

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018)

**Effective Date January 1, 2024*

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Bullock County Wilcox County	Chambers County	Pike County	Sumter County
Alaska	Aleutians East Borough Haines Borough Nome Census Area Skagway Municipality	Aleutians West Census Area Hoonah-Angoon Census Area North Slope Borough Southeast Fairbanks Census Area	Bethel Census Area Ketchikan Gateway Borough Northwest Arctic Borough Yakutat City and Borough	Dillingham Census Area Kodiak Island Borough Petersburg Census Area
Arizona	Apache County La Paz County	Gila County Navajo County	Graham County Santa Cruz County	Greenlee County
Arkansas	Baxter County	Calhoun County	Nevada County	
California	Amador County Lake County Nevada County	Del Norte County Mariposa County Sierra County	Humboldt County Mendocino County Tehama County	Inyo County Mono County Tuolumne County
Colorado	Archuleta County Garfield County Mineral County Ouray County San Miguel County	Chaffee County Grand County Moffat County Pitkin County Summit County	Crowley County Gunnison County Montezuma County Routt County Yuma County	Eagle County La Plata County Morgan County San Juan County
Florida	Bradford County Dixie County Hamilton County Jackson County Monroe County Taylor County	Calhoun County Franklin County Hardee County Lafayette County Okeechobee County Union County	Columbia County Glades County Hendry County Liberty County Putnam County Washington County	DeSoto County Gulf County Holmes County Madison County Suwannee County
Georgia	Bulloch County Lumpkin County Rabun County Thomas County White County	Camden County Pierce County Seminole County Troup County	Grady County Polk County Stephens County Ware County	Hart County Putnam County Sumter County Wheeler County
Hawaii	Hawaii County	Kalawao County	Kauai County	
Idaho	Benewah County Clark County Gooding County Payette County	Blaine County Clearwater County Idaho County Washington County	Bonner County Custer County Madison County	Camas County Elmore County Oneida County
Kentucky	Calloway County	Martin County	Simpson County	
Louisiana	Avoyelles Parish Concordia Parish Lincoln Parish Richland Parish Tensas Parish West Carroll Parish	Bienville Parish East Carroll Parish Madison Parish Sabine Parish Vernon Parish Winn Parish	Caldwell Parish Evangeline Parish Natchitoches Parish St. Landry Parish Washington Parish	Claiborne Parish Franklin Parish Red River Parish St. Mary Parish Webster Parish

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018)

**Effective Date January 1, 2024*

State	Nonmetropolitan Counties or County Equivalents			
Maine	Franklin County Waldo County	Knox County	Lincoln County	Oxford County
Massachusetts	Dukes County	Nantucket County		
Mississippi	Bolivar County Jones County Lee County Panola County	Claiborne County Lafayette County Lincoln County Pearl River County	Grenada County Lauderdale County Marion County Pike County	Issaquena County Lawrence County Newton County Warren County
Missouri	Pettis County	Scott County	Taney County	
Nevada	Douglas County	Lyon County	Mineral County	White Pine County
New Hampshire	Belknap County Sullivan County	Cheshire County	Grafton County	Merrimack County
New Mexico	Chaves County Roosevelt County	Cibola County Taos County	Curry County	Lea County
New York	Greene County	Sullivan County		
North Carolina	Avery County Hertford County Perquimans County	Carteret County Lee County Polk County	Chowan County Macon County Transylvania County	Dare County Northampton County
North Dakota	McKenzie County			
Oklahoma	Payne County			
Oregon	Clatsop County Douglas County Klamath County Tillamook County	Coos County Gilliam County Lincoln County Umatilla County	Crook County Hood River County Morrow County Union County	Curry County Jefferson County Sherman County Wasco County
Pennsylvania	Wayne County			
South Carolina	Abbeville County Cherokee County Georgetown County Marion County Union County	Allendale County Chesterfield County Greenwood County Marlboro County Williamsburg County	Bamberg County Colleton County Hampton County Newberry County	Barnwell County Dillon County Lee County Orangeburg County
South Dakota	Custer County			
Tennessee	Bedford County	McMinn County	Marshall County	Sevier County

2024 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, September 14, 2018)

**Effective Date January 1, 2024*

State	Nonmetropolitan Counties or County Equivalents			
Texas	Anderson County	Angelina County	Aransas County	Bee County
	Blanco County	Brewster County	Brown County	Childress County
	Coleman County	Concho County	Deaf Smith County	DeWitt County
	Floyd County	Franklin County	Frio County	Gillespie County
	Gray County	Hansford County	Hartley County	Henderson County
	Hood County	Howard County	Hutchinson County	Jasper County
	Jim Wells County	Kerr County	Kleberg County	Lee County
	Llano County	McCulloch County	Matagorda County	Montague County
	Moore County	Nacogdoches County	Ochiltree County	Palo Pinto County
	Pecos County	Real County	Reeves County	San Augustine County
	San Saba County	Somervell County	Trinity County	Val Verde County
	Walker County	Ward County	Wood County	
Vermont	Lamoille County	Orange County	Washington County	Windham County
Virginia	Cumberland County	Essex County	Middlesex County	Northumberland County
	Prince Edward County	Richmond County		
Washington	Adams County	Clallam County	Columbia County	Grays Harbor County
	Island County	Jefferson County	Kittitas County	Klickitat County
	Lewis County	Mason County	Pacific County	Pend Oreille County
	San Juan County	Whitman County		
West Virginia	Upshur County	Wetzel County	Wyoming 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
	Vieques Municipio			
Virgin Islands	St. Croix	St. John	St. Thomas	

Count = 334 nonmetropolitan DDAs.