

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

| State | Nonmetropolitan Counties or County Equivalents | | |
|-------|--|----------------------|---------------------|
| VT | Addison County | Bennington County | Caledonia County |
| | FRANKLIN COUNTY (part) towns of | Bakersfield town | Berkshire town |
| | Fairfield town | Fletcher town | Franklin town |
| | Montgomery town | Richford town | Sheldon town |
| | GRAND ISLE COUNTY (part) towns of | Alburg town | Isle La Motte town |
| | Lamoille County | Orange County | Rutland County |
| | Washington County | Windham County | Windsor County |
| VA | Caroline County | Orange County | Westmoreland County |
| WA | Clallam County | Mason County | San Juan County |
| PI | Pacific Islands | | Skagit County |
| PR | All Nonmetropolitan Puerto Rico | | |
| VI | St. Croix | St. Johns/St. Thomas | |

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