

2009 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 18, 2006)

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Baldwin County [GO Zone] Pickens County [GO Zone]	Choctaw County [GO Zone] Sumter County [GO Zone]	Clarke County [GO Zone] Washington County [GO Zone]	Marengo County [GO Zone]
Alaska	Aleutians East Borough Haines Borough Lake and Peninsula Borough Prince of Wales-Outer Ketchikan Census Area Valdez-Cordova Census Area Yukon-Koyukuk Census Area	Bethel Census Area Juneau City and Borough Nome Census Area Sitka City and Borough Wade Hampton Census Area	Bristol Bay Borough Ketchikan Gateway Borough North Slope Borough Skagway-Hoonah-Angoon Census Area Wrangell-Petersburg Census Area	Dillingham Census Area Kodiak Island Borough Northwest Arctic Borough Southeast Fairbanks Census Area Yakutat City and Borough
Arizona	Apache County La Paz County	Cochise County Navajo County	Gila County Santa Cruz County	Graham County
Arkansas	Baxter County Lafayette County Pike County	Carroll County Mississippi County St. Francis County	Drew County Montgomery County	Hempstead County Nevada County
California	Amador County Glenn County Lassen County Mono County Siskiyou County	Calaveras County Humboldt County Mariposa County Nevada County Tehama County	Colusa County Inyo County Mendocino County Plumas County Trinity County	Del Norte County Lake County Modoc County Sierra County Tuolumne County
Colorado	Archuleta County Hinsdale County Ouray County San Juan County	Custer County Jackson County Pitkin County San Miguel County	Dolores County Lake County Rio Blanco County Summit County	Eagle County Mineral County Routt County
Florida	Calhoun County Franklin County Hendry County [GO Zone] Monroe County [GO Zone] Walton County	Citrus County Glades County [GO Zone] Highlands County Okeechobee County [GO Zone]	Columbia County Gulf County Liberty County Taylor County	DeSoto County Hardee County Madison County Union County
Georgia	Decatur County Rabun County Union County	Gilmer County Talbot County White County	Gordon County Townsend County	Lumpkin County Troup County
Hawaii	Hawaii County	Kalawao County	Kauai County	Maui County
Idaho	Benewah County Gooding County Twin Falls County	Bonner County Idaho County	Boundary County Jerome County	Cassia County Lincoln County
Kentucky	Bath County Fulton County Montgomery County Powell County Whitley County	Butler County Lewis County Morgan County Rowan County	Carlisle County Lincoln County Nicholas County Simpson County	Elliott County Menifee County Owen County Todd County
Louisiana	Acadia Parish [GO Zone] Bienville Parish Jefferson Davis Parish [GO Zone] St. James Parish [GO Zone] Vermilion Parish [GO Zone]	Allen Parish [GO Zone] Claiborne Parish Natchitoches Parish St. Landry Parish [GO Zone] Vernon Parish [GO Zone]	Assumption Parish [GO Zone] Evangeline Parish [GO Zone] Red River Parish St. Mary Parish [GO Zone] Washington Parish [GO Zone]	Beauregard Parish [GO Zone] Iberia Parish [GO Zone] Sabine Parish [GO Zone] Tangipahoa Parish [GO Zone]
Maine	Franklin County Oxford County	Hancock County Piscataquis County	Knox County Waldo County	Lincoln County Washington County
Massachusetts	Dukes County	Nantucket County		
Michigan	Benzie County	Branch County	Otsego County	

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Mississippi	Adams County [GO Zone] Bolivar County Clarke County [GO Zone] Greene County [GO Zone] Jasper County [GO Zone] Kemper County [GO Zone] Leake County [GO Zone] Neshoba County [GO Zone] Pearl River County [GO Zone] Sharkey County Washington County Yazoo County [GO Zone]	Amite County [GO Zone] Chickasaw County Coahoma County Holmes County [GO Zone] Jefferson County [GO Zone] Lafayette County Lincoln County [GO Zone] Newton County [GO Zone] Pike County [GO Zone] Smith County [GO Zone] Wayne County [GO Zone]	Attala County [GO Zone] Choctaw County [GO Zone] Covington County [GO Zone] Humphreys County [GO Zone] Jefferson Davis County [GO Zone] Lauderdale County [GO Zone] Lowndes County [GO Zone] Noxubee County [GO Zone] Quitman County Walthall County [GO Zone] Wilkinson County [GO Zone]	Benton County Claiborne County [GO Zone] Franklin County [GO Zone] Issaquena County Jones County [GO Zone] Lawrence County [GO Zone] Marion County [GO Zone] Oktibbeha County [GO Zone] Scott County [GO Zone] Warren County [GO Zone] Winston County [GO Zone]
Missouri	Taney County			
Montana	Beaverhead County Ravalli County	Madison County	Meagher County	Mineral County
Nevada	Douglas County			
New Hampshire	Belknap County Merrimack County	Carroll County Sullivan County	Cheshire County	Grafton County
New Mexico	Guadalupe County	McKinley County	Mora County	Taos County
New York	Chautauqua County Cortland County Greene County Schuyler County	Chenango County Delaware County Hamilton County Seneca County	Clinton County Essex County Jefferson County Sullivan County	Columbia County Fulton County Otsego County Yates County
North Carolina	Avery County Gates County Mitchell County Transylvania County Wilson County	Chowan County Hyde County Pasquotank County Tyrrell County	Cleveland County Jones County Perquimans County Washington County	Dare County McDowell County Rutherford County Watauga County
Oklahoma	Hughes County Pittsburg County	Muskogee County	Okfuskee County	Payne County
Oregon	Clatsop County Douglas County Josephine County Tillamook County	Coos County Gilliam County Lincoln County Wallowa County	Crook County Grant County Linn County Wheeler County	Curry County Hood River County Morrow County
Pennsylvania	Monroe County	Wayne County		
South Carolina	Beaufort County	Georgetown County	Jasper County	
Tennessee	Bedford County	Haywood County		

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State	Nonmetropolitan Counties or County Equivalents			
Texas	Anderson County	Angelina County [GO Zone]	Bailey County	Baylor County
	Bee County	Brewster County	Briscoe County	Brooks County
	Brown County	Burnet County	Camp County	Cass County
	Castro County	Cherokee County	Childress County	Cochran County
	Coke County	Coleman County	Collingsworth County	Comanche County
	Cottle County	Crockett County	Culberson County	Dallam County
	Dawson County	Deaf Smith County	DeWitt County	Dickens County
	Dimmit County	Duval County	Eastland County	Edwards County
	Erath County	Falls County	Fisher County	Floyd County
	Foard County	Frio County	Gaines County	Garza County
	Gillespie County	Gonzales County	Grimes County	Hale County
	Hall County	Hamilton County	Hardeman County	Haskell County
	Henderson County	Hockley County	Hopkins County	Houston County
	Hudspeth County	Jasper County [GO Zone]	Jim Hogg County	Jim Wells County
	Karnes County	Kenedy County	Kent County	Kerr County
	Kimble County	Kinney County	Kleberg County	Knox County
	Lamar County	Lamb County	La Salle County	Leon County
	Limestone County	Llano County	Lynn County	McCulloch County
	Madison County	Marion County	Martin County	Maverick County
	Menard County	Mills County	Mitchell County	Montague County
	Morris County	Motley County	Nacogdoches County [GO Zone]	Navarro County
	Newton County [GO Zone]	Nolan County	Palo Pinto County	Parmer County
	Pecos County	Polk County [GO Zone]	Presidio County	Real County
	Red River County	Reeves County	Refugio County	Runnels County
	Sabine County [GO Zone]	San Augustine County [GO Zone]	San Saba County	Shelby County [GO Zone]
	Starr County	Stephens County	Stonewall County	Swisher County
	Terrell County	Terry County	Throckmorton County	Titus County
	Trinity County [GO Zone]	Tyler County [GO Zone]	Uvalde County	Val Verde County
	Walker County [GO Zone]	Washington County	Willacy County	Winkler County
	Zapata County	Zavala County		
Utah	Wasatch County			
Vermont	Addison County	Bennington County	Windham County	
Virginia	Northampton County	Westmoreland County		
Washington	Clallam County	Jefferson County	Lewis County	Mason 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
	Utua Municipio	Vieques Municipio		
Virgin Islands	St. Croix	St. John	St. Thomas	

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