

IRS Announces Changes to Publication 1542, *Per Diem Rates (For Travel Within the Continental United States)*

Announcement 2004-20

Paper copies of the February 2004 annual revision of Publication 1542 are now available. This is the last regularly scheduled printed edition. All future revisions will be available on the IRS website at *www.irs.gov*. Paper copies will be available by request only.

Beginning this year, interim revisions to Publication 1542 will be made each time changes to *per diem* rates are announced by the General Services Administration (GSA). A *What's Hot* article on the IRS website will announce the availability of each new revision on the Internet.

The annual issue with the fiscal year *per diem* rates will be released on the Internet as soon as possible after GSA and the IRS announce those rates. We anticipate the annual issue being available in mid- to late-October.