

2027 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, July 21, 2023)

*Effective Date January 1, 2027

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Chambers County			
Alaska	Aleutians East Borough Hoonah-Angoon Census Area Northwest Arctic Borough	Aleutians West Census Area Kodiak Island Borough Petersburg Census Area	Bethel Census Area Nome Census Area	Chugach Census Area North Slope Borough
Arizona	Apache County La Paz County	Gila County Navajo County	Graham County Santa Cruz County	Greenlee County
Arkansas	Baxter County Nevada County	Cleburne County St. Francis County	Drew County	Jefferson County
California	Amador County Glenn County Lassen County Nevada County Tehama County	Calaveras County Humboldt County Mariposa County Plumas County Tuolumne County	Colusa County Inyo County Mendocino County Sierra County	Del Norte County Lake County Mono County Siskiyou County
Colorado	Archuleta County Garfield County Pitkin County	Chaffee County La Plata County Routt County	Crowley County Mineral County Summit County	Eagle County Ouray County
Connecticut	Northwest Hills Planning Region			
Delaware	Sussex County			
Florida	Bradford County Franklin County Hendry County Liberty County Putnam County	Columbia County Glades County Holmes County Madison County Suwannee County	DeSoto County Gulf County Jackson County Monroe County Taylor County	Dixie County Hardee County Lafayette County Okeechobee County Union County
Georgia	Baldwin County Elbert County Polk County Stephens County Ware County	Bulloch County Franklin County Pulaski County Sumter County Washington County	Camden County Gordon County Rabun County Thomas County Wayne County	Charlton County Irwin County Randolph County Troup County White County
Hawaii	Hawaii County	Kauai County		
Idaho	Blaine County	Bonner County	Elmore County	Shoshone County
Kansas	Kearny County			
Kentucky	Calloway County Simpson County	Lee County	Perry County	Pike County
Louisiana	St. Mary Parish	Vernon Parish		

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State	Nonmetropolitan Counties or County Equivalents			
Maine	Aroostook County Knox County Somerset County	Franklin County Lincoln County Waldo County	Hancock County Oxford County Washington County	Kennebec County Piscataquis County
Maryland	Caroline County			
Massachusetts	Dukes County	Franklin County	Nantucket County	
Michigan	Alger County	Lenawee County	Wexford County	
Mississippi	Leake County	Pike County	Pontotoc County	Walthall County
Missouri	Taney County			
Montana	Big Horn County Custer County Golden Valley County McCone County Park County Ravalli County Silver Bow County Wibaux County	Blaine County Fergus County Hill County Madison County Petroleum County Richland County Teton County	Carter County Flathead County Lake County Meagher County Pondera County Roosevelt County Toole County	Chouteau County Glacier County Lincoln County Musselshell County Prairie County Rosebud County Treasure County
Nevada	Churchill County Mineral County	Douglas County	Elko County	Eureka County
New Hampshire	Belknap County Merrimack County	Carroll County Sullivan County	Cheshire County	Grafton County
New Mexico	Catron County Grant County Otero County Sierra County	Chaves County Lea County Quay County Taos County	Cibola County Lincoln County Roosevelt County	Curry County McKinley County San Miguel County
New York	Clinton County Otsego County	Cortland County Sullivan County	Greene County	Hamilton County
North Carolina	Bertie County Haywood County Watauga County	Chowan County Lee County	Craven County Pasquotank County	Dare County Transylvania County
Oklahoma	Beckham County Kingfisher County	Bryan County Love County	Carter County Texas County	Craig County Woodward County
Oregon	Clatsop County Grant County Lincoln County Umatilla County	Coos County Hood River County Malheur County Union County	Curry County Klamath County Sherman County Wallowa County	Douglas County Lake County Tillamook County Wasco County
Pennsylvania	Monroe County	Montour County	Pike County	Wayne County

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State	Nonmetropolitan Counties or County Equivalents			
South Carolina	Georgetown County			
Tennessee	Sevier County			
Texas	Anderson County	Andrews County	Bee County	Brown County
	Burnet County	Concho County	Dallam County	Dawson County
	DeWitt County	Erath County	Franklin County	Frio County
	Gillespie County	Hood County	Howard County	Karnes County
	Kleberg County	Matagorda County	Parmer County	Polk County
	Reeves County	Scurry County	Uvalde County	Walker County
	Ward County	Washington County	Wharton County	
Utah	Grand County	Kane County	Summit County	Wasatch County
Vermont	Lamoille County Windham County	Orange County	Rutland County	Washington County
Virginia	Accomack County Westmoreland County	Essex County	Northumberland County	Prince Edward County
Washington	Island County	Kittitas County	Klickitat County	San Juan County
American Samoa	Eastern District	Manu'a District	Swains Island	Western District
Guam	Guam			
Northern Mariana Islands	Rota Municipality	Saipan Municipality	Tinian Municipality	
Puerto Rico	Adjuntas Municipio	Coamo Municipio	Culebra Municipio	Guánica Municipio
	Jayuya Municipio	Lares Municipio	Las Marias Municipio	Maricao Municipio
	Salinas Municipio	Santa Isabel Municipio	Utuado Municipio	Vieques Municipio
Virgin Islands	St. Croix	St. John	St. Thomas	

Count = 299 nonmetropolitan DDAs.