

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

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| Georgia | Appling County Berrien County Clay County Cook County Early County Fannin County Grady County Jenkins County Miller County Quitman County Seminole County Taliaferro County Tift County Troup County Ware County Wheeler County Wilkinson County | Atkinson County Calhoun County Clinch County Crisp County Elbert County Franklin County Hancock County Johnson County Mitchell County Rabun County Stewart County Taylor County Toombs County Turner County Warren County White County | Baldwin County Candler County Coffee County Decatur County Emanuel County Gilmer County Jeff Davis County Laurens County Montgomery County Randolph County Sumter County Telfair County Townsend County Union County Washington County Wilcox County | Ben Hill County Chattooga County Colquitt County Dooly County Evans County Gordon County Jefferson County Macon County Putnam County Screven County Talbot County Thomas County Trenton County Upson County Wayne County Wilkes County |
| Hawaii | Hawaii County | Kauai County | | |
| Idaho | Bonner County | Twin Falls County | | |
| Kansas | Geary County | Haskell County | | |
| Kentucky | Boyle County Metcalfe County Robertson County Whitley County | Carroll County Montgomery County Rowan County | Jackson County Pike County Simpson County | Leslie County Pulaski County Taylor 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 | | |

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| Mississippi | Adams County Bolivar County Choctaw County Coahoma County Humphreys County Jefferson County Lafayette County Lincoln County Montgomery County Oktibbeha County Quitman County Stone County Tishomingo County Wayne County | Alcorn County Calhoun County Claiborne County Covington County Issaquena County Jefferson Davis County Lauderdale County Lowndes County Neshoba County Panola County Scott County Sunflower County Union County Webster County | Amite County Carroll County Clarke County Franklin County Itawamba County Jones County Leake County Marion County Newton County Pike County Sharkey County Tallahatchie County Walthall County Wilkinson County | Attala County Chickasaw County Clay County Holmes County Jasper County Kemper County Leflore County Monroe County Noxubee County Prentiss County Smith County Tippah County Washington County Winston County |
| Missouri | Crawford County Miller County Pulaski County Vernon County | Dent County Mississippi County Stone County | Harrison County Morgan County Sullivan County | Madison County Pettis County Taney 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 Hertford County Perquimans County Washington County | Carteret County Hyde County Rutherford County Watauga County | Chowan County Macon County Scotland County Wilson County | Dare County Pasquotank County Surry County Yancey County |
| North Dakota | Mountrail County | Ward County | Williams County | |
| Oklahoma | Greer County | Pittsburg County | | |
| Oregon | Clatsop County Klamath County | Coos County Lincoln County | Curry County Tillamook County | Douglas County Wasco County |
| South Carolina | Allendale County Clarendon County Hampton County Orangeburg County | Bamberg County Colleton County Lee County Williamsburg County | Cherokee County Dillon County Marion County | Chesterfield County Greenwood County Marlboro County |
| South Dakota | Douglas County | | | |

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|---------------------------------|---|--|--|---|
| Tennessee | Cumberland County | Hardin County | Haywood County | Putnam County |
| Texas | Angelina County Collingsworth County Erath County Hopkins County Kerr County Limestone County Palo Pinto County Wharton County | Bee County Concho County Gillespie County Jasper County King County Mason County Scurry County | Calhoun County Cooke County Hardeman County Jeff Davis County Kleberg County Nacogdoches County Van Zandt County | Castro County Duval County Henderson County Jim Wells County La Salle County Navarro County Walker County |
| Vermont | Bennington County Washington County | Lamoille County Windham County | Orange County Windsor County | Rutland County |
| Virginia | Accomack County Prince Edward County | Essex County Southampton County | Middlesex County | Northampton County |
| Washington | Clallam County Klickitat County San Juan County | Grays Harbor County Lewis County | Island County Mason County | Jefferson County Pacific 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 | |