

2004 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

State	Nonmetropolitan Counties or County Equivalents			
AK	Bethel Census Area Juneau Borough Matanuska-Susitna Borough Sitka Borough	Dillingham Census Area Ketchikan Gateway Borough Nome Census Area Valdez-Cordova Census Area	Fairbanks North Star Borough Kodiak Island Borough North Slope Borough Wrangell-Petersburg Census Area	Haines Borough Lake and Peninsula Borough Northwest Arctic Borough
AZ	Apache County La Paz County	Cochise County Navajo County	Gila County Santa Cruz County	Graham County Yavapai County
AR	Baxter County			
CA	Amador County Glenn County Kings County Mendocino County San Benito County Trinity County	Calaveras County Humboldt County Lake County Modoc County Sierra County Tuolumne County	Colusa County Imperial County Lassen County Mono County Siskiyou County	Del Norte County Inyo County Mariposa County Nevada County Tehama County
CO	Archuleta County San Miguel County	Garfield County Summit County	La Plata County	Pitkin County
CT	LITCHFIELD COUNTY (part) towns of Goshen town Norfolk town Thomaston town MIDDLESEX COUNTY (part) towns of Westbrook town	Canaan town Kent town North Canaan town Torrington town Chester town	Colebrook town Litchfield town Salisbury town Warren town Deep River town	Cornwall town Morris town Sharon town Essex town
DE	Sussex County			
FL	Calhoun County Dixie County Gulf County Highlands County Jefferson County Madison County Sumter County Walton County	Citrus County Franklin County Hamilton County Holmes County Lafayette County Monroe County Suwannee County Washington County	Columbia County Gilchrist County Hardee County Indian River County Levy County Okeechobee County Taylor County	DeSoto County Glades County Hendry County Jackson County Liberty County Putnam County Union County
HI	Hawaii County	Kauai County	Maui County	
ID	Bonner County			
KY	Harlan County			
		Knox County	Laurel County	

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ME	ANDROSCOGGIN COUNTY (part) towns of	Durham town	Leeds town	Livermore Falls town
	Livermore town	Minot town		
	Aroostook County			
	CUMBERLAND COUNTY (part) towns of	Baldwin town	Bridgton town	Brunswick town
	Harpswell town	Harrison town	Naples town	New Gloucester town
	Pownal town	Sebago town		
	Franklin County	Hancock County	Kennebec County	
	Knox County	Lincoln County	Oxford County	
	PENOBSCOT COUNTY (part) towns of	Alton town	Argyle unorg.	Bradford town
	Bradley town	Burlington town	Carmel town	Carroll plantation
	Charleston town	Chester town	Clifton town	Corinna town
	Corinth town	Dexter town	Dixmont town	Drew plantation
	East Central Penobscot unorg.	East Millinocket town	Edinburg town	Enfield town
	Etna town	Exeter town	Garland town	Greenbush town
	Greenfield town	Howland town	Hudson town	Kingman unorg.
	Lagrange town	Lakeville town	Lee town	Levant town
	Lincoln town	Lowell town	Mattawamkeag town	Maxfield town
	Medway town	Millinocket town	Mount Chase town	Newburgh town
	Newport town	North Penobscot unorg	Passadumkeag town	Patten town
	Plymouth town	Prentiss plantation	Seboeis plantation	Springfield town
	Stacyville town	Stetson town	Twombly unorg.	Webster plantation
	Whitney unorg.	Winn town	Woodville town	
	Piscataquis County	Sagadahoc County	Somerset County	
	WALDO COUNTY (part) towns of	Belfast city	Belmont town	Brooks town
	Burnham town	Frankfort town	Freedom town	Islesboro town
	Jackson town	Knox town	Liberty town	Lincolnton town
	Monroe town	Montville town	Morrill town	Northport town
	Palermo town	Prospect town	Searsmont town	Searsport town
	Stockton Springs town	Swanville town	Thorndike town	Troy town
	Unity town	Waldo town		
	Washington County			
	YORK COUNTY (part) towns of	Acton town	Alfred town	Arundel town
	Biddeford city	Cornish town	Dayton town	Kennebunk town
	Kennebunkport town	Lebanon town	Limerick town	Lyman town
	Newfield town	North Berwick town	Ogunquit town	Parsonsfield town
	Saco city	Sanford town	Shapleigh town	Waterboro town
	Wells town			

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MA	BARNSTABLE COUNTY (part) towns of	Bourne town	Falmouth town	Provincetown town	
	Truro town	Wellfleet town			
	Dukes County				
	FRANKLIN COUNTY (part) towns of	Ashfield town	Bernardston town	Buckland town	
	Charlemont town	Colrain town	Conway town	Deerfield town	
	Erving town	Gill town	Greenfield town	Hawley town	
	Heath town	Leverett town	Leyden town	Monroe town	
	Montague town	New Salem town	Northfield town	Orange town	
	Rowe town	Shelburne town	Shutesbury town	Warwick town	
	Wendell town	Whately town			
	HAMPDEN COUNTY (part) towns of	Blandford town	Brimfield town	Chester town	
	Granville town	Tolland town	Wales town		
	HAMPSHIRE COUNTY (part) towns of	Chesterfield town	Cummington town	Goshen town	
	Middlefield town	Pelham town	Plainfield town	Westhampton town	
	Worthington town				
	Nantucket County				
	WORCESTER COUNTY (part) towns of	Athol town	Hardwick town	Hubbardston town	
	New Braintree town	Petersham town	Phillipston town	Royalston town	
	Warren town				
MN	Kanabec County				
MS	Bolivar County	Coahoma County	Issaquena County	Washington County	
MT	Beaverhead County	Big Horn County	Blaine County	Broadwater County	
	Carbon County	Carter County	Chouteau County	Custer County	
	Daniels County	Dawson County	Deer Lodge County	Fallon County	
	Fergus County	Flathead County	Gallatin County	Garfield County	
	Glacier County	Golden Valley County	Granite County	Judith Basin County	
	Lake County	Liberty County	Lincoln County	McCone County	
	Madison County	Meagher County	Mineral County	Musselshell County	
	Park County	Petroleum County	Phillips County	Pondera County	
	Powder River County	Powell County	Prairie County	Ravalli County	
	Richland County	Roosevelt County	Sanders County	Sheridan County	
	Silver Bow County	Sweet Grass County	Teton County	Toole County	
	Treasure County	Valley County	Wheatland County	Wibaux County	
	NV	Churchill County	Douglas County	Esmeralda County	Humboldt County
		Lincoln County	Lyon County	Mineral County	Pershing County
White Pine County		Carson County			

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NH	Belknap County	Carroll County	Cheshire County	Grafton County
	HILLSBOROUGH COUNTY (part) towns of	Antrim town	Bennington town	Deering town
	Francestown town	Greenfield town	Hancock town	Hillsborough town
	Lyndeborough town	New Boston town	Peterborough town	Sharon town
	Temple town	Windsor town		
	MERRIMACK COUNTY (part) towns of	Andover town	Boscawen town	Bow town
	Bradford town	Canterbury town	Chichester town	Concord city
	Danbury town	Dunbarton town	Epsom town	Franklin city
	Henniker town	Hill town	Hopkinton town	Loudon town
	New London town	Newbury town	Northfield town	Pembroke town
	Pittsfield town	Salisbury town	Sutton town	Warner town
	Webster town	Wilmot town		
	ROCKINGHAM COUNTY (part) towns of	Deerfield town	Northwood town	Nottingham town
STRAFFORD COUNTY (part) towns of	Middleton town	New Durham town	Strafford town	
NM	Catron County	Chaves County	Cibola County	Curry County
	DeBaca County	Grant County	Guadalupe County	Harding 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	
NY	Clinton County	Columbia County	Cortland County	Essex County
	Greene County	Jefferson County	Sullivan County	Tompkins County
	Ulster County			
NC	Cleveland County	Jackson County	Pender County	Polk County
	Rutherford County	Watauga County		
OK	Payne County			
OR	Baker County	Clatsop County	Coos County	Crook County
	Curry County	Deschutes County	Douglas County	Grant County
	Harney County	Hood River County	Jefferson County	Josephine County
	Klamath County	Lake County	Lincoln County	Linn County
	Malheur County	Morrow County	Tillamook County	Union County
	Wallowa County	Wasco County	Wheeler County	
PA	Monroe County	Union County	Wayne County	
RI	NEWPORT COUNTY (part) towns of	Middletown town	Newport city	Portsmouth town
	WASHINGTON COUNTY (part) towns of	New Shoreham town		
SD	Butte County	Lawrence County	Meade County	
TX	Aransas County	Camp County	Kleberg County	Nacogdoches County
	Reagan County	Val Verde County	Yoakum County	
UT	Cache County	Daggett County	Iron County	Tooele County
	Washington County			

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VT	Addison County	Bennington County	Caledonia County	
	FRANKLIN COUNTY (part) towns of	Bakersfield town	Berkshire town	Enosburg town
	Fairfield town	Fletcher town	Franklin town	Highgate town
	Montgomery town	Richford town	Sheldon town	
	GRAND ISLE COUNTY (part) towns of	Alburg town	Isle La Motte town	North Hero town
	Lamoille County	Orange County	Rutland County	
	Washington County	Windham County	Windsor County	
VA	Caroline County	Orange County	Westmoreland County	
WA	Clallam County	Mason County	San Juan County	Skagit County
PI	Pacific Islands			
PR	All Nonmetropolitan Puerto Rico			
VI	St. Croix	St. Johns/St. Thomas		