

2004 IRC Section 42(d)(5)(C) Nonmetropolitan Difficult Development Areas

State		Nonmetropolitan Counties or County Equivalents	
AK	Bethel Census Area	Dillingham Census Area	Fairbanks North Star Borough
	Juneau Borough	Ketchikan Gateway Borough	Kodiak Island Borough
	Matanuska-Susitna Borough	Nome Census Area	North Slope Borough
	Sitka Borough	Valdez-Cordova Census Area	Wrangell-Petersburg Census Area
AZ	Apache County	Cochise County	Gila County
	La Paz County	Navajo County	Santa Cruz County
AR	Baxter County		
CA	Amador County	Calaveras County	Colusa County
	Glenn County	Humboldt County	Imperial County
	Kings County	Lake County	Lassen County
	Mendocino County	Modoc County	Mono County
	San Benito County	Sierra County	Siskiyou County
	Trinity County	Tuolumne County	
CO	Archuleta County	Garfield County	La Plata County
	San Miguel County	Summit County	
CT	LITCHFIELD COUNTY (part) towns of	Canaan town	Colebrook town
	Goshen town	Kent town	Litchfield town
	Norfolk town	North Canaan town	Salisbury town
	Thomaston town	Torrington town	Warren town
	MIDDLESEX COUNTY (part) towns of	Chester town	Deep River town
	Westbrook town		
DE	Sussex County		
FL	Calhoun County	Citrus County	Columbia County
	Dixie County	Franklin County	Glades County
	Gulf County	Hamilton County	Hendry County
	Highlands County	Holmes County	Indian River County
	Jefferson County	Lafayette County	Levy County
	Madison County	Monroe County	Okeechobee County
	Sumter County	Suwannee County	Taylor County
	Walton County	Washington County	
	Hawaii County	Kauai County	Maui County
	Bonner County	Kootenai County	
KY	Harlan County	Knox County	Laurel County