

IRS SECTION 42(D)(5)(C) DIFFICULT DEVELOPMENT AREAS

NONMETROPOLITAN AREAS

STATE	COUNTY	COUNTY	COUNTY
--	PACIFIC ISLANDS		
AK	BETHEL CENSUS AREA JUNEAU BOROUGH NOME CENSUS AREA	DILLINGHAM CENSUS AREA KETCHIKAN GATEWAY BOROUGH NORTH SLOPE BOROUGH	FAIRBANKS NORTH STAR BOROUGH KODIAK ISLAND BOROUGH NORTHWEST ARCTIC BOROUGH
AL	COFFEE COUNTY	MACON COUNTY	
AR	BAKTER COUNTY LINCOLN COUNTY	CONWAY COUNTY MADISON COUNTY	GARLAND COUNTY MISSISSIPPI COUNTY
AZ	COCHISE COUNTY YAVAPAI COUNTY	COCONINO COUNTY	GILA COUNTY
CA	ALPINE COUNTY HUMBOLDT COUNTY LAKE COUNTY NEVADA COUNTY SIERRA COUNTY	AMADOR COUNTY IMPERIAL COUNTY MARIPOSA COUNTY TUOLUMNE COUNTY	CALAVERAS COUNTY INYO COUNTY MENDOCINO COUNTY SAN BENITO COUNTY
CO	EAGLE COUNTY LA FLORA COUNTY ROUTT COUNTY	GARFIELD COUNTY LAKE COUNTY SAN MIGUEL COUNTY	GILPIN COUNTY GOURAY COUNTY SUMMIT COUNTY
CT	LITCHFIELD COUNTY	MIDDLESEX COUNTY	NEW LONDON COUNTY
DE	SUSSEX COUNTY		
FL	CITRUS COUNTY HANDS COUNTY MONROE COUNTY	DESOTO COUNTY HERNDY COUNTY OSCEOLA COUNTY	FRANKLIN COUNTY HIGHLANDS COUNTY TAYLOR COUNTY
GA	BULLOCH COUNTY LIBERTY COUNTY	BUTTS COUNTY UNION COUNTY	CAMDEN COUNTY
HI	HAWAII COUNTY	KAUAI COUNTY	MAUI COUNTY
ID	BONNER COUNTY	KOOTENAI COUNTY	
KS	RILEY COUNTY		
KY	ADAIR COUNTY FLOYD COUNTY LIVINGSTON COUNTY PINE COUNTY	BELL COUNTY FULTON COUNTY MORGAN COUNTY PULASKI COUNTY	BRECKINRIDGE COUNTY JOHNSON COUNTY NICHOLAS COUNTY ROMAN COUNTY
			ESTILL COUNTY LINCOLN COUNTY PERRY COUNTY
			DAWSON COUNTY
			WINDHAM COUNTY
			GRAND COUNTY PITKIN COUNTY
			DEL NORTE COUNTY KINGS COUNTY MORO COUNTY SIERRA COUNTY
			HAINES BOROUGH LAKE AND PENINSULA BOROUGH
			HOT SPRING COUNTY VAN BUREN COUNTY
			SANTA CRUZ COUNTY