

2013 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 1, 2009)

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Choctaw County	Conecuh County		
Alaska	Aleutians West Census Area	Bethel Census Area	Dillingham Census Area	Hoonah-Angoon Census Area
	Kodiak Island Borough	Nome Census Area	North Slope Borough	Northwest Arctic Borough
	Petersburg Census Area	Sitka City and Borough	Skagway Municipality	
Arizona	Apache County	Cochise County	Gila County	Greenlee County
	La Paz County	Navajo County	Santa Cruz County	
Arkansas	Baxter County	Montgomery County	St. Francis County	
California	Amador County	Colusa County	Del Norte County	Glenn County
	Humboldt County	Lake County	Lassen County	Mariposa County
	Mendocino County	Mono County	Nevada County	Plumas County
	Siskiyou County	Tehama County	Tuolumne County	
Colorado	Archuleta County	Eagle County	Garfield County	Gunnison County
	Lake County	Mineral County	Ouray County	Routt County
	San Juan County	Summit County		
Florida	Bradford County	Calhoun County	Citrus County	Columbia County
	DeSoto County	Dixie County	Franklin County	Glades County
	Gulf County	Hamilton County	Hardee County	Hendry County
	Highlands County	Holmes County	Lafayette County	Levy County
	Madison County	Monroe County	Okeechobee County	Putnam County
	Sumter County	Suwannee County	Walton County	Washington County
Georgia	Baldwin County	Clay County	Gilmer County	Hancock County
	Lumpkin County	Polk County	Sumter County	Troup County
	White County			
Hawaii	Hawaii County	Kalawao County	Kauai County	Maui County
Illinois	McDonough County			
Indiana	Jackson County	Scott County		
Kentucky	Jackson County	Leslie County	Robertson County	
Louisiana	Tangipahoa Parish	Vernon Parish		
Maine	Knox County	Lincoln County		
Maryland	Worcester County			
Massachusetts	Dukes County	Nantucket County		
Michigan	Kalkaska County	Montmorency County		

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Mississippi	Adams County	Amite County	Attala County	Benton County	
	Bolivar County	Calhoun County	Carroll County	Choctaw County	
	Claiborne County	Clarke County	Clay County	Coahoma County	
	Covington County	Franklin County	Holmes County	Humphreys County	
	Issaquena County	Jasper County	Jefferson County	Jefferson Davis County	
	Jones County	Leake County	Leflore County	Marion County	
	Montgomery County	Neshoba County	Noxubee County	Panola County	
	Pike County	Prentiss County	Quitman County	Scott County	
	Sharkey County	Sunflower County	Tallahatchie County	Tippah County	
	Tishomingo County	Walthall County	Washington County	Wayne County	
	Wilkinson County	Yalobusha County	Yazoo County		
	Missouri	Madison County	Putnam County	Randolph County	Stone County
		Taney County			
Nebraska	Keith County	Logan County			
Nevada	Lincoln County				
New Hampshire	Belknap County	Carroll County	Cheshire County	Grafton County	
	Merrimack County				
New Mexico	Rio Arriba County	Taos County			
New York	Cattaraugus County	Chautauqua County	Chenango County	Clinton County	
	Cortland County	Essex County	Franklin County	Fulton County	
	Genesee County	Greene County	Jefferson County	Montgomery County	
	Otsego County	St. Lawrence County	Seneca County	Steuben County	
	Sullivan County				
North Carolina	Avery County	Camden County	Chowan County	Craven County	
	Dare County	Hyde County	Lenoir County	Macon County	
	Pamlico County	Pasquotank County	Scotland County	Swain County	
	Vance County	Watauga County	Wilson County		
Ohio	Fayette County				
Oregon	Clatsop County	Curry County	Gilliam County	Josephine County	
South Carolina	Beaufort County	Jasper County			

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Texas	Anderson County	Angelina County	Bailey County	Bee County	
	Borden County	Brewster County	Brown County	Childress County	
	Colorado County	Concho County	Cottle County	Crane County	
	Dallam County	Deaf Smith County	Donley County	Erath County	
	Freestone County	Gillespie County	Henderson County	Hill County	
	Hockley County	Hopkins County	Houston County	Howard County	
	Jack County	Jasper County	Jeff Davis County	Jim Wells County	
	Kenedy County	Kent County	Kerr County	Kimble County	
	King County	Kleberg County	Lamar County	Limestone County	
	Live Oak County	Llano County	McMullen County	Marion County	
	Martin County	Matagorda County	Montague County	Moore County	
	Nacogdoches County	Navarro County	Oldham County	Palo Pinto County	
	Polk County	Rains County	Reagan County	Refugio County	
	San Saba County	Stephens County	Throckmorton County	Titus County	
	Tyler County	Uvalde County	Van Zandt County	Walker County	
	Washington County	Wilbarger County	Willacy County	Winkler County	
	Yoakum County	Young County			
	Utah	Rich County	Wayne County		
	Vermont	Addison County	Bennington County	Lamoille County	Orange County
		Rutland County	Washington County	Windham County	Windsor County
Virginia	Essex County	Lancaster County	Northampton County	Nottoway County	
	Westmoreland County				
Washington	Clallam County	Island County	Jefferson County	Kittitas County	
	Lewis County	Mason County	San Juan 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	Coamo Municipio	Culebra Municipio	Jayuya Municipio	
	Las Marias Municipio	Maricao Municipio	Salinas Municipio	Santa Isabel Municipio	
	Utuaado Municipio	Vieques Municipio			
Virgin Islands	St. Croix	St. John	St. Thomas		