

2018 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, February 28, 2013)

**Effective Date January 1, 2018*

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Barbour County Clay County Cullman County Fayette County Marion County Randolph County Winston County	Butler County Cleburne County Dallas County Jackson County Monroe County Sumter County	Chambers County Conecuh County DeKalb County Lamar County Perry County Talladega County	Choctaw County Coosa County Escambia County Macon County Pike County Wilcox County
Alaska	Aleutians East Borough Dillingham Census Area Nome Census Area Sitka City and Borough	Aleutians West Census Area Juneau City and Borough North Slope Borough Skagway Municipality	Bethel Census Area Kenai Peninsula Borough Northwest Arctic Borough Southeast Fairbanks Census Area	Denali Borough Ketchikan Gateway Borough Prince of Wales-Hyder Census Area Yakutat City and Borough
Arizona	Apache County Santa Cruz County	Gila County	La Paz County	Navajo County
Arkansas	Bradley County Johnson County	Carroll County	Conway County	Cross County
California	Amador County Lake County Sierra County Tuolumne County	Colusa County Mendocino County Siskiyou County	Del Norte County Mono County Tehama County	Humboldt County Nevada County Trinity County
Colorado	Eagle County Pitkin County Summit County	Garfield County Routt County	Lake County San Juan County	Ouray County San Miguel County
Florida	Columbia County Hendry County	DeSoto County Monroe County	Franklin County Okeechobee County	Glades County Putnam County
Georgia	Baldwin County Randolph County Thomas County	Bulloch County Sumter County Townsend County	Gilmer County Talbot County Troup County	Polk County Taliaferro County
Hawaii	Hawaii County	Kauai County		
Idaho	Bonner County	Power County		
Illinois	Brown County			
Kansas	Geary County	Hamilton County	Haskell County	
Kentucky	Carroll County Simpson County	Montgomery County	Robertson County	Rowan County
Louisiana	Natchitoches Parish	Red River Parish	Vernon Parish	
Maine	Hancock County Waldo County	Kennebec County	Knox County	Lincoln County
Maryland	Caroline County	Kent County	Talbot County	
Massachusetts	Dukes County			

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State	Nonmetropolitan Counties or County Equivalents			
Michigan	Shiawassee County	Wexford County		
Mississippi	Adams County Bolivar County Choctaw County Coahoma County Grenada County Itawamba County Jones County Lawrence County Lincoln County Neshoba County Panola County Quitman County Stone County Tishomingo County Washington County Winston County	Alcorn County Calhoun County Claiborne County Covington County Holmes County Jasper County Kemper County Leake County Marion County Newton County Pearl River County Scott County Sunflower County Union County Wayne County Yalobusha County	Amite County Carroll County Clarke County Franklin County Humphreys County Jefferson County Lafayette County Lee County Monroe County Noxubee County Pike County Sharkey County Tallahatchie County Walthall County Webster County	Attala County Chickasaw County Clay County George County Issaquena County Jefferson Davis County Lauderdale County Leflore County Montgomery County Oktibbeha County Prentiss County Smith County Tippah County Warren County Wilkinson County
Missouri	Morgan County Sullivan County	Pettis County Taney County	Pulaski County Vernon County	Stone County
Montana	Park County			
New Hampshire	Cheshire County	Grafton County		
New Mexico	Chaves County Taos County	Lea County	Lincoln County	Mora County
New York	Greene County	Otsego County	Sullivan County	
North Carolina	Avery County Granville County Lenoir County Washington County	Camden County Halifax County Macon County Watauga County	Clay County Hertford County Pasquotank County Wilson County	Dare County Hyde County Perquimans County Yancey County
North Dakota	Dunn County Williams County	Golden Valley County	Mountrail County	Ward County
Ohio	Ross County			
Oklahoma	Greer County	Nowata County	Payne County	Pittsburg County
Oregon	Clatsop County Klamath County	Coos County Lincoln County	Curry County Tillamook County	Hood River County Wasco County
Pennsylvania	Clearfield County	Union County		
South Carolina	Abbeville County Cherokee County Dillon County Lee County Orangeburg County	Allendale County Chesterfield County Georgetown County McCormick County Williamsburg County	Bamberg County Clarendon County Greenwood County Marion County	Barnwell County Colleton County Hampton County Marlboro County

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Tennessee	Bedford County Haywood County	Cumberland County Marshall County	Greene County	Hardin County
Texas	Andrews County Calhoun County Cooke County Erath County Hopkins County Jasper County Kerr County Kleberg County Matagorda County Nacogdoches County Scurry County Van Zandt County Wood County	Angelina County Castro County Dallam County Gillespie County Houston County Jeff Davis County Kimble County La Salle County Menard County Navarro County Terrell County Walker County	Bee County Cherokee County Deaf Smith County Harrison County Howard County Jim Wells County King County Limestone County Montague County Palo Pinto County Trinity County Washington County	Brewster County Concho County Duval County Hill County Jack County Kenedy County Kinney County Mason County Moore County Polk County Val Verde County Wharton County
Vermont	Addison County Orange County Windsor County	Bennington County Rutland County	Caledonia County Washington County	Lamoille County Windham County
Virginia	Brunswick County Lancaster County Prince Edward County	Essex County Madison County Shenandoah County	Greensville County Middlesex County	King and Queen County Northampton County
Washington	Clallam County Pacific County	Jefferson County San Juan County	Klickitat County	Mason County
West Virginia	Barbour County Grant County Lewis County Mason County Nicholas County Upshur County	Braxton County Greenbrier County Logan County Mercer County Pocahontas County Webster County	Calhoun County Hardy County McDowell County Mingo County Roane County Wyoming County	Doddridge County Harrison County Marion County Monroe County Summers 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	