

2020 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, July 15, 2015)

State	Nonmetropolitan Counties or County Equivalents			
Oklahoma	Beckham County Pittsburg County	Greer County	Nowata County	Ottawa County
Oregon	Clatsop County Douglas County Lincoln County	Coos County Gilliam County Tillamook County	Crook County Hood River County Wasco County	Curry County Klamath County
South Carolina	Abbeville County Cherokee County Dillon County Lee County Newberry County	Allendale County Chesterfield County Georgetown County McCormick County Orangeburg County	Bamberg County Clarendon County Greenwood County Marion County Williamsburg County	Barnwell County Colleton County Hampton County Marlboro County
Tennessee	Bedford County	Sevier County		
Texas	Anderson County Concho County Erath County Hill County Jim Wells County Kleberg County Mason County Navarro County Walker County	Angelina County Cottle County Gillespie County Howard County Kerr County Limestone County Matagorda County Palo Pinto County Wharton County	Bee County Dallam County Harrison County Jack County Kimble County Llano County Montague County Terrell County Wood County	Brewster County Deaf Smith County Henderson County Jeff Davis County Kinney County Madison County Nacogdoches County Trinity County
Vermont	Addison County Windham County	Lamoille County Windsor County	Orange County	Washington County
Virginia	Accomack County Greensville County Madison County Prince Edward County Southampton County	Brunswick County King and Queen County Middlesex County Richmond County	Cumberland County Lancaster County Northampton County Rockbridge County	Essex County Louisa County Nottoway County Shenandoah County
Washington	Clallam County Klickitat County San Juan County	Island County Lewis County	Jefferson County Mason County	Kittitas County Pacific County
Guam	Guam			
Puerto Rico	Adjuntas Municipio Las Marias Municipio Vieques Municipio	Coamo Municipio Maricao Municipio	Culebra Municipio Salinas Municipio	Jayuya Municipio Santa Isabel Municipio
Virgin Islands	St. Croix	St. John	St. Thomas	