

2010 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, November 20, 2007)

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Baldwin County [GO Zone] Pickens County [GO Zone]	Choctaw County [GO Zone] Sumter County [GO Zone]	Clarke County [GO Zone] Washington County [GO Zone]	Marengo County [GO Zone]
Alaska	Aleutians East Borough Haines Borough Lake and Peninsula Borough Prince of Wales-Outer Ketchikan Census Area Valdez-Cordova Census Area Yukon-Koyukuk Census Area	Bethel Census Area Juneau City and Borough Nome Census Area Sitka City and Borough Wade Hampton Census Area	Bristol Bay Borough Ketchikan Gateway Borough North Slope Borough Skagway-Hoonah-Angoon Census Area Wrangell-Petersburg Census Area	Dillingham Census Area Kodiak Island Borough Northwest Arctic Borough Southeast Fairbanks Census Area Yakutat City and Borough
Arizona	Apache County La Paz County	Cochise County Navajo County	Gila County Santa Cruz County	Graham County
Arkansas	Baxter County	Montgomery County		
California	Alpine County Del Norte County Lake County Modoc County Sierra County Tuolumne County	Amador County Glenn County Lassen County Mono County Siskiyou County	Calaveras County Humboldt County Mariposa County Nevada County Tehama County	Colusa County Inyo County Mendocino County Plumas County Trinity County
Colorado	Archuleta County Garfield County Mineral County Routt County	Custer County Hinsdale County Ouray County San Juan County	Dolores County Jackson County Pitkin County San Miguel County	Eagle County Lake County Rio Blanco County Summit County
Florida	Calhoun County Franklin County Hendry County [GO Zone] Madison County Taylor County	Citrus County Glades County [GO Zone] Highlands County Monroe County [GO Zone] Union County	Columbia County Gulf County Holmes County Okeechobee County [GO Zone] Walton County	DeSoto County Hardee County Liberty County Putnam County
Georgia	Decatur County Rabun County Union County	Gilmer County Talbot County White County	Gordon County Townsend County	Polk County Troup County
Hawaii	Hawaii County	Kalawao County	Kauai County	Maui County
Idaho	Benewah County Gooding County Twin Falls County	Bonner County Idaho County	Boundary County Jerome County	Cassia County Lincoln County
Kentucky	Butler County Lincoln County Powell County	Carlisle County Montgomery County Simpson County	Elliott County Nicholas County Todd County	Fulton County Owen County Whitley County
Louisiana	Acadia Parish [GO Zone] Bienville Parish Jefferson Davis Parish [GO Zone] St. James Parish [GO Zone] Vermilion Parish [GO Zone]	Allen Parish [GO Zone] Claiborne Parish Natchitoches Parish St. Landry Parish [GO Zone] Vernon Parish [GO Zone]	Assumption Parish [GO Zone] Evangeline Parish [GO Zone] Red River Parish St. Mary Parish [GO Zone] Washington Parish [GO Zone]	Beauregard Parish [GO Zone] Iberia Parish [GO Zone] Sabine Parish [GO Zone] Tangipahoa Parish [GO Zone]
Maine	Knox County	Lincoln County	Piscataquis County	Waldo County
Massachusetts	Dukes County	Nantucket County		
Michigan	Benzie County	Grand Traverse County	Otsego County	
Mississippi	Adams County [GO Zone] Bolivar County Clarke County [GO Zone] Greene County [GO Zone] Issaquena County Jones County [GO Zone]	Amite County [GO Zone] Chickasaw County Coahoma County Grenada County Jasper County [GO Zone] Kemper County [GO Zone]	Attala County [GO Zone] Choctaw County [GO Zone] Covington County [GO Zone] Holmes County [GO Zone] Jefferson County [GO Zone] Lafayette County	Benton County Claiborne County [GO Zone] Franklin County [GO Zone] Humphreys County [GO Zone] Jefferson Davis County [GO Zone] Lauderdale County [GO Zone]

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Mississippi (cont'd)	Lawrence County [GO Zone]	Leake County [GO Zone]	Leflore County	Lincoln County [GO Zone]
	Lowndes County [GO Zone]	Marion County [GO Zone]	Montgomery County	Neshoba County [GO Zone]
	Newton County [GO Zone]	Noxubee County [GO Zone]	Oktibbeha County [GO Zone]	Panola County
	Pearl River County [GO Zone]	Pike County [GO Zone]	Quitman County	Scott County [GO Zone]
	Sharkey County	Smith County [GO Zone]	Sunflower County	Tallahatchie County
	Tippah County	Walthall County [GO Zone]	Warren County [GO Zone]	Washington County
	Wayne County [GO Zone]	Wilkinson County [GO Zone]	Winston County [GO Zone]	Yalobusha County
	Yazoo County [GO Zone]			
Missouri	Taney County			
Montana	Beaverhead County	Madison County	Meagher County	Mineral County
Nevada	Churchill County	Douglas County		
New Hampshire	Belknap County	Carroll County	Cheshire County	Grafton County
	Merrimack County			
New Mexico	Guadalupe County	McKinley County	Mora County	San Miguel County
	Taos County			
New York	Clinton County	Columbia County	Cortland County	Delaware County
	Essex County	Fulton County	Genesee County	Greene County
	Hamilton County	Jefferson County	Otsego County	Schuyler County
	Seneca County	Sullivan County	Yates County	
North Carolina	Avery County	Chowan County	Cleveland County	Dare County
	Gates County	Hyde County	Jones County	McDowell County
	Mitchell County	Pasquotank County	Perquimans County	Rutherford County
	Transylvania County	Tyrrell County	Watauga County	Wilson County
Oklahoma	Hughes County	Muskogee County	Okfuskee County	Payne County
Oregon	Coos County	Crook County	Curry County	Douglas County
	Grant County	Hood River County	Josephine County	Lincoln County
	Linn County	Morrow County	Tillamook County	Wheeler County
Pennsylvania	Monroe County	Wayne County		
South Carolina	Beaufort County	Jasper County		
Tennessee	Bedford County	Haywood County		
Texas	Anderson County	Angelina County [GO Zone]	Bailey County	Baylor County
	Bee County	Borden County	Brewster County	Briscoe County
	Brooks County	Brown County	Burnet County	Camp County
	Cass County	Castro County	Cherokee County	Childress County
	Cochran County	Coke County	Coleman County	Collingsworth County
	Comanche County	Cottle County	Crockett County	Culberson County
	Dallam County	Dawson County	Deaf Smith County	DeWitt County
	Dickens County	Dimmit County	Duval County	Eastland County
	Edwards County	Erath County	Falls County	Fisher County
	Floyd County	Foard County	Franklin County	Frio County
	Gaines County	Garza County	Gillespie County	Gonzales County
	Grimes County	Hale County	Hall County	Hamilton County
	Hardeman County	Haskell County	Henderson County	Hockley County
	Hopkins County	Houston County	Hudspeth County	Jasper County [GO Zone]
	Jim Hogg County	Jim Wells County	Karnes County	Kenedy County
	Kent County	Kerr County	Kimble County	Kinney County
	Kleberg County	Knox County	Lamar County	Lamb County
	La Salle County	Lavaca County	Leon County	Llano County
	Lynn County	McCulloch County	McMullen County	Madison County
	Marion County	Martin County	Maverick County	Menard County

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Texas (cont'd)	Mills County	Mitchell County	Montague County	Morris County
	Motley County	Nacogdoches County [GO Zone]	Navarro County	Newton County [GO Zone]
	Nolan County	Palo Pinto County	Parmer County	Pecos County
	Polk County [GO Zone]	Presidio County	Real County	Red River County
	Reeves County	Refugio County	Runnels County	Sabine County [GO Zone]
	San Augustine County [GO Zone]	San Saba County	Shelby County [GO Zone]	Starr County
	Stephens County	Stonewall County	Swisher County	Terrell County
	Terry County	Throckmorton County	Titus County	Trinity County [GO Zone]
	Tyler County [GO Zone]	Uvalde County	Val Verde County	Walker County [GO Zone]
	Ward County	Willacy County	Winkler County	Yoakum County
	Young County	Zapata County	Zavala County	
	Utah	Duchesne County	Uintah County	
Vermont	Addison County	Bennington County	Lamoille County	Orange County
	Rutland County	Windham County	Windsor County	
Virginia	Northampton County			
Washington	Clallam County	Jefferson County	Lewis County	San Juan County
West Virginia	Barbour County	Braxton County	Calhoun County	Doddridge County
	Fayette County	Gilmer County	Grant County	Lewis County
	Logan County	McDowell County	Mingo County	Nicholas County
	Pendleton County	Pocahontas County	Roane County	Summers County
	Taylor County	Upshur County	Webster County	Wyoming County
Wyoming	Teton County			
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	Coamo Municipio	Culebra Municipio	Jayuya Municipio
	Las Marias Municipio	Maricao Municipio	Salinas Municipio	Santa Isabel Municipio
	Utua Municipio	Vieques Municipio		
Virgin Islands	St. Croix	St. John	St. Thomas	

Nonmetropolitan Difficult Development Areas labeled "[GO Zone]" are designated through 2010 in accordance with the Gulf Opportunity Zone Act of 2005, as amended by the U.S. Troops Readiness, Veteran's Care, Katrina Recovery, and Iraq Accountability Appropriations Act of 2007. Their populations do not count against the 20 percent population cap on nonmetropolitan areas designated as Difficult Development Areas by reason of high construction, land, and utility costs relative to Area Median Gross Income.