### 2023 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018)
*Effective Date January 1, 2023*

<table>
<thead>
<tr>
<th>State</th>
<th>Nonmetropolitan Counties or County Equivalents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>Bullock County, Chambers County, Pike County, Sumter County</td>
</tr>
<tr>
<td>Alaska</td>
<td>Aleutians East Borough, Aleutians West Census Area, Hoonah-Anoogu Census Area, Bethel Census Area, Ketchikan Gateway Borough, Kuskokwim Gateway Borough, Petersburg Census Area</td>
</tr>
<tr>
<td>Arizona</td>
<td>Apache County, Navajo County, Gila County, Santa Cruz County, Graham County, La Paz County</td>
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<td>Arkansas</td>
<td>Calhoun County, Nevada County</td>
</tr>
<tr>
<td>California</td>
<td>Amador County, Glenn County, Mariposa County, Sierra County, Calaveras County, Humboldt County, Mendocino County, Tehama County, Colusa County, Inyo County, Mono County, Tuolumne County, Del Norte County, Lake County, Nevada County, Monterey County, Raimondo County, Yuma County</td>
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<tr>
<td>Colorado</td>
<td>Archuleta County, Chaffee County, Custer County, Larimer County, Fremont County, Garfield County, La Plata County, Montezuma County, Pitkin County, Summit County, Delta County, Grand County, Lincoln County, Yuma County</td>
</tr>
<tr>
<td>Florida</td>
<td>Bradford County, Dixie County, Hamilton County, Monroe County, Taylor County, Calhoun County, Franklin County, Hardee County, Lafayette County, Okeechobee County, Union County, Columbia County, Glades County, Hendry County, Liberty County, Putnam County, Washington County, DeSoto County, Gulf County, Holmes County, Madison County, Suwannee County</td>
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<td>Georgia</td>
<td>Banks County, Lumpkin County, Thomas County, Bulloch County, Camden County, Seminole County, Troup County, Hart County, Sumter County, White County</td>
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<td>Hawaii</td>
<td>Hawaii County, Kalawao County, Kauai County</td>
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<tr>
<td>Idaho</td>
<td>Benewah County, Clark County, Gooding County, Madison County, Blaine County, Clearwater County, Bonner County, Custer County, Lemhi County, Payette County, Camas County, Elmore County, Lincoln County, Washington County</td>
</tr>
<tr>
<td>Kentucky</td>
<td>Calloway County</td>
</tr>
</tbody>
</table>
### Nonmetropolitan Counties or County Equivalents

**State** | Nonmetropolitan Counties or County Equivalents
---|---
**Maine** | Knox County, Lincoln County, Oxford County, Waldo County
**Massachusetts** | Dukes County, Nantucket County
**Michigan** | Otsego County
**Mississippi** | Adams County, Amite County, Attala County, Benton County
Bolivar County, Calhoun County, Chickasaw County, Choctaw County
Claiborne County, Clay County, Coahoma County, Franklin County
Grenada County, Humphreys County, Issaquena County, Jasper County
Jefferson County, Jefferson Davis County, Jones County, Kemper County
Lafayette County, Lauderdale County, Lawrence County, Leake County
Lee County, Leflore County, Lincoln County, Marion County
Montgomery County, Neshoba County, Newton County, Noxubee County
Panola County, Pearl River County, Pike County, Prentiss County
Quitman County, Scott County, Sharkey County, Sunflower County
Tallahatchie County, Tippah County, Tishomingo County, Walthall County
Warren County, Washington County, Wilkinson County, Winston County
**Missouri** | Ozark County, Taney County
**Nevada** | Douglas County, Lyon County, Mineral County, Nye County
**New Hampshire** | Grafton County, Sullivan County
**New Mexico** | Chaves County, Curry County, Lea County, Mora County
Roosevelt County, Taos County
**New York** | Greene County, Sullivan County
**North Carolina** | Avery County, Chowan County, Clay County, Dare County
Halifax County, Hertford County, Lee County, Macon County
Pasquotank County, Perquimans County, Polk County, Transylvania County
Tyrrell County
**Oklahoma** | Beckham County, Payne County
**Oregon** | Clatsop County, Coos County, Crook County, Curry County
Douglas County, Gilliam County, Hood River County, Jefferson County
Klamath County, Lincoln County, Malheur County, Morrow County
Sherman County, Tillamook County, Union County, Wasco County
**South Carolina** | Abbeville County, Allendale County, Bamberg County, Barnwell County
Cherokee County, Chesterfield County, Colleton County, Dillon County
Georgetown County, Greenwood County, Hampton County, Lee County
Marion County, Marlboro County, Newberry County, Orangeburg County
Union County, Williamsburg County
**South Dakota** | Custer County
## Tennessee
- Bedford County
- Sevier County

## Texas
- Anderson County
- Angelina County
- Aransas County
- Bee County
- Blanco County
- Brewster County
- Brown County
- Childress County
- Concho County
- Culberson County
- Deaf Smith County
- Floyd County
- Foard County
- Frio County
- Gillespie County
- Gray County
- Hansford County
- Hartley County
- Hemphill County
- Henderson County
- Hood County
- Howard County
- Hutchinson County
- Jasper County
- Jim Wells County
- Kenedy County
- Kerr County
- Kinney County
- Kleberg County
- Lee County
- Limestone County
- Llano County
- McCulloch County
- Madison County
- Matagorda County
- Montague County
- Moore County
- Nacogdoches County
- Navarro County
- Ochiltree County
- Palo Pinto County
- Panola County
- Pecos County
- Real County
- Reeves County
- San Augustine County
- San Saba County
- Shackelford County
- Somervell County
- Terrell County
- Trinity County
- Val Verde County
- Walker County
- Ward County
- Wood County

## Vermont
- Lamoille County
- Orange County
- Washington County
- Windham County

## Virginia
- Caroline County
- Cumberland County
- Essex County
- Middlesex County
- Prince Edward County
- Richmond County
- Clallam County
- Columbia County
- Island County
- Jefferson County
- Kittitas County
- Klickitat County
- Lewis County
- Mason County
- Pacific County
- Pend Oreille County
- San Juan County
- Whitman County

## West Virginia
- Greenbrier County
- Lewis County
- Upshur County
- Webster County
- Wetzel County
- Wyoming 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
- Rota Municipality
- Saipan Municipality
- Tinian Municipality

## Puerto Rico
- Coamo Municipio
- Culebra Municipio
- Jayuya Municipio
- Maricao Municipio
- Salinas Municipio
- Santa Isabel Municipio
- Vieques Municipio

## Virgin Islands
- St. Croix
- St. John
- St. Thomas

**Count = 376 nonmetropolitan DDAs.**