

2019 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, July 15, 2015)

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Barbour County	Chambers County	Choctaw County	Sumter County
Alaska	Aleutians West Census Area Dillingham Census Area North Slope Borough Southeast Fairbanks Census Area	Bethel Census Area Juneau City and Borough Northwest Arctic Borough Yakutat City and Borough	Bristol Bay Borough Ketchikan Gateway Borough Sitka City and Borough	Denali Borough Nome Census Area Skagway Municipality
Arizona	Apache County Navajo County	Gila County Santa Cruz County	Graham County	La Paz County
Arkansas	Baxter County Conway County Hempstead County Nevada County	Bradley County Cross County Independence County	Calhoun County Drew County Johnson County	Carroll County Franklin County Mississippi County
California	Amador County Humboldt County Mono County Siskiyou County	Colusa County Lake County Nevada County Tehama County	Del Norte County Mariposa County Plumas County Trinity County	Glenn County Mendocino County Sierra County Tuolumne County
Colorado	Archuleta County Grand County Ouray County San Miguel County	Delta County Lake County Pitkin County Summit County	Eagle County La Plata County Routt County	Garfield County Montrose County San Juan County
Florida	Columbia County Glades County Okeechobee County	DeSoto County Hendry County Putnam County	Dixie County Levy County	Franklin County Monroe County
Georgia	Baldwin County Dodge County Gilmer County Lumpkin County Rabun County Taliaferro County Troup County	Bulloch County Elbert County Gordon County Miller County Randolph County Thomas County Upson County	Camden County Fannin County Grady County Mitchell County Sumter County Tift County White County	Decatur County Franklin County Habersham County Polk County Talbot County Towns County Wilkes County
Hawaii	Hawaii County	Kauai County		
Idaho	Blaine County	Bonner County	Payette County	Power County
Indiana	Decatur County			
Kansas	Geary County	Haskell County		
Kentucky	Carroll County Rowan County	Montgomery County Simpson County	Pike County	Robertson County

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Louisiana	Avoyelles Parish Natchitoches Parish Vernon Parish	Claiborne Parish Red River Parish Washington Parish	Franklin Parish St. Landry Parish	Lincoln Parish St. Mary Parish
Maine	Hancock County	Knox County	Lincoln County	Waldo County
Maryland	Kent County	Talbot County		
Massachusetts	Dukes County	Franklin County	Nantucket County	
Michigan	Benzie County	Lenawee County	Mason County	Wexford County
Mississippi	Adams County Bolivar County Clay County Jefferson Davis County Lauderdale County Leflore County Neshoba County Pearl River County Stone County Warren County	Alcorn County Chickasaw County Coahoma County Jones County Lawrence County Lincoln County Newton County Pike County Tallahatchie County Washington County	Amite County Claiborne County Humphreys County Kemper County Leake County Monroe County Oktibbeha County Quitman County Tippah County Wilkinson County	Attala County Clarke County Jasper County Lafayette County Lee County Montgomery County Panola County Scott County Union County
Missouri	Pettis County Vernon County	Pulaski County	Sullivan County	Taney County
Montana	Park County			
Nevada	Churchill County	Douglas County		
New Hampshire	Belknap County	Cheshire County		
New Mexico	Chaves County Roosevelt County	Curry County San Miguel County	Lincoln County Taos County	Mora County
New York	Greene County	Sullivan County		
North Carolina	Avery County Cleveland County Halifax County Lenoir County Polk County Wilson County	Camden County Dare County Harnett County Macon County Scotland County Yancey County	Chowan County Granville County Hertford County Pasquotank County Washington County	Clay County Greene County Hyde County Perquimans County Watauga County
North Dakota	Dunn County			
Oklahoma	Beckham County Ottawa County	Bryan County Payne County	Greer County Pittsburg County	Nowata County
Oregon	Clatsop County	Coos County	Crook County	Curry County

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	Douglas County Umatilla County	Klamath County Wasco County	Lincoln County	Tillamook County
South Carolina	Allendale County Colleton County Newberry County	Bamberg County Georgetown County Orangeburg County	Barnwell County Hampton County	Cherokee County Marlboro County
Tennessee	Bedford County Henderson County	Cumberland County Marshall County	Hardin County Putnam County	Haywood County
Texas	Andrews County Castro County Erath County Hopkins County Jeff Davis County King County Limestone County Nacogdoches County Terrell County Wharton County	Angelina County Cherokee County Gillespie County Howard County Jim Wells County Kinney County Mason County Navarro County Trinity County Wood County	Bee County Dallam County Harrison County Jack County Kerr County Kleberg County Matagorda County Palo Pinto County Van Zandt County	Brewster County Deaf Smith County Henderson County Jasper County Kimble County La Salle County Montague County Polk County Walker County
Vermont	Addison County Washington County	Bennington County Windham County	Lamoille County Windsor County	Orange County
Virginia	Accomack County Greensville County Lunenburg County Nottoway County Southampton County	Brunswick County King and Queen County Madison County Prince Edward County	Cumberland County Lancaster County Middlesex County Rockbridge County	Essex County Louisa County Northampton County Shenandoah County
Washington	Clallam County	Jefferson County	Mason County	San Juan County
West Virginia	Marion County	Mingo 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 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	