Borough Dillingham Census Area Kodiak Island Borough Petersburg Census Area Southeast Fairbanks Census Area	Aleutians West Census Area Juneau City and Borough Nome Census Area Prince of Wales-Hyder Census Area Yakutat City and Borough	Bethel Census Area Kenai Peninsula Borough North Slope Borough Sitka City and Borough	Denali Borough Ketchikan Gateway Borough Northwest Arctic Borough Skagway Municipality
<b>Arizona</b>	Apache County Navajo County	Gila County Santa Cruz County	Graham County	La Paz County
<b>Arkansas</b>	Baxter County	Calhoun County	Cross County	Nevada County
<b>California</b>	Amador County Humboldt County Mariposa County Plumas County	Colusa County Inyo County Mendocino County Sierra County	Del Norte County Lake County Mono County Tehama County	Glenn County Lassen County Nevada County Tuolumne County
<b>Colorado</b>	Archuleta County Ouray County San Miguel County	Eagle County Pitkin County Summit County	Garfield County Routt County	Grand County San Juan County
<b>Florida</b>	Bradford County Dixie County Hardee County Lafayette County Monroe County Taylor County	Calhoun County Franklin County Hendry County Levy County Okeechobee County Union County	Columbia County Glades County Holmes County Liberty County Putnam County Washington County	DeSoto County Hamilton County Jackson County Madison County Suwannee County
<b>Georgia</b>	Baldwin County Lumpkin County Rabun County Townsend County	Bulloch County Miller County Seminole County Troup County	Camden County Polk County Sumter County Upson County	Gilmer County Putnam County Thomas County White County
<b>Hawaii</b>	Hawaii County	Kauai County		
<b>Idaho</b>	Benewah County Clearwater County Lincoln County Teton County	Blaine County Elmore County Madison County Twin Falls County	Bonner County Jerome County Payette County	Clark County Lemhi County Power County
<b>Illinois</b>	Brown County			
<b>Indiana</b>	Decatur County			
<b>Kansas</b>	Clark County	Geary County		
<b>Kentucky</b>	Montgomery County	Pike County	Rowan County	

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<b>State</b>	<b>Nonmetropolitan Counties or County Equivalents</b>			
<b>Louisiana</b>	Avoyelles Parish Concordia Parish Jackson Parish Morehouse Parish St. Landry Parish Washington Parish	Bienville Parish East Carroll Parish La Salle Parish Natchitoches Parish St. Mary Parish West Carroll Parish	Caldwell Parish Evangeline Parish Lincoln Parish Red River Parish Tensas Parish Winn Parish	Claiborne Parish Franklin Parish Madison Parish Richland Parish Vernon Parish
<b>Maine</b>	Hancock County			
<b>Maryland</b>	Caroline County	Dorchester County	Kent County	Talbot County
<b>Massachusetts</b>	Dukes County	Franklin County	Nantucket County	
<b>Mississippi</b>	Adams County Bolivar County Clay County Holmes County Lafayette County Leflore County Neshoba County Panola County Scott County Tishomingo County Washington County	Alcorn County Calhoun County Coahoma County Jasper County Lauderdale County Lincoln County Newton County Pearl River County Sunflower County Union County Winston County	Amite County Chickasaw County Covington County Jefferson Davis County Lawrence County Marion County Noxubee County Pike County Tallahatchie County Walthall County Yalobusha County	Attala County Choctaw County Grenada County Jones County Leake County Montgomery County Oktibbeha County Prentiss County Tippah County Warren County
<b>Missouri</b>	Taney County			
<b>Montana</b>	Flathead County	Musselshell County	Park County	
<b>Nevada</b>	Douglas County			
<b>New Hampshire</b>	Merrimack County			
<b>New Mexico</b>	Catron County Curry County Guadalupe County Lincoln County Otero County San Miguel County	Chaves County DeBaca County Harding County Luna County Quay County Sierra County	Cibola County Eddy County Hidalgo County McKinley County Rio Arriba County Socorro County	Colfax County Grant County Lea County Mora County Roosevelt County Taos County
<b>New York</b>	Greene County	Otsego County	Sullivan County	
<b>North Carolina</b>	Avery County Dare County Macon County	Camden County Granville County Perquimans County	Chowan County Hertford County	Clay County Hyde County
<b>Oklahoma</b>	Greer County	Nowata County	Ottawa County	Payne County

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<b>Oregon</b>	Baker County Curry County Hood River County Malheur County Union County	Clatsop County Douglas County Jefferson County Morrow County Wallowa County	Coos County Gilliam County Klamath County Tillamook County Wasco County	Crook County Grant County Lincoln County Umatilla County
<b>Pennsylvania</b>	Wayne County			
<b>South Carolina</b>	Bamberg County Orangeburg County	Cherokee County	Colleton County	Newberry County
<b>Tennessee</b>	Bedford County	Marshall County	Putnam County	Sevier County
<b>Texas</b>	Anderson County Concho County Dimmit County Hansford County Jeff Davis County Kinney County Madison County Nacogdoches County Terrell County	Angelina County Cottle County Erath County Henderson County Jim Wells County Kleberg County Mason County Navarro County Trinity County	Bee County Dallam County Foard County Howard County Kenedy County Limestone County Matagorda County Palo Pinto County Walker County	Brewster County Deaf Smith County Gillespie County Jasper County Kerr County McCulloch County Montague County Real County Wood County
<b>Vermont</b>	Addison County Rutland County	Bennington County Washington County	Lamoille County Windham County	Orange County Windsor County
<b>Virginia</b>	Accomack County Greensville County Madison County Prince Edward County	Brunswick County King and Queen County Middlesex County Richmond County	Cumberland County Lancaster County Northampton County Rockbridge County	Essex County Louisa County Nottoway County
<b>Washington</b>	Clallam County Kittitas County Pacific County	Grays Harbor County Klickitat County San Juan County	Island County Lewis County	Jefferson County Mason County
<b>West Virginia</b>	Greenbrier County Upshur County	Lewis County Webster County	Marion County	Mingo 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 Las Marias Municipio Vieques Municipio	Coamo Municipio Maricao Municipio	Culebra Municipio Salinas Municipio	Jayuya Municipio Santa Isabel Municipio
<b>Virgin Islands</b>	St. Croix	St. John	St. Thomas	

Count = 364 nonmetropolitan DDAs.