

**2007 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS
(OMB Metropolitan Area Definitions, December 5, 2005)**

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Baldwin County [GO Zone]	Choctaw County [GO Zone]	Clarke County [GO Zone]	Marengo County [GO Zone]
	Pickens County [GO Zone]	Sumter County [GO Zone]	Washington County [GO Zone]	
Alaska	Aleutians East Borough	Bethel Census Area	Bristol Bay Borough	Dillingham Census Area
	Haines Borough	Juneau City and Borough	Ketchikan Gateway Borough	Kodiak Island Borough
	Lake and Peninsula Borough	Nome Census Area	North Slope Borough	Northwest Arctic Borough
	Prince of Wales-Outer Ketchikan Census Area	Sitka City and Borough	Skagway-Hoonah-Angoon Census Area	Southeast Fairbanks Census Area
	Valdez-Cordova Census Area	Wade Hampton Census Area	Wrangell-Petersburg Census Area	Yakutat City and Borough
	Yukon-Koyukuk Census Area			
Arizona	Apache County	Cochise County	Gila County	Graham County
	Greenlee County	La Paz County	Navajo County	Santa Cruz County
Arkansas	Baxter County	Bradley County	Carroll County	Chicot County
	Clay County	Cleburne County	Cross County	Dallas County
	Desha County	Drew County	Fulton County	Hempstead County
	Izard County	Jackson County	Johnson County	Lafayette County
	Lawrence County	Lee County	Little River County	Logan County
	Marion County	Mississippi County	Monroe County	Montgomery County
	Nevada County	Newton County	Phillips County	Pike County
	Polk County	Randolph County	St. Francis County	Scott County
	Sevier County			
California	Amador County	Colusa County	Del Norte County	Humboldt County
	Lake County	Lassen County	Mariposa County	Mendocino County
	Modoc County	Mono County	Nevada County	Plumas County
	Sierra County	Siskiyou County	Tehama County	Trinity County
	Tuolumne County			
Colorado	Archuleta County	Chaffee County	Custer County	Dolores County
	Eagle County	Garfield County	Gunnison County	Hinsdale County
	Jackson County	La Plata County	Lake County	Mineral County
	Montrose County	Ouray County	Pitkin County	Rio Blanco County
	Routt County	San Juan County	San Miguel County	Summit County
Delaware	Sussex County			
Florida	Citrus County	Columbia County	DeSoto County	Flagler County
	Glades County [GO Zone]	Hardee County	Hendry County [GO Zone]	Highlands County
	Monroe County [GO Zone]	Okeechobee County [GO Zone]	Walton County	
Georgia	Gilmer County	Talbot County	Towns County	White County
Hawaii	Hawaii County	Kalawao County	Kauai County	Maui County

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Idaho	Benewah County	Blaine County	Bonner County	Boundary County
	Camas County	Cassia County	Gooding County	Idaho County
	Jerome County	Lincoln County	Twin Falls County	
Kentucky	Butler County	Carlisle County	Fulton County	Lincoln County
	Montgomery County	Nicholas County	Owen County	Powell County
	Simpson County			
Louisiana	Acadia Parish [GO Zone]	Allen Parish [GO Zone]	Assumption Parish [GO Zone]	Beauregard Parish [GO Zone]
	Bienville Parish	Claiborne Parish	Evangeline Parish [GO Zone]	Iberia Parish [GO Zone]
	Jefferson Davis Parish [GO Zone]	Natchitoches Parish	Red River Parish	Sabine Parish [GO Zone]
	St. James Parish [GO Zone]	St. Landry Parish [GO Zone]	St. Mary Parish [GO Zone]	Tangipahoa Parish [GO Zone]
	Vermilion Parish [GO Zone]	Vernon Parish [GO Zone]	Washington Parish [GO Zone]	
Maine	Franklin County	Hancock County	Knox County	Lincoln County
	Piscataquis County	Waldo County		
Maryland	St. Mary's County			
Massachusetts	Dukes County	Nantucket County		
Michigan	Benzie County	Grand Traverse County	Otsego County	
Mississippi	Adams County [GO Zone]	Alcorn County	Amite County [GO Zone]	Attala County [GO Zone]
	Benton County	Bolivar County	Calhoun County	Carroll County
	Chickasaw County	Choctaw County [GO Zone]	Claiborne County [GO Zone]	Clarke County [GO Zone]
	Clay County	Coahoma County	Covington County [GO Zone]	Franklin County [GO Zone]
	Greene County [GO Zone]	Grenada County	Holmes County [GO Zone]	Humphreys County [GO Zone]
	Issaquena County	Jasper County [GO Zone]	Jefferson County [GO Zone]	Jefferson Davis County [GO Zone]
	Jones County [GO Zone]	Kemper County [GO Zone]	Lafayette County	Lauderdale County [GO Zone]
	Lawrence County [GO Zone]	Leake County [GO Zone]	Leflore County	Lincoln County [GO Zone]
	Lowndes County [GO Zone]	Marion County [GO Zone]	Montgomery County	Neshoba County [GO Zone]
	Newton County [GO Zone]	Noxubee County [GO Zone]	Oktibbeha County [GO Zone]	Panola County
	Pearl River County [GO Zone]	Pike County [GO Zone]	Prentiss County	Quitman County
	Scott County [GO Zone]	Sharkey County	Smith County [GO Zone]	Sunflower County
	Tallahatchie County	Walthall County [GO Zone]	Warren County [GO Zone]	Washington County
	Wayne County [GO Zone]	Wilkinson County [GO Zone]	Winston County [GO Zone]	Yalobusha County
	Yazoo County [GO Zone]			
	Missouri	Stone County	Taney County	
Montana	Beaverhead County	Broadwater County	Deer Lodge County	Flathead County
	Gallatin County	Granite County	Lake County	Lincoln County
	Madison County	Meagher County	Mineral County	Park County
	Powell County	Ravalli County	Sanders County	

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Nevada	Churchill County Lyon County	Douglas County	Elko County	Humboldt County
New Hampshire	Belknap County Merrimack County	Carroll County	Cheshire County	Grafton County
New Mexico	Catron County DeBaca County Lincoln County Quay County Sierra County	Chaves County Grant County Luna County Rio Arriba County Socorro County	Cibola County Guadalupe County McKinley County Roosevelt County Taos County	Curry County Hidalgo County Mora County San Miguel County
New York	Cortland County Hamilton County	Essex County Jefferson County	Fulton County Schuyler County	Greene County Sullivan County
North Carolina	Avery County Gates County McDowell County Rutherford County	Chowan County Hyde County Mitchell County Tyrrell County	Cleveland County Jackson County Pasquotank County Watauga County	Dare County Jones County Perquimans County Wilson County
Oklahoma	Hughes County	Okfuskee County	Payne County	
Oregon	Clatsop County Douglas County Jefferson County Morrow County Wasco County	Coos County Gilliam County Josephine County Tillamook County Wheeler County	Crook County Grant County Lincoln County Union County	Curry County Hood River County Linn County Wallowa County
Pennsylvania	Monroe County	Wayne County		
South Carolina	Beaufort County	Georgetown County	Jasper County	
Tennessee	Bedford County	Haywood County		
Texas	Anderson County Coke County Eastland County Henderson County Kleberg County Madison County Morris County Palo Pinto County San Augustine County [GO Zone] Trinity County [GO Zone]	Angelina County [GO Zone] Coleman County Frio County Houston County Lamar County Marion County Nacogdoches County [GO Zone] Polk County [GO Zone] San Saba County Tyler County [GO Zone]	Brown County Comanche County Gillespie County Jasper County [GO Zone] Leon County Mills County Navarro County Red River County Shelby County [GO Zone] Walker County [GO Zone]	Camp County Dallam County Grimes County Kerr County Llano County Montague County Newton County [GO Zone] Sabine County [GO Zone] Titus County

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Utah	Beaver County	Garfield County	Kane County	Millard County
	Piute County	Rich County	Sanpete County	Sevier County
	Wasatch County	Wayne County		
Vermont	Bennington County	Windham County		
Virginia	Culpeper County	Northampton County	Prince Edward County	Westmoreland County
Washington	Clallam County	Grant County	Grays Harbor County	Jefferson County
	Kittitas County	Klickitat County	Lewis County	Mason County
	Okanogan County	San Juan County		
West Virginia	Calhoun County	Doddridge County	Grant County	Pendleton County
	Roane County	Taylor County		
Wyoming	Teton 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
	Utuaado Municipio	Vieques Municipio		
Virgin Islands	St. Croix	St. John	St. Thomas	

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