STATE COUNTY OR COUNTY EQUIVALENT COUNTY OR COUNTY EQUIVALENT COUNTY OR COUNTY EQUIVALENT COUNTY OR COUNTY EQUIVALENT PI PACIFIC ISLANDS AK ALEUTIANS EAST BOROUGH BETHEL CENSUS AREA DILLINGHAM CENSUS AREA FAIRBANKS NORTH STAR BOROUGH KETCHIKAN GATEWAY BOROUGH HAINES BOROUGH JUNEAU BOROUGH KENAI PENINSULA BOROUGH KODIAK ISLAND BOROUGH LAKE AND PENINSULA BOROUGH MATANUSKA-SUSITNA BOROUGH NOME CENSUS AREA NORTH SLOPE BOROUGH NORTHWEST ARCTIC BOROUGH PRINCE OF WALES-OUTER SITKA BOROUGH **KETCHIKAN CENSUS AREA** VALDEZ-CORDOVA CENSUS AREA WADE HAMPTON CENSUS AREA WRANGELL-PETERSBURG CENSUS AREA YUKON-KOYUKUK CENSUS AREA APACHE COUNTY COCHISE COUNTY GRAHAM COUNTY ΑZ GILA COUNTY NAVAJO COUNTY SANTA CRUZ COUNTY YAVAPAI COUNTY LA PAZ COUNTY AR BAXTER COUNTY DREW COUNTY CA ALPINE COUNTY CALAVERAS COUNTY COLUSA COUNTY AMADOR 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 MONTROSE COUNTY PARK COUNTY PITKIN COUNTY SAN MIGUEL COUNTY CT LITCHFIELD COUNTY (part) MIDDLESEX COUNTY (part) NEW LONDON COUNTY (part) Canaan town Kent town Norfolk town Sharon town Chester town Essex town Lyme town Volunton town Litchfield town North Canaan town Deep River town Westbrook town Colebrook town Torrington town Cornwall town Morris town Salisbury town Warren town Goshen town TOLLAND COUNTY (part) WINDHAM COUNTY (part) Union town Brooklyn town Killingly town Putnam town Sterling town Eastford town Pomfret town Scotland town Woodstock town Hampton town DE SUSSEX COUNTY FL CALHOUN COUNTY CITRUS COUNTY COLUMBIA 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 LIBERTY COUNTY MADISON COUNTY MONROE COUNTY OKEECHOBEE COUNTY PUTNAM COUNTY SUMTER COUNTY SUWANNEE COUNTY TAYLOR COUNTY WAKULLA COUNTY WASHINGTON COUNTY BUTTS COUNTY GA KAUAI COUNTY MAUI COUNTY HI HAWAII COUNTY ID BONNER COUNTY KOOTENAL COUNTY

2001 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

## 2001 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

KY	HARLAN COUNTY		KNOX COUNTY		LAUREL COUNTY			
LA	NATCHITOCHES F	PARISH	WEST FELICIANA	PARISH				
ME	ANDROSCOGGIN COUNTY (part) Durham town Livermore Falls town Leeds town Minot town Livermore town		AROOSTOOK COUNTY		CUMBERLAND COU Baldwin town Bridgton town Brunswick town Harpswell town Harrison town	UNTY (part) Naples town New Gloucester town Pownal town Sebago town	FRANKLIN COUNT	Y
	HANCOCK COUNTY		KENNEBEC COUNTY		KNOX COUNTY		LINCOLN COUNTY	
	OXFORD COUNTY		PISCATAQUIS COUNTY		SAGADAHOC COUNTY		SOMERSET COUNTY	
	PENOBSCOT COL Alton town Argyle unorg. Bradford town Bradley town Burlington town Carnel town Carnel plantation Charleston town Chester town Clifton town Corinna town Corinth town Dexter town	JNTY (part) 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 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 ( Belfast city Belmont town Brooks town Burnham town Frankfort town Freedom town Islesboro town Jackson town Libesty town Liberty town Lincolnville town Monroe town	part) 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	YORK COUNTY (pa Acton town Alfred town Biddeford city Cornish town Dayton town Kennebunk town Kennebunkport town Lebanon town Limerick town	art) Lyman town Newfield town North Berwick town Ogunquit town Parsonsfield town Saco city Sanford town Shapleigh town Waterboro town Wells town
	WASHINGTON COUNTY							
MA	BARNSTABLE COU Bourne town Falmouth town Provincetown town HAMPDEN COUNT	Truro town Wellfleet town	DUKES COUNTY	NTY (part)	FRANKLIN COUNTY 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 WORCESTER COL	Rowe town Shelburne town Shutesbury town Warwick town Wendell town Whately town
	Blandford town Brimfield town Chester town	Granville town Tolland town Wales town	Chesterfield town Cummington town Goshen town Middlefield town	Pelham town Plainfield town Westhampton town Worthington town			Athol town Hardwick town Hubbardston town Petersham town	New Braintree town Phillipston town Royalston town Warren town
MS	ISSAQUENA COUNTY LAFAYETTE COUNTY			ITY	WASHINGTON COL	UNTY		

## 2001 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

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 GRANITE COUNTY			
	GARFIELD COUNTY	GLACIER COUNTY	GOLDEN VALLEY COUNTY				
	JUDITH BASIN COUNTY	LAKE COUNTY	LINCOLN COUNTY	MADISON COUNTY			
	MCCONE COUNTY	MEAGHER COUNTY	MINERAL COUNTY	MUSSELSHELL COUNTY			
	PARK COUNTY	PETROLEUM COUNTY	PHILLIPS 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			
NC	WATAUGA 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 STRAFFORD COUNTY (part)   Middleton town Strafford town   New Durham town Strafford 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 SULLIVAN COUNTY	Hopkinton townPittsfield townLoudon townSalisbury townNewbury townSutton townNew London townWarner townNorthfield townWebster townPembroke townWilmot town	ROCKINGHAM COUNTY (part) Deerfield town Nottingham town Northwood town			
NV	DOUGLAS COUNTY						
NM	CATRON COUNTY	CIBOLA COUNTY	CURRY 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	SCHUYLER COUNTY			
	SULLIVAN COUNTY	TOMPKINS COUNTY	ULSTER COUNTY				

## 2001 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

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 LINCOLN COUNTY SHERMAN COUNTY		
	JOSEPHINE COUNTY	KLAMATH COUNTY	LAKE COUNTY			
	LINN COUNTY	MALHEUR COUNTY	MORROW COUNTY			
	TILLAMOOK COUNTY	UMATILLA COUNTY	UNION COUNTY	WALLOWA COUNTY		
	WASCO COUNTY	WHEELER COUNTY				
PA	MONROE COUNTY	NORTHUMBERLAND COUNTY	UNION COUNTY	WAYNE COUNTY		
PR	All					
RI	NEWPORT COUNTY (part)	WASHINGTON COUNTY (part)				
	Middleton town Portsmouth town	New Shoreham town				
	Newport city					
SD	BUTTE COUNTY	LAWRENCE COUNTY	MEADE COUNTY			
ТΧ	ARANSAS COUNTY	CAMP COUNTY	HUDSPETH COUNTY	KIMBLE COUNTY		
	LLANO COUNTY	REAGAN COUNTY	VAL VERDE COUNTY	WALKER COUNTY		
UT	DAGGETT COUNTY IRON COUNTY		WASHINGTON COUNTY			
VA	CAROLINE COUNTY	WESTMORELAND COUNTY				
VI	ST. CROIX	ST. JOHN'S/ST. THOMAS				
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	ORLEANS COUNTY	RUTLAND COUNTY		
	WASHINGTON COUNTY	WINDHAM COUNTY	WINDSOR 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		
	WHITMAN COUNTY					
WV	RALEIGH COUNTY					