

2025 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018)

**Effective Date January 1, 2025*

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Butler County Macon County Tallapoosa County	Chambers County Pike County Wilcox County	Cullman County Sumter County	Dallas County Talladega County
Alaska	Aleutians East Borough Juneau City and Borough North Slope Borough	Aleutians West Census Area Ketchikan Gateway Borough Northwest Arctic Borough	Bethel Census Area Kodiak Island Borough Petersburg Census Area	Haines Borough Nome Census Area Skagway Municipality
Arizona	Apache County Navajo County	Gila County Santa Cruz County	Graham County	La Paz County
Arkansas	Baxter County	Hempstead County	Nevada County	Polk County
California	Amador County Lake County Nevada County	Calaveras County Mariposa County Sierra County	Humboldt County Mendocino County Tehama County	Inyo County Mono County Tuolumne County
Colorado	Archuleta County Garfield County Mineral County Pitkin County Summit County	Chaffee County Gunnison County Montezuma County Routt County Yuma County	Crowley County Lake County Morgan County San Juan County	Eagle County La Plata County Ouray County San Miguel County
Florida	Columbia County Gulf County Holmes County Madison County Suwannee County	DeSoto County Hamilton County Jackson County Monroe County Taylor County	Dixie County Hardee County Lafayette County Okeechobee County Washington County	Glades County Hendry County Liberty County Putnam County
Georgia	Bulloch County Thomas County	Hart County Troup County	Lumpkin County Wheeler County	Rabun County White County
Hawaii	Hawaii County	Kalawao County	Kauai County	
Idaho	Blaine County Madison County	Bonner County Washington County	Elmore County	Idaho County
Kansas	Kearny County			
Kentucky	Barren County Hopkins County Pike County	Calloway County Laurel County Pulaski County	Elliott County Mason County Simpson County	Floyd County Perry County

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State	Nonmetropolitan Counties or County Equivalents			
Louisiana	Avoyelles Parish Concordia Parish Jackson Parish Red River Parish St. Mary Parish Webster Parish	Bienville Parish East Carroll Parish Lincoln Parish Richland Parish Tensas Parish Winn Parish	Caldwell Parish Evangeline Parish Madison Parish Sabine Parish Vernon Parish	Claiborne Parish Franklin Parish Natchitoches Parish St. Landry Parish Washington Parish
Maine	Hancock County	Waldo County		
Maryland	Caroline County	Dorchester County		
Massachusetts	Dukes County	Nantucket County		
Mississippi	Adams County Benton County Choctaw County Coahoma County Grenada County Jefferson County Lafayette County Lee County Montgomery County Panola County Prentiss County Sunflower County Walthall County Wilkinson County	Alcorn County Bolivar County Claiborne County Franklin County Humphreys County Jefferson Davis County Lauderdale County Leflore County Neshoba County Pearl River County Quitman County Tallahatchie County Warren County Winston County	Amite County Calhoun County Clarke County George County Issaquena County Jones County Lawrence County Lincoln County Newton County Pike County Scott County Tippah County Washington County Yalobusha County	Attala County Chickasaw County Clay County Greene County Jasper County Kemper County Leake County Marion County Noxubee County Pontotoc County Sharkey County Tishomingo County Wayne County
Missouri	Taney County			
Montana	Broadwater County			
Nevada	Douglas County Lyon County	Elko County Mineral County	Esmeralda County White Pine County	Humboldt County
New Hampshire	Cheshire County			
New Mexico	Chaves County	Curry County	Lea County	Taos County
New York	Hamilton County			
North Carolina	Avery County Transylvania County	Chowan County	Dare County	Lee County
Oklahoma	Bryan County Texas County	Craig County Woodward County	Delaware County	Pottawatomie County

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State	Nonmetropolitan Counties or County Equivalents			
Oregon	Clatsop County Douglas County Lincoln County	Coos County Gilliam County Sherman County	Crook County Hood River County Tillamook County	Curry County Jefferson County Wasco County
South Carolina	Abbeville County Cherokee County Georgetown County McCormick County Oconee County	Allendale County Chesterfield County Greenwood County Marion County Orangeburg County	Bamberg County Colleton County Hampton County Marlboro County Union County	Barnwell County Dillon County Lee County Newberry County Williamsburg County
South Dakota	Fall River County			
Tennessee	Bedford County Sevier County	Perry County White County	Pickett County	Putnam County
Texas	Anderson County Bee County Childress County Cottle County Edwards County Frio County Hartley County Jeff Davis County King County Llano County Moore County Palo Pinto County Reeves County Terrell County Walker County	Andrews County Blanco County Coleman County Culberson County Floyd County Gillespie County Hood County Karnes County Kinney County McCulloch County Nacogdoches County Polk County Runnels County Trinity County Ward County	Angelina County Brewster County Concho County Deaf Smith County Foard County Gray County Howard County Kenedy County Kleberg County Matagorda County Navarro County Reagan County San Augustine County Uvalde County Wood County	Aransas County Brown County Cooke County DeWitt County Franklin County Hansford County Jasper County Kerr County Lee County Montague County Ochiltree County Real County San Saba County Val Verde County
Utah	Grand County	Kane County		
Vermont	Lamoille County	Washington County	Windham County	
Virginia	Cumberland County Richmond County	Essex County Shenandoah County	Greensville County Westmoreland County	Middlesex County
Washington	Clallam County Klickitat County	Island County Lewis County	Jefferson County Mason County	Kittitas County San Juan County
West Virginia	Upshur County	Wetzel County	Wyoming County	
American Samoa	Eastern District	Manu'a District	Swains Island	Western District
Guam	Guam			

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Northern Mariana Islands	Northern Islands Municipality	Rota Municipality	Saipan Municipality	Tinian Municipality
Puerto Rico	Adjuntas Municipio Las Marias Municipio Vieques Municipio	Coamo Municipio Maricao Municipio	Culebra Municipio Salinas Municipio	Jayuya Municipio Santa Isabel Municipio
Virgin Islands	St. Croix	St. John	St. Thomas	

Count = 361 nonmetropolitan DDAs.