

**2016 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 1, 2009)**

<b>State</b>	<b>Nonmetropolitan Counties or County Equivalents</b>			
<b>Alabama</b>	Barbour County DeKalb County	Chambers County	Choctaw County	Cleburne County
<b>Alaska</b>	Aleutians West Census Area Juneau City and Borough Sitka City and Borough	Bethel Census Area Nome Census Area	Denali Borough North Slope Borough	Dillingham Census Area Northwest Arctic Borough
<b>Arizona</b>	Apache County La Paz County	Cochise County Navajo County	Gila County Santa Cruz County	Graham County
<b>Arkansas</b>	Bradley County Dallas County Howard County Lafayette County Mississippi County Pike County Searcy County Woodruff County	Calhoun County Desha County Izard County Lawrence County Monroe County Polk County Sevier County Yell County	Chicot County Drew County Jackson County Lee County Newton County Prairie County Sharp County	Clay County Fulton County Johnson County Marion County Phillips County St. Francis County Union County
<b>California</b>	Amador County Humboldt County Mendocino County Sierra County Tuolumne County	Colusa County Lake County Mono County Siskiyou County	Del Norte County Lassen County Nevada County Tehama County	Glenn County Mariposa County Plumas County Trinity County
<b>Colorado</b>	Eagle County Pitkin County Summit County	Garfield County Routt County	Lake County San Juan County	Ouray County San Miguel County
<b>Delaware</b>	Sussex County			
<b>Florida</b>	Calhoun County Dixie County Hardee County Levy County Putnam County Walton County	Citrus County Franklin County Hendry County Madison County Sumter County Washington County	Columbia County Glades County Highlands County Monroe County Suwannee County	DeSoto County Gulf County Holmes County Okeechobee County Taylor County
<b>Georgia</b>	Baldwin County Gilmer County Talbot County Troup County	Ben Hill County Mitchell County Taliaferro County White County	Clay County Rabun County Thomas County	Fannin County Sumter County Townsend County
<b>Hawaii</b>	Hawaii County	Kauai County	Maui County	
<b>Idaho</b>	Bonner County	Elmore County		
<b>Illinois</b>	Brown County			
<b>Kentucky</b>	Jackson County	Pike County	Rowan County	
<b>Louisiana</b>	Iberia Parish Tangipahoa Parish	Lincoln Parish Vernon Parish	Natchitoches Parish Washington Parish	Red River Parish

<b>State</b>	<b>Nonmetropolitan Counties or County Equivalents</b>			
<b>Maine</b>	Hancock County Waldo County	Knox County	Lincoln County	Somerset County
<b>Maryland</b>	Talbot County			
<b>Massachusetts</b>	Dukes County	Nantucket County		
<b>Michigan</b>	Grand Traverse County	Keweenaw County		
<b>Mississippi</b>	Adams County	Amite County	Attala County	Benton County
	Bolivar County	Calhoun County	Carroll County	Chickasaw County
	Choctaw County	Claiborne County	Clarke County	Clay County
	Coahoma County	Covington County	Franklin County	Holmes County
	Humphreys County	Issaquena County	Itawamba County	Jasper County
	Jefferson County	Jefferson Davis County	Jones County	Kemper County
	Lauderdale County	Leake County	Leflore County	Lincoln County
	Marion County	Monroe County	Montgomery County	Neshoba County
	Newton County	Noxubee County	Oktibbeha County	Panola County
	Pike County	Prentiss County	Quitman County	Scott County
	Sharkey County	Smith County	Sunflower County	Tallahatchie County
	Tippah County	Tishomingo County	Union County	Walthall County
	Washington County	Wayne County	Wilkinson County	Winston County
	Yalobusha County	Yazoo County		
<b>Missouri</b>	Audrain County	Cedar County	Harrison County	Madison County
	Miller County	St. Francois County	Stone County	Sullivan County
	Taney County	Vernon County		
<b>Montana</b>	Broadwater County	Flathead County	Park County	Powder River County
<b>New Hampshire</b>	Belknap County Sullivan County	Carroll County	Cheshire County	Grafton County
<b>New Mexico</b>	Catron County	Cibola County	DeBaca County	Grant County
	Guadalupe County	Hidalgo County	Lincoln County	Luna County
	McKinley County	Mora County	Otero County	Quay County
	Roosevelt County	San Miguel County	Sierra County	Socorro County
	Taos County	Union County		
<b>New York</b>	Essex County Sullivan County	Greene County	Jefferson County	Otsego County
<b>North Carolina</b>	Avery County	Carteret County	Hyde County	Macon County
	Pasquotank County	Polk County	Rowan County	Scotland County
	Washington County	Watauga County	Wilson County	
<b>North Dakota</b>	Mountrail County	Ward County	Williams County	
<b>Oklahoma</b>	Muskogee County			
<b>Oregon</b>	Clatsop County	Coos County	Crook County	Curry County
	Douglas County	Josephine County	Klamath County	Lincoln County
	Linn County	Tillamook County	Wallowa County	Wasco County

<b>State</b>	<b>Nonmetropolitan Counties or County Equivalents</b>			
<b>Pennsylvania</b>	Franklin County	Monroe County		
<b>South Carolina</b>	Allendale County Jasper County	Beaufort County Orangeburg County	Colleton County	Greenwood County
<b>South Dakota</b>	Douglas County			
<b>Tennessee</b>	Haywood County	Maury County	Sevier County	
<b>Texas</b>	Angelina County Hardeman County Jim Wells County Matagorda County Stephens County	Concho County Harrison County Kerr County Nacogdoches County Van Zandt County	Duval County Hill County Kleberg County Navarro County Walker County	Erath County Jasper County Limestone County Palo Pinto County
<b>Vermont</b>	Bennington County Washington County	Lamoille County Windham County	Orange County Windsor County	Rutland County
<b>Virginia</b>	Accomack County Greensville County Northampton County Shenandoah County	Augusta County Lancaster County Nottoway County Southampton County	Brunswick County Lunenburg County Prince Edward County	Essex County Madison County Rappahannock County
<b>Washington</b>	Clallam County San Juan County	Jefferson County	Mason County	Pacific County
<b>West Virginia</b>	Barbour County Lewis County	Gilmer County Marion County	Greenbrier County Pocahontas County	Hardy County Raleigh County
<b>American Samoa</b>	Eastern District	Manu'a District	Swains Island	Western District
<b>Guam</b>	Guam			
<b>Northern Mariana Islands</b>	Northern Islands Municipality	Rota Municipality	Saipan Municipality	Tinian Municipality
<b>Puerto Rico</b>	Adjuntas Municipio Las Marias Municipio Utua Municipio	Coamo Municipio Maricao Municipio Vieques Municipio	Culebra Municipio Salinas Municipio	Jayuya Municipio Santa Isabel Municipio
<b>Virgin Islands</b>	St. Croix	St. John	St. Thomas	