



Department of the Treasury
Internal Revenue Service

Publication 1542
(Rev. March 2001)
Cat. No. 12684I

Per Diem Rates

(For Travel Within the Continental United States)



Get forms and other information faster and easier by:

Computer • www.irs.gov or **FTP** • [ftp.irs.gov](ftp://ftp.irs.gov)

FAX • 703-368-9694 (from your fax machine)

Contents

Introduction	1
Table 1. Localities Eligible for \$201 (\$42 M&IE) Per Diem Amount Under the High-Low Substantiation Method	2
Table 2. Maximum Federal Per Diem Rates	3
How To Get Tax Help	18

Introduction

This publication is for employers who pay a per diem allowance to employees for business travel away from home on or after October 1, 2000, within the continental United States (CONUS). It gives the maximum per diem rate you can use without treating part of the per diem allowance as wages for tax purposes. For a detailed discussion on the tax treatment of a per diem allowance, see chapter 13 of Publication 535, *Business Expenses*, or Revenue Procedure 2000-39, 2000-41 I.R.B. 340.

High-low method. Table 1, *Localities Eligible for \$201 (\$42 M&IE) Per Diem Amount Under the High-Low Substantiation Method*, lists the localities that are treated under that method as high cost localities for 2001 or the part of the year shown in column 4. Table 1 is on page 2. All other localities within CONUS are eligible for \$124 (\$34 meals and incidental expenses (M&IE)) per diem under the high-low method.

Regular federal per diem rate method. Table 2, *Maximum Federal Per Diem Rates*, gives the regular federal per diem rate, including the separate rate for meals and incidental expenses (M&IE) for each locality. Table 2 begins on page 3. The standard rate for all locations within CONUS *not* specifically listed in Table 2 is \$85 (\$55 for lodging and \$30 for M&IE). A federal agency can ask the General Services Administration to review the per diem rate in a particular locality. The process is described in footnote 4 of the table.

Travel outside CONUS. The federal per diem rates for localities outside CONUS, including Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, U.S. possessions, and all foreign localities, are published monthly. You can buy the per diem supplement, *Maximum Travel Per Diem Allowances for Foreign Areas*, from the U.S. Government Printing Office. Call (202) 512-1800 (not a toll-free number), write to the U.S. Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7954, or visit the GPO web site at <http://bookstore.gpo.gov>.

Per diem rates on the internet. You can access the federal per diem rates on the internet at www.policyworks.gov/perdiem.

Table 1. Localities Eligible for \$201 (\$42 M&IE) Per Diem Amount Under the High-Low Substantiation Method

Per Diem Locality			Effective Date of \$201 Rate
State	Key City	County and Other Defined Location	
CA	Palo Alto/San Jose/Sunnyvale	Santa Clara	All year
	Palm Springs	Riverside	1/1 - 5/31
	San Francisco	San Francisco	All year
	Tahoe City	Placer	All year
CO	Aspen	Pitkin	1/1 - 4/30
	Silverthorne/Keystone	Summit	All year
	Telluride	San Miguel	1/1 - 3/31
	Vail	Eagle	1/1 - 3/31 7/1 - 12/31
DC	Washington, DC	Washington, DC; the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince Georges in Maryland	All year
FL	Key West	Monroe	1/1 - 4/30
ID	Sun Valley	City limits of Sun Valley	All year
IL	Chicago	Cook and Lake	All year
LA	New Orleans/St. Bernard	Orleans, St. Bernard, Plaquemine, and Jefferson Parishes	1/1 - 5/31
MD	(For the counties of Montgomery and Prince Georges, see Washington, DC)		
	Ocean City	Worcester	6/15 - 10/31
MA	Boston	Suffolk	All year
	Cambridge	Middlesex County (except Lowell)	All year
	Martha's Vineyard	Dukes	6/1 - 10/15
MI	Mackinac Island	Mackinac	All year
	Traverse City	Grand Traverse	6/1 - 9/30
MT	Big Sky	Gallatin (except West Yellowstone Park)	1/1 - 4/30 11/1 - 12/31
NJ	Cape May	Cape May (except Ocean City)	6/1 - 11/30
	Ocean City	City limits of Ocean City	6/15 - 9/15
	Piscataway/Belle Mead	Somerset and Middlesex	All year
	Princeton/Trenton	Mercer County	All year
NY	The Bronx/Brooklyn/Queens	The boroughs of the Bronx, Brooklyn, and Queens	All year
	Manhattan	Manhattan	All year
	Nassau County/Great Neck	Nassau County	All year
	Suffolk County	Suffolk County	All year
	White Plains	City limits of White Plains	All year
PA	Hershey	City limits of Hershey	6/1 - 9/15
	Philadelphia	Philadelphia	All year
UT	Park City	Summit	1/1 - 3/31 12/15 - 12/31
VA	(For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia)		
	Wintergreen	Nelson	All year

Table 2. MAXIMUM FEDERAL PER DIEM RATES (Effective October 1, 2000)

The standard rate of \$85 (\$55 for lodging and \$30 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation allowances. (See parts 302-2, 302-4, and 302-5 of 41 CFR.)

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
AL	Birmingham	Jefferson	All year	\$59.00	\$38.00	\$97.00
	Gulf Shores	Baldwin	1/1 - 5/14	\$64.00	\$34.00	\$98.00
			5/15 - 9/4	\$101.00	\$34.00	\$135.00
			9/5 - 12/31	\$64.00	\$34.00	\$98.00
Huntsville	Madison	All year	\$70.00	\$38.00	\$108.00	
Montgomery	Montgomery	All year	\$61.00	\$38.00	\$99.00	
AR	Hot Springs	Garland	All year	\$60.00	\$30.00	\$90.00
	Little Rock	Pulaski	All year	\$61.00	\$34.00	\$95.00
AZ	Casa Grande	Pinal	1/1 - 4/30	\$80.00	\$34.00	\$114.00
			5/1 - 12/31	\$60.00	\$34.00	\$94.00
	Chinle	Apache	1/1 - 4/30	\$62.00	\$34.00	\$96.00
			5/1 - 10/31	\$98.00	\$34.00	\$132.00
			11/1 - 12/31	\$62.00	\$34.00	\$96.00
	Flagstaff	All points in Coconino County not covered under Grand Canyon per diem area	1/1 - 4/30	\$55.00	\$34.00	\$89.00
			5/1 - 10/31	\$67.00	\$34.00	\$101.00
			11/1 - 12/31	\$55.00	\$34.00	\$89.00
	Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	All year	\$106.00	\$42.00	\$148.00
Kayenta	Navajo	1/1 - 4/14	\$65.00	\$30.00	\$95.00	
		4/15 - 10/15	\$98.00	\$30.00	\$128.00	
		10/16 - 12/31	\$65.00	\$30.00	\$95.00	
Phoenix/Scottsdale	Maricopa	1/1 - 4/15	\$107.00	\$42.00	\$149.00	
		4/16 - 5/31	\$79.00	\$42.00	\$121.00	
		6/1 - 8/31	\$59.00	\$42.00	\$101.00	
		9/1 - 12/31	\$90.00	\$42.00	\$132.00	
Tucson	Pima	1/1 - 4/15	\$85.00	\$38.00	\$123.00	
		4/16 - 12/31	\$58.00	\$38.00	\$96.00	
Yuma	Yuma	All year	\$58.00	\$34.00	\$92.00	
CA	Bridgeport	City limits of Bridgeport	All year	\$55.00	\$30.00	\$85.00
	Clearlake	Lake	All year	\$59.00	\$30.00	\$89.00
	Contra Costa County	Contra Costa	All year	\$91.00	\$42.00	\$133.00
	Death Valley	Inyo	All year	\$85.00	\$46.00	\$131.00
	Kern County	Kern	All year	\$68.00	\$38.00	\$106.00
	Los Angeles	Los Angeles, Orange, Ventura, Edwards AFB; Naval Weapons Center and Ordnance Test Station, China Lake	All year	\$99.00	\$46.00	\$145.00
	Madera	Madera	All year	\$55.00	\$30.00	\$85.00
	Mammoth Lakes	Mono (except Bridgeport)	All year	\$69.00	\$46.00	\$115.00
	Marin County	Marin	All year	\$84.00	\$42.00	\$126.00
	Modesto	Stanislaus	All year	\$60.00	\$34.00	\$94.00

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
CA	Monterey	Monterey	1/1 - 4/30	\$75.00	\$42.00	\$117.00
			5/1 - 10/31	\$94.00	\$42.00	\$136.00
			11/1 - 12/31	\$75.00	\$42.00	\$117.00
	Napa	Napa	All year	\$100.00	\$42.00	\$142.00
	Oakhurst	City limits of Oakhurst (except Madera)	1/1 - 4/30	\$59.00	\$38.00	\$97.00
			5/1 - 9/30	\$75.00	\$38.00	\$113.00
			10/1 - 12/31	\$59.00	\$38.00	\$97.00
	Oakland	Alameda	All year	\$118.00	\$38.00	\$156.00
	Ontario/Barstow/ Victorville	San Bernardino	All year	\$64.00	\$38.00	\$102.00
	Palm Springs	Riverside	1/1 - 5/31	\$129.00	\$42.00	\$171.00
			6/1 - 12/31	\$79.00	\$42.00	\$121.00
	Point Arena/Gualala	Mendocino	All year	\$109.00	\$38.00	\$147.00
	Sacramento	Sacramento	All year	\$79.00	\$42.00	\$121.00
	San Diego	San Diego	All year	\$99.00	\$46.00	\$145.00
	San Francisco	San Francisco	All year	\$159.00	\$46.00	\$205.00
	San Luis Obispo	San Luis Obispo	1/1 - 5/14	\$69.00	\$38.00	\$107.00
			5/15 - 9/15	\$84.00	\$38.00	\$122.00
			9/16 - 12/31	\$69.00	\$38.00	\$107.00
	San Mateo/Redwood City	San Mateo	All year	\$110.00	\$42.00	\$152.00
	Santa Barbara	Santa Barbara	All year	\$99.00	\$38.00	\$137.00
	Santa Cruz	Santa Cruz	1/1 - 4/30	\$80.00	\$42.00	\$122.00
			5/1 - 9/15	\$108.00	\$42.00	\$150.00
			9/16 - 12/31	\$80.00	\$42.00	\$122.00
Santa Monica	City limits of Santa Monica	All year	\$109.00	\$38.00	\$147.00	
Santa Rosa	Sonoma	All year	\$79.00	\$42.00	\$121.00	
Solano County	Solano	All year	\$79.00	\$42.00	\$121.00	
South Lake Tahoe	El Dorado	1/1 - 5/31	\$77.00	\$42.00	\$119.00	
		6/1 - 8/31	\$99.00	\$42.00	\$141.00	
		9/1 - 12/31	\$77.00	\$42.00	\$119.00	
Sunnyvale/Palo Alto/ San Jose	Santa Clara	All year	\$139.00	\$46.00	\$185.00	
Tahoe City	Placer	All year	\$145.00	\$42.00	\$187.00	
Truckee	Nevada	1/1 - 6/14	\$70.00	\$42.00	\$112.00	
		6/15 - 9/30	\$90.00	\$42.00	\$132.00	
		10/1 - 12/31	\$70.00	\$42.00	\$112.00	
Visalia	Tulare	All year	\$65.00	\$38.00	\$103.00	
West Sacramento	Yolo	All year	\$69.00	\$30.00	\$99.00	
Yosemite National Park	Mariposa	1/1 - 4/30	\$82.00	\$46.00	\$128.00	
		5/1 - 9/30	\$114.00	\$46.00	\$160.00	
		10/1 - 12/31	\$82.00	\$46.00	\$128.00	
CO	Aspen	Pitkin	1/1 - 4/30	\$145.00	\$46.00	\$191.00
			5/1 - 12/31	\$89.00	\$46.00	\$135.00
	Boulder	Boulder	All year	\$90.00	\$42.00	\$132.00
Colorado Springs	El Paso	1/1 - 5/14	\$59.00	\$38.00	\$97.00	
		5/15 - 9/15	\$73.00	\$38.00	\$111.00	
		9/16 - 12/31	\$59.00	\$38.00	\$97.00	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
CO	Cortez	Montezuma	All year	\$69.00	\$34.00	\$103.00
	Crested Butte	City limits of Crested Butte	All year	\$95.00	\$42.00	\$137.00
	Denver	Adams, Arapahoe, Denver	All year	\$86.00	\$42.00	\$128.00
	Durango	La Plata	1/1 - 5/14	\$61.00	\$38.00	\$99.00
			5/15 - 9/30	\$84.00	\$38.00	\$122.00
			10/1 - 12/31	\$61.00	\$38.00	\$99.00
	Ft. Collins	Larimer (except Loveland)	All year	\$76.00	\$34.00	\$110.00
	Glenwood Springs	Garfield	1/16 - 5/14	\$55.00	\$30.00	\$85.00
			5/15 - 10/15	\$72.00	\$30.00	\$102.00
			10/16 - 12/31	\$55.00	\$30.00	\$85.00
	Gunnison	Gunnison (except Crested Butte)	1/1 - 5/14	\$55.00	\$34.00	\$89.00
			5/15 - 9/30	\$70.00	\$34.00	\$104.00
			10/1 - 12/31	\$55.00	\$34.00	\$89.00
	Jefferson County	Jefferson	All year	\$69.00	\$34.00	\$103.00
	Loveland	City limits of Loveland	All year	\$69.00	\$30.00	\$99.00
	Montrose	Montrose	All year	\$60.00	\$34.00	\$94.00
Pueblo	Pueblo	1/1 - 5/31	\$58.00	\$34.00	\$92.00	
		6/1 - 9/30	\$72.00	\$34.00	\$106.00	
		10/1 - 12/31	\$58.00	\$34.00	\$92.00	
Silverthorne/Keystone	Summit	1/1 - 4/1	\$170.00	\$38.00	\$208.00	
		4/2 - 11/30	\$130.00	\$38.00	\$168.00	
		12/1 - 12/31	\$170.00	\$38.00	\$208.00	
Steamboat Springs	Routt	All year	\$59.00	\$38.00	\$97.00	
Telluride	San Miguel	1/1 - 3/31	\$147.00	\$46.00	\$193.00	
		4/1 - 6/14	\$85.00	\$46.00	\$131.00	
		6/15 - 12/31	\$115.00	\$46.00	\$161.00	
Vail	Eagle	1/1 - 3/31	\$190.00	\$46.00	\$236.00	
		4/1 - 6/30	\$105.00	\$46.00	\$151.00	
		7/1 - 11/30	\$129.00	\$46.00	\$175.00	
		12/1 - 12/31	\$190.00	\$46.00	\$236.00	
CT	Bridgeport	City limits of Bridgeport	All year	\$109.00	\$34.00	\$143.00
	Danbury	Fairfield (except Bridgeport)	All year	\$77.00	\$38.00	\$115.00
	Groton	New London (except city limits of New London)	1/1 - 4/30	\$62.00	\$30.00	\$92.00
			5/1 - 10/31	\$99.00	\$30.00	\$129.00
			11/1 - 12/31	\$62.00	\$30.00	\$92.00
	Hartford	Hartford	All year	\$99.00	\$42.00	\$141.00
	Lakeville/Salisbury	Litchfield	All year	\$85.00	\$38.00	\$123.00
	Middlesex County	Middlesex	All year	\$60.00	\$30.00	\$90.00
	New Haven	New Haven	All year	\$87.00	\$38.00	\$125.00
New London	City limits of New London	All year	\$97.00	\$34.00	\$131.00	
Putnam/Danielson	Windham	All year	\$56.00	\$30.00	\$86.00	
DC	Washington	Washington, DC (Also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince George's in Maryland). (See also Maryland and Virginia.)	All year	\$119.00	\$46.00	\$165.00

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
DE	Dover	Kent	All year	\$69.00	\$34.00	\$103.00
	Lewes	Sussex	1/1 - 5/31	\$55.00	\$42.00	\$97.00
			6/1 - 8/31	\$73.00	\$42.00	\$115.00
			9/1 - 12/31	\$55.00	\$42.00	\$97.00
Wilmington	New Castle	All year	\$99.00	\$34.00	\$133.00	
FL	Altamonte Springs	Seminole	All year	\$71.00	\$38.00	\$109.00
	Cocoa Beach	Brevard	All year	\$85.00	\$34.00	\$119.00
	Daytona Beach	Volusia	1/1 - 1/31	\$70.00	\$38.00	\$108.00
			2/1 - 8/31	\$85.00	\$38.00	\$123.00
			9/1 - 12/31	\$70.00	\$38.00	\$108.00
	Ft. Lauderdale	Broward	1/1 - 4/30	\$90.00	\$42.00	\$132.00
			5/1 - 12/14	\$65.00	\$42.00	\$107.00
			12/15 - 12/31	\$90.00	\$42.00	\$132.00
	Ft. Myers	Lee	1/1 - 1/14	\$55.00	\$42.00	\$97.00
			1/15 - 4/15	\$70.00	\$42.00	\$112.00
			4/16 - 12/31	\$55.00	\$42.00	\$97.00
	Ft. Pierce	St Lucie	1/1 - 4/30	\$78.00	\$46.00	\$124.00
			5/1 - 12/14	\$66.00	\$46.00	\$112.00
			12/15 - 12/31	\$78.00	\$46.00	\$124.00
	Ft. Walton Beach	Okaloosa	All year	\$80.00	\$38.00	\$118.00
	Gainesville	Alachua	All year	\$61.00	\$34.00	\$95.00
	Gulf Breeze	Santa Rosa	1/1 - 4/30	\$55.00	\$38.00	\$93.00
			5/1 - 9/30	\$115.00	\$38.00	\$153.00
			10/1 - 12/31	\$55.00	\$38.00	\$93.00
	Jacksonville/Mayport	Duval County; Naval Station	All year	\$65.00	\$34.00	\$99.00
Key West	Monroe	1/1 - 4/30	\$165.00	\$46.00	\$211.00	
		5/1 - 12/31	\$105.00	\$46.00	\$151.00	
Kissimmee	Osceola	1/1 - 1/31	\$62.00	\$34.00	\$96.00	
		2/1 - 4/30	\$77.00	\$34.00	\$111.00	
		5/1 - 12/31	\$62.00	\$34.00	\$96.00	
Lakeland	Polk	1/1 - 4/30	\$71.00	\$34.00	\$105.00	
		5/1 - 12/31	\$61.00	\$34.00	\$95.00	
Leesburg	Lake	1/1 - 4/15	\$68.00	\$30.00	\$98.00	
		4/16 - 10/31	\$55.00	\$30.00	\$85.00	
		11/1 - 12/31	\$68.00	\$30.00	\$98.00	
Miami	Dade	1/1 - 4/15	\$89.00	\$42.00	\$131.00	
		4/16 - 12/31	\$75.00	\$42.00	\$117.00	
Naples	Collier	1/1 - 4/15	\$109.00	\$38.00	\$147.00	
		4/16 - 12/15	\$55.00	\$38.00	\$93.00	
		12/16 - 12/31	\$109.00	\$38.00	\$147.00	
Ocala	Marion	All year	\$59.00	\$30.00	\$89.00	
Orlando	Orange	All year	\$86.00	\$42.00	\$128.00	
Palm Beach	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island and West Palm Beach)	1/1 - 4/30	\$105.00	\$46.00	\$151.00	
		5/1 - 12/31	\$69.00	\$46.00	\$115.00	
Panama City	Bay	1/1 - 2/28	\$55.00	\$38.00	\$93.00	
		3/1 - 9/15	\$72.00	\$38.00	\$110.00	
		9/16 - 12/31	\$55.00	\$38.00	\$93.00	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
FL	Punta Gorda	Charlotte	1/1 - 4/15	\$75.00	\$38.00	\$113.00
			4/16 - 12/14	\$55.00	\$38.00	\$93.00
			12/15 - 12/31	\$75.00	\$38.00	\$113.00
	Sarasota	Sarasota	1/1 - 4/30	\$95.00	\$38.00	\$133.00
			5/1 - 12/31	\$55.00	\$38.00	\$93.00
	Sebring	Highlands	All year	\$64.00	\$30.00	\$94.00
	St. Augustine	St. Johns	1/1 - 1/31	\$63.00	\$38.00	\$101.00
			2/1 - 5/31	\$72.00	\$38.00	\$110.00
6/1 - 12/31			\$63.00	\$38.00	\$101.00	
Stuart	Martin	All year	\$57.00	\$38.00	\$95.00	
Tallahassee	Leon	All year	\$65.00	\$34.00	\$99.00	
Tampa/St. Petersburg	Hillsborough, Pinellas	1/1 - 4/30	\$105.00	\$38.00	\$143.00	
		5/1 - 12/31	\$89.00	\$38.00	\$127.00	
Vero Beach	Indian River	1/1 - 4/15	\$80.00	\$38.00	\$118.00	
		4/16 - 12/14	\$62.00	\$38.00	\$100.00	
		12/15 - 12/31	\$80.00	\$38.00	\$118.00	
GA	Albany	Dougherty	All year	\$57.00	\$34.00	\$91.00
	Athens	Clarke	All year	\$69.00	\$34.00	\$103.00
	Atlanta	Fulton, Gwinnett	All year	\$93.00	\$38.00	\$131.00
	Clayton County	Clayton	All year	\$64.00	\$30.00	\$94.00
	Cobb County	Cobb	All year	\$78.00	\$34.00	\$112.00
	Columbus	Muscogee	All year	\$56.00	\$34.00	\$90.00
	Conyers	Rockdale	All year	\$69.00	\$34.00	\$103.00
	Dekalb County	Dekalb	All year	\$78.00	\$34.00	\$112.00
	Savannah	Chatham	All year	\$71.00	\$38.00	\$109.00
IA	Cedar Rapids	Linn	All year	\$58.00	\$34.00	\$92.00
	Des Moines	Polk	All year	\$67.00	\$34.00	\$101.00
ID	Boise	Ada	All year	\$61.00	\$38.00	\$99.00
	Coeur d' Alene	Kootenai	All year	\$56.00	\$34.00	\$90.00
	Ketchum	Blaine	All year	\$84.00	\$42.00	\$126.00
	McCall	Valley	All year	\$58.00	\$38.00	\$96.00
	Stanley	Custer	1/1 - 5/31	\$55.00	\$38.00	\$93.00
			6/1 - 9/30	\$64.00	\$38.00	\$102.00
10/1 - 12/31			\$55.00	\$38.00	\$93.00	
Sun Valley	City limits of Sun Valley	All year	\$149.00	\$42.00	\$191.00	
IL	Aurora	Kane (except Elgin)	All year	\$76.00	\$30.00	\$106.00
	Chicago	Cook, Lake	All year	\$130.00	\$46.00	\$176.00
	Du Page County	Du Page	All year	\$89.00	\$38.00	\$127.00
	Elgin	City limits of Elgin	All year	\$60.00	\$30.00	\$90.00
	Rockford	Winnebago	All year	\$60.00	\$30.00	\$90.00
IN	Anderson	Madison	All year	\$61.00	\$30.00	\$91.00
	Carmel	Hamilton	All year	\$65.00	\$38.00	\$103.00
	Ft. Wayne	Allen	All year	\$57.00	\$30.00	\$87.00

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
IN	Indianapolis	Marion	All year	\$70.00	\$42.00	\$112.00
	Lafayette	Tippecanoe	All year	\$65.00	\$30.00	\$95.00
	Michigan City	La Porte	All year	\$59.00	\$34.00	\$93.00
	Muncie	Delaware	All year	\$59.00	\$34.00	\$93.00
	Nashville	Brown	1/1 - 3/31	\$59.00	\$38.00	\$97.00
			4/1 - 11/15	\$75.00	\$38.00	\$113.00
			11/16 - 12/31	\$59.00	\$38.00	\$97.00
South Bend	St. Joseph	All year	\$58.00	\$34.00	\$92.00	
Valparaiso/Burlington Beach	Porter	All year	\$69.00	\$34.00	\$103.00	
KS	Kansas City/Overland Park	Johnson, Wyandotte	All year	\$85.00	\$38.00	\$123.00
	Wichita	Sedgwick	All year	\$59.00	\$38.00	\$97.00
KY	Covington	Kenton	All year	\$80.00	\$38.00	\$118.00
	Lexington	Fayette	All year	\$59.00	\$30.00	\$89.00
	Louisville	Jefferson	All year	\$69.00	\$38.00	\$107.00
LA	Baton Rouge	East Baton Rouge Parish	All year	\$65.00	\$38.00	\$103.00
	Gonzales	Ascension Parish	All year	\$59.00	\$34.00	\$93.00
	Lake Charles	Calcasieu Parish	All year	\$70.00	\$34.00	\$104.00
	New Orleans/St. Bernard	Orleans, St. Bernard, Plaquemine & Jefferson Parishes	1/1 - 5/31	\$139.00	\$42.00	\$181.00
			6/1 - 12/31	\$89.00	\$42.00	\$131.00
	Shreveport/Bossier City	Caddo Parish	All year	\$62.00	\$38.00	\$100.00
	Slidell	St. Tammany Parish	All year	\$60.00	\$30.00	\$90.00
St. Francisville	West Feliciana Parish	All year	\$75.00	\$38.00	\$113.00	
MA	Andover	Essex	All year	\$109.00	\$38.00	\$147.00
	Boston	Suffolk	All year	\$192.00	\$46.00	\$238.00
	Cambridge	Middlesex	All year	\$192.00	\$46.00	\$238.00
	Falmouth	City limits of Falmouth	1/1 - 5/31	\$70.00	\$38.00	\$108.00
			6/1 - 9/30	\$105.00	\$38.00	\$143.00
			10/1 - 12/31	\$70.00	\$38.00	\$108.00
	Hyannis	Barnstable	All year	\$94.00	\$38.00	\$132.00
	Lowell	City limits of Lowell (except Cambridge)	All year	\$99.00	\$34.00	\$133.00
	Martha's Vineyard	Dukes	1/1 - 5/31	\$110.00	\$46.00	\$156.00
			6/1 - 10/15	\$165.00	\$46.00	\$211.00
			10/16 - 12/31	\$110.00	\$46.00	\$156.00
	Nantucket	Nantucket	All year	\$95.00	\$46.00	\$141.00
	New Bedford	City limits of New Bedford	1/1 - 5/14	\$65.00	\$34.00	\$99.00
5/15 - 10/15			\$75.00	\$34.00	\$109.00	
10/16 - 12/31			\$65.00	\$34.00	\$99.00	
Northampton	Hampshire	All year	\$72.00	\$34.00	\$106.00	
Pittsfield	Berkshire	All year	\$65.00	\$38.00	\$103.00	
Plymouth	Plymouth	1/1 - 6/14	\$62.00	\$34.00	\$96.00	
		6/15 - 10/15	\$96.00	\$34.00	\$130.00	
		10/16 - 12/31	\$62.00	\$34.00	\$96.00	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
MA	Quincy	Norfolk	All year	\$74.00	\$38.00	\$112.00
	Springfield	Hampden	All year	\$67.00	\$34.00	\$101.00
	Taunton	Bristol (except New Bedford)	All year	\$70.00	\$30.00	\$100.00
	Worcester	Worcester	All year	\$79.00	\$34.00	\$113.00
MD	Annapolis	Anne Arundel	All year	\$90.00	\$42.00	\$132.00
	Baltimore	Baltimore	All year	\$110.00	\$42.00	\$152.00
	Columbia	Howard	All year	\$110.00	\$42.00	\$152.00
	Frederick	Frederick	All year	\$57.00	\$30.00	\$87.00
	Grasonville	Queen Annes	All year	\$75.00	\$38.00	\$113.00
	Harford County	Harford	All year	\$104.00	\$38.00	\$142.00
	Lexington Park/ Leonardtown/Lusby	St. Marys, Calvert	All year	\$66.00	\$34.00	\$100.00
	Ocean City	Worcester	1/1 - 6/14	\$69.00	\$46.00	\$115.00
			6/15 - 10/31	\$130.00	\$46.00	\$176.00
11/1 - 12/31			\$69.00	\$46.00	\$115.00	
St. Michaels	Talbot	All year	\$100.00	\$42.00	\$142.00	
ME	Bar Harbor	Hancock	1/1 - 6/14	\$89.00	\$38.00	\$127.00
			6/15 - 10/15	\$110.00	\$38.00	\$148.00
			10/16 - 12/31	\$89.00	\$38.00	\$127.00
	Bath	Sagadahoc	1/1 - 4/30	\$55.00	\$34.00	\$89.00
			5/1 - 10/31	\$61.00	\$34.00	\$95.00
			11/1 - 12/31	\$55.00	\$34.00	\$89.00
	Kennebunk	City limits of Kennebunk	All year	\$75.00	\$38.00	\$113.00
	Kittery	Portsmouth Naval Shipyard	1/1 - 6/14	\$65.00	\$34.00	\$99.00
			6/15 - 10/31	\$75.00	\$34.00	\$109.00
11/1 - 12/31			\$65.00	\$34.00	\$99.00	
Portland	Cumberland	1/1 - 6/30	\$62.00	\$38.00	\$100.00	
		7/1 - 10/31	\$80.00	\$38.00	\$118.00	
		11/1 - 12/31	\$62.00	\$38.00	\$100.00	
Rockport	Knox	1/1 - 6/30	\$55.00	\$42.00	\$97.00	
		7/1 - 8/26	\$87.00	\$42.00	\$129.00	
		8/27 - 12/31	\$55.00	\$42.00	\$97.00	
Sanford	York (except Kennebunk and Kittery)	All year	\$60.00	\$30.00	\$90.00	
Wiscasset	Lincoln	All year	\$79.00	\$38.00	\$117.00	
MI	Ann Arbor	Washtenaw	All year	\$67.00	\$38.00	\$105.00
	Charlevoix	Charlevoix	1/1 - 5/31	\$59.00	\$38.00	\$97.00
			6/1 - 8/31	\$105.00	\$38.00	\$143.00
			9/1 - 12/31	\$59.00	\$38.00	\$97.00
	Detroit	Wayne	All year	\$109.00	\$46.00	\$155.00
	East Lansing	City limits of East Lansing	All year	\$65.00	\$38.00	\$103.00
	Frankenmuth	Saginaw	1/1 - 6/14	\$55.00	\$34.00	\$89.00
			6/15 - 9/15	\$69.00	\$34.00	\$103.00
9/16 - 12/31			\$55.00	\$34.00	\$89.00	
Frankfort	Benzie	All year	\$62.00	\$34.00	\$96.00	
Gaylord	Otsego	All year	\$67.00	\$38.00	\$105.00	
Grand Rapids	Kent	All year	\$62.00	\$34.00	\$96.00	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
MI	Holland	Ottawa	All year	\$60.00	\$34.00	\$94.00
	Lansing	Ingham (except East Lansing)	All year	\$57.00	\$34.00	\$91.00
	Leland	Leelanau	All year	\$75.00	\$34.00	\$109.00
	Mackinac Island	Mackinac	All year	\$165.00	\$46.00	\$211.00
	Midland	Midland	All year	\$56.00	\$34.00	\$90.00
	Mt. Pleasant	Isabella	All year	\$60.00	\$34.00	\$94.00
	Muskegon	Muskegon	1/1 - 4/30	\$55.00	\$30.00	\$85.00
			5/1 - 8/31	\$79.00	\$30.00	\$109.00
			9/1 - 12/31	\$55.00	\$30.00	\$85.00
	Ontonagon	Ontonagon	All year	\$65.00	\$30.00	\$95.00
	Petoskey	Emmet	1/1 - 5/31	\$55.00	\$38.00	\$93.00
			6/1 - 10/31	\$65.00	\$38.00	\$103.00
			11/1 - 12/31	\$55.00	\$38.00	\$93.00
	Pontiac/Troy/Auburn Hills	Oakland, City limits of Auburn Hills	All year	\$94.00	\$38.00	\$132.00
	Sault Ste Marie	Chippewa	All year	\$63.00	\$34.00	\$97.00
South Haven	Van Buren	All year	\$76.00	\$34.00	\$110.00	
Traverse City	Grand Traverse	1/1 - 5/31	\$60.00	\$42.00	\$102.00	
		6/1 - 9/30	\$125.00	\$42.00	\$167.00	
		10/1 - 12/31	\$60.00	\$42.00	\$102.00	
Warren	Macomb	All year	\$83.00	\$34.00	\$117.00	
MN	Anoka County	Anoka	All year	\$65.00	\$34.00	\$99.00
	Dakota County	Dakota	All year	\$75.00	\$34.00	\$109.00
	Duluth	St. Louis	1/1 - 5/31	\$56.00	\$42.00	\$98.00
			6/1 - 10/31	\$75.00	\$42.00	\$117.00
			11/1 - 12/31	\$56.00	\$42.00	\$98.00
Minneapolis/St. Paul	Hennepin, Ramsey, and Fort Snelling Military Reservation and Navy Astronautics group (Detachment Bravo)	All year	\$95.00	\$46.00	\$141.00	
Rochester	Olmsted	All year	\$72.00	\$34.00	\$106.00	
MO	Branson	Taney	All year	\$58.00	\$34.00	\$92.00
	Hannibal	Marion	All year	\$57.00	\$30.00	\$87.00
	Kansas City/Clay County	Clay, Jackson	All year	\$85.00	\$42.00	\$127.00
	Osage Beach	City limits of Osage Beach	All year	\$89.00	\$30.00	\$119.00
	Platte County	Platte	All year	\$61.00	\$34.00	\$95.00
	Springfield	Greene	All year	\$61.00	\$30.00	\$91.00
	St. Louis	St Charles, St. Louis	All year	\$90.00	\$46.00	\$136.00
MS	Bay St. Louis	Hancock	1/1 - 3/31	\$55.00	\$38.00	\$93.00
			4/1 - 10/31	\$69.00	\$38.00	\$107.00
			11/1 - 12/31	\$55.00	\$38.00	\$93.00
	Biloxi	City limits of Biloxi	All year	\$72.00	\$38.00	\$110.00
Gulfport	Harrison (except Biloxi)	All year	\$70.00	\$30.00	\$100.00	
Robinsonville	Tunica	All year	\$59.00	\$34.00	\$93.00	

Per Diem Locality:				Computing Maximum Rate:			
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴	
MT	Big Sky	Gallatin (except West Yellowstone Park)	1/1 - 4/30	\$125.00	\$46.00	\$171.00	
			5/1 - 10/31	\$67.00	\$46.00	\$113.00	
			11/1 - 12/31	\$125.00	\$46.00	\$171.00	
	Polson/Kalispell	Flathead, Lake	1/1 - 5/31	\$55.00	\$30.00	\$85.00	
			6/1 - 9/15	\$64.00	\$30.00	\$94.00	
			9/16 - 12/31	\$55.00	\$30.00	\$85.00	
	West Yellowstone Park	City limits of West Yellowstone Park	1/1 - 5/31	\$55.00	\$34.00	\$89.00	
			6/1 - 9/30	\$92.00	\$34.00	\$126.00	
			10/1 - 12/31	\$55.00	\$34.00	\$89.00	
NC	Atlantic Beach	City limits of Atlantic Beach	1/1 - 5/31	\$55.00	\$30.00	\$85.00	
			6/1 - 8/31	\$64.00	\$30.00	\$94.00	
			9/1 - 12/31	\$55.00	\$30.00	\$85.00	
	Chapel Hill	Orange	All year	\$80.00	\$38.00	\$118.00	
	Charlotte	Mecklenburg	All year	\$71.00	\$38.00	\$109.00	
	Fayetteville	Cumberland	All year	\$63.00	\$34.00	\$97.00	
	Greensboro	Guilford	All year	\$67.00	\$38.00	\$105.00	
	Havelock	Craven (except New Bern)	All year	\$60.00	\$30.00	\$90.00	
	Kill Devil	Dare		1/1 - 2/28	\$75.00	\$38.00	\$113.00
				3/1 - 4/30	\$55.00	\$38.00	\$93.00
				5/1 - 9/30	\$114.00	\$38.00	\$152.00
				10/1 - 12/31	\$75.00	\$38.00	\$113.00
New Bern	City limits of New Bern	All year	\$62.00	\$34.00	\$96.00		
Raleigh	Wake	All year	\$74.00	\$38.00	\$112.00		
Research Triangle Park/ Durham	Durham	All year	\$85.00	\$42.00	\$127.00		
Wilmington	New Hanover	All year	\$58.00	\$34.00	\$92.00		
Winston Salem	Forsyth	All year	\$64.00	\$38.00	\$102.00		
ND	The standard CONUS rate of \$85 (\$55 for lodging and \$30 for M&IE) applies to all per diem localities in the state of North Dakota.						
NE	Omaha	Douglas	All year	\$63.00	\$38.00	\$101.00	
NH	Concord	Merrimack	1/1 - 4/30	\$58.00	\$34.00	\$92.00	
			5/1 - 10/31	\$68.00	\$34.00	\$102.00	
			11/1 - 12/31	\$58.00	\$34.00	\$92.00	
	Conway	Carroll	All year	\$89.00	\$38.00	\$127.00	
	Durham	Strafford	All year	\$89.00	\$30.00	\$119.00	
	Hanover/Sullivan County	Grafton, Sullivan	All year	\$96.00	\$42.00	\$138.00	
	Laconia	Belknap	All year	\$73.00	\$34.00	\$107.00	
	Manchester	Hillsborough	All year	\$89.00	\$34.00	\$123.00	
Newington	Rockingham, Pease AFB (except Portsmouth)		1/1 - 6/30	\$65.00	\$42.00	\$107.00	
			7/1 - 10/31	\$81.00	\$42.00	\$123.00	
			11/1 - 12/31	\$65.00	\$42.00	\$107.00	
Portsmouth	City limits of Portsmouth	1/1 - 10/15	\$85.00	\$42.00	\$127.00		
		10/16 - 12/31	\$69.00	\$42.00	\$111.00		
NJ	Atlantic City	Atlantic	1/1 - 5/31	\$79.00	\$42.00	\$121.00	
			6/1 - 11/30	\$100.00	\$42.00	\$142.00	
			12/1 - 12/31	\$79.00	\$42.00	\$121.00	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
NJ	Cape May	Cape May	1/1 - 5/31	\$95.00	\$42.00	\$137.00
			6/1 - 11/30	\$155.00	\$42.00	\$197.00
			12/1 - 12/31	\$95.00	\$42.00	\$137.00
	Cherry Hill/ Camden/ Moorestown	Camden, Burlington	All year	\$74.00	\$42.00	\$116.00
	Eatontown	Monmouth	All year	\$84.00	\$38.00	\$122.00
	Edison	Middlesex (except Piscataway)	All year	\$65.00	\$30.00	\$95.00
	Flemington	Hunterdon	All year	\$80.00	\$34.00	\$114.00
	Freehold	City limits of Freehold	1/1 - 6/30	\$80.00	\$34.00	\$114.00
			7/1 - 8/31	\$95.00	\$34.00	\$129.00
			9/1 - 12/31	\$80.00	\$34.00	\$114.00
	Millville	Cumberland	All year	\$58.00	\$30.00	\$88.00
	Newark	Bergen, Essex, Hudson, Passaic	All year	\$100.00	\$42.00	\$142.00
	Ocean City	City limits of Ocean City	1/1 - 6/14	\$80.00	\$38.00	\$118.00
			6/15 - 9/15	\$215.00	\$38.00	\$253.00
			9/16 - 12/31	\$80.00	\$38.00	\$118.00
Parsippany/ PicatinneyArsenal/ Dover	Morris	All year	\$114.00	\$38.00	\$152.00	
Piscataway/Belle Mead	Somerset; and the city limits of Piscataway	All year	\$144.00	\$38.00	\$182.00	
Princeton/Trenton	Mercer	All year	\$139.00	\$42.00	\$181.00	
Toms River	Ocean	1/1 - 5/14	\$65.00	\$38.00	\$103.00	
		5/15 - 9/15	\$89.00	\$38.00	\$127.00	
		9/16 - 12/31	\$65.00	\$38.00	\$103.00	
Union County	Union	All year	\$100.00	\$38.00	\$138.00	
NM	Albuquerque	Bernalillo	All year	\$65.00	\$38.00	\$103.00
	Cloudcroft	Otero	1/1 - 5/31	\$65.00	\$30.00	\$95.00
			6/1 - 10/31	\$74.00	\$30.00	\$104.00
			11/1 - 12/31	\$65.00	\$30.00	\$95.00
	Los Alamos	Los Alamos	All year	\$71.00	\$34.00	\$105.00
Santa Fe	Santa Fe	All year	\$90.00	\$46.00	\$136.00	
Taos	Taos	All year	\$75.00	\$34.00	\$109.00	
NV	Incline Village/Crystal Bay	City limits of Incline Village/Crystal Bay	1/1 - 5/14	\$79.00	\$38.00	\$117.00
			5/15 - 9/15	\$99.00	\$38.00	\$137.00
			9/16 - 12/31	\$79.00	\$38.00	\$117.00
	Las Vegas	Clark, Nellis AFB	All year	\$72.00	\$38.00	\$110.00
Reno	All locations in Washoe County, except Incline Village and Crystal Bay	All year	\$55.00	\$30.00	\$85.00	
Stateline	Douglas	All year	\$108.00	\$42.00	\$150.00	
NY	Albany	Albany	All year	\$74.00	\$42.00	\$116.00
	The Bronx/Brooklyn/ Queens	The boroughs of the Bronx/Brooklyn/ Queens	All year	\$170.00	\$46.00	\$216.00
	Buffalo	Erie	All year	\$78.00	\$42.00	\$120.00
	Glens Falls	Warren	1/1 - 5/31	\$55.00	\$34.00	\$89.00
			6/1 - 9/30	\$74.00	\$34.00	\$108.00
10/1 - 12/31	\$55.00	\$34.00	\$89.00			
Ithaca	Tompkins	All year	\$57.00	\$34.00	\$91.00	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&E Rate	Maximum Per Diem Rate ⁴
NY	Kingston	Ulster	All year	\$79.00	\$38.00	\$117.00
	Lake Placid	Essex	1/1 - 6/14	\$59.00	\$38.00	\$97.00
			6/15 - 10/15	\$86.00	\$38.00	\$124.00
			10/16 - 12/31	\$59.00	\$38.00	\$97.00
	Manhattan	Manhattan	All year	\$198.00	\$46.00	\$244.00
	Monroe	Orange (except West Point)	All year	\$59.00	\$30.00	\$89.00
	Nassau County/Great Neck	Nassau	All year	\$190.00	\$42.00	\$232.00
	Niagra Falls	Niagra	1/1 - 4/30	\$55.00	\$34.00	\$89.00
			5/1 - 10/31	\$79.00	\$34.00	\$113.00
			11/1 - 12/31	\$55.00	\$34.00	\$89.00
	Nyack/Palisades	Rockland	1/1 - 3/31	\$57.00	\$38.00	\$95.00
			4/1 - 9/30	\$67.00	\$38.00	\$105.00
			10/1 - 12/31	\$57.00	\$38.00	\$95.00
	Owego	Tioga	All year	\$73.00	\$30.00	\$103.00
	Poughkeepsie	Dutchess	All year	\$74.00	\$38.00	\$112.00
	Rochester	Monroe	1/1 - 4/30	\$58.00	\$42.00	\$100.00
			5/1 - 10/31	\$65.00	\$42.00	\$107.00
			11/1 - 12/31	\$58.00	\$42.00	\$100.00
	Saratoga Springs	Saratoga	1/1 - 6/30	\$75.00	\$38.00	\$113.00
			7/1 - 10/31	\$95.00	\$38.00	\$133.00
11/1 - 12/31			\$75.00	\$38.00	\$113.00	
Staten Island	Richmond	All year	\$120.00	\$42.00	\$162.00	
Suffolk County	Suffolk	All year	\$149.00	\$38.00	\$187.00	
Syracuse	Onondaga	All year	\$70.00	\$34.00	\$104.00	
Tarrytown	Westchester (except White Plains)	All year	\$114.00	\$42.00	\$156.00	
Waterloo/Romulus	Seneca	1/1 - 6/14	\$69.00	\$34.00	\$103.00	
		6/15 - 9/15	\$89.00	\$34.00	\$123.00	
		9/16 - 12/31	\$69.00	\$34.00	\$103.00	
Watkins Glen	Schuyler	All year	\$59.00	\$34.00	\$93.00	
West Point	City limits of West Point	All year	\$121.00	\$34.00	\$155.00	
White Plains	City limits of White Plains	All year	\$165.00	\$42.00	\$207.00	
OH	Akron	Summit	All year	\$72.00	\$38.00	\$110.00
	Bellevue	Huron	All year	\$72.00	\$30.00	\$102.00
	Cambridge	Guernsey	1/1 - 4/30	\$59.00	\$34.00	\$93.00
			5/1 - 9/15	\$68.00	\$34.00	\$102.00
			9/16 - 12/31	\$59.00	\$34.00	\$93.00
	Cincinnati	Hamilton, Warren	All year	\$69.00	\$46.00	\$115.00
	Cleveland	Cuyahoga	All year	\$86.00	\$42.00	\$128.00
	Columbus	Franklin	All year	\$75.00	\$38.00	\$113.00
	Dayton	Montgomery	All year	\$65.00	\$30.00	\$95.00
Fairborn	Greene	All year	\$66.00	\$34.00	\$100.00	
Geneva/Hamilton	Ashtabula, Butler	All year	\$59.00	\$34.00	\$93.00	
Lancaster	Fairfield	All year	\$66.00	\$30.00	\$96.00	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
OH	Port Clinton/Oak Harbor	Ottawa	1/1 - 5/31	\$69.00	\$34.00	\$103.00
			6/1 - 9/5	\$95.00	\$34.00	\$129.00
			9/6 - 12/31	\$69.00	\$34.00	\$103.00
	Sandusky	Erie	1/1 - 4/30	\$55.00	\$38.00	\$93.00
			5/1 - 9/5	\$85.00	\$38.00	\$123.00
			9/6 - 12/31	\$55.00	\$38.00	\$93.00
	Toledo	Lucas	All year	\$69.00	\$30.00	\$99.00
OK	Oklahoma City	Oklahoma	All year	\$65.00	\$38.00	\$103.00
OR	Ashland	Jackson	All year	\$59.00	\$42.00	\$101.00
	Beaverton	Washington	All year	\$59.00	\$38.00	\$97.00
	Bend	Deschutes	1/1 - 5/31	\$59.00	\$38.00	\$97.00
			6/1 - 9/30	\$69.00	\$38.00	\$107.00
			10/1 - 12/31	\$59.00	\$38.00	\$97.00
	Clackamas	Clackamas	All year	\$64.00	\$34.00	\$98.00
	Crater Lake	Klamath	All year	\$74.00	\$38.00	\$112.00
	Eugene	Lane (except Florence)	All year	\$62.00	\$38.00	\$100.00
	Florence	City limits of Florence	All year	\$80.00	\$34.00	\$114.00
	Lincoln City/Newport	Lincoln	All year	\$65.00	\$34.00	\$99.00
Portland	Multnomah	All year	\$77.00	\$38.00	\$115.00	
		1/1 - 6/30	\$59.00	\$34.00	\$93.00	
		7/1 - 8/31	\$79.00	\$34.00	\$113.00	
9/1 - 12/31	\$59.00	\$34.00	\$93.00			
PA	Chester/Radnor/Essington	Delaware (except Wayne)	All year	\$75.00	\$34.00	\$109.00
	Easton	Northampton	All year	\$68.00	\$34.00	\$102.00
	Erie	Erie	All year	\$65.00	\$30.00	\$95.00
	Gettysburg	Adams	1/1 - 4/30	\$55.00	\$34.00	\$89.00
			5/1 - 10/31	\$80.00	\$34.00	\$114.00
			11/1 - 12/31	\$55.00	\$34.00	\$89.00
	Harrisburg	Dauphin (except Hershey)	All year	\$79.00	\$42.00	\$121.00
	Hershey	City limits of Hershey	1/1 - 5/31	\$55.00	\$42.00	\$97.00
			6/1 - 9/15	\$125.00	\$42.00	\$167.00
			9/16 - 12/31	\$55.00	\$42.00	\$97.00
	King of Prussia/Ft. Washington/Bala Cynwyd	Montgomery	All year	\$84.00	\$42.00	\$126.00
	Lancaster	Lancaster	All year	\$69.00	\$38.00	\$107.00
	Malvern/Downington/Valley Forge	Chaster	All year	\$83.00	\$38.00	\$121.00
	Mechanicsburg	Cumberland	All year	\$74.00	\$34.00	\$108.00
	Philadelphia	Philadelphia	All year	\$118.00	\$46.00	\$164.00
Pittsburgh	Allegheny	All year	\$79.00	\$46.00	\$125.00	
Reading	Berks	All year	\$75.00	\$38.00	\$113.00	
Scranton	Lackawanna	All year	\$60.00	\$30.00	\$90.00	
Warminster	Bucks, Navy Air Development Center	All year	\$75.00	\$42.00	\$117.00	
Wayne	City limits of Wayne	All year	\$100.00	\$42.00	\$142.00	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&E Rate	Maximum Per Diem Rate ⁴
RI	Block Island	Block Island only	All year	\$55.00	\$30.00	\$85.00
	East Greenwich	Kent, Naval Construction Battalion, Davisville	All year	\$69.00	\$38.00	\$107.00
	Newport	Newport (except Block Island)	1/1 - 3/31 4/1 - 12/31	\$77.00 \$111.00	\$42.00 \$42.00	\$119.00 \$153.00
	North Kingstown	Washington	All year	\$89.00	\$30.00	\$119.00
	Providence	Providence	All year	\$79.00	\$42.00	\$121.00
SC	Aiken	Aiken	All year	\$65.00	\$30.00	\$95.00
	Charleston/Berkeley	Berkeley, Charleston	All year	\$99.00	\$42.00	\$141.00
	Columbia	Richland	All year	\$65.00	\$30.00	\$95.00
	Greenville	Greenville	All year	\$56.00	\$38.00	\$94.00
	Hilton Head	Beaufort	1/1 - 3/14	\$75.00	\$42.00	\$117.00
			3/15 - 9/30	\$96.00	\$42.00	\$138.00
			10/1 - 12/31	\$75.00	\$42.00	\$117.00
	Myrtle Beach	Horry, Myrtle Beach AFB	1/1 - 2/28	\$55.00	\$42.00	\$97.00
3/1 - 5/31			\$76.00	\$42.00	\$118.00	
6/1 - 8/31			\$100.00	\$42.00	\$142.00	
9/1 - 11/30			\$65.00	\$42.00	\$107.00	
12/1 - 12/31			\$55.00	\$42.00	\$97.00	
Spartanburg	Spartanburg	All year	\$56.00	\$30.00	\$86.00	
SD	Hot Springs	Fall River	1/1 - 6/14	\$55.00	\$30.00	\$85.00
			6/15 - 10/15	\$85.00	\$30.00	\$115.00
			10/16 - 12/31	\$55.00	\$30.00	\$85.00
Rapid City	Pennington	1/1 - 5/14 5/15 - 9/30 10/1 - 12/31	\$55.00 \$99.00 \$55.00	\$34.00 \$34.00 \$34.00	\$89.00 \$133.00 \$89.00	
Sturgis	Meade	All year	\$59.00	\$30.00	\$89.00	
TN	Alcoa	Blount (except Townsend)	All year	\$59.00	\$30.00	\$89.00
	Chattanooga	Hamilton	All year	\$56.00	\$30.00	\$86.00
	Gatlinburg	Sevier	1/1 - 4/30	\$61.00	\$38.00	\$99.00
			5/1 - 10/31	\$80.00	\$38.00	\$118.00
			11/1 - 12/31	\$61.00	\$38.00	\$99.00
	Memphis	Shelby	All year	\$70.00	\$38.00	\$108.00
	Murfreesboro	Rutherford	All year	\$57.00	\$30.00	\$87.00
	Nashville	Davidson	All year	\$72.00	\$42.00	\$114.00
Townsend	City limits of Townsend	All year	\$63.00	\$34.00	\$97.00	
Williamson County	Williamson County	All year	\$59.00	\$30.00	\$89.00	
TX	Amarillo	Potter	All year	\$57.00	\$30.00	\$87.00
	Arlington	Tarrant	All year	\$77.00	\$34.00	\$111.00
	Austin	Travis	All year	\$80.00	\$38.00	\$118.00
	Bryan	Brazos	All year	\$60.00	\$30.00	\$90.00
	College Station	City limits of College Station	All year	\$69.00	\$34.00	\$103.00
	Corpus Christi	Nueces	All year	\$59.00	\$38.00	\$97.00
	Dallas	Dallas	All year	\$89.00	\$46.00	\$135.00
	El Paso	El Paso	All year	\$78.00	\$38.00	\$116.00

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
TX	Ft. Davis	Jeff Davis	All year	\$68.00	\$30.00	\$98.00
	Ft. Worth	City limits of Ft. Worth	All year	\$94.00	\$38.00	\$132.00
	Galveston	Galveston	All year	\$76.00	\$42.00	\$118.00
	Granbury	Hood	All year	\$60.00	\$30.00	\$90.00
	Houston	Harris, L.B. Johnson Space Center and Ellington AFB	All year	\$73.00	\$42.00	\$115.00
	Killeen	Bell	All year	\$59.00	\$30.00	\$89.00
	Laredo	Webb	All year	\$70.00	\$30.00	\$100.00
	McAllen	Hidalgo	All year	\$69.00	\$34.00	\$103.00
	Plano	Collin	All year	\$70.00	\$34.00	\$104.00
	San Antonio	Bexar	All year	\$91.00	\$42.00	\$133.00
	South Padre Island	Cameron	All year	\$70.00	\$38.00	\$108.00
	Waco	Mclennan	All year	\$57.00	\$30.00	\$87.00
UT	Bullfrog	Garfield	All year	\$73.00	\$30.00	\$103.00
	Cedar City	Iron	1/1 - 5/31	\$55.00	\$34.00	\$89.00
			6/1 - 9/4	\$71.00	\$34.00	\$105.00
			9/5 - 12/31	\$55.00	\$34.00	\$89.00
	Moab	Grand	1/1 - 3/14	\$59.00	\$34.00	\$93.00
			3/15 - 10/31	\$76.00	\$34.00	\$110.00
			11/1 - 12/31	\$59.00	\$34.00	\$93.00
	Ogden/Layton/Davis	Davis, Weber	All year	\$69.00	\$34.00	\$103.00
Park City	Summit	1/1 - 3/31	\$145.00	\$46.00	\$191.00	
		4/1 - 12/14	\$69.00	\$46.00	\$115.00	
		12/15 - 12/31	\$145.00	\$46.00	\$191.00	
Provo	Utah	All year	\$60.00	\$38.00	\$98.00	
Salt Lake City	Salt Lake and Dugway Proving Ground and Tooele Army Depot	All year	\$75.00	\$42.00	\$117.00	
VA	Charlottesville	Independent city of Charlottesville	All year	\$60.00	\$42.00	\$102.00
	Lynchburg	Independent city of Lynchburg	All year	\$62.00	\$38.00	\$100.00
	Manassas	Prince William	All year	\$64.00	\$34.00	\$98.00
	Richmond	Chesterfield, Henrico, the independent city of Richmond, and Defense Supply Center	All year	\$77.00	\$38.00	\$115.00
	Roanoke	Independent city of Roanoke	All year	\$59.00	\$34.00	\$93.00
	Virginia Beach	The independent city of Virginia Beach (also Norfolk, Portsmouth, and Chesapeake)	1/1 - 3/31	\$55.00	\$38.00	\$93.00
			4/1 - 10/31	\$109.00	\$38.00	\$147.00
			11/1 - 12/31	\$55.00	\$38.00	\$93.00
	Wallops Island	Accomack	1/1 - 5/31	\$69.00	\$34.00	\$103.00
			6/1 - 9/5	\$89.00	\$34.00	\$123.00
			9/6 - 12/31	\$69.00	\$34.00	\$103.00
Williamsburg	The independent city of Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)	1/1 - 3/31	\$59.00	\$38.00	\$97.00	
		4/1 - 10/31	\$99.00	\$38.00	\$137.00	
		11/1 - 12/31	\$59.00	\$38.00	\$97.00	
Wintergreen	Nelson	All year	\$125.00	\$46.00	\$171.00	
Woodbridge	City limits of Woodbridge	All year	\$69.00	\$38.00	\$107.00	
VT	Burlington/St. Albans	Franklin, Chittenden	All year	\$82.00	\$38.00	\$120.00

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
VT	Manchester	Bennington	All year	\$68.00	\$42.00	\$110.00
	Middlebury	Addison	All year	\$68.00	\$38.00	\$106.00
	Montpelier	Washington	All year	\$62.00	\$30.00	\$92.00
	White River Junction	Windsor	1/1 - 9/14 9/15 - 10/31 11/1 - 12/31	\$55.00 \$69.00 \$55.00	\$34.00 \$34.00 \$34.00	\$89.00 \$103.00 \$89.00
WA	Anacortes	Island, Skagit	All year	\$59.00	\$38.00	\$97.00
	Bremerton	Kitsap	All year	\$61.00	\$34.00	\$95.00
	Everett	Snohomish (except Lynnwood)	All year	\$59.00	\$38.00	\$97.00
	Friday Harbor	San Juan	1/1 - 4/30 5/1 - 9/30 10/1 - 12/31	\$65.00 \$95.00 \$65.00	\$42.00 \$42.00 \$42.00	\$107.00 \$137.00 \$107.00
	Lynnwood	City limits of Lynnwood	All year	\$89.00	\$34.00	\$123.00
	Ocean Shores	Grays Harbor	1/1 - 3/31 4/1 - 9/30 10/1 - 12/31	\$55.00 \$82.00 \$55.00	\$38.00 \$38.00 \$38.00	\$93.00 \$120.00 \$93.00
	Olympia/Tumwater	Thurston	All year	\$58.00	\$38.00	\$96.00
	Port Angeles	City limits of Port Angeles	All year	\$65.00	\$38.00	\$103.00
	Port Townsend	Jefferson	All year	\$78.00	\$34.00	\$112.00
	Seattle	King	All year	\$109.00	\$46.00	\$155.00
	Sequim	Clallam (except Port Angeles)	All year	\$60.00	\$34.00	\$94.00
	Spokane	Spokane	All year	\$63.00	\$38.00	\$101.00
WI	Brookfield	Waukesha	All year	\$66.00	\$38.00	\$104.00
	Green Bay	Brown	All year	\$59.00	\$34.00	\$93.00
	Lake Geneva	Walworth	1/1 - 5/31 6/1 - 9/4 9/5 - 12/31	\$66.00 \$85.00 \$66.00	\$38.00 \$38.00 \$38.00	\$104.00 \$123.00 \$104.00
	Madison	Dane	All year	\$60.00	\$38.00	\$98.00
	Milwaukee	Milwaukee	All year	\$72.00	\$42.00	\$114.00
	Racine	Racine	All year	\$70.00	\$30.00	\$100.00
	Sheboygan	Sheboygan	All year	\$59.00	\$30.00	\$89.00
	Sturgeon Bay	Door	1/1 - 5/14 5/15 - 10/15 10/16 - 12/31	\$56.00 \$64.00 \$56.00	\$34.00 \$34.00 \$34.00	\$90.00 \$98.00 \$90.00
WV	Berkeley Springs	Morgan	All year	\$69.00	\$34.00	\$103.00
	Charleston	Kanawha	All year	\$77.00	\$38.00	\$115.00
	Martinsburg	Berkeley	All year	\$59.00	\$30.00	\$89.00
	Morgantown	Monongalia	All year	\$64.00	\$34.00	\$98.00
	Shepherdstown	Jefferson	All year	\$65.00	\$38.00	\$103.00
	Wheeling	Ohio	All year	\$66.00	\$34.00	\$100.00

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County Location and/or Defined Location ^{2,3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
WY	Cody	Park	1/1 - 5/14	\$60.00	\$30.00	\$90.00
			5/15 - 10/15	\$89.00	\$30.00	\$119.00
			10/16 - 12/31	\$60.00	\$30.00	\$90.00
	Jackson	Teton	1/1 - 9/15	\$98.00	\$42.00	\$140.00
			9/16 - 10/31	\$59.00	\$42.00	\$101.00
			11/1 - 12/31	\$98.00	\$42.00	\$140.00

¹Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."

²Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately)."

³When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the two rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.

⁴Federal agencies may submit a request to GSA for review of the costs covered by per diem in a particular city or area where the standard CONUS rate applies when travel to that location is repetitive or on a continuing basis and travelers' experiences indicate that the prescribed rate is inadequate. Other per diem localities listed in this appendix will be reviewed on an annual basis by GSA to determine whether rates are adequate. Requests for per diem rate adjustments shall be submitted by the agency headquarters office to the General Services Administration, Office of Governmentwide Policy, Attn: Travel and Transportation Management Policy Division (MTT), Washington, D.C. 20405. Agencies should designate an individual responsible for reviewing, coordinating, and submitting to GSA any requests from bureaus or subagencies. Requests for rate adjustments shall include a city designation, a description of the surrounding location involved (county or other defined area), and a recommended rate supported by a statement explaining the circumstances that cause the existing rate to be inadequate. The request also must contain an estimate of the annual number of trips to the location, the average duration of such trips, and the primary purpose of travel to the location. Agencies should submit their requests to GSA no later than December 31 in order for a city to be included in the annual review.

Note: Recognizing that all locations are not incorporated cities, the term "city limits" has been used as a general phrase to denote the commonly recognized local boundaries of the location cited.

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate at **1-877-777-4778**.
- Call the IRS at **1-800-829-1040**.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call **1-800-829-4059** if you are a TTY/TDD user.

For more information, see Publication 1546, *The Taxpayer Advocate Service of the IRS*.

Free tax services. To find out what services are available, get Publication 910, *Guide to Free Tax Services*. It

contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



Personal computer. *With your personal computer and modem, you can access the IRS on the Internet at www.irs.gov. While visiting our web site, you can select:*

- *Frequently Asked Tax Questions* (located under *Taxpayer Help & Ed*) to find answers to questions you may have.
- *Forms & Pubs* to download forms and publications or search for forms and publications by topic or keyword.
- *Fill-in Forms* (located under *Forms & Pubs*) to enter information while the form is displayed and then print the completed form.
- *Tax Info For You* to view Internal Revenue Bulletins published in the last few years.
- *Tax Regs in English* to search regulations and the Internal Revenue Code (under *United States Code (USC)*).
- *Digital Dispatch* and *IRS Local News Net* (both located under *Tax Info For Business*) to receive our electronic newsletters on hot tax issues and news.
- *Small Business Corner* (located under *Tax Info For Business*) to get information on starting and operating a small business.

You can also reach us with your computer using File Transfer Protocol at **ftp.irs.gov**.



TaxFax Service. Using the phone attached to your fax machine, you can receive forms and instructions by calling **703-368-9694**. Follow the directions from the prompts. When you order forms, enter the catalog number for the form you need. The items you request will be faxed to you.



Phone. Many services are available by phone.

- **Ordering forms, instructions, and publications.** Call **1-800-829-3676** to order current and prior year forms, instructions, and publications.
- **Asking tax questions.** Call the IRS with your tax questions at **1-800-829-1040**.
- **TTY/TDD equipment.** If you have access to TTY/TDD equipment, call **1-800-829-4059** to ask tax questions or to order forms and publications.
- **TeleTax topics.** Call **1-800-829-4477** to listen to pre-recorded messages covering various tax topics.

Evaluating the quality of our telephone services. To ensure that IRS representatives give accurate, courteous, and professional answers, we evaluate the quality of our telephone services in several ways.

- A second IRS representative sometimes monitors live telephone calls. That person only evaluates the IRS assistor and does not keep a record of any taxpayer's name or tax identification number.
- We sometimes record telephone calls to evaluate IRS assistors objectively. We hold these recordings no longer than one week and use them only to measure the quality of assistance.
- We value our customers' opinions. Throughout this year, we will be surveying our customers for their opinions on our service.



Walk-in. You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Also, some libraries and IRS offices have:

- An extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs.

- The Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.



Mail. You can send your order for forms, instructions, and publications to the Distribution Center nearest to you and receive a response within 10 workdays after your request is received. Find the address that applies to your part of the country.

- **Western part of U.S.:**
Western Area Distribution Center
Rancho Cordova, CA 95743-0001
- **Central part of U.S.:**
Central Area Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903
- **Eastern part of U.S. and foreign addresses:**
Eastern Area Distribution Center
P.O. Box 85074
Richmond, VA 23261-5074



CD-ROM. You can order IRS Publication 1796, *Federal Tax Products on CD-ROM*, and obtain:

- Current tax forms, instructions, and publications.
- Prior-year tax forms, instructions, and publications.
- Popular tax forms which may be filled in electronically, printed out for submission, and saved for recordkeeping.
- Internal Revenue Bulletins.
The CD-ROM can be purchased from National Technical Information Service (NTIS) by calling **1-877-233-6767** or on the Internet at **www.irs.gov/cdorders**. The first release is available in mid-December and the final release is available in late January.

IRS Publication 3207, *Small Business Resource Guide*, is an interactive CD-ROM that contains information important to small businesses. It is available in mid-February. You can get one free copy by calling **1-800-829-3676**.