

**2008 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 5, 2005)**

<b>State</b>	<b>Nonmetropolitan Counties or County Equivalents</b>			
<b>Alabama</b>	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]
<b>Alaska</b>	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
<b>Arizona</b>	Apache County Greenlee County	Cochise County La Paz County	Gila County Navajo County	Graham County Santa Cruz County
<b>Arkansas</b>	Baxter County Drew County Montgomery County St. Francis County	Carroll County Hempstead County Nevada County Searcy County	Cleburne County Lafayette County Newton County	Cross County Mississippi County Pike County
<b>California</b>	Amador County Lake County Modoc County Sierra County Tuolumne County	Colusa County Lassen County Mono County Siskiyou County	Del Norte County Mariposa County Nevada County Tehama County	Humboldt County Mendocino County Plumas County Trinity County
<b>Colorado</b>	Archuleta County Eagle County Jackson County Montrose County Routt County	Chaffee County Garfield County Lake County Ouray County San Juan County	Custer County Gunnison County La Plata County Pitkin County San Miguel County	Dolores County Hinsdale County Mineral County Rio Blanco County Summit County
<b>Delaware</b>	Sussex County			
<b>Florida</b>	Calhoun County Dixie County Gulf County Highlands County Levy County Okeechobee County [GO Zone] Walton County	Citrus County Flagler County Hamilton County Holmes County Liberty County Putnam County Washington County	Columbia County Franklin County Hardee County Jackson County Madison County Suwannee County	DeSoto County Glades County [GO Zone] Hendry County [GO Zone] Lafayette County Monroe County [GO Zone] Taylor County
<b>Georgia</b>	Gilmer County Union County	Rabun County White County	Talbot County	Towns County
<b>Hawaii</b>	Hawaii County			
<b>Idaho</b>	Benewah County Camas County Idaho County	Kalawao County Blaine County Cassia County Jerome County	Kauai County Bonner County Elmore County Lincoln County	Maui County Boundary County Gooding County Twin Falls County
<b>Kentucky</b>	Butler County Lincoln County Powell County	Carlisle County Montgomery County Rowan County	Elliott County Nicholas County Simpson County	Fulton County Owen County Whitley County
<b>Louisiana</b>	Allen Parish [GO Zone] Claiborne Parish Natchitoches Parish St. Mary Parish [GO Zone] Washington Parish [GO Zone]	Assumption Parish [GO Zone] Evangeline Parish [GO Zone] Red River Parish Tangipahoa Parish [GO Zone]	Beauregard Parish [GO Zone] Iberia Parish [GO Zone] Sabine Parish [GO Zone] Vermilion Parish [GO Zone]	Bienville Parish Jefferson Davis Parish [GO Zone] St. James Parish [GO Zone] Vernon Parish [GO Zone]
<b>Maine</b>	Franklin County Oxford County	Hancock County Piscataquis County	Knox County Waldo County	Lincoln County Washington County
<b>Maryland</b>	St. Mary's County			

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<b>Massachusetts</b>	Dukes County	Nantucket County		
<b>Michigan</b>	Benzie County	Otsego County		
<b>Mississippi</b>	Adams County [GO Zone]	Amite County [GO Zone]	Attala County [GO Zone]	Benton County
	Bolivar County	Calhoun County	Chickasaw County	Choctaw County [GO Zone]
	Claiborne County [GO Zone]	Clarke County [GO Zone]	Clay County	Coahoma County
	Covington County [GO Zone]	Franklin County [GO Zone]	Greene County [GO Zone]	Grenada County
	Holmes County [GO Zone]	Humphreys County [GO Zone]	Issaquena County	Jasper County [GO Zone]
	Jefferson County [GO Zone]	Jefferson Davis County [GO Zone]	Jones County [GO Zone]	Kemper County [GO Zone]
	Lafayette County	Lauderdale County [GO Zone]	Lawrence County [GO Zone]	Leake County [GO Zone]
	Leflore County	Lincoln County [GO Zone]	Lowndes County [GO Zone]	Marion County [GO Zone]
	Montgomery County	Neshoba County [GO Zone]	Newton County [GO Zone]	Noxubee County [GO Zone]
	Oktibbeha County [GO Zone]	Panola County	Pearl River County [GO Zone]	Pike County [GO Zone]
	Quitman County	Scott County [GO Zone]	Sharkey County	Smith County [GO Zone]
	Sunflower County	Tallahatchie County	Tippah County	Walthall County [GO Zone]
	Warren County [GO Zone]	Washington County	Wayne County [GO Zone]	Wilkinson County [GO Zone]
	Winston County [GO Zone]	Yalobusha County	Yazoo County [GO Zone]	
<b>Missouri</b>	Taney County			
<b>Montana</b>	Beaverhead County	Flathead County	Madison County	Meagher County
	Mineral County	Park County	Ravalli County	
<b>Nevada</b>	Churchill County	Douglas County	Elko County	Lyon County
<b>New Hampshire</b>	Belknap County	Carroll County	Cheshire County	Grafton County
	Merrimack County			
<b>New Mexico</b>	Catron County	Chaves County	Cibola County	Curry County
	DeBaca County	Grant County	Guadalupe County	Hidalgo County
	Lincoln County	Luna County	McKinley County	Mora County
	Quay County	Rio Arriba County	Roosevelt County	San Miguel County
	Sierra County	Socorro County	Taos County	
<b>New York</b>	Cortland County	Essex County	Fulton County	Greene County
	Hamilton County	Jefferson County	Schuyler County	Seneca County
	Sullivan County			
<b>North Carolina</b>	Avery County	Chowan County	Cleveland County	Dare County
	Gates County	Hyde County	Jackson County	Jones County
	McDowell County	Mitchell County	Pasquotank County	Perquimans County
	Rutherford County	Tyrrell County	Washington County	Watauga County
	Wilson County			
<b>Oklahoma</b>	Hughes County	Okfuskee County	Payne County	
<b>Oregon</b>	Clatsop County	Coos County	Crook County	Curry County
	Douglas County	Gilliam County	Grant County	Hood River County
	Jefferson County	Josephine County	Lincoln County	Linn County
	Morrow County	Tillamook County	Union County	Wallowa County
	Wasco County	Wheeler County		
<b>Pennsylvania</b>	Columbia County	Monroe County	Wayne County	
<b>South Carolina</b>	Beaufort County	Georgetown County	Jasper County	
<b>Tennessee</b>	Bedford County	Haywood County		

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<b>Texas</b>	Anderson County	Angelina County [GO Zone]	Brown County	Burnet County
	Camp County	Coke County	Coleman County	Comanche County
	Dallam County	Eastland County	Falls County	Frio County
	Gillespie County	Grimes County	Henderson County	Houston County
	Jasper County [GO Zone]	Kerr County	Kleberg County	Lamar County
	Leon County	Llano County	Madison County	Marion County
	Mills County	Montague County	Morris County	Nacogdoches County [GO Zone]
	Navarro County	Newton County [GO Zone]	Palo Pinto County	Polk County [GO Zone]
	Red River County	Sabine County [GO Zone]	San Augustine County [GO Zone]	San Saba County
	Shelby County [GO Zone]	Titus County	Trinity County [GO Zone]	Tyler County [GO Zone]
	Walker County [GO Zone]			
<b>Utah</b>	Beaver County	Garfield County	Kane County	Millard County
	Piute County	Rich County	Sanpete County	Sevier County
	Wasatch County	Wayne County		
<b>Vermont</b>	Addison County	Bennington County	Windham County	
<b>Virginia</b>	Northampton County	Prince Edward County	Westmoreland County	
<b>Washington</b>	Clallam County	Garfield County	Grant County	Grays Harbor County
	Jefferson County	Kittitas County	Klickitat County	Lewis County
	Mason County	Okanogan County	San Juan County	
<b>West Virginia</b>	Calhoun County	Doddridge County	Grant County	Pendleton County
	Roane County	Taylor County		
<b>Wyoming</b>	Teton County			
<b>American Samoa</b>	Eastern District	Manu'a District	Swains Island	Western District
<b>Guam</b>	Guam			
<b>Northern Mariana Islands</b>	Northern Islands Municipality	Rota Municipality	Saipan Municipality	Tinian Municipality
<b>Puerto Rico</b>	Adjuntas Municipio	Coamo Municipio	Culebra Municipio	Jayuya Municipio
	Las Marias Municipio	Maricao Municipio	Salinas Municipio	Santa Isabel Municipio
	Utua Municipio	Vieques Municipio		
<b>Virgin Islands</b>	St. Croix	St. John	St. Thomas	