2017 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 1, 2009)

State	**Nonmetropolitan Counties or County Equivalents**			
Alabama	Barbour County	Chambers County	Choctaw County	Sumter County
Alaska	Aleutians West Census Area	Bethel Census Area	Dillingham Census Area	Ketchikan Gateway Borough
	Nome Census Area	Northwest Arctic Borough	Sitka City and Borough	Skagway Municipality
	Southeast Fairbanks Census Area			
Arizona	Apache County	Gila County	Graham County	La Paz County
	Navajo County	Santa Cruz County		
Arkansas	Baxter County	Bradley County	Calhoun County	Chicot County
	Clay County	Conway County	Dallas County	Desha County
	Drew County	Franklin County	Fulton County	Hempstead County
	Howard County	Independence County	Izard County	Jackson County
	Johnson County	Lafayette County	Lawrence County	Lee County
	Marion County	Mississippi County	Monroe County	Montgomery County
	Nevada County	Newton County	Ouachita County	Phillips County
	Pike County	Polk County	Prairie County	St. Francis County
	Scott County	Searcy County	Sevier County	Sharp County
	Stone County	Van Buren County	Woodruff County	Yell 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
	Sierra County	Siskiyou County	Tehama County	Trinity County
	Tuolumne County			
Colorado	Chaffee County	Delta County	Eagle County	Garfield County
	Lake County	La Plata County	Montrose County	Ouray County
	Pitkin County	Routt County	San Juan County	San Miguel County
	Summit County			
Florida	Calhoun County	Columbia County	DeSoto County	Dixie County
	Franklin County	Glades County	Hardee County	Hendry County
	Holmes County	Levy County	Madison County	Monroe County
	Okeechobee County	Putnam County	Suwannee County	Taylor County
	Washington County			

State	**Nonmetropolitan Counties or County Equivalents**			
Georgia	Appling County	Atkinson County	Baldwin County	Ben Hill County
	Berrien County	Calhoun County	Candler County	Chattooga County
	Clay County	Clinch County	Coffee County	Colquitt County
	Cook County	Crisp County	Decatur County	Dooly County
	Early County	Elbert County	Emanuel County	Evans County
	Fannin County	Franklin County	Gilmer County	Gordon County
	Grady County	Hancock County	Jeff Davis County	Jefferson County
	Jenkins County	Johnson County	Laurens County	Macon County
	Miller County	Mitchell County	Montgomery County	Putnam County
	Quitman County	Rabun County	Randolph County	Screven County
	Seminole County	Stewart County	Sumter County	Talbot County
	Taliaferro County	Taylor County	Telfair County	Thomas County
	Tift County	Toombs County	Towns County	Treutlen County
	Troup County	Turner County	Union County	Upson County
	Ware County	Warren County	Washington County	Wayne County
	Wheeler County	White County	Wilcox County	Wilkes County
	Wilkinson County			
Hawaii	Hawaii County	Kauai County		
Idaho	Bonner County	Twin Falls County		
Kansas	Geary County	Haskell County		
Kentucky	Boyle County	Carroll County	Jackson County	Leslie County
	Metcalfe County	Montgomery County	Pike County	Pulaski County
	Robertson County	Rowan County	Simpson County	Taylor County
	Whitley County			
Louisiana	Vernon Parish			
Maine	Hancock County	Knox County	Lincoln County	Waldo County
Maryland	Talbot County			
Massachusetts	Dukes County	Nantucket County		
Michigan	Grand Traverse County	Wexford County		

State	Nonmetropolitan Counties or County Equivalents			
Mississippi	Adams County	Alcorn County	Amite County	Attala 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
	Lafayette County	Lauderdale County	Leake County	Leflore County
	Lincoln County	Lowndes 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
	Stone County	Sunflower County	Tallahatchie County	Tippah County
	Tishomingo County	Union County	Walthall County	Washington County
	Wayne County	Webster County	Wilkinson County	Winston County
Missouri	Crawford County	Dent County	Harrison County	Madison County
	Miller County	Mississippi County	Morgan County	Pettis County
	Pulaski County	Stone County	Sullivan County	Taney County
	Vernon County			
Nebraska	Hooker County			
Nevada	Churchill County	Lyon County		
New Hampshire	Belknap County	Cheshire County	Grafton County	
New Mexico	Lincoln County	Roosevelt County	San Miguel County	Taos County
New York	Essex County	Greene County	Sullivan County	
North Carolina	Avery County	Carteret County	Chowan County	Dare County
	Hertford County	Hyde County	Macon County	Pasquotank County
	Perquimans County	Rutherford County	Scotland County	Surry County
	Washington County	Watauga County	Wilson County	Yancey County
North Dakota	Mountrail County	Ward County	Williams County	
Oklahoma	Greer County	Pittsburg County		
Oregon	Clatsop County	Coos County	Curry County	Douglas County
	Klamath County	Lincoln County	Tillamook County	Wasco County
South Carolina	Allendale County	Bamberg County	Cherokee County	Chesterfield County
	Clarendon County	Colleton County	Dillon County	Greenwood County
	Hampton County	Lee County	Marion County	Marlboro County
	Orangeburg County	Williamsburg County		
South Dakota	Douglas County			

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State	Nonmetropolitan Counties or County Equivalents			
Tennessee	Cumberland County	Hardin County	Haywood County	Putnam County
Texas	Angelina County	Bee County	Calhoun County	Castro County
	Collingsworth County	Concho County	Cooke County	Duval County
	Erath County	Gillespie County	Hardeman County	Henderson County
	Hopkins County	Jasper County	Jeff Davis County	Jim Wells County
	Kerr County	King County	Kleberg County	La Salle County
	Limestone County	Mason County	Nacogdoches County	Navarro County
	Palo Pinto County	Scurry County	Van Zandt County	Walker County
	Wharton County			
Vermont	Bennington County	Lamoille County	Orange County	Rutland County
	Washington County	Windham County	Windsor County	
Virginia	Accomack County	Essex County	Middlesex County	Northampton County
	Prince Edward County	Southampton County		
Washington	Clallam County	Grays Harbor County	Island County	Jefferson County
	Klickitat County	Lewis County	Mason County	Pacific 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
	Vieques Municipio			
Virgin Islands	St. Croix	St. John	St. Thomas	