

**2003 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas**

STATE	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT	COUNTY OR COUNTY EQUIVALENT
AK	BETHEL CENSUS AREA	DILLINGHAM CENSUS AREA	FAIRBANKS NORTH STAR BOROUGH	HAINES BOROUGH
	JUNEAU BOROUGH	KENAI PENINSULA BOROUGH	KETCHIKAN GATEWAY BOROUGH	KODIAK ISLAND BOROUGH
	LAKE AND PENINSULA BOROUGH	MATANUSKA-SUSITNA BOROUGH	NOME CENSUS AREA	NORTH SLOPE BOROUGH
	NORTHWEST ARCTIC BOROUGH	PRINCE OF WALES-OUTER KETCHIKAN CENSUS AREA	SITKA BOROUGH	SOUTHEAST FAIRBANKS CENSUS AREA
	VALDEZ-CORDOVA CENSUS AREA	WADE HAMPTON CENSUS AREA	WRANGELL-PETERSBURG CENSUS AREA	YUKON-KOYUKUK CENSUS AREA
AZ	APACHE COUNTY	COCHISE COUNTY	GILA COUNTY	GRAHAM COUNTY
	LA PAZ COUNTY	NAVAJO COUNTY	YAVAPAI COUNTY	
AR	BAXTER COUNTY	DREW COUNTY		
CA	ALPINE COUNTY	AMADOR COUNTY	CALAVERAS COUNTY	COLUSA COUNTY
	DEL NORTE COUNTY	GLENN COUNTY	HUMBOLDT COUNTY	IMPERIAL COUNTY
	INYO COUNTY	KINGS COUNTY	LAKE COUNTY	LASSEN COUNTY
	MARIPOSA COUNTY	MENDOCINO COUNTY	MODOC COUNTY	MONO COUNTY
	NEVADA COUNTY	PLUMAS COUNTY	SAN BENITO COUNTY	SIERRA COUNTY
	SISKIYOU COUNTY	TEHAMA COUNTY	TRINITY COUNTY	TUOLUMNE COUNTY
CO	ARCHULETA COUNTY	GARFIELD COUNTY	LA PLATA COUNTY	PITKIN COUNTY
	SAN MIGUEL COUNTY			
CT	LITCHFIELD COUNTY (part) Canaan town                      Kent town Colebrook town                      Litchfield town Cornwall town                      Morris town Goshen town	Norfolk town                      Sharon town North Canaan town                      Torrington town Salisbury town                      Warren town	MIDDLESEX COUNTY (part) Chester town                      Essex town Deep River town                      Westbrook town	NEW LONDON COUNTY (part) Lyme town                      Voluntown
DE	SUSSEX COUNTY			
FL	CALHOUN COUNTY	CITRUS COUNTY	DESOTO COUNTY	DIXIE COUNTY
	FRANKLIN COUNTY	GILCHRIST COUNTY	GLADES COUNTY	GULF COUNTY
	HAMILTON COUNTY	HENDRY COUNTY	HIGHLANDS COUNTY	HOLMES COUNTY
	INDIAN RIVER COUNTY	JACKSON COUNTY	LAFAYETTE COUNTY	LEVY COUNTY
	MADISON COUNTY	MONROE COUNTY	OKEECHOBEE COUNTY	PUTNAM COUNTY
	SUWANNEE COUNTY	TAYLOR COUNTY	WASHINGTON COUNTY	
HI	HAWAII COUNTY	KAUAI COUNTY	MAUI COUNTY	
ID	BONNER COUNTY	KOOTENAI COUNTY		
KY	HARLAN COUNTY	KNOX COUNTY	LAUREL COUNTY	
LA	ALLEN PARISH	AVOYELLES PARISH	CALDWELL PARISH	CATAHOULA PARISH
	CLAIBORNE PARISH	CONCORDIA PARISH	DE SOTO PARISH	EAST CARROLL PARISH
	EVANGELINE PARISH	FRANKLIN PARISH	JEFFERSON DAVIS PARISH	MADISON PARISH
	MOREHOUSE PARISH	NATCHITOCHE PARISH	POINTE COUPEE PARISH	RED RIVER PARISH
	RICHLAND PARISH	SABINE PARISH	ST. HELENA PARISH	TENSAS PARISH
	VERNON PARISH	WASHINGTON PARISH	WEST CARROLL PARISH	WEST FELICIANA PARISH

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ME	ANDROSCOGGIN COUNTY (part) Durham town Leeds town Livermore town	Livermore Falls town Minot town	AROOSTOOK COUNTY	CUMBERLAND COUNTY (part) Baldwin town Bridgton town Brunswick town Harpswell town Harrison town	FRANKLIN COUNTY			
	HANCOCK COUNTY	KENNEBEC COUNTY	KNOX COUNTY	LINCOLN COUNTY				
	OXFORD COUNTY	PISCATAQUIS COUNTY	SAGadahoc COUNTY	SOMERSET COUNTY				
	PENOBSCOT COUNTY (part) Alton town Argyle unorg. Bradford town Bradley town Burlington town Carmel town Carroll plantation Charleston town Chester town Clifton town Corinna town Corinth town Dexter town Dixmont town	Drew plantation East Central Penobscot unorg. East Millinocket town Edinburg town Enfield town Etna town Exeter town Garland town Greenbush town Greenfield town Howland town Hudson town Kingman unorg.	Lagrange town Lakeville town Lee town Levant town Lincoln town Lowell town Mattawamkeag town Maxfield town Medway town Millinocket town Mount Chase town Newburgh town North Penobscot unorg.	Newport town Passadumkeag town Patten town Plymouth town Prentiss plantation Seboeis plantation Springfield town Stacyville town Stetson town Twombly unorg. Webster plantation Whitney unorg. Winn town Woodville town	WALDO COUNTY (part) Belfast city Belmont town Brooks town Burnham town Frankfort town Freedom town Islesboro town Jackson town Knox town Liberty town Lincolnville town Monroe town Montville town	Morrill town Northport town Palermo town Prospect town Searsmont town Searsport town Stockton Springs town Swarville town Thorndike town Troy town Unity town Waldo town	YORK COUNTY (part) Acton town Alfred town Arundel town Biddeford city Cornish town Dayton town Kennebunk town Kennebunkport town Lebanon town Limerick town	Lyman town Newfield town North Berwick town Ogunquit town Parsonsfeld town Saco city Sanford town Shapleigh town Waterboro town Wells town
	WASHINGTON COUNTY							
MA	BARNSTABLE COUNTY (part) Bourne town Falmouth town Provincetown town	Truro town Wellfleet town	DUKES COUNTY	FRANKLIN COUNTY (part) Ashfield town Bernardston town Buckland town Charlemont town Colrain town Conway town Deerfield town	Erving town Gill town Greenfield town Hawley town Heath town Leverett town	Leyden town Monroe town Montague town New Salem town Northfield town Orange town	Rowe town Shelburne town Shutesbury town Warwick town Wendell town Whately town	
	HAMPDEN COUNTY (part) Blandford town Brimfield town Chester town	Granville town Tolland town Wales town	HAMPSHIRE COUNTY (part) Chesterfield town Cummington town Goshen town Middlefield town	Pelham town Plainfield town Westhampton town Worthington town	NANTUCKET COUNTY	WORCESTER COUNTY (part) Athol town Hardwick town Hubbardston town Petersham town	New Braintree town Phillipston town Royalston town Warren town	
MS	ISSAQUENA COUNTY	LAFAYETTE COUNTY		WASHINGTON COUNTY				
MT	BEAVERHEAD COUNTY	BIG HORN COUNTY	BLAINE COUNTY	CARBON COUNTY				
	CARTER COUNTY	CHOUTEAU COUNTY	CUSTER COUNTY	DANIELS COUNTY				
	DEER LODGE COUNTY	FERGUS COUNTY	GALLATIN COUNTY	GARFIELD COUNTY				
	GLACIER COUNTY	GOLDEN VALLEY COUN	GRANITE COUNTY	JUDITH BASIN COUNTY				
	LAKE COUNTY	LINCOLN COUNTY	MADISON COUNTY	MCCONE COUNTY				
	MEAGHER COUNTY	MINERAL COUNTY	MUSSELSHELL COUNTY	PARK COUNTY				
	PETROLEUM COUNTY	PHILLIPS COUNTY	PONDERA COUNTY	POWDER RIVER COUNTY				
	POWELL COUNTY	PRAIRIE COUNTY	RAVALLI COUNTY	RICHLAND COUNTY				
	ROOSEVELT COUNTY	SANDERS COUNTY	SHERIDAN COUNTY	TETON COUNTY				
	TREASURE COUNTY	VALLEY COUNTY	WHEATLAND COUNTY	WIBAUX COUNTY				

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NH	BELKNAP COUNTY	CARROLL COUNTY	CHESHIRE COUNTY	GRAFTON COUNTY
	HILLSBOROUGH COUNTY (part) Antrim town Lyndeborough town Bennington town New Boston town Deering town Peterborough town Francesstown town Sharon town Greenfield town Temple town Hancock town Windsor town Hillsborough town	MERRIMACK COUNTY (part) Andover town Danbury town Boscawen town Dunbarton town Bow town Epsom town Bradford town Franklin city Canterbury town Henniker town Chichester town Hill town Concord city	Hopkinton town Pittsfield town Loudon town Salisbury town Newbury town Sutton town New London town Warner town Northfield town Webster town Pembroke town Wilmot town	ROCKINGHAM COUNTY (part) Deerfield town Nottingham town Northwood town
	STRAFFORD COUNTY (part) Middleton town Strafford town New Durham town			
NM	CATRON COUNTY	CIBOLA COUNTY	DEBACA COUNTY	GRANT COUNTY
	GUADALUPE COUNTY	HARDING COUNTY	LINCOLN COUNTY	LUNA COUNTY
	MCKINLEY COUNTY	MORA COUNTY	QUAY COUNTY	RIO ARRIBA COUNTY
	ROOSEVELT COUNTY	SAN JUAN COUNTY	SAN MIGUEL COUNTY	SIERRA COUNTY
	TAOS COUNTY	UNION COUNTY		
NY	COLUMBIA COUNTY	ESSEX COUNTY	GREENE COUNTY	JEFFERSON COUNTY
	SULLIVAN COUNTY	TOMPKINS COUNTY	ULSTER COUNTY	
NC	WATAUGA COUNTY			
OK	PAYNE COUNTY			
OR	BAKER COUNTY	CLATSOP COUNTY	COOS COUNTY	CROOK COUNTY
	CURRY COUNTY	DESCHUTES COUNTY	DOUGLAS COUNTY	GILLIAM COUNTY
	GRANT COUNTY	HARNEY COUNTY	HOOD RIVER COUNTY	JEFFERSON COUNTY
	JOSEPHINE COUNTY	KLAMATH COUNTY	LAKE COUNTY	LINCOLN COUNTY
	LINN COUNTY	MALHEUR COUNTY	MORROW COUNTY	SHERMAN COUNTY
	TILLAMOOK COUNTY	UNION COUNTY	WALLOWA COUNTY	WASCO COUNTY
	WHEELER COUNTY			
PA	MONROE COUNTY	UNION COUNTY	WAYNE COUNTY	
RI	NEWPORT COUNTY (part) Middleton town Portsmouth town Newport city	WASHINGTON COUNTY (part) New Shoreham town		
SD	BUTTE COUNTY	LAWRENCE COUNTY	MEADE COUNTY	
TX	ARANSAS COUNTY	BURNET COUNTY	CAMP COUNTY	HUDSPETH COUNTY
	KIMBLE COUNTY	LLANO COUNTY	RAINS COUNTY	REAGAN COUNTY
	VAL VERDE COUNTY	WALKER COUNTY		
UT	DAGGETT COUNTY	IRON COUNTY	TOOELE COUNTY	WASHINGTON COUNTY
VT	ADDISON COUNTY	BENNINGTON COUNTY	CALEDONIA COUNTY	ESSEX COUNTY
	CHITTENDEN COUNTY (part) Bolton town Underhill town Buels gore Westford town Huntington town	FRANKLIN COUNTY (part) Bakersfield town Fairfield town Berkshire town Fletcher town Enosburg town Franklin town	Highgate town Richford town Montgomery town Sheldon town	GRAND ISLE COUNTY (part) Alburg town North Hero town Isle La Motte town
	LAMOILLE COUNTY	ORANGE COUNTY	RUTLAND COUNTY	WASHINGTON COUNTY
	WINDHAM COUNTY	WINDSOR COUNTY		
VA	CAROLINE COUNTY			

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STATE	COUNTY OR COUNTY EQUIVALENT			
WA	ADAMS COUNTY	ASOTIN COUNTY	CHELAN COUNTY	CLALLAM COUNTY
	COLUMBIA COUNTY	COWLITZ COUNTY	FERRY COUNTY	GARFIELD COUNTY
	GRANT COUNTY	GRAYS HARBOR COUNTY	JEFFERSON COUNTY	KITTITAS COUNTY
	KLICKITAT COUNTY	LEWIS COUNTY	LINCOLN COUNTY	MASON COUNTY
	OKANOGAN COUNTY	PACIFIC COUNTY	PEND OREILLE COUNTY	SAN JUAN COUNTY
	SKAGIT COUNTY	SKAMANIA COUNTY	STEVENS COUNTY	WAHKIAKUM COUNTY
WV	RALEIGH COUNTY			
PI	PACIFIC ISLANDS			
PR	ALL NONMETRO PUERTO RICO			
VI	ST. CROIX	ST. JOHN/ST. THOMAS		