

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

<b>STATE</b>	<b>NONMETROPOLITAN COUNTY OR COUNTY EQUIVALENT</b>	<b>NONMETROPOLITAN COUNTY OR COUNTY EQUIVALENT</b>	<b>NONMETROPOLITAN COUNTY OR COUNTY EQUIVALENT</b>	<b>NONMETROPOLITAN COUNTY OR COUNTY EQUIVALENT</b>
PI	PACIFIC ISLANDS			
PR	All			
VI	St. Croix	St. Johns/St. Thomas		
AK	BETHEL CENSUS AREA JUNEAU BOROUGH MATANUSKA-SUSITNA BOROUGH PRINCE OF WALES-OUTER KETCHIKAN CENSUS AREA	DILLINGHAM CENSUS AREA KETCHIKAN GATEWAY BOROUGH NOME CENSUS AREA SITKA BOROUGH	FAIRBANKS NORTH STAR BOROUGH KODIAK ISLAND BOROUGH NORTH SLOPE BOROUGH WADE HAMPTON CENSUS AREA	HAINES BOROUGH LAKE AND PENINSULA BOROUGH NORTHWEST ARCTIC BOROUGH YUKON-KOYUKUK CENSUS AREA
AR	BAXTER COUNTY	DREW COUNTY		
AZ	APACHE COUNTY LA PAZ COUNTY	COCHISE COUNTY NAVAJO COUNTY	GILA COUNTY SANTA CRUZ COUNTY	GRAHAM COUNTY YAVAPAI COUNTY
CA	ALPINE COUNTY DEL NORTE COUNTY INYO COUNTY MENDOCINO COUNTY PLUMAS COUNTY TEHAMA COUNTY	AMADOR COUNTY GLENN COUNTY KINGS COUNTY MODOC COUNTY SAN BENITO COUNTY TRINITY COUNTY	CALAVERAS COUNTY HUMBOLDT COUNTY LAKE COUNTY MONO COUNTY SIERRA COUNTY TUOLUMNE COUNTY	COLUSA COUNTY IMPERIAL COUNTY MARIPOSA COUNTY NEVADA COUNTY SISKIYOU COUNTY
CO	ARCHULETA COUNTY PITKIN COUNTY	GARFIELD COUNTY SAN MIGUEL COUNTY	LA PLATA COUNTY SUMMIT COUNTY	PARK COUNTY
CT	LITCHFIELD COUNTY (part) Canaan town      Norfolk town Colebrook town    North Canaan town Cornwall town     Salisbury town Goshen town        Sharon town Kent town            Torrington town Litchfield town    Warren town Morris town	MIDDLESEX COUNTY (part) Chester town Deep River town Essex town Westbrook town		
DE	SUSSEX COUNTY			
FL	BAKER COUNTY COLUMBIA COUNTY GILCHRIST COUNTY HARDEE COUNTY INDIAN RIVER COUNTY LEVY COUNTY OKEECHOBEE COUNTY TAYLOR COUNTY WASHINGTON COUNTY	BRADFORD COUNTY DESOTO COUNTY GLADES COUNTY HENDRY COUNTY JACKSON COUNTY LIBERTY COUNTY PUTNAM COUNTY UNION COUNTY	CALHOUN COUNTY DIXIE COUNTY GULF COUNTY HIGHLANDS COUNTY JEFFERSON COUNTY MADISON COUNTY SUMTER COUNTY WAKULLA COUNTY	CITRUS COUNTY FRANKLIN COUNTY HAMILTON COUNTY HOLMES COUNTY LAFAYETTE COUNTY MONROE COUNTY SUWANNEE COUNTY WALTON COUNTY





**1998 Internal Revenue Code Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas (continued)**

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NC	CAMDEN COUNTY	DARE COUNTY	WATAUGA COUNTY	
NH	BELKNAP 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  SULLIVAN COUNTY	CARROLL COUNTY MERRIMACK COUNTY (part) Andover town Hopkinton town Boscawen town Loudon town Bow town Newbury town Bradford town New London town Canterbury town Northfield town Chichester town Pembroke town Concord city Pittsfield town Danbury town Salisbury town Dunbarton town Sutton town Epsom town Warner town Franklin city Webster town Henniker town Wilmot town Hill town	CHESHIRE COUNTY ROCKINGHAM COUNTY (part) Deerfield town Northwood town Nottingham town	GRAFTON COUNTY STRAFFORD COUNTY (part) Middleton town New Durham town Strafford town
NM	GRANT COUNTY QUAY COUNTY	LINCOLN COUNTY SAN MIGUEL COUNTY	LUNA COUNTY TAOS COUNTY	MCKINLEY COUNTY
NV	DOUGLAS COUNTY			
NY	CHENANGO COUNTY ESSEX COUNTY SCHUYLER COUNTY	CLINTON COUNTY GREENE COUNTY SULLIVAN COUNTY	COLUMBIA COUNTY HAMILTON COUNTY TOMPKINS COUNTY	CORTLAND COUNTY JEFFERSON COUNTY ULSTER COUNTY
OR	BAKER COUNTY CURRY COUNTY GRANT COUNTY JOSEPHINE COUNTY LINN COUNTY TILLAMOOK COUNTY WASCO COUNTY	CLATSOP COUNTY DESCHUTES COUNTY HARNEY COUNTY KLAMATH COUNTY MALHEUR COUNTY UMATILLA COUNTY WHEELER COUNTY	COOS COUNTY DOUGLAS COUNTY HOOD RIVER COUNTY LAKE COUNTY MORROW COUNTY UNION COUNTY	CROOK COUNTY GILLIAM COUNTY JEFFERSON COUNTY LINCOLN COUNTY SHERMAN COUNTY WALLOWA COUNTY
PA	MONROE COUNTY	NORTHUMBERLAND COUNTY	UNION COUNTY	WAYNE COUNTY
RI	NEWPORT COUNTY (part) Middletown town Portsmouth town Newport city	WASHINGTON COUNTY (part) New Shoreham town		
SD	BUTTE COUNTY	LAWRENCE COUNTY	MEADE COUNTY	

**1998 Internal Revenue Code Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas (continued)**

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TX	ARANSAS COUNTY LLANO COUNTY	CAMP COUNTY REAGAN COUNTY	HUDSPETH COUNTY VAL VERDE COUNTY	KIMBLE COUNTY WALKER COUNTY
UT	DAGGETT COUNTY	IRON COUNTY	WASHINGTON COUNTY	
VA	CAROLINE COUNTY	KING AND QUEEN COUNTY	WESTMORELAND COUNTY	
VT	ADDISON COUNTY RUTLAND COUNTY	BENNINGTON COUNTY WASHINGTON COUNTY	LAMOILLE COUNTY WINDHAM COUNTY	ORANGE COUNTY WINDSOR COUNTY
WA	ADAMS COUNTY COLUMBIA COUNTY GRANT COUNTY KLICKITAT COUNTY OKANOGAN COUNTY SKAGIT COUNTY WHITMAN COUNTY	ASOTIN COUNTY DOUGLAS COUNTY GRAYS HARBOR COUNTY LEWIS COUNTY PACIFIC COUNTY SKAMANIA COUNTY	CHELAN COUNTY FERRY COUNTY JEFFERSON COUNTY LINCOLN COUNTY PEND OREILLE COUNTY STEVENS COUNTY	CLALLAM COUNTY GARFIELD COUNTY KITTITAS COUNTY MASON COUNTY SAN JUAN COUNTY WAHKIAKUM COUNTY
WV	TAYLOR COUNTY	UPSHUR COUNTY		