

2021 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, July 15, 2015)

Effective Date January 1, 2021

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Chambers County	Sumter County		
Alaska	Aleutians East Borough Dillingham Census Area Kodiak Island Borough Petersburg Census Area Southeast Fairbanks Census Area	Aleutians West Census Area Juneau City and Borough Nome Census Area Prince of Wales-Hyder Census Area Yakutat City and Borough	Bethel Census Area Kenai Peninsula Borough North Slope Borough Sitka City and Borough	Denali Borough Ketchikan Gateway Borough Northwest Arctic Borough Skagway Municipality
Arizona	Apache County Navajo County	Gila County Santa Cruz County	Graham County	La Paz County
Arkansas	Baxter County	Calhoun County	Cross County	Nevada County
California	Amador County Humboldt County Mariposa County Plumas County	Colusa County Inyo County Mendocino County Sierra County	Del Norte County Lake County Mono County Tehama County	Glenn County Lassen County Nevada County Tuolumne County
Colorado	Archuleta County Ouray County San Miguel County	Eagle County Pitkin County Summit County	Garfield County Routt County	Grand County San Juan County
Florida	Bradford County Dixie County Hardee County Lafayette County Monroe County Taylor County	Calhoun County Franklin County Hendry County Levy County Okeechobee County Union County	Columbia County Glades County Holmes County Liberty County Putnam County Washington County	DeSoto County Hamilton County Jackson County Madison County Suwannee County
Georgia	Baldwin County Lumpkin County Rabun County Towns County	Bulloch County Miller County Seminole County Troup County	Camden County Polk County Sumter County Upson County	Gilmer County Putnam County Thomas County White County
Hawaii	Hawaii County	Kauai County		
Idaho	Benewah County Clearwater County Lincoln County Teton County	Blaine County Elmore County Madison County Twin Falls County	Bonner County Jerome County Payette County	Clark County Lemhi County Power County
Illinois	Brown County			
Indiana	Decatur County			
Kansas	Clark County	Geary County		
Kentucky	Montgomery County	Pike County	Rowan County	

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Louisiana	Avoyelles Parish	Bienville Parish	Caldwell Parish	Claiborne Parish
	Concordia Parish	East Carroll Parish	Evangeline Parish	Franklin Parish
	Jackson Parish	La Salle Parish	Lincoln Parish	Madison Parish
	Morehouse Parish	Natchitoches Parish	Red River Parish	Richland Parish
	St. Landry Parish	St. Mary Parish	Tensas Parish	Vernon Parish
	Washington Parish	West Carroll Parish	Winn Parish	
Maine	Hancock County			
Maryland	Caroline County	Dorchester County	Kent County	Talbot County
Massachusetts	Dukes County	Franklin County	Nantucket County	
Mississippi	Adams County	Alcorn County	Amite County	Attala County
	Bolivar County	Calhoun County	Chickasaw County	Choctaw County
	Clay County	Coahoma County	Covington County	Grenada County
	Holmes County	Jasper County	Jefferson Davis County	Jones County
	Lafayette County	Lauderdale County	Lawrence County	Leake County
	Leflore County	Lincoln County	Marion County	Montgomery County
	Neshoba County	Newton County	Noxubee County	Oktibbeha County
	Panola County	Pearl River County	Pike County	Prentiss County
	Scott County	Sunflower County	Tallahatchie County	Tippah County
	Tishomingo County	Union County	Walthall County	Warren County
	Washington County	Winston County	Yalobusha County	
Missouri	Taney County			
Montana	Flathead County	Musselshell County	Park County	
Nevada	Douglas County			
New Hampshire	Merrimack County			
New Mexico	Catron County	Chaves County	Cibola County	Colfax County
	Curry County	DeBaca County	Eddy County	Grant County
	Guadalupe County	Harding County	Hidalgo County	Lea County
	Lincoln 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
New York	Greene County	Otsego County	Sullivan County	
North Carolina	Avery County	Camden County	Chowan County	Clay County
	Dare County	Granville County	Hertford County	Hyde County
	Macon County	Perquimans County		
Oklahoma	Greer County	Nowata County	Ottawa County	Payne County

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Oregon	Baker County Curry County Hood River County Malheur County Union County	Clatsop County Douglas County Jefferson County Morrow County Wallowa County	Coos County Gilliam County Klamath County Tillamook County Wasco County	Crook County Grant County Lincoln County Umatilla County
Pennsylvania	Wayne County			
South Carolina	Bamberg County Orangeburg County	Cherokee County	Colleton County	Newberry County
Tennessee	Bedford County	Marshall County	Putnam County	Sevier County
Texas	Anderson County Concho County Dimmit County Hansford County Jeff Davis County Kinney County Madison County Nacogdoches County Terrell County	Angelina County Cottle County Erath County Henderson County Jim Wells County Kleberg County Mason County Navarro County Trinity County	Bee County Dallam County Foard County Howard County Kenedy County Limestone County Matagorda County Palo Pinto County Walker County	Brewster County Deaf Smith County Gillespie County Jasper County Kerr County McCulloch County Montague County Real County Wood County
Vermont	Addison County Rutland County	Bennington County Washington County	Lamoille County Windham County	Orange County Windsor County
Virginia	Accomack County Greensville County Madison County Prince Edward County	Brunswick County King and Queen County Middlesex County Richmond County	Cumberland County Lancaster County Northampton County Rockbridge County	Essex County Louisa County Nottoway County
Washington	Clallam County Kittitas County Pacific County	Grays Harbor County Klickitat County San Juan County	Island County Lewis County	Jefferson County Mason County
West Virginia	Greenbrier County Upshur County	Lewis County Webster County	Marion County	Mingo 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	

Count = 364 nonmetropolitan DDAs.