

2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 1, 2009)

State	Nonmetropolitan Counties or County Equivalents			
<b>Alabama</b>	Barbour County	Chambers County	Choctaw County	Sumter County
<b>Alaska</b>	Aleutians West Census Area Nome Census Area Southeast Fairbanks Census Area	Bethel Census Area Northwest Arctic Borough	Dillingham Census Area Sitka City and Borough	Ketchikan Gateway 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 Clay County Drew County Howard County Johnson County Marion County Nevada County Pike County Scott County Stone County	Bradley County Conway County Franklin County Independence County Lafayette County Mississippi County Newton County Polk County Searcy County Van Buren County	Calhoun County Dallas County Fulton County Izard County Lawrence County Monroe County Ouachita County Prairie County Sevier County Woodruff County	Chicot County Desha County Hempstead County Jackson County Lee County Montgomery County Phillips County St. Francis County Sharp County Yell County
<b>California</b>	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
<b>Colorado</b>	Chaffee County Lake County Pitkin County Summit County	Delta County La Plata County Routt County	Eagle County Montrose County San Juan County	Garfield County Ouray County San Miguel County
<b>Florida</b>	Calhoun County Franklin County Holmes County Okeechobee County Washington County	Columbia County Glades County Levy County Putnam County	DeSoto County Hardee County Madison County Suwannee County	Dixie County Hendry County Monroe County Taylor County

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<b>Georgia</b>	Appling County Berrien County Clay County Cook County Early County Fannin County Grady County Jenkins County Miller County Quitman County Seminole County Taliaferro County Tift County Troup County Ware County Wheeler County Wilkinson County	Atkinson County Calhoun County Clinch County Crisp County Elbert County Franklin County Hancock County Johnson County Mitchell County Rabun County Stewart County Taylor County Toombs County Turner County Warren County White County	Baldwin County Candler County Coffee County Decatur County Emanuel County Gilmer County Jeff Davis County Laurens County Montgomery County Randolph County Sumter County Telfair County Townsend County Union County Washington County Wilcox County	Ben Hill County Chattooga County Colquitt County Dooly County Evans County Gordon County Jefferson County Macon County Putnam County Screven County Talbot County Thomas County Trenton County Upson County Wayne County Wilkes County
<b>Hawaii</b>	Hawaii County	Kauai County		
<b>Idaho</b>	Bonner County	Twin Falls County		
<b>Kansas</b>	Geary County	Haskell County		
<b>Kentucky</b>	Boyle County Metcalfe County Robertson County Whitley County	Carroll County Montgomery County Rowan County	Jackson County Pike County Simpson County	Leslie County Pulaski County Taylor County
<b>Louisiana</b>	Vernon Parish			
<b>Maine</b>	Hancock County	Knox County	Lincoln County	Waldo County
<b>Maryland</b>	Talbot County			
<b>Massachusetts</b>	Dukes County	Nantucket County		
<b>Michigan</b>	Grand Traverse County	Wexford County		

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<b>Mississippi</b>	Adams County	Alcorn County	Amite County	Attala 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
	Lafayette County	Lauderdale County	Leake County	Leflore County
	Lincoln County	Lowndes 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
	Stone County	Sunflower County	Tallahatchie County	Tippah County
	Tishomingo County	Union County	Walthall County	Washington County
	Wayne County	Webster County	Wilkinson County	Winston County
<b>Missouri</b>	Crawford County	Dent County	Harrison County	Madison County
	Miller County	Mississippi County	Morgan County	Pettis County
	Pulaski County	Stone County	Sullivan County	Taney County
	Vernon County			
<b>Nebraska</b>	Hooker County			
<b>Nevada</b>	Churchill County	Lyon County		
<b>New Hampshire</b>	Belknap County	Cheshire County	Grafton County	
<b>New Mexico</b>	Lincoln County	Roosevelt County	San Miguel County	Taos County
<b>New York</b>	Essex County	Greene County	Sullivan County	
<b>North Carolina</b>	Avery County	Carteret County	Chowan County	Dare County
	Hertford County	Hyde County	Macon County	Pasquotank County
	Perquimans County	Rutherford County	Scotland County	Surry County
	Washington County	Watauga County	Wilson County	Yancey County
<b>North Dakota</b>	Mountrail County	Ward County	Williams County	
<b>Oklahoma</b>	Greer County	Pittsburg County		
<b>Oregon</b>	Clatsop County	Coos County	Curry County	Douglas County
	Klamath County	Lincoln County	Tillamook County	Wasco County
<b>South Carolina</b>	Allendale County	Bamberg County	Cherokee County	Chesterfield County
	Clarendon County	Colleton County	Dillon County	Greenwood County
	Hampton County	Lee County	Marion County	Marlboro County
	Orangeburg County	Williamsburg County		
<b>South Dakota</b>	Douglas County			

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<b>Tennessee</b>	Cumberland County	Hardin County	Haywood County	Putnam County
<b>Texas</b>	Angelina County Collingsworth County Erath County Hopkins County Kerr County Limestone County Palo Pinto County Wharton County	Bee County Concho County Gillespie County Jasper County King County Mason County Scurry County	Calhoun County Cooke County Hardeman County Jeff Davis County Kleberg County Nacogdoches County Van Zandt County	Castro County Duval County Henderson County Jim Wells County La Salle County Navarro County Walker County
<b>Vermont</b>	Bennington County Washington County	Lamoille County Windham County	Orange County Windsor County	Rutland County
<b>Virginia</b>	Accomack County Prince Edward County	Essex County Southampton County	Middlesex County	Northampton County
<b>Washington</b>	Clallam County Klickitat County San Juan County	Grays Harbor County Lewis County	Island County Mason County	Jefferson County Pacific 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 Utuado Municipio	Coamo Municipio Maricao Municipio Vieques Municipio	Culebra Municipio Salinas Municipio	Jayuya Municipio Santa Isabel Municipio
<b>Virgin Islands</b>	St. Croix	St. John	St. Thomas	