

2006 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (MSA/PMSA DEFINITIONS June 30, 1999)

State	Nonmetropolitan Counties or County Equivalents			
Alaska	Aleutians East Borough	Aleutians West Census Area	Bethel Census Area	Bristol Bay Borough
	Dillingham Census Area	Fairbanks North Star Borough	Haines Borough	Juneau City and Borough
	Ketchikan Gateway Borough	Kodiak Island Borough	Lake and Peninsula Borough	Nome Census Area
	North Slope Borough	Northwest Arctic Borough	Prince of Wales-Outer Ketchikan Census Area	Sitka City and Borough
	Skagway-Hoonah-Angoon Census Area	Southeast Fairbanks Census Area	Valdez-Cordova Census Area	Wade Hampton Census Area
	Wrangell-Petersburg Census Area	Yakutat City and Borough	Yukon-Koyukuk Census Area	
Arizona	Apache County	Cochise County	Gila County	Graham County
	Greenlee County	La Paz County	Navajo County	Santa Cruz County
	Yavapai County			
Arkansas	Baxter County	Carroll County	Cleburne County	Drew County
	Garland County	Lafayette County	Mississippi County	Montgomery County
	Nevada County	Pike County		
California	Amador County	Colusa County	Del Norte County	Humboldt County
	Imperial County	Kings County	Lake County	Lassen County
	Mariposa County	Mendocino County	Modoc County	Mono County
	Nevada County	Plumas County	San Benito County	Sierra County
	Siskiyou County	Tehama County	Trinity County	Tuolumne County
Colorado	Archuleta County	Clear Creek County	Custer County	Dolores County
	Eagle County	Garfield County	Hinsdale County	Jackson County
	La Plata County	Lake County	Mineral County	Ouray County
	Park County	Pitkin County	Rio Blanco County	Routt County
	San Juan County	San Miguel County	Summit County	Teller County
Florida	Citrus County	Glades County	Hendry County	Highlands County
	Indian River County	Monroe County	Okeechobee County	Walton County
Georgia	Hall County			
Hawaii	Hawaii County	Kalawao County	Kauai County	Maui County
Idaho	Benewah County	Bonner County	Boundary County	Camas County
	Cassia County	Gem County	Gooding County	Idaho County
	Jerome County	Kootenai County	Lincoln County	Twin Falls County
Kentucky	Butler County	Carlisle County	Fulton County	McLean County
	Montgomery County	Nicholas County	Owen County	Powell County
	Simpson County			

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Louisiana	Natchitoches Parish	Tangipahoa Parish		
Maine	CUMBERLAND COUNTY (part) towns of Harpwell town Pownal town Hancock County Sagadahoc County WALDO COUNTY (part) towns of Burnham town Jackson town Monroe town Palermo town Stockton Springs town Unity town YORK COUNTY (part) towns of Biddeford city Kennebunkport town Newfield town Saco city Wells town	Baldwin town Harrison town Sebago town Knox County Belfast city Frankfort town Knox town Montville town Prospect town Swanville town Waldo town Acton town Cornish town Lebanon town North Berwick town Sanford town	Bridgton town Naples town Lincoln County Belmont town Freedom town Liberty town Morrill town Searsmont town Thorndike town Alfred town Dayton town Limerick town Ogunquit town Shapleigh town	Brunswick town New Gloucester town Piscataquis County Brooks town Islesboro town Lincolnton town Northport town Searsport town Troy town Arundel town Kennebunk town Lyman town Parsonsfield town Waterboro town
Massachusetts	BARNSTABLE COUNTY (part) towns of Truro town Dukes County HAMPSHIRE COUNTY (part) towns of Middlefield town Worthington town Nantucket County	Bourne town Wellfleet town Chesterfield town Pelham town	Falmouth town Cummington town Plainfield town	Provincetown town Goshen town Westhampton town
Michigan	Benzie County	Grand Traverse County	Otsego County	

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Mississippi	Adams County	Benton County	Bolivar County	Chickasaw County	
	Clarke County	Coahoma County	Holmes County	Humphreys County	
	Issaquena County	Jasper County	Jones County	Kemper County	
	Lafayette County	Lauderdale County	Leake County	Leflore County	
	Marshall County	Neshoba County	Newton County	Noxubee County	
	Oktibbeha County	Panola County	Pearl River County	Perry County	
	Quitman County	Scott County	Sharkey County	Simpson County	
	Stone County	Tallahatchie County	Tunica County	Warren County	
	Washington County	Wayne County	Winston County	Yazoo County	
	Missouri	Stone County	Taney County		
Montana	Beaverhead County	Flathead County	Lincoln County	Madison County	
	Meagher County	Mineral County	Park County	Ravalli County	
	Sanders County				
Nevada	Carson City	Churchill County	Douglas County	Lyon County	
New Hampshire	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	
	Newbury town	New London 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	
	New Mexico	Chaves County	Grant County	Guadalupe County	Lincoln County
		McKinley County	Mora County	Rio Arriba County	San Juan County
San Miguel County		Taos County			
New York	Greene County	Jefferson County	Sullivan County	Ulster County	

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North Carolina	Avery County	Chowan County	Cleveland County	Dare County
	Gates County	Hoke County	Hyde County	Jackson County
	Jones County	Macon County	McDowell County	Mitchell County
	Pasquotank County	Perquimans County	Rutherford County	Tyrrell County
	Washington County	Watauga County		
Oklahoma	Hughes County	Okfuskee County		
Oregon	Clatsop County	Coos County	Crook County	Curry County
	Douglas County	Gilliam County	Grant County	Hood River County
	Josephine County	Lincoln County	Linn County	Morrow County
	Tillamook County	Wheeler County		
Pennsylvania	Monroe County	Wayne County		
Rhode Island	Newport County			
South Carolina	Beaufort County			
Tennessee	Bedford County	Haywood County	Polk County	
Texas	Aransas County	Brown County	Camp County	Coke County
	Coleman County	Comanche County	Dallam County	Eastland County
	Frio County	Houston County	Kerr County	Kleberg County
	Lamar County	Leon County	Llano County	Madison County
	Marion County	Medina County	Mills County	Montague County
	Nacogdoches County	Navarro County	Red River County	Robertson County
	San Jacinto County	San Saba County	Titus County	Trinity County
	Walker County			
Utah	Beaver County	Cache County	Garfield County	Juab County
	Millard County	Piute County	Sanpete County	Sevier County
	Summit County	Wasatch County	Washington County	Wayne County
Vermont	Bennington 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
Windham County				
Virginia	Northampton County	Westmoreland County		
Washington	Douglas County	Jefferson County	Kittitas County	Klickitat County
	Lewis County	Mason County	San Juan County	Skagit County

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West Virginia	Calhoun County	Clay County	Doddridge County	Grant County
	Pendleton County	Preston County	Roane County	Taylor County
	Wirt County			
Wyoming	Teton 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	Aibonito Municipio	Arroyo Municipio	Barranquitas Municipio
	Ciales Municipio	Coamo Municipio	Culebra Municipio	Guanica Municipio
	Guayama Municipio	Isabela Municipio	Jayuya Municipio	Lajas Municipio
	Lares Municipio	Las Marias Municipio	Maricao Municipio	Maunabo Municipio
	Orocovis Municipio	Patillas Municipio	Quebradillas Municipio	Rincon Municipio
	Salinas Municipio	San Sebastian Municipio	Santa Isabel Municipio	Utua Municipio
	Vieques Municipio			
Virgin Islands	St. Croix	St. John	St. Thomas	