

1998 Internal Revenue Code Section 42(d)(5)(C) Metropolitan Difficult Development Areas

STATE	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components	METROPOLITAN AREA and Components
AZ	FLAGSTAFF, AZ (part) Coconino County, AZ	YUMA, AZ Yuma County		
CA	BAKERSFIELD, CA Kern County MERCED, CA Merced County SANTA BARBARA-SANTA MARIA-LOMPOC, CA Santa Barbara County	CHICO-PARADISE, CA Butte County SALINAS, CA Monterey County SANTA CRUZ-WATSONVILLE, CA Santa Cruz County	FRESNO, CA Fresno County Madera County SAN FRANCISCO, CA San Francisco County Marin County San Mateo County SANTA ROSA, CA Sonoma County	LOS ANGELES-LONG BEACH, CA Los Angeles County SAN LUIS OBISPO-ATASCADERO- PASO ROBLES, CA San Luis Obispo County STOCKTON-LODI, CA San Joaquin County
CT	NEW HAVEN-MERIDEN, CT Bethany town Killingworth town Branford town Meriden city Cheshire town New Haven city Clinton town North Branford town East Haven town North Haven town Guilford town Orange town Hamden town Wallingford town Madison town West Haven city Woodbridge town			
DE	DOVER, DE Kent County			
FL	DAYTONA BEACH, FL Flagler County Volusia County MIAMI, FL Dade County SARASOTA-BRADENTON, FL Manatee County Sarasota County	FORT LAUDERDALE, FL Broward County OCALA, FL Marion County	FORT MYERS-CAPE CORAL, FL Lee County ORLANDO, FL Lake County Osceola County Orange County Seminole County	FORT PIERCE-PORT LUCIE, FL Martin County St. Lucie County PUNTA GORDA, FL Charlotte County
HI	HONOLULU, HI Honolulu County			

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MA	BARNSTABLE-YARMOUTH, MA Barnstable city Harwich town Brewster town Mashpee town Chatham town Orleans town Dennis town Sandwich town Eastham town Yarmouth town			
NJ	ATLANTIC-CAPE MAY, NJ Atlantic County Cape May County	JERSEY CITY, NJ Hudson County	MONMOUTH-OCEAN, NJ Monmouth County Ocean County	VINELAND-MILLVILLE-BRIDGETON, NJ Cumberland County
NY	DUTCHESS COUNTY, NY Dutchess County WESTCHESTER COUNTY, NY Westchester County	NASSAU-SUFFOLK, NY Nassau County Suffolk County	NEW YORK, NY (part) Bronx County Queens County Kings County Richmond County New York County Rockland County Putnam County	NEWBURGH, NY-PA Pike County, PA Orange County, NY
OR	EUGENE-SPRINGFIELD, OR Lane County	MEDFORD-ASHLAND, OR Jackson County		
PA	STATE COLLEGE, PA Centre County			
PR	AGUADILLA, PR Aguada Municipio Aguadilla Municipio Moca Municipio	CAGUAS, PR Caguas Municipio Gurabo Municipio Cayey Municipio San Lorenzo Mun. Cidra Municipio	MAYAGUEZ, PR Anasco Municipio Mayaguez Municipio Cabo Rojo Mun. Sabana Grande Mu. Hormigueros Mun. San German Mun.	SAN JUAN-BAYAMON, PR Agua Buenas Mu. Corozal Municipio Barceloneta Mun. Dorado Municipio Bayamon Mun. Fajardo Municipio Canovanas Mun. Florida Municipio Carolina Municipio Guaynabo Municipio San Juan Mun. Humacao Municipio Toa Alta Municipio Juncos Municipio Toa Baja Mun. Las Piedras Mun. Trujillo Alto Mun. Loiza Municipio Vega Alta Mun. Luquillo Municipio Vega Baja Mun. Manati Municipio Yabucoa Municipio Morovis Municipio Catano Municipio Naguabo Municipio Ceiba Municipio Naranjito Municipio Comerio Municipio Rio Grande Mun.
SC	MYRTLE BEACH, SC Horry County			

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TX	BROWNSVILLE-HARLINGEN- SAN BENITO, TX Cameron County	EL PASO, TX El Paso County	LAREDO, TX Webb County	
WA	BELLINGHAM, WA Whatcom County	RICHLAND-KENNEWICK-PASCO, WA Benton County Franklin County	YAKIMA, WA Yakima County	