

2001 Internal Revenue Code Section 42(d)(5)(C) Metropolitan Difficult Development Areas

STATE	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components
AZ	YUMA, AZ Yuma County			
CA	CHICO-PARADISE, CA Butte County	LOS ANGELES-LONG BEACH, CA Los Angeles County	MERCED, CA Merced County	SALINAS, CA Monterey County
	SAN DIEGO, CA San Diego County	SAN FRANCISCO, CA San Francisco County Marin County San Mateo County	SAN JOSE, CA Santa Clara County	SAN LUIS OBISPO-ATASCADERO- PASO ROBLES, CA San Luis Obispo County
	SANTA BARBARA-SANTA MARIA- LOMPOC, CA Santa Barbara County	SANTA CRUZ-WATSONVILLE, CA Santa Cruz County	SANTA ROSA, CA Sonoma County	VALLEJO-FAIRFIELD-NAPA, CA Napa County Solano County
FL	MIAMI, FL Dade County	PUNTA GORDA, FL Charlotte County		

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MA	BARNSTABLE-YARMOUTH, MA		BOSTON, MA-NH					
	Barnstable city	Harwich town	Berkley town	Bedford town	Waltham city	Weymouth town		
	Brewster town	Mashpee town	Dighton town	Belmont town	Watertown city	Wrentham town		
	Chatham town	Orleans town	Mansfield town	Boxborough town	Wayland town	Carver town		
	Dennis town	Sandwich town	Norton town	Burlington town	Weston town	Duxbury town		
	Eastham town	Yarmouth town	Taunton city	Cambridge city	Wilmington town	Hanover town		
			Amesbury town	Carlisle town	Winchester town	Hingham town		
			Beverly city	Concord town	Woburn city	Hull town		
			Danvers town	Everett city	Bellingham town	Kingston town		
			Essex town	Framingham town	Braintree town	Marshfield town		
			Gloucester city	Holliston town	Brookline town	Norwell town		
			Hamilton town	Hopkinton town	Canton town	Pembroke town		
			Ipswich town	Hudson town	Cohasset town	Plymouth town		
			Lynn city	Lexington town	Dedham town	Rockland town		
			Lynnfield town	Lincoln town	Dover town	Scituate town		
			Manchester-by-the-Sea	Littleton town	Foxborough town	Wareham town		
			Marblehead town	Malden city	Franklin city	Boston city		
			Middleton town	Marlborough city	Holbrook town	Chelsea city		
			Nahant town	Maynard town	Medfield town	Revere city		
			Newbury town	Medford city	Medway town	Winthrop town		
			Newburyport city	Melrose city	Millis town	Berlin town		
			Peabody city	Natick town	Milton town	Blackstone town		
			Rockport town	Newton city	Needham town	Bolton town		
			Rowley town	North Reading town	Norfolk town	Harvard town		
			Salem city	Reading town	Norwood town	Hopedale town		
			Salisbury town	Sherborn town	Plainville town	Lancaster town		
			Saugus town	Shirley town	Quincy city	Mendon town		
			Swampscott town	Somerville city	Randolph town	Milford town		
			Topsfield town	Stoneham town	Sharon town	Millville town		
			Wenham town	Stow town	Stoughton town	Southborough town		
			Acton town	Sudbury town	Walpole town	Upton town		
			Arlington town	Townsend town	Wellesley town	Seabrook town, NH		
			Ashland town	Wakefield town	Westwood town	South Hampton town, NH		
			Ayer town					
NH	PORTSMOUTH-ROCHESTER, NH-ME							
	Brentwood town	Greenland town	New Castle town	North Hampton town	Barrington town	Lee town	Rollinsford town	Kittery town, ME
	East Kingston town	Hampton town	Newfields town	Portsmouth city	Dover city	Madbury town	Somersworth city	South Berwick town, ME
	Epping town	Hampton Falls town	Newington town	Rye town	Durham town	Milton town	Berwick town, ME	York town, ME
	Exeter town	Kensington town	Newmarket town	Stratham town	Farmington town	Rochester city	Eliot town, ME	
NJ	ATLANTIC-CAPE MAY, NJ		JERSEY CITY, NJ		MONMOUTH-OCEAN, NJ		VINELAND-MILLVILLE-BRIDGETON, NJ	
	Atlantic County	Cape May County	Hudson County		Monmouth County	Ocean County	Cumberland County	

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NY	DUTCHESS COUNTY, NY Duchess County	NASSAU-SUFFOLK, NY Nassau County Suffolk County	NEW YORK, NY Bronx County New York County Kings County Putnam County	Queens County Richmond County	Rockland County Westchester County
OR	EUGENE-SPRINGFIELD, OR Lane County	MEDFORD-ASHLAND, OR Jackson County			
PA	STATE COLLEGE, PA Centre County				
PR	AGUADILLA, PR Aguada Municipio Aguadilla Municipio Moca Municipio	CAGUAS, PR Caguas Municipio Gurabo Municipio Cayey Municipio San Lorenzo Mun. Cidra Municipio	MAYAGUEZ, PR Anasco Municipio Mayaguez Municipio Cabo Rojo Mun. Sabana Grande Mu. Hormigueros Mun. San German Mun.	SAN JUAN-BAYAMON, PR Aguas Buenas Mu. Corozal Municipio Barceloneta Mun. Dorado Municipio Bayamon Mun. Fajardo Municipio Canovanas Mun. Florida Municipio Carolina Municipio Guaynabo Municipio San Juan Mun. Humacao Municipio Toa Alta Municipio Juncos Municipio Toa Baja Mun. Las Piedras Mun. Trujillo Alto Mun. Loiza Municipio Vega Alta Mun. Luquillo Municipio Vega Baja Mun. Manati Municipio Yabucoa Municipio Morovis Municipio Catano Municipio Naguabo Municipio Ceiba Municipio Naranjito Municipio Comerio Municipio Rio Grande Municipio	
TX	BROWNSVILLE-HARLINGEN-SAN BENITO, TX Cameron County		EL PASO, TX El Paso County	LAREDO, TX Webb County	
WA	BELLINGHAM, WA Whatcom County	RICHLAND-KENNEWIXK-PASCO, WA Benton County Franklin County	YAKAMA, WA Yakima County		