

2022 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, August 15, 2017)

**Effective Date January 1, 2022*

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Bullock County	Chambers County	Sumter County	
Alaska	Aleutians East Borough Dillingham Census Area North Slope Borough Southeast Fairbanks Census Area	Aleutians West Census Area Ketchikan Gateway Borough Northwest Arctic Borough Yakutat City and Borough	Bethel Census Area Kodiak Island Borough Petersburg Census Area	Denali Borough Nome Census Area Skagway Municipality
Arizona	Apache County Navajo County	Gila County Santa Cruz County	Graham County	La Paz County
Arkansas	Arkansas County Van Buren County	Baxter County	Calhoun County	Nevada County
California	Alpine County Del Norte County Lake County Mono County Siskiyou County	Amador County Glenn County Lassen County Nevada County Tehama County	Calaveras County Humboldt County Mariposa County Plumas County Tuolumne County	Colusa County Inyo County Mendocino County Sierra County
Colorado	Archuleta County Grand County Mineral County San Juan County	Delta County Gunnison County Ouray County San Miguel County	Eagle County Jackson County Pitkin County Summit County	Garfield County La Plata County Routt County
Florida	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
Georgia	Bulloch County Polk County Townsend County	Camden County Seminole County Troup County	Lumpkin County Sumter County	Miller County Thomas County
Hawaii	Hawaii County	Kauai County		
Idaho	Benewah County Clearwater County Lemhi County Power County	Blaine County Custer County Lincoln County Shoshone County	Bonner County Elmore County Madison County	Clark County Idaho County Oneida County
Indiana	Decatur County			
Kansas	Geary County			
Kentucky	Barren County Pike County	Boyle County Powell County	Calloway County Pulaski County	Montgomery County Rowan County

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State	Nonmetropolitan Counties or County Equivalents			
Louisiana	Avoyelles Parish	Bienville Parish	Caldwell Parish	Claiborne Parish
	Concordia Parish	East Carroll Parish	Evangeline Parish	Franklin Parish
	Jackson Parish	Jefferson Davis Parish	La Salle Parish	Lincoln Parish
	Madison Parish	Morehouse Parish	Natchitoches Parish	Red River Parish
	Richland Parish	Sabine Parish	St. Landry Parish	St. Mary Parish
	Tensas Parish	Vernon Parish	Washington Parish	West Carroll Parish
	Winn Parish			
Maine	Hancock County	Knox County	Lincoln County	Oxford County
	Waldo County			
Maryland	Caroline County	Kent County		
Massachusetts	Dukes County	Franklin County	Nantucket County	
Michigan	Ionia County	Missaukee County	Otsego County	
Mississippi	Adams County	Alcorn County	Amite County	Attala County
	Bolivar County	Calhoun County	Chickasaw County	Choctaw County
	Claiborne County	Clay County	Coahoma County	Covington County
	Grenada County	Holmes County	Humphreys County	Issaquena County
	Itawamba County	Jasper County	Jefferson County	Jefferson Davis County
	Jones County	Kemper County	Lafayette County	Lauderdale County
	Lawrence County	Leake County	Leflore County	Marion County
	Montgomery County	Neshoba County	Newton County	Noxubee County
	Panola County	Pearl River County	Pike County	Pontotoc County
	Prentiss County	Quitman County	Scott County	Sharkey County
	Sunflower County	Tallahatchie County	Tippah County	Tishomingo County
	Union County	Walthall County	Warren County	Washington County
	Wilkinson County	Winston County	Yalobusha County	
	Missouri	Pettis County	Taney County	
Montana	Dawson County	Flathead County	Madison County	Musselshell County
	Park County	Petroleum County	Prairie County	Treasure County
	Wibaux County			
Nevada	Douglas County			
New Hampshire	Merrimack County			
New Mexico	Catron County	Chaves County	Cibola County	Colfax County
	Curry County	DeBaca County	Eddy County	Grant County
	Guadalupe County	Harding 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			
New York	Columbia County	Greene County	Hamilton County	Otsego County
	Sullivan County			

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North Carolina	Avery County Dare County Lenoir County	Camden County Halifax County Macon County	Chowan County Hertford County Pasquotank County	Clay County Lee County Perquimans County
Oregon	Clatsop County Douglas County Klamath County Union County	Coos County Gilliam County Lincoln County Wasco County	Crook County Hood River County Morrow County	Curry County Jefferson County Tillamook County
South Carolina	Bamberg County Newberry County	Cherokee County	Colleton County	Greenwood County
Tennessee	Bedford County	Houston County	Marshall County	Sevier County
Texas	Anderson County Brown County Dimmit County Hansford County Jasper County Kinney County Llano County Matagorda County Palo Pinto County Terrell County Wood County	Angelina County Childress County Foard County Hemphill County Jeff Davis County Kleberg County McCulloch County Montague County Panola County Trinity County	Bee County Concho County Frio County Henderson County Jim Wells County Lee County Madison County Moore County Pecos County Val Verde County	Brewster County Deaf Smith County Gillespie County Howard County Kenedy County Limestone County Mason County Navarro County Real County Walker County
Vermont	Lamoille County	Washington County	Windham County	Windsor County
Virginia	Cumberland County Madison County Prince Edward County	Essex County Middlesex County Richmond County	Greensville County Northampton County	Lancaster County Nottoway County
Washington	Clallam County Klickitat County	Island County Lewis County	Jefferson County Mason County	Kittitas County San Juan County
West Virginia	Greenbrier County	Lewis County	Upshur County	Webster 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	

Count = 376 nonmetropolitan DDAs.