

2002 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	ALEUTIANS EAST BOROUGH	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
	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	SANTA CRUZ 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	GRAND 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 town
DE	SUSSEX COUNTY			
FL	CALHOUN COUNTY	CITRUS COUNTY	DESOTO COUNTY	DIXIE COUNTY
	FRANKLIN COUNTY	GILCHRIST COUNTY	GLADES COUNTY	GULF COUNTY
	HAMILTON COUNTY	HARDEE COUNTY	HENDRY COUNTY	HIGHLANDS COUNTY
	HOLMES COUNTY	INDIAN RIVER COUNTY	JACKSON COUNTY	JEFFERSON COUNTY
	LAFAYETTE COUNTY	LEVY COUNTY	MADISON COUNTY	MONROE COUNTY
	OKEECHOBEE COUNTY	PUTNAM COUNTY	SUMTER 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	NATCHITOCHEES PARISH	WEST FELICIANA PARISH		

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ME	ANDROSCOGGIN COUNTY (part) Durham town Livermore Falls town Leeds town Minot town Livermore town	AROOSTOOK COUNTY	CUMBERLAND COUNTY (part) Baldwin town Naples town Bridgton town New Gloucester town Brunswick town Pownal town Harpwell town Sebago 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 Drew plantation Lagrange town Newport town Argyle unorg. East Central Penobscot Lakeville town Passadumkeag town Bradford town unorg. Lee town Patten town Bradley town East Millinocket town Levant town Plymouth town Burlington town Edinburg town Lincoln town Prentiss plantation Carmel town Enfield town Lowell town Seboeis plantation Carroll plantation Etna town Mattawamkeag town Springfield town Charleston town Exeter town Maxfield town Stacyville town Chester town Garland town Medway town Stetson town Clifton town Greenbush town Millinocket town Twombly unorg. Corinna town Greenfield town Mount Chase town Webster plantation Corinth town Howland town Newburgh town Whitney unorg. Dexter town Hudson town North Penobscot Winn town Dixmont town Kingman unorg. unorg. Woodville town	WALDO COUNTY (part) Belfast city Morrill town Belmont town Northport town Brooks town Palermo town Burnham town Prospect town Frankfort town Searsmont town Freedom town Searsport town Islesboro town Stockton Springs Jackson town town Knox town Swanville town Liberty town Thorndike town Lincolnville town Troy town Monroe town Unity town Montville town Waldo town	YORK COUNTY (part) Acton town Lyman town Alfred town Newfield town Arundel town North Berwick town Biddeford city Ogunquit town Cornish town Parsonsfield town Dayton town Saco city Kennebunk town Kennebunkport town Shapleigh town Kennebunkport town Waterboro town Lebanon town Wells town	
	WASHINGTON COUNTY			
	MA	BARNSTABLE COUNTY (part) Bourne town Truro town Falmouth town Wellfleet town Provincetown town	DUKES COUNTY	FRANKLIN COUNTY (part) Ashfield town Erving town Leyden town Rowe town Bernardston town Gill town Monroe town Shelburne town Buckland town Greenfield town Montague town Shutesbury town Charlemont town Hawley town New Salem town Warwick town Colrain town Heath town Northfield town Wendell town Conway town Leverett town Orange town Whately town Deerfield town
HAMPDEN COUNTY (part) Blandford town Granville town Brimfield town Tolland town Chester town Wales town		HAMPSHIRE COUNTY (part) Chesterfield town Pelham town Cummington town Plainfield town Goshen town Westhampton town Middlefield town Worthington town	NANTUCKET COUNTY	WORCESTER COUNTY (part) Athol town New Braintree town Hardwick town Phillipston town Hubbardston town Royalston town Petersham town Warren town
MS	ISSAQUENA COUNTY	LAFAYETTE COUNTY		

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MT	BEAVERHEAD COUNTY	BIG HORN COUNTY	BLAINE COUNTY	BROADWATER COUNTY
	CARBON COUNTY	CARTER COUNTY	CHOUTEAU COUNTY	CUSTER COUNTY
	DANIELS COUNTY	DEER LODGE COUNTY	FERGUS COUNTY	GALLATIN COUNTY
	GARFIELD COUNTY	GLACIER COUNTY	GOLDEN VALLEY COUNTY	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				
NV	DOUGLAS COUNTY			
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 Francestown 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	CLINTON COUNTY	COLUMBIA COUNTY	CORTLAND COUNTY	ESSEX COUNTY
	GREENE COUNTY	HAMILTON COUNTY	JEFFERSON COUNTY	SULLIVAN COUNTY
	SCHUYLER COUNTY	TOMPKINS COUNTY	ULSTER COUNTY	
NC	WATAUGA COUNTY			
OR	BAKER COUNTY	CLATSOP COUNTY	COOS COUNTY	CROOK COUNTY
	CURRY COUNTY	DESCHUTES COUNTY	DOUGLAS 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
	UMATILLA COUNTY	UNION COUNTY	WALLOWA COUNTY	WASCO COUNTY
	WHEELER COUNTY			
PA	MONROE COUNTY	NORTHUMBERLAND COUNTY	UNION COUNTY	WAYNE COUNTY
RI	NEWPORT COUNTY (part) Middleton town Portsmouth town Newport city	WASHINGTON COUNTY (part) New Shoreham town		

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SD	BUTTE COUNTY	LAWRENCE COUNTY	MEADE COUNTY	
TX	ARANSAS COUNTY	BURNET COUNTY	LLANO COUNTY	RAINS COUNTY
	REAGAN COUNTY	VAL VERDE COUNTY		
UT	DAGGETT COUNTY	IRON 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	WESTMORELAND COUNTY		
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	UPSHUR COUNTY		
PI	PACIFIC ISLANDS			
PR	ALL NONMETRO PUERTO RICO			
VI	ST. CROIX	ST. JOHN/ST. THOMAS		