

2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018)

**Effective Date January 1, 2023*

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Bullock County Wilcox County	Chambers County	Pike County	Sumter County
Alaska	Aleutians East Borough Dillingham Census Area Nome Census Area Sitka City and Borough	Aleutians West Census Area Hoonah-Angoon Census Area North Slope Borough Skagway Municipality	Bethel Census Area Ketchikan Gateway Borough Northwest Arctic Borough Southeast Fairbanks Census Area	Denali Borough Kodiak Island Borough Petersburg Census Area Yakutat City and Borough
Arizona	Apache County Navajo County	Gila County Santa Cruz County	Graham County	La Paz County
Arkansas	Calhoun County	Nevada County		
California	Amador County Glenn County Mariposa County Sierra County	Calaveras County Humboldt County Mendocino County Tehama County	Colusa County Inyo County Mono County Tuolumne County	Del Norte County Lake County Nevada County
Colorado	Archuleta County Eagle County Gunnison County Mineral County Morgan County San Juan County	Chaffee County Fremont County Kit Carson County Moffat County Ouray County San Miguel County	Custer County Garfield County La Plata County Montezuma County Pitkin County Summit County	Delta County Grand County Lincoln County Montrose County Routt County Yuma County
Florida	Bradford County Dixie County Hamilton County Jackson County Monroe County Taylor County	Calhoun County Franklin County Hardee County Lafayette County Okeechobee County Union County	Columbia County Glades County Hendry County Liberty County Putnam County Washington County	DeSoto County Gulf County Holmes County Madison County Suwannee County
Georgia	Banks County Lumpkin County Thomas County	Bulloch County Rabun County Townsend County	Camden County Seminole County Troup County	Hart County Sumter County White County
Hawaii	Hawaii County	Kalawao County	Kauai County	
Idaho	Benewah County Clark County Gooding County Madison County	Blaine County Clearwater County Idaho County Oneida County	Bonner County Custer County Lemhi County Payette County	Camas County Elmore County Lincoln County Washington County
Kentucky	Calloway County			
Louisiana	Avoyelles Parish Concordia Parish Jackson Parish Natchitoches Parish St. Landry Parish Washington Parish	Bienville Parish East Carroll Parish La Salle Parish Red River Parish St. Mary Parish Webster Parish	Caldwell Parish Evangeline Parish Lincoln Parish Richland Parish Tensas Parish West Carroll Parish	Claiborne Parish Franklin Parish Madison Parish Sabine Parish Vernon Parish Winn Parish

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State	Nonmetropolitan Counties or County Equivalents			
Maine	Knox County	Lincoln County	Oxford County	Waldo County
Massachusetts	Dukes County	Nantucket County		
Michigan	Otsego County			
Mississippi	Adams County Bolivar County Claiborne County Grenada County Jefferson County Lafayette County Lee County Montgomery County Panola County Quitman County Tallahatchie County Warren County Yalobusha County	Amite County Calhoun County Clay County Humphreys County Jefferson Davis County Lauderdale County Leflore County Neshoba County Pearl River County Scott County Tippah County Washington County	Attala County Chickasaw County Coahoma County Issaquena County Jones County Lawrence County Lincoln County Newton County Pike County Sharkey County Tishomingo County Wilkinson County	Benton County Choctaw County Franklin County Jasper County Kemper County Leake County Marion County Noxubee County Prentiss County Sunflower County Walthall County Winston County
Missouri	Ozark County	Taney County		
Nevada	Douglas County White Pine County	Lyon County	Mineral County	Nye County
New Hampshire	Grafton County	Sullivan County		
New Mexico	Chaves County Roosevelt County	Curry County Taos County	Lea County	Mora County
New York	Greene County	Sullivan County		
North Carolina	Avery County Halifax County Pasquotank County Tyrrell County	Chowan County Hertford County Perquimans County	Clay County Lee County Polk County	Dare County Macon County Transylvania County
Oklahoma	Beckham County	Payne County		
Oregon	Clatsop County Douglas County Klamath County Sherman County	Coos County Gilliam County Lincoln County Tillamook County	Crook County Hood River County Malheur County Union County	Curry County Jefferson County Morrow County Wasco County
South Carolina	Abbeville County Cherokee County Georgetown County Marion County Union County	Allendale County Chesterfield County Greenwood County Marlboro County Williamsburg County	Bamberg County Colleton County Hampton County Newberry County	Barnwell County Dillon County Lee County Orangeburg County
South Dakota	Custer County			

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Tennessee	Bedford County	Sevier County		
Texas	Anderson County Blanco County Concho County Foard County Hansford County Hood County Jim Wells County Kleberg County McCulloch County Moore County Palo Pinto County Reeves County Somervell County Walker County	Angelina County Brewster County Culberson County Frio County Hartley County Howard County Kenedy County Lee County Madison County Nacogdoches County Panola County San Augustine County Terrell County Ward County	Aransas County Brown County Deaf Smith County Gillespie County Hemphill County Hutchinson County Kerr County Limestone County Matagorda County Navarro County Pecos County San Saba County Trinity County Wood County	Bee County Childress County Floyd County Gray County Henderson County Jasper County Kinney County Llano County Montague County Ochiltree County Real County Shackelford County Val Verde County
Vermont	Lamoille County	Orange County	Washington County	Windham County
Virginia	Caroline County Prince Edward County	Cumberland County Richmond County	Essex County	Middlesex County
Washington	Clallam County Kittitas County Pacific County	Columbia County Klickitat County Pend Oreille County	Island County Lewis County San Juan County	Jefferson County Mason County Whitman County
West Virginia	Greenbrier County Wetzel County	Lewis County Wyoming 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	Coamo Municipio Salinas Municipio	Culebra Municipio Santa Isabel Municipio	Jayuya Municipio Vieques Municipio	Maricao Municipio
Virgin Islands	St. Croix	St. John	St. Thomas	

Count = 376 nonmetropolitan DDAs.