

**2005 IRS SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS  
(MSA/PMSA DEFINITIONS June 30, 1999)**

<b>State</b>	<b>Metropolitan Area</b>	<b>Metropolitan Area Components</b>			
<b>Arizona</b>	<b>Flagstaff, AZ-UT MSA (part) Yuma, AZ MSA</b>	Coconino County Yuma County			
<b>California</b>	<b>Los Angeles-Long Beach, CA PMSA Oakland, CA PMSA Orange County, CA PMSA Salinas, CA MSA San Diego, CA MSA San Francisco, CA PMSA San Jose, CA PMSA Santa Barbara-Santa Maria-Lompoc, CA MSA Santa Cruz-Watsonville, CA PMSA Santa Rosa, CA PMSA</b>	Los Angeles County Alameda County Orange County Monterey County San Diego County Marin County Santa Clara County Santa Barbara County Santa Cruz County Sonoma County	Contra Costa County     San Francisco County	San Mateo County	
<b>Florida</b>	<b>Miami, FL PMSA Tampa-St. Petersburg-Clearwater, FL MSA</b>	Miami-Dade County Hernando County	Hillsborough County	Pasco County	Pinellas County

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<b>Massachusetts</b>	<b>Barnstable-Yarmouth, MA MSA</b>	Barnstable city	Brewster town	Chatham town	Dennis town
		Eastham town	Harwich town	Mashpee town	Orleans town
		Sandwich town	Yarmouth town		
	<b>Boston, MA-NH PMSA</b>	Acton town	Amesbury town	Arlington town	Ashland town
		Ayer town	Bedford town	Bellingham town	Belmont town
		Berkley town	Berlin town	Beverly city	Blackstone town
		Bolton town	Boston city	Boxborough town	Braintree town
		Brookline town	Burlington town	Cambridge city	Canton town
		Carlisle town	Carver town	Chelsea city	Cohasset town
		Concord town	Danvers town	Dedham town	Dighton town
		Dover town	Duxbury town	Essex town	Everett city
		Foxborough town	Framingham town	Franklin city	Gloucester city
		Hamilton town	Hanover town	Harvard town	Hingham town
		Holbrook town	Holliston town	Hopedale town	Hopkinton town
		Hudson town	Hull town	Ipswich town	Kingston town
		Lancaster town	Lexington town	Lincoln town	Littleton town
		Lynn city	Lynnfield town	Malden city	Manchester-by-the-Sea town
		Mansfield town	Marblehead town	Marlborough city	Marshfield town
		Maynard town	Medfield town	Medford city	Medway town
		Melrose city	Mendon town	Middleton town	Milford town
		Millis town	Millville town	Milton town	Nahant town
		Natick town	Needham town	Newbury town	Newburyport city
		Newton city	Norfolk town	North Reading town	Norton town
		Norwell town	Norwood town	Peabody city	Pembroke town
		Plainville town	Plymouth town	Quincy city	Randolph town
		Reading town	Revere city	Rockland town	Rockport town
		Rowley town	Salem city	Salisbury town	Saugus town
		Scituate town	Sharon town	Sherborn town	Shirley town
		Somerville city	Southborough town	Stoneham town	Stoughton town
		Stow town	Sudbury town	Swampscott town	Taunton city
Topsfield town	Townsend town	Upton town	Wakefield town		
Walpole town	Waltham city	Wareham town	Watertown city		

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<b>Massachusetts (continued)</b>	<b>Boston, MA-NH PMSA (continued)</b>	Wayland town	Wellesley town	Wenham town	Weston town
		Westwood town	Weymouth town	Wilmington town	Winchester town
		Winthrop town	Woburn city	Wrentham town	
<b>New Hampshire</b>	<b>Boston, MA-NH PMSA</b>	Seabrook town	South Hampton town		
<b>New Jersey</b>	<b>Jersey City, NJ PMSA</b>	Hudson County			
<b>New York</b>	<b>Nassau-Suffolk, NY PMSA New York, NY PMSA</b>	Nassau County	Suffolk County		
		Bronx County	Kings County	New York County	Putnam County
		Queens County	Richmond County	Rockland County	Westchester County
<b>Puerto Rico</b>	<b>Aguadilla, PR MSA Caguas, PR PMSA</b>	Aguada Municipio	Aguadilla Municipio	Moca Municipio	
		Caguas Municipio	Cayey Municipio	Cidra Municipio	Gurabo Municipio
		San Lorenzo Municipio			
	<b>Mayaguez, PR MSA</b>	Anasco Municipio	Cabo Rojo Municipio	Hormigueros Municipio	Mayaguez Municipio
		Sabana Grande Municipio	San German Municipio		
	<b>San Juan-Bayamon, PR PMSA</b>	Aguas Buenas Municipio	Barceloneta Municipio	Bayamon Municipio	Canovanas Municipio
		Carolina Municipio	Catano Municipio	Ceiba Municipio	Comerio Municipio
		Corozal Municipio	Dorado Municipio	Fajardo Municipio	Florida Municipio
		Guaynabo Municipio	Humacao Municipio	Juncos Municipio	Las Piedras Municipio
		Loiza Municipio	Luquillo Municipio	Manati Municipio	Morovis Municipio
		Naguabo Municipio	Naranjito Municipio	Rio Grande Municipio	San Juan Municipio
		Toa Alta Municipio	Toa Baja Municipio	Trujillo Alto Municipio	Vega Alta Municipio
		Vega Baja Municipio	Yabucoa Municipio		