

**2005 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS
(MSA/PMSA DEFINITIONS June 30, 1999)**

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Pike County			
Alaska	Bethel Census Area Haines Borough Kodiak Island Borough North Slope Borough Wrangell-Petersburg Census Area	Denali Borough Juneau City and Borough Lake and Peninsula Borough Northwest Arctic Borough	Dillingham Census Area Kenai Peninsula Borough Matanuska-Susitna Borough Sitka City and Borough	Fairbanks North Star Borough Ketchikan Gateway Borough Nome Census Area Valdez-Cordova Census Area
Arizona	Apache County Greenlee County Yavapai County	Cochise County La Paz County	Gila County Navajo County	Graham County Santa Cruz County
California	Amador County Glenn County Kings County Mendocino County San Benito County Trinity County	Calaveras County Humboldt County Lake County Modoc County Sierra County Tuolumne County	Colusa County Imperial County Lassen County Mono County Siskiyou County	Del Norte County Inyo County Mariposa County Nevada County Tehama County
Colorado	Archuleta County San Miguel County	Garfield County Summit County	La Plata County	Pitkin County

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Connecticut	LITCHFIELD COUNTY (part) towns of Goshen town Norfolk town Torrington town	Canaan town Kent town North Canaan town Warren town	Colebrook town Litchfield town Salisbury town	Cornwall town Morris town Sharon town
	MIDDLESEX COUNTY (part) towns of Westbrook town	Chester town	Deep River town	Essex town
Delaware	Sussex County			
Florida	Calhoun County Dixie County Gulf County Highlands County Jefferson County Madison County Sumter County Walton County	Citrus County Franklin County Hamilton County Holmes County Lafayette County Monroe County Suwannee County Washington County	Columbia County Gilchrist County Hardee County Indian River County Levy County Okeechobee County Taylor County	DeSoto County Glades County Hendry County Jackson County Liberty County Putnam County Union County
Hawaii	Hawaii County	Kalawao County	Kauai County	Maui County
Idaho	Bonner County	Kootenai County		
Kentucky	Harlan County	Knox County	Laurel County	

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Maine	ANDROSCOGGIN COUNTY (part) towns of	Durham town	Leeds town	Livermore town
	Livermore Falls town	Minot town		
	Aroostook County			
	CUMBERLAND COUNTY (part) towns of	Baldwin town	Bridgton town	Brunswick town
	Harpswell town	Harrison town	Naples town	New Gloucester town
	Pownal town	Sebago town		
	Franklin County	Hancock County	Kennebec County	Knox County
	Lincoln County	Oxford County		
	PENOBSCOT COUNTY (part) towns of	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	
	Piscataquis County	Sagadahoc County	Somerset County	
	WALDO COUNTY (part) towns of	Belfast city	Belmont town	Brooks town
	Burnham town	Frankfort town	Freedom town	Islesboro town
	Jackson town	Knox town	Liberty town	Lincolnton town
	Monroe town	Montville town	Morrill town	Northport town
	Palermo town	Prospect town	Searsmont town	Searsport town
	Stockton Springs town	Swanville town	Thorndike town	Troy town
	Unity town	Waldo town		
	Washington County			

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Maine (continued)	YORK COUNTY (part) towns of Biddeford city Kennebunkport town Newfield town Saco city Wells town	Acton town Cornish town Lebanon town North Berwick town Sanford town	Alfred town Dayton town Limerick town Ogunquit town Shapleigh town	Arundel town Kennebunk town Lyman town Parsonsfield town Waterboro town
Maryland	St. Mary's County	Wicomico County		
Massachusetts	BARNSTABLE COUNTY (part) towns of Truro town Dukes County FRANKLIN COUNTY (part) towns of Charlemont town Erving town Heath town Montague town Rowe town Wendell town HAMPDEN COUNTY (part) towns of Granville town HAMPSHIRE COUNTY (part) towns of Middlefield town Worthington town Nantucket County WORCESTER COUNTY (part) towns of Petersham town Warren town	Bourne town Wellfleet town Ashfield town Colrain town Gill town Leverett town New Salem town Shelburne town Whately town Blandford town Tolland town Chesterfield town Pelham town Athol town New Braintree town	Falmouth town Bernardston town Conway town Greenfield town Leyden town Northfield town Shutesbury town Brimfield town Wales town Cummington town Plainfield town Hardwick town Phillipston town	Provincetown town Buckland town Deerfield town Hawley town Monroe town Orange town Warwick town Chester town Goshen town Westhampton town Hubbardston town Royalston town

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Michigan	Montcalm County			
Minnesota	Kanabec County			
Mississippi	Bolivar County	Coahoma County	Issaquena County	Washington County
Montana	Beaverhead County Carbon County Daniels County Fergus County Golden Valley County Lake County McCone County Petroleum County Powell County Roosevelt County Sweet Grass County Wibaux County	Big Horn County Carter County Dawson County Gallatin County Granite County Liberty County Meagher County Phillips County Prairie County Sanders County Teton County	Blaine County Chouteau County Deer Lodge County Garfield County Hill County Lincoln County Mineral County Pondera County Ravalli County Sheridan County Treasure County	Broadwater County Custer County Fallon County Glacier County Judith Basin County Madison County Musselshell County Powder River County Richland County Silver Bow County Wheatland County
Nevada	Carson City Humboldt County Mineral County	Churchill County Lander County Pershing County	Douglas County Lincoln County White Pine County	Esmeralda County Lyon County

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New Hampshire	Belknap County	Carroll County	Cheshire County	Grafton County	
	HILLSBOROUGH COUNTY (part) towns of	Antrim town	Bennington town	Deering town	
	Francestown town	Greenfield town	Hancock town	Hillsborough town	
	Lyndeborough town	New Boston town	Peterborough town	Sharon town	
	Temple town	Windsor town			
	MERRIMACK COUNTY (part) towns of	Andover town	Boscawen town	Bow town	
	Bradford town	Canterbury town	Chichester town	Concord city	
	Danbury town	Dunbarton town	Epsom town	Franklin city	
	Henniker town	Hill town	Hopkinton town	Loudon town	
	Newbury town	New London town	Northfield town	Pembroke town	
	Pittsfield town	Salisbury town	Sutton town	Warner town	
	Webster town	Wilmot town			
	ROCKINGHAM COUNTY (part) towns of	Deerfield town	Northwood town	Nottingham town	
	STRAFFORD COUNTY (part) towns of	Middleton town	New Durham town	Strafford town	
	New Mexico	Catron County	Chaves County	Cibola County	Curry County
		DeBaca County	Grant County	Guadalupe County	Luna County
		McKinley County	Mora County	Otero County	Quay County
		Rio Arriba County	Roosevelt County	San Miguel County	Sierra County
		Socorro County	Taos County		
New York	Columbia County	Cortland County	Essex County	Greene County	
	Hamilton County	Jefferson County	Otsego County	Schuyler County	
	Sullivan County	Tompkins County	Ulster County		
North Carolina	Cleveland County	Jackson County	Pender County	Rutherford County	
	Watauga County				

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Ohio	Athens County			
Oklahoma	Payne County			
Oregon	Baker County Curry County Harney County Klamath County Malheur County Wheeler County	Clatsop County Deschutes County Hood River County Lake County Union County	Coos County Douglas County Jefferson County Lincoln County Wallowa County	Crook County Grant County Josephine County Linn County Wasco County
Pennsylvania	Monroe County	Union County	Wayne County	
Rhode Island	NEWPORT COUNTY (part) towns of WASHINGTON COUNTY (part) towns of	Middleton town New Shoreham town	Newport city	Portsmouth town
South Dakota	Butte County	Lawrence County	Meade County	
Texas	Aransas County Reagan County	Camp County Val Verde County	Nacogdoches County Yoakum County	Navarro County
Utah	Cache County Washington County	Daggett County	Iron County	Tooele County

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Vermont	Addison County FRANKLIN COUNTY (part) towns of Fairfield town Montgomery town Lamoille County Windsor County	Bennington County Bakersfield town Fletcher town Richford town Orange County	Berkshire town Franklin town Sheldon town Rutland County	Enosburg town Highgate town Windham County
Virginia	Caroline County	Cumberland County	Orange County	Westmoreland County
Washington	Clallam County Skagit County	Grays Harbor County	Mason County	San Juan County

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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 Ciales Municipio Guayama Municipio Lares Municipio Orocovis Municipio Salinas Municipio Vieques Municipio	Aibonito Municipio Coamo Municipio Isabela Municipio Las Marias Municipio Patillas Municipio San Sebastian Municipio	Arroyo Municipio Culebra Municipio Jayuya Municipio Maricao Municipio Quebradillas Municipio Santa Isabel Municipio	Barranquitas Municipio Guanica Municipio Lajas Municipio Maunabo Municipio Rincon Municipio Utua Municipio
Virgin Islands	St. Croix	St. John	St. Thomas	