

2026 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, July 21, 2023)
*Effective Date January 1, 2026

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Chambers County	Washington County		
Alaska	Aleutians East Borough Dillingham Census Area Ketchikan Gateway Borough Northwest Arctic Borough	Aleutians West Census Area Haines Borough Kodiak Island Borough Petersburg Census Area	Bethel Census Area Hoonah-Angoon Census Area Nome Census Area Skagway Municipality	Chugach Census Area Juneau City and Borough North Slope Borough Southeast Fairbanks Census Area
Arizona	Apache County La Paz County	Gila County Navajo County	Graham County Santa Cruz County	Greenlee County
Arkansas	Baxter County Howard County Marion County	Calhoun County Jefferson County Nevada County	Drew County Johnson County Polk County	Hempstead County Lincoln County St. Francis County
California	Amador County Humboldt County Mariposa County Plumas County Tuolumne County	Calaveras County Inyo County Mendocino County Sierra County	Del Norte County Lake County Mono County Siskiyou County	Glenn County Lassen County Nevada County Tehama County
Colorado	Crowley County Mineral County San Miguel County	Eagle County Ouray County Summit County	Garfield County Pitkin County	La Plata County Routt County
Connecticut	Northeastern Connecticut Planning Region	Northwest Hills Planning Region		
Delaware	Sussex County			
Florida	Columbia County Glades County Lafayette County Putnam County	DeSoto County Gulf County Madison County Suwannee County	Dixie County Hardee County Monroe County	Franklin County Hendry County Okeechobee County
Georgia	Bulloch County White County	Rabun County	Thomas County	Troup County
Hawaii	Hawaii County	Kauai County		
Idaho	Blaine County			
Kansas	Kearny County			
Kentucky	Calloway County Perry County	Floyd County Pike County	Hancock County Pulaski County	Henderson County Simpson County

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State	Nonmetropolitan Counties or County Equivalents			
Louisiana	Allen Parish	Avoyelles Parish	Caldwell Parish	Claiborne Parish
	Franklin Parish	Iberia Parish	La Salle Parish	Lincoln Parish
	Natchitoches Parish	Red River Parish	Sabine Parish	St. Landry Parish
	St. Mary Parish	Vernon Parish	Webster Parish	
Maine	Franklin County Waldo County	Kennebec County	Oxford County	Piscataquis County
Maryland	Caroline County			
Massachusetts	Dukes County	Franklin County	Nantucket County	
Mississippi	Amite County	Bolivar County	Claiborne County	Clarke County
	George County	Grenada County	Issaquena County	Jones County
	Lafayette County	Lauderdale County	Lawrence County	Leake County
	Lee County	Marion County	Monroe County	Newton County
	Noxubee County	Oktibbeha County	Panola County	Pearl River County
	Pike County	Pontotoc County	Walthall County	Warren County
Missouri	Taney County			
Montana	Big Horn County	Blaine County	Carter County	Chouteau County
	Custer County	Dawson County	Fergus County	Flathead County
	Glacier County	Golden Valley County	Hill County	Lake County
	Lincoln County	McCone County	Madison County	Meagher County
	Musselshell County	Park County	Petroleum County	Pondera County
	Prairie County	Ravalli County	Richland County	Roosevelt County
	Rosebud County	Silver Bow County	Teton County	Toole County
	Treasure County	Wibaux County		
Nevada	Churchill County Eureka County	Douglas County Mineral County	Elko County	Esmeralda County
New Hampshire	Cheshire County	Grafton County	Merrimack County	Sullivan County
New Mexico	Catron County McKinley County	Chaves County Taos County	Curry County	Lea County
New York	Clinton County	Hamilton County	Otsego County	
North Carolina	Avery County	Bertie County	Chowan County	Craven County
	Dare County	Duplin County	Granville County	Haywood County
	Hertford County	Lee County	Macon County	Northampton County
	Pamlico County	Pasquotank County	Transylvania County	Vance County
	Watauga County	Wilson County		
Oklahoma	Bryan County	Carter County	Craig County	Texas County
Oregon	Clatsop County	Coos County	Curry County	Douglas County
	Hood River County	Klamath County	Lincoln County	Sherman County

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	Tillamook County	Umatilla County	Union County	Wasco County
Pennsylvania	Monroe County	Pike County	Wayne County	
South Carolina	Barnwell County Newberry County	Cherokee County Orangeburg County	Georgetown County Williamsburg County	Greenwood County
Tennessee	Bedford County White County	Coffee County	Putnam County	Sevier County
Texas	Anderson County Concho County Karnes County Montague County Sterling County	Andrews County DeWitt County Kleberg County Moore County Uvalde County	Angelina County Franklin County Lee County Real County Walker County	Bee County Hood County Matagorda County Runnels County Ward County
Utah	Grand County	Kane County		
Vermont	Washington County	Windham County		
Virginia	Essex County	Northumberland County		
Washington	Clallam County San Juan County	Island County	Klickitat County	Lewis County
West Virginia	Upshur 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 Jayuya Municipio Salinas Municipio	Coamo Municipio Lares Municipio Santa Isabel Municipio	Culebra Municipio Las Marias Municipio Utua Municipio	Guánica Municipio Maricao Municipio Vieques Municipio
Virgin Islands	St. Croix	St. John	St. Thomas	

Count = 301 nonmetropolitan DDAs.