

2012 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, November 20, 2008)

State	Nonmetropolitan Counties or County Equivalents			
Alaska	Aleutians East Borough	Bethel Census Area	Bristol Bay Borough	Dillingham Census Area
	Haines Borough	Hoonah-Angoon Census Area	Juneau City and Borough	Ketchikan Gateway Borough
	Kodiak Island Borough	Lake and Peninsula Borough	Nome Census Area	North Slope Borough
	Northwest Arctic Borough	Petersburg Census Area	Prince of Wales-Hyder Census Area	Sitka City and Borough
	Skagway Municipality	Southeast Fairbanks Census Area	Valdez-Cordova Census Area	Wade Hampton Census Area
	Wrangell City and Borough	Yakutat City and Borough	Yukon-Koyukuk Census Area	
Arizona	Apache County	Cochise County	Gila County	Graham County
	Greenlee County	La Paz County	Navajo County	Santa Cruz County
Arkansas	Baxter County	Carroll County	Drew County	Lafayette County
	Montgomery County	Pike County		
California	Alpine County	Amador County	Calaveras County	Colusa County
	Del Norte County	Glenn County	Humboldt County	Inyo County
	Lake County	Lassen County	Mariposa County	Mendocino County
	Modoc County	Mono County	Nevada County	Plumas County
	Sierra County	Siskiyou County	Tehama County	Trinity County
	Tuolumne County			
Colorado	Archuleta County	Eagle County	Garfield County	Hinsdale County
	Jackson County	Lake County	Mineral County	Ouray County
	Pitkin County	Rio Blanco County	Routt County	San Miguel County
	Summit County			
Florida	Bradford County	Calhoun County	Citrus County	Columbia County
	DeSoto County	Dixie County	Franklin County	Glades County
	Gulf County	Hamilton County	Hardee County	Hendry County
	Highlands County	Holmes County	Levy County	Liberty County
	Madison County	Monroe County	Okeechobee County	Putnam County
	Suwannee County	Taylor County	Walton County	
Georgia	Decatur County	Gilmer County	Gordon County	Habersham County
	Lumpkin County	Sumter County	Talbot County	Towns County
	Troup County	Upson County		
Hawaii	Hawaii County	Kalawao County	Kauai County	Maui County
Idaho	Adams County	Benewah County	Blaine County	Bonner County
	Boundary County	Cassia County	Clearwater County	Gooding County
	Idaho County	Jerome County	Lewis County	Lincoln County
	Twin Falls County	Washington County		
Kentucky	Butler County	Carlisle County	Fulton County	Lincoln County
	Nicholas County	Owen County	Powell County	Simpson County
Louisiana	Bienville Parish	Claiborne Parish	Lincoln Parish	Natchitoches Parish
	Red River Parish	Sabine Parish	St. Mary Parish	Tangipahoa Parish
Maine	Franklin County	Hancock County	Knox County	Lincoln County
	Piscataquis County	Waldo County		
Maryland	Kent County	St. Mary's County		
Massachusetts	Dukes County	Nantucket County		
Michigan	Benzie County	Otsego County		
Mississippi	Adams County	Amite County	Attala County	Benton County
	Bolivar County	Calhoun County	Carroll County	Chickasaw County
	Choctaw County	Claiborne County	Clarke County	Clay County
	Coahoma County	Covington County	Franklin County	Greene County
	Grenada County	Holmes County	Humphreys County	Issaquena County
	Jasper County	Jefferson County	Jefferson Davis County	Jones County
	Kemper County	Lauderdale County	Leake County	Leflore County

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Mississippi (cont'd)	Lincoln County	Marion County	Monroe County	Montgomery County
	Neshoba County	Newton County	Noxubee County	Oktibbeha County
	Panola County	Pearl River County	Pike County	Prentiss County
	Quitman County	Scott County	Sharkey County	Smith County
	Sunflower County	Tallahatchie County	Tippah County	Tishomingo County
	Union County	Walthall County	Warren County	Washington County
	Wayne County	Webster County	Wilkinson County	Winston County
	Yalobusha County	Yazoo County		
Missouri	Taney County			
Montana	Beaverhead County	Madison County	Meagher County	Mineral County
	Park County			
Nevada	Douglas County			
New Hampshire	Belknap County	Carroll County	Cheshire County	Grafton County
New Mexico	Guadalupe County	McKinley County	Mora County	Taos County
New York	Cortland County	Essex County	Fulton County	Genesee County
	Greene County	Hamilton County	Jefferson County	Otsego County
	Schuyler County	Seneca County	Steuben County	Sullivan County
North Carolina	Avery County	Chowan County	Cleveland County	Hyde County
	Jones County	McDowell County	Mitchell County	Perquimans County
	Rutherford County	Transylvania County	Tyrrell County	Watauga County
	Wilson County			
Oregon	Clatsop County	Coos County	Crook County	Curry County
	Douglas County	Gilliam County	Grant County	Hood River County
	Josephine County	Lincoln County	Linn County	Morrow County
	Sherman County	Tillamook County	Wasco County	Wheeler County
Pennsylvania	Monroe County	Wayne County		
South Carolina	Beaufort County	Jasper County		
Tennessee	Bedford County	Haywood County	Sevier County	
Texas	Angelina County	Burnet County	Coke County	Coleman County
	Dallam County	Frio County	Henderson County	Houston County
	Kerr County	Lamar County	Llano County	Madison County
	Mills County	Nacogdoches County	Navarro County	San Saba County
	Titus County	Trinity County	Walker County	
Utah	Duchesne County			
Vermont	Addison County	Bennington County	Essex County	Lamoille County
	Orange County	Rutland County	Windham County	Windsor County
Virginia	Northampton County	Prince Edward County		
Washington	Ciallam County	Island County	Jefferson County	Lewis County
	Mason County	San Juan 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
	Utuaado Municipio	Vieques Municipio		
Virgin Islands	St. Croix	St. John	St. Thomas	