

**2002 Internal Revenue Code Section 42(d)(5)(C) Metropolitan Difficult Development Areas**

| STATE | METROPOLITAN AREA<br>and Components   | METROPOLITAN AREA<br>and Components  | METROPOLITAN AREA<br>and Components   | METROPOLITAN AREA<br>and Components  |   |                                 |                               |
|-------|---|--|---|--|---|---------------------------------|-------------------------------|
| AZ    | YUMA, AZ<br>Yuma County   |  |   |  |   |                                 |                               |
| CA    | CHICO-PARADISE, CA<br>Butte County  | LOS ANGELES-LONG BEACH, CA<br>Los Angeles County   | MERCED, CA<br>Merced County   | OAKLAND, CA<br>Alameda County Contra Costa County  |   |                                 |                               |
|       | SALINAS, CA<br>Monterey County  | SAN DIEGO, CA<br>San Diego County  | SAN FRANCISCO, CA<br>San Francisco County Marin County<br>San Mateo County  | SAN JOSE, CA<br>Santa Clara County   |   |                                 |                               |
|       | SAN LUIS OBISPO-ATASCADERO-<br>PASO ROBLES, CA<br>San Luis Obispo County  | SANTA BARBARA-SANTA MARIA-<br>LOMPOC, CA<br>Santa Barbara County   | SANTA CRUZ-WATSONVILLE, CA<br>Santa Cruz County   | SANTA ROSA, CA<br>Sonoma County  |   |                                 |                               |
|       | VALLEJO-FAIRFIELD-NAPA, CA<br>Napa County Solano County   |  |   |  |   |                                 |                               |
| CO    | GREELEY, CO<br>Weld County  |  |   |  |   |                                 |                               |
| FL    | MIAMI, FL<br>Dade County  | PUNTA GORDA, FL<br>Charlotte County  |   |  |   |                                 |                               |
| ME    | PORTLAND, ME<br>Buxton town Cumberland town<br>Cape Elizabeth town Falmouth town<br>Casco town Freeport town  | Gorham town<br>Gray town<br>Hollis town  | Limington town<br>Long Island town<br>North Yarmouth town   | Old Orchard Beach town<br>Portland city<br>Raymond town  | Scarborough town<br>South Portland city | Standish town<br>Westbrook city | Windham town<br>Yarmouth town |
| MA    | BARNSTABLE-YARMOUTH, MA<br>Barnstable city Harwich town<br>Brewster town Mashpee town<br>Chatham town Orleans town<br>Dennis town Sandwich town<br>Eastham town Yarmouth town | BOSTON, MA-NH<br>Berkley town Rowley town<br>Dighton town Salem city<br>Mansfield town Salisbury town<br>Norton town Saugus town<br>Taunton city Swampscott town<br>Amesbury town Topsfield town<br>Beverly city Wenham town<br>Danvers town Acton town<br>Essex town Arlington town<br>Gloucester city Ashland town<br>Hamilton town Ayer town<br>Ipswich town Belmont town<br>Lynn city Boxborough town<br>Lynnfield town Burlington town<br>Manchester-by-the-Sea Cambridge city<br>Marblehead town Carlisle town<br>Middleton town Concord town<br>Nahant town Everett city<br>Newbury town Framingham town<br>Newburyport city Holliston town<br>Peabody city Hopkinton town<br>Rockport town | Hudson town Waltham city<br>Lexington town Watertown city<br>Lincoln town Wayland town<br>Littleton town Weston town<br>Malden city Wilmington town<br>Marlborough city Winchester town<br>Maynard town Woburn city<br>Medford city Bellingham town<br>Melrose city Braintree town<br>Natick town Brookline town<br>Newton city Canton town<br>North Reading town Cohasset town<br>Reading town Dedham town<br>Sherborn town Dover town<br>Shirley town Foxborough town<br>Somerville city Franklin city<br>Stoneham town Holbrook town<br>Stow town Medfield town<br>Sudbury town Medway town<br>Townsend town Millis town<br>Wakefield town Milton town | Needham town Plymouth town<br>Norfolk town Rockland town<br>Norwood town Scituate town<br>Plainville town Wareham town<br>Quincy city Boston city<br>Randolph town Chelsea city<br>Sharon town Revere city<br>Stoughton town Winthrop town<br>Walpole town Berlin town<br>Westwood town Blackstone town<br>Weymouth town Bolton town<br>Wrentham town Harvard town<br>Carver town Hopedale town<br>Duxbury town Lancaster town<br>Hanover town Mendon town<br>Hingham town Hingham town<br>Hull town Millville town<br>Kingston town Southborough town<br>Marshfield town Upton town<br>Norwell town Seabrook town, NH<br>Pembroke town South Hampton town, NH |   |                                 |                               |

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|-------|---|--|---|---|
| NJ    | ATLANTIC-CAPE MAY, NJ<br>Atlantic County Cape May County  | JERSEY CITY, NJ<br>Hudson County   | MONMOUTH-OCEAN, NJ<br>Monmouth County Ocean County  | VINELAND-MILLVILLE-BRIDGETON, NJ<br>Cumberland County   |
| NY    | DUTCHESS COUNTY, NY<br>Duchess County   | NASSAU-SUFFOLK, NY<br>Nassau County Suffolk County   | NEW YORK, NY<br>Bronx County New York County<br>Kings County Putnam County  | Queens County Rockland County<br>Richmond County Westchester County   |
| OR    | EUGENE-SPRINGFIELD, OR<br>Lane County   | MEDFORD-ASHLAND, OR<br>Jackson County  |   |   |
| PA    | STATE COLLEGE, PA<br>Centre County  |  |   |   |
| PR    | AGUADILLA, PR<br>Aguada Municipio Aguadilla Municipio<br>Moca Municipio                                     | CAGUAS, PR<br>Caguas Municipio Gurabo Municipio<br>Cayey Municipio San Lorenzo Mun.<br>Cidra Municipio | MAYAGUEZ, PR<br>Anasco Municipio Mayaguez Municipio<br>Cabo Rojo Mun. Sabana Grande Mu.<br>Hormigueros Mun. San German Mun. | SAN JUAN-BAYAMON, PR<br>Agua Buenas Mu. Corozal Municipio<br>Barceloneta Mun. Dorado Municipio<br>Bayamon Mun. Fajardo Municipio<br>Canovanas Mun. Florida Municipio<br>Carolina Municipio Guaynabo Municipio<br>San Juan Mun. Humacao Municipio<br>Toa Alta Municipio Juncos Municipio<br>Toa Baja Mun. Las Piedras Mun.<br>Trujillo Alto Mun. Loiza Municipio<br>Vega Alta Mun. Luquillo Municipio<br>Vega Baja Mun. Manati Municipio<br>Yabucoa Municipio Morovis Municipio<br>Catano Municipio Naguabo Municipio<br>Ceiba Municipio Naranjito Municipio<br>Comerio Municipio Rio Grande Municipio |
| TX    | EL PASO, TX<br>El Paso County   |  |   |   |
| VT    | BURLINGTON, VT<br>Burlington city Essex town<br>Charlotte town Fairfax town<br>Colchester town Georgia town | Grand Isle town Milton town<br>Hinesburg town Richmond town<br>Jericho town Shelburne town             | South Burlington city St. Albans city<br>South Hero town St. Albans town  | St. George town Williston town<br>Swanton town Winooski city  |