

2020 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, July 15, 2015)

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Barbour County Jackson County	Chambers County Sumter County	Choctaw County Talladega County	Coosa County
Alaska	Aleutians East Borough Dillingham Census Area Kodiak Island Borough Petersburg Census Area Yakutat City and Borough	Aleutians West Census Area Juneau City and Borough Nome Census Area Sitka City and Borough	Bethel Census Area Kenai Peninsula Borough North Slope Borough Skagway Municipality	Denali Borough Ketchikan Gateway Borough Northwest Arctic Borough Southeast Fairbanks Census Area
Arizona	Apache County Navajo County	Gila County Santa Cruz County	Graham County	La Paz County
Arkansas	Baxter County Mississippi County	Calhoun County Nevada County	Cross County Pope County	Johnson County
California	Amador County Humboldt County Mono County Siskiyou County	Colusa County Lake County Nevada County Tehama County	Del Norte County Mariposa County Plumas County Trinity County	Glenn County Mendocino County Sierra County Tuolumne County
Colorado	Archuleta County Grand County Montrose County San Juan County	Delta County Gunnison County Ouray County San Miguel County	Eagle County Jackson County Pitkin County Summit County	Garfield County Kiowa County Routt County
Florida	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	Dixie County Hardee County Lafayette County Monroe County Taylor County
Georgia	Baldwin County Fannin County Putnam County Taliaferro County Upson County	Bulloch County Gilmer County Rabun County Thomas County White County	Camden County Lumpkin County Randolph County Towns County Wilkes County	Decatur County Polk County Sumter County Troup County
Hawaii	Hawaii County	Kauai County		
Idaho	Blaine County	Power County		
Illinois	Brown County			
Kansas	Geary County			
Kentucky	Carroll County Rowan County	Montgomery County	Pike County	Robertson County

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Louisiana	Avoyelles Parish	Claiborne Parish	Natchitoches Parish	Red River Parish	
	St. Landry Parish	St. Mary Parish	Vernon Parish		
Maine	Hancock County	Knox County	Lincoln County	Oxford County	
	Somerset County	Waldo County			
Maryland	Caroline County	Dorchester County	Kent County	Talbot County	
Massachusetts	Dukes County	Nantucket County			
Mississippi	Adams County	Alcorn County	Amite County	Attala County	
	Bolivar County	Calhoun County	Chickasaw County	Claiborne County	
	Clarke County	Clay County	Coahoma County	Covington County	
	Grenada County	Holmes County	Humphreys County	Issaquena County	
	Itawamba County	Jasper County	Jefferson County	Jefferson Davis County	
	Jones County	Kemper 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	Quitman County	Scott County	
	Sharkey County	Smith County	Sunflower County	Tallahatchie County	
	Tippah County	Tishomingo County	Walthall County	Washington County	
	Wayne County	Wilkinson County	Winston County	Yalobusha County	
	Missouri	Henry County	Pettis County	Pulaski County	Stone County
		Taney County			
Nebraska	Arthur County				
Nevada	Churchill County	Douglas County			
New Hampshire	Cheshire County				
New Mexico	Catron County	Chaves County	Cibola County	Colfax County	
	Curry County	DeBaca County	Grant County	Guadalupe County	
	Harding County	Hidalgo County	Lea County	Lincoln County	
	Luna County	McKinley County	Mora County	Quay County	
	Rio Arriba County	Roosevelt County	San Miguel County	Sierra County	
	Socorro County	Taos County	Union County		
New York	Greene County	Sullivan County			
North Carolina	Avery County	Camden County	Carteret County	Chowan County	
	Clay County	Dare County	Granville County	Halifax County	
	Hertford County	Hyde County	Macon County	Pasquotank County	
	Perquimans County	Polk County	Washington County	Watauga County	
	Wilson County				
North Dakota	Dunn County	Ward County			

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Oklahoma	Beckham County Pittsburg County	Greer County	Nowata County	Ottawa County
Oregon	Clatsop County Douglas County Lincoln County	Coos County Gilliam County Tillamook County	Crook County Hood River County Wasco County	Curry County Klamath County
South Carolina	Abbeville County Cherokee County Dillon County Lee County Newberry County	Allendale County Chesterfield County Georgetown County McCormick County Orangeburg County	Bamberg County Clarendon County Greenwood County Marion County Williamsburg County	Barnwell County Colleton County Hampton County Marlboro County
Tennessee	Bedford County	Sevier County		
Texas	Anderson County Concho County Erath County Hill County Jim Wells County Kleberg County Mason County Navarro County Walker County	Angelina County Cottle County Gillespie County Howard County Kerr County Limestone County Matagorda County Palo Pinto County Wharton County	Bee County Dallam County Harrison County Jack County Kimble County Llano County Montague County Terrell County Wood County	Brewster County Deaf Smith County Henderson County Jeff Davis County Kinney County Madison County Nacogdoches County Trinity County
Vermont	Addison County Windham County	Lamoille County Windsor County	Orange County	Washington County
Virginia	Accomack County Greensville County Madison County Prince Edward County Southampton 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 Shenandoah County
Washington	Clallam County Klickitat County San Juan County	Island County Lewis County	Jefferson County Mason County	Kittitas County Pacific County
Guam	Guam			
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	