

2014 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 1, 2009)

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Chambers County	Choctaw County	Cleburne County	Dallas County
	Macon County	Randolph County		
Alaska	Aleutians West Census Area	Bethel Census Area	Dillingham Census Area	Juneau City and Borough
	Ketchikan Gateway Borough	Kodiak Island Borough	Nome Census Area	North Slope Borough
	Northwest Arctic Borough	Sitka City and Borough	Skagway Municipality	Southeast Fairbanks Census Area
Arizona	Gila County	La Paz County	Navajo County	Santa Cruz County
Arkansas	Bradley County	Carroll County	Johnson County	Montgomery County
	Newton County	St. Francis County	Scott County	White County
California	Amador County	Colusa County	Del Norte County	Glenn County
	Humboldt County	Lake County	Lassen County	Mariposa County
	Mendocino County	Mono County	Nevada County	Plumas County
	Siskiyou County	Tehama County	Trinity County	Tuolumne County
Colorado	Eagle County	Garfield County	Huerfano County	Lake County
	Mineral County	Ouray County	Routt County	Summit County
Delaware	Sussex County			
Florida	Citrus County	DeSoto County	Franklin County	Glades County
	Hardee County	Hendry County	Highlands County	Monroe County
	Okeechobee County	Walton County		
Georgia	Ben Hill County	Gilmer County	Glascock County	Gordon County
	Grady County	Hancock County	Lumpkin County	Mitchell County
	Polk County	Rabun County	Stephens County	Sumter County
	Talbot County	Troup County	White County	
Hawaii	Hawaii County	Kalawao County	Kauai County	Maui County
Kansas	Trego County			
Kentucky	Jackson County	Leslie County	Robertson County	
Louisiana	Iberia Parish	Lincoln Parish	Morehouse Parish	Natchitoches Parish
	Tangipahoa Parish	Vernon Parish		
Maine	Hancock County	Knox County	Lincoln County	Oxford County
	Somerset County	Waldo County		
Maryland	Caroline County	Kent County	Talbot County	Worcester County
Massachusetts	Dukes County	Nantucket County		
Michigan	Kalkaska County	Shiawassee County		

State	Nonmetropolitan Counties or County Equivalents			
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	Franklin County	Grenada County	Holmes County
	Humphreys County	Issaquena County	Jasper County	Jefferson County
	Jefferson Davis County	Jones County	Kemper County	Leake County
	Lee County	Leflore County	Marion County	Montgomery County
	Neshoba County	Noxubee County	Panola County	Pike County
	Quitman County	Scott County	Sharkey County	Sunflower County
	Tallahatchie County	Tippah County	Tishomingo County	Walthall County
	Washington County	Wayne County	Wilkinson County	Winston County
	Yalobusha County	Yazoo County		
	Missouri	Putnam County	St. Francois County	Stone County
Taney County				
Montana	Flathead County	Park County		
New Hampshire	Belknap County	Carroll County	Cheshire County	Grafton County
	Sullivan County			
New Mexico	Catron County	Chaves County	Cibola County	DeBaca 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	Union County		
New York	Greene County	Jefferson County	Otsego County	Sullivan County
North Carolina	Avery County	Chowan County	Craven County	Harnett County
	Hyde County	Macon County	Swain County	Vance County
	Watauga County	Wilson County		
North Dakota	Mountrail County	Ward County	Williams County	
Ohio	Marion County			
Oregon	Clatsop County	Coos County	Curry County	Douglas County
	Hood River County	Josephine County		
Pennsylvania	Monroe County			
South Carolina	Bamberg County	Beaufort County	Colleton County	Greenwood County
	Hampton County	Jasper County	Union County	
Tennessee	Haywood County			
Texas	Angelina County	Brewster County	Brown County	Childress County
	Concho County	Crane County	Gillespie County	Hardeman County
	Henderson County	Hockley County	Jasper County	Jim Wells County
	Kenedy County	Kent County	Kerr County	Kleberg County
	Live Oak County	Marion County	Martin County	Matagorda County
	Nacogdoches County	Navarro County	Palo Pinto County	Sterling County
	Van Zandt County	Walker County	Washington County	Wharton County
	Wilbarger County	Young County		

State	Nonmetropolitan Counties or County Equivalents			
Utah	Piute County	Rich County		
Vermont	Bennington County Washington County	Lamoille County Windham County	Orange County Windsor County	Rutland County
Virginia	Accomack County Nottoway County Westmoreland County	Essex County Orange County	Lancaster County Prince Edward County	Northampton County Southampton County
Washington	Clallam County Mason County	Grant County Pacific County	Jefferson County San Juan County	Lewis County
West Virginia	Barbour County	Grant County	Greenbrier 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 Utuado Municipio	Coamo Municipio Maricao Municipio Vieques Municipio	Culebra Municipio Salinas Municipio	Jayuya Municipio Santa Isabel Municipio
Virgin Islands	St. Croix	St. John	St. Thomas	