

2013 IRS SECTION 42(d)(5)(B) METROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 1, 2009 [MSA] and derived FY2011 HUD Metro FMR Area Definitions [HMFA])

State	Metropolitan Area	Metropolitan Area Components			
Arizona	Yuma, AZ MSA	Yuma County			
California	Los Angeles-Long Beach, CA HMFA	Los Angeles County			
	Orange County, CA HMFA	Orange County			
	Oxnard-Thousand Oaks-Ventura, CA MSA	Ventura County			
	Riverside-San Bernardino-Ontario, CA MSA	Riverside County	San Bernardino County		
	Salinas, CA MSA	Monterey County			
	San Diego-Carlsbad-San Marcos, CA MSA	San Diego County			
	San Francisco, CA HMFA	Marin County	San Francisco County	San Mateo County	
	Santa Barbara-Santa Maria-Goleta, CA MSA	Santa Barbara County			
	Santa Cruz-Watsonville, CA MSA	Santa Cruz County			
Florida	Cape Coral-Fort Myers, FL MSA	Lee County			
	Fort Lauderdale, FL HMFA	Broward County			
	Miami-Miami Beach-Kendall, FL HMFA	Miami-Dade County			
	Orlando-Kissimmee-Sanford, FL MSA	Lake County	Orange County	Osceola County	Seminole County
	Port St. Lucie, FL MSA	Martin County	St. Lucie County		
	Punta Gorda, FL MSA	Charlotte County			
	Sebastian-Vero Beach, FL MSA	Indian River County			
	Tampa-St. Petersburg-Clearwater, FL MSA	Hernando County	Hillsborough County	Pasco County	Pinellas County
Hawaii	Honolulu, HI MSA	Honolulu County			
New Jersey	Atlantic City-Hammonton, NJ MSA	Atlantic County			
	Jersey City, NJ HMFA	Hudson County			
	Vineland-Millville-Bridgeton, NJ MSA	Cumberland County			
New York	Nassau-Suffolk, NY HMFA	Nassau County	Suffolk County		
	New York, NY HMFA	Bronx County	Kings County	New York County	Putnam County
		Queens County	Richmond County	Rockland County	Westchester County
Puerto Rico	Aguadilla-Isabela-San Sebastián, PR MSA	Aguada Municipio	Aguadilla Municipio	Añasco Municipio	Isabela Municipio
		Lares Municipio	Moca Municipio	Rincón Municipio	San Sebastián Municipio
	Arecibo, PR HMFA	Arecibo Municipio	Camuy Municipio	Hatillo Municipio	
	Barranquitas-Aibonito-Quebradillas, PR	Aibonito Municipio	Barranquitas Municipio	Ciales Municipio	Maunabo Municipio

HMFA

	Orocovis Municipio	Quebradillas Municipio		
Caguas, PR HMFA	Caguas Municipio	Cayey Municipio	Cidra Municipio	Gurabo Municipio
	San Lorenzo Municipio			
Fajardo, PR MSA	Ceiba Municipio	Fajardo Municipio	Luquillo Municipio	
Guayama, PR MSA	Arroyo Municipio	Guayama Municipio	Patillas Municipio	
Mayagüez, PR MSA	Hormigueros Municipio	Mayagüez Municipio		
Ponce, PR MSA	Juana Díaz Municipio	Ponce Municipio	Villalba Municipio	
San Germán-Cabo Rojo, PR MSA	Cabo Rojo Municipio	Lajas Municipio	Sabana Grande Municipio	San Germán Municipio
San Juan-Guaynabo, PR HMFA	Aguas Buenas Municipio	Barceloneta Municipio	Bayamón Municipio	Canóvanas Municipio
	Carolina Municipio	Cataño Municipio	Comerio Municipio	Corozal Municipio
	Dorado Municipio	Florida Municipio	Guaynabo Municipio	Humacao Municipio
	Juncos Municipio	Las Piedras Municipio	Loíza Municipio	Manatí Municipio
	Morovis Municipio	Naguabo Municipio	Naranjito Municipio	Río Grande Municipio
	San Juan Municipio	Toa Alta Municipio	Toa Baja Municipio	Trujillo Alto Municipio
	Vega Alta Municipio	Vega Baja Municipio	Yabucoa Municipio	
Yauco, PR MSA	Guánica Municipio	Guayanilla Municipio	Peñuelas Municipio	Yauco Municipio

2013 IRS SECTION 42(d)(5)(B) NONMETROPOLITAN DIFFICULT DEVELOPMENT AREAS (OMB Metropolitan Area Definitions, December 1, 2009)

State	Nonmetropolitan Counties or County Equivalents			
Alabama	Choctaw County	Conecuh County		
Alaska	Aleutians West Census Area	Bethel Census Area	Dillingham Census Area	Hoonah-Angoon Census Area
	Kodiak Island Borough	Nome Census Area	North Slope Borough	Northwest Arctic Borough
	Petersburg Census Area	Sitka City and Borough	Skagway Municipality	
Arizona	Apache County	Cochise County	Gila County	Greenlee County
	La Paz County	Navajo County	Santa Cruz County	
Arkansas	Baxter County	Carroll County	Montgomery County	St. Francis County
California	Amador County	Colusa County	Del Norte County	Glenn County
	Humboldt County	Lake County	Lassen County	Mariposa County
	Mendocino County	Mono County	Nevada County	Plumas County
	Siskiyou County	Tehama County	Tuolumne County	
Colorado	Archuleta County	Eagle County	Garfield County	Gunnison County
	Lake County	Mineral County	Ouray County	Routt County
	San Juan County	Summit County		

Florida	Bradford County	Calhoun County	Citrus County	Columbia County
	DeSoto County	Dixie County	Franklin County	Glades County
	Gulf County	Hamilton County	Hardee County	Hendry County
	Highlands County	Holmes County	Lafayette County	Levy County
	Madison County	Monroe County	Okeechobee County	Putnam County
	Sumter County	Suwannee County	Walton County	Washington County
Georgia	Baldwin County	Clay County	Gilmer County	Hancock County
	Lumpkin County	Polk County	Sumter County	Troup County
	White County			
Hawaii	Hawaii County	Kalawao County	Kauai County	Maui County
Illinois	McDonough County			
Indiana	Jackson County	Scott County		
Kentucky	Jackson County	Leslie County	Robertson County	
Louisiana	Tangipahoa Parish	Vernon Parish		
Maine	Knox County	Lincoln County		
Maryland	Worcester County			
Massachusetts	Dukes County	Nantucket County		
Michigan	Kalkaska County	Montmorency County		
Mississippi	Adams County	Amite County	Attala County	Benton County
	Bolivar County	Calhoun County	Carroll County	Choctaw County
	Claiborne County	Clarke County	Clay County	Coahoma County
	Covington County	Franklin County	Holmes County	Humphreys County
	Issaquena County	Jasper County	Jefferson County	Jefferson Davis County
	Jones County	Leake County	Leflore County	Marion County
	Montgomery County	Neshoba County	Noxubee County	Panola County
	Pike County	Prentiss County	Quitman County	Scott County
	Sharkey County	Sunflower County	Tallahatchie County	Tippah County
	Tishomingo County	Walthall County	Washington County	Wayne County
	Wilkinson County	Yalobusha County	Yazoo County	
Missouri	Madison County	Putnam County	Randolph County	Stone County
	Taney County			
Nebraska	Keith County	Logan County		

Nevada	Lincoln County			
New Hampshire	Belknap County Merrimack County	Carroll County	Cheshire County	Grafton County
New Mexico	Rio Arriba County	Taos County		
New York	Cattaraugus County Cortland County Genesee County Otsego County Sullivan County	Chautauqua County Essex County Greene County St. Lawrence County	Chenango County Franklin County Jefferson County Seneca County	Clinton County Fulton County Montgomery County Steuben County
North Carolina	Avery County Dare County Pamlico County Vance County	Camden County Hyde County Pasquotank County Watauga County	Chowan County Lenoir County Scotland County Wilson County	Craven County Macon County Swain County
Ohio	Fayette County			
Oregon	Clatsop County	Curry County	Gilliam County	Josephine County
South Carolina	Beaufort County	Jasper County		
Texas	Anderson County Borden County Colorado County Dallam County Freestone County Hockley County Jack County Kenedy County King County Live Oak County Martin County Nacogdoches County Polk County San Saba County Tyler County Washington County Yoakum County	Angelina County Brewster County Concho County Deaf Smith County Gillespie County Hopkins County Jasper County Kent County Kleberg County Llano County Matagorda County Navarro County Rains County Stephens County Uvalde County Wilbarger County Young County	Bailey County Brown County Cottle County Donley County Henderson County Houston County Jeff Davis County Kerr County Lamar County McMullen County Montague County Oldham County Reagan County Throckmorton County Van Zandt County Willacy County	Bee County Childress County Crane County Erath County Hill County Howard County Jim Wells County Kimble County Limestone County Marion County Moore County Palo Pinto County Refugio County Titus County Walker County Winkler County
Utah	Rich County	Wayne County		

Vermont	Addison County	Bennington County	Lamoille County	Orange County
	Rutland County	Washington County	Windham County	Windsor County
Virginia	Essex County	Lancaster County	Northampton County	Nottoway County
	Westmoreland County			
Washington	Clallam County	Island County	Jefferson County	Kittitas County
	Lewis County	Mason County	San Juan County	
American Samoa	Eastern District	Manu'a District	Swains Island	Western District
Guam	Guam			
Northern Mariana Islands	Northern Islands Municipality	Rota Municipality	Saipan Municipality	Tinian Municipality
Puerto Rico	Adjuntas Municipio	Coamo Municipio	Culebra Municipio	Jayuya Municipio
	Las Marias Municipio	Maricao Municipio	Salinas Municipio	Santa Isabel Municipio
	Utuado Municipio	Vieques Municipio		
Virgin Islands	St. Croix	St. John	St. Thomas	