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Per Diem Rates

(For Travel Within the Continental United States)



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What's New

Changes to table 4. Beginning April 1, 2010, the maximum per diem rate will change for certain locations in Kansas, New Mexico, New York, Rhode Island, and Texas.

Introduction

This publication is for employers who pay a per diem allowance to employees for business travel away from home within the continental United States (CONUS) (the 48 contiguous states), on or after October 1, 2008, and before January 1, 2011. 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 11 of Publication 535, Business Expenses, or Revenue Procedure 2009-47, 2009-42 I.R.B., which can be found on the Internet at www.irs.gov/irb/2009-42_IRB/ar09.html.

Per diem rates on the Internet. You will find links to per diem rates at www.gsa.gov. Click on "Per Diem Rates" for links to:

- CONUS per diem rates,
- Per diem rates for areas outside the continental United States (OCONUS), such as Alaska, Hawaii, Puerto Rico, and U.S. possessions, and
- Foreign per diem rates.

Publication 1542 revisions. Publication 1542 is available only on the Internet at www.irs.gov. Print copies can no longer be ordered.

During the year, as changes to the federal per diem rates (updates) are announced by the General Services Administration (GSA), we will incorporate the changes into Publication 1542. A “What’s Hot” article on the IRS website will alert you to which locations have updated rates. You will find the new rates in [Table 4](#). To reach the “What’s Hot” articles, go to www.irs.gov/formspubs; click on *What’s Hot in forms and publications*; then click on the link provided under *Changes to Our Current Tax Products*.

We will also incorporate mid-year changes to the high-low rates into Publication 1542. You will be alerted to these changes by a “What’s Hot” article on the IRS website, and find the changes in [Table 2](#) of the revised publication.

The annual changes, both federal per diem and high-low rates, will be incorporated into the publication as soon as possible after being announced by GSA and the IRS. The annual issue of the publication should be available each year in mid- to late-October.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

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We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at [*taxforms@irs.gov](mailto:taxforms@irs.gov). (The asterisk must be included in the address.) Please put “Publications Comment” on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

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Internal Revenue Service
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Tax questions. If you have a tax question, check the information available on www.irs.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

How To Use Per Diem Rate Tables

This section contains information about the per diem rate substantiation methods available and the choice of rates you must make for the last 3 months of the year.

The Two Substantiation Methods

The tables in this publication reflect the high-low substantiation method and the regular federal per diem rate method.

High-low method. Tables 1 and 2 in this publication list the localities that are treated under the high-low substantiation method as high-cost localities for all or part of the year. [Table 1](#) lists the localities that are eligible for \$256 (\$58 meals and incidental expenses (M&IE)) per diem, effective October 1, 2008. For travel on or after October 1, 2008, all other localities within CONUS are eligible for \$158 (\$45 M&IE) per diem under the high-low method.

[Table 2](#) lists the localities that are eligible for \$258 (\$65 M&IE) per diem, effective October 1, 2009. For travel on or after October 1, 2009, the per diem for all other localities increases to \$163 (\$52 M&IE).

Regular federal per diem rate method. Tables 3 and 4 give the regular federal per diem rates published by the General Services Administration (GSA). Both tables include the separate rate for meals and incidental expenses (M&IE) for each locality. The rates listed in [Table 3](#) are effective October 1, 2008; those in [Table 4](#) are effective October 1, 2009. The standard rate for all locations within CONUS not specifically listed in Table 3 is \$109 (\$70 for lodging and \$39 for M&IE). For Table 4, this rate is \$116 (\$70 for lodging and \$46 for M&IE).

Transition Rules

The transition period covers the last 3 months of the calendar year, from the time that new rates are effective (generally October 1) through December 31. During this period, you generally may change to the new rates or finish out the year with the rates you had been using.

High-low method. If you use the high-low substantiation method for an employee, when new rates become effective (generally October 1) you can either continue with the rates you used for the first part of the year or change to the new rates. However, you must continue using the high-low method for that employee for the rest of the calendar year (through December 31). Also, you must use the same rates for all employees reimbursed under the high-low method during that calendar year.

For example, Employee A travels extensively during March and April of 2010, and you determine A’s travel allowance (reimbursement) using the high-low method (Table 2). Employee A does not travel again until November 2010. For A’s November trip and any others during the remainder of 2010, you may continue using the same set of rates (Table 2) or change to the new rates that generally

will be effective in October. Assume that two of your other employees, B and C, are also reimbursed under the high-low method—your choice of rates must also apply to them.

For Employee A's travel on or after January 1, 2011, you must use the rates in effect for 2011, but may either continue with the high-low method or choose the regular federal per diem rate method. The choice of method stays in effect for the entire 2011 calendar year.

The new rates and localities for the high-low method are included each year in a revenue procedure that is generally published in mid- to late-September. You can find the revenue procedure in the weekly Internal Revenue Bulletin (IRB) on the Internet at www.irs.gov/irb.

Federal per diem rate method. New CONUS per diem rates become effective on October 1 of each year, and remain in effect through September 30 of the following year. Employees being reimbursed under the per diem rate method during the first 9 months of a year (January 1–September 30) must continue under the same method through the end of that calendar year (December 31). However, for travel by these employees from October 1 through December 31, you can choose to continue using the same per diem rates or use the new rates. Your choice applies to all employees reimbursed under the per diem rate method during that calendar year. Just as for the high-low method, you must continue using the same method for an employee for the entire calendar year.

For example, Employees P and Q attend an industry conference in February 2010 and you reimburse their

expenses using the per diem rate method (Table 4). Employee P attends other conferences in July (reimbursed using Table 4) and December 2010, while Employee Q's only other travel occurs in October 2010. When determining Q's travel allowance for the October travel, you must decide whether to continue with the old (Table 4) rates, or adopt the new ones effective October 1, 2010. Your choice of rates will also apply to Employee P's December travel. Both employees must continue being reimbursed under the per diem rate method for travel through December 31, 2010. You can choose a new method for either or both employees; this choice will become effective on January 1, 2011.

The new federal CONUS per diem rates are published each year, generally early in September, on the Internet. Go to www.gsa.gov/ and click on "Per Diem Rates."



Per diem rates for localities listed in Table 4 may change at any time during the rest of 2009 or 2010. To be sure you have the most current rate, check the IRS website (www.irs.gov) for an updated Publication 1542, the other Internet website listed earlier under Per diem rates on the Internet, or call the IRS at 1-800-829-1040.

Per Diem Rate Tables

Table 1. **Localities Eligible for \$256 (\$58 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2008 – September 30, 2009)^{1,2}**

Note: The standard (“low”) rate of \$158 (\$113 for lodging and \$45 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.

Per Diem Locality			Effective Date of
State	Key City	County and/or Other Defined Location	\$256 Rate
AZ	Phoenix, Scottsdale	Maricopa	1/1 - 4/30
	Sedona	City limits of Sedona	3/1 - 4/30
CA	Napa	Napa	All year
	San Diego	San Diego	1/1 - 8/31
	San Francisco	San Francisco	All year
	Santa Barbara	Santa Barbara	All year
	Santa Monica	City limits of Santa Monica	All year
	South Lake Tahoe	El Dorado	1/1 - 3/31 12/1 - 12/31
CO	Aspen	Pitkin	1/1 - 4/30 12/1 - 12/31
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31 12/1 - 12/31
	Silverthorne, Breckenridge	Summit	1/1 - 4/30 12/1 - 12/31
	Steamboat Springs	Routt	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	1/1 - 3/31 10/1 - 12/31
	Vail	Eagle	1/1 - 7/31 12/1 - 12/31
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George’s in Maryland)		All year
FL	Fort Lauderdale	Broward	1/1 - 4/30 10/1 - 12/31
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	6/1 - 7/31
	Key West	Monroe	All year
	Miami	Miami-Dade	1/1 - 2/28 10/1 - 12/31
	Naples	Collier	2/1 - 3/31
	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 12/1 - 12/31
IL	Chicago	Cook, Lake	All year
MA	Boston, Cambridge	Suffolk; City of Cambridge	All year
	Martha’s Vineyard	Dukes	6/1 - 8/31
	Nantucket	Nantucket	6/1 - 9/30

Table 1. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality			Effective Date of \$256 Rate
State	Key City	County and/or Other Defined Location	
MD	Counties of Montgomery and Prince George's		All year
	Baltimore	Baltimore City	All year
	Cambridge, St. Michaels	Dorchester, Talbot	5/1 - 8/31
	Ocean City	Worcester	6/1 - 9/30
NY	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	All year
	Saratoga Springs, Schenectady	Saratoga, Schenectady	7/1 - 8/31
	Tarrytown, White Plains, New Rochelle, Yonkers	Westchester	All year
PA	Philadelphia	Philadelphia	All year
RI	Jamestown, Middletown, Newport	Newport	6/1 - 9/30
UT	Park City	Summit	1/1 - 3/31
VA	Cities of Alexandria, Falls Church, and Fairfax; counties of Arlington and Fairfax		All year
WA	Seattle	King	All year
WY	Jackson, Pinedale	Teton, Sublette	7/1 - 8/31

¹ **Transition rule.** A payor who uses the high-low substantiation method in Table 1 for an employee during the first 9 months of calendar year 2009 must continue to use the high-low substantiation method for the remainder of calendar year 2009 for that employee. For travel on or after October 1, 2009, and before January 1, 2010, the payor may continue to use the rates and high-cost localities published in Table 2 or the updated rates and

high-cost localities published in the revenue procedure that supersedes Revenue Procedure 2008-59, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See [Transition Rules](#) under *How To Use Per Diem Rate Tables* for an example.

² Revenue Procedure 2008-59 in Internal Revenue Bulletin 2008-41.

Table 2. Localities Eligible for \$258 (\$65 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2009)^{1,2}

Note: The standard (“low”) rate of \$163 (\$111 for lodging and \$52 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.

Per Diem Locality			Effective Date of \$258 Rate
State	Key City	County and/or Other Defined Location	
AZ	Phoenix, Scottsdale	Maricopa	1/1 - 5/31
	Sedona	City limits of Sedona	3/1 - 4/30
CA	Monterey	Monterey	All year
	Napa	Napa	4/1 - 9/30 10/1 - 11/30
	San Diego	San Diego	All year
	San Francisco	San Francisco	All year
	Santa Barbara	Santa Barbara	All year
	Santa Monica	City limits of Santa Monica	All year
	South Lake Tahoe	El Dorado	1/1 - 3/31 12/1 - 12/31
CO	Aspen	Pitkin	1/1 - 4/30 12/1 - 12/31
	Denver, Aurora	Denver, Adams, Arapahoe, Jefferson	All year
	Steamboat Springs	Routt	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	1/1 - 3/31 6/1 - 9/30 12/1 - 12/31
	Vail	Eagle	1/1 - 3/31 12/1 - 12/31
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George’s in Maryland)		All year
FL	Fort Lauderdale	Broward	1/1 - 4/30 10/1 - 12/31
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	6/1 - 7/31
	Key West	Monroe	All year
	Miami	Miami-Dade	1/1 - 3/31
	Naples	Collier	1/1 - 4/30
IL	Chicago	Cook, Lake	All year
MA	Boston, Cambridge	Suffolk, City of Cambridge	All year
	Martha’s Vineyard	Dukes	6/1 - 8/31
	Nantucket	Nantucket	6/1 - 9/30
MD	Counties of Montgomery and Prince George’s		All year
	Baltimore	Baltimore City	3/1 - 9/30 10/1 - 11/30
	Cambridge, St. Michaels	Dorchester, Talbot	6/1 - 8/31
	Ocean City	Worcester	6/1 - 8/31

Table 2. **(Effective October 1, 2009)** (Continued)

Per Diem Locality			Effective Date of \$258 Rate
State	Key City	County and/or Other Defined Location	
ME	Bar Harbor	Hancock	7/1 - 8/31
NH	Conway	Carroll	7/1 - 8/31
NY	Floral Park, Garden City, Great Neck	Nassau	All year
	Glens Falls	Warren	7/1 - 8/31
	Lake Placid	Essex	7/1 - 8/31
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	All year
	Saratoga Springs, Schenectady	Saratoga, Schenectady	7/1 - 8/31
	Tarrytown, White Plains, New Rochelle	Westchester	All year
PA	Hershey	City of Hershey	6/1 - 8/31
	Philadelphia	Philadelphia	All year
RI	Jamestown, Middletown, Newport	Newport	5/1 - 9/30 10/1 - 10/31
UT	Park City	Summit	1/1 - 3/31
VA	Cities of Alexandria, Falls Church, and Fairfax; counties of Arlington and Fairfax		All year
WA	Seattle	King	All year
WY	Jackson, Pinedale	Teton, Sublette	7/1 - 8/31

¹ **Transition rule.** A payor who uses the high-low substantiation method in Table 2 for an employee during the first 9 months of calendar year 2010 must continue to use the high-low substantiation method for the remainder of calendar year 2010 for that employee. For travel on or after October 1, 2010, and before January 1, 2011, the payor may continue to use the rates and high-cost localities published in Table 2 or the updated rates and

high-cost localities published in the revenue procedure that supersedes Revenue Procedure 2009-47, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See [Transition Rules](#) under *How To Use Per Diem Rate Tables* for an example.

² Revenue Procedure 2009-47 in Internal Revenue Bulletin 2009-42.

Table 3. Maximum Federal Per Diem Rates (Effective October 1, 2008 – September 30, 2009)¹

Note: The standard rate of \$109 (\$70 for lodging and \$39 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.)

Table 3 lists all per diem rates alphabetically by state abbreviation. Click on a link below to find rates for your state:

[Alabama](#), [Arizona](#), [Arkansas](#), [California](#), [Colorado](#), [Connecticut](#), [Delaware](#), [District of Columbia](#), [Florida](#), [Georgia](#), [Idaho](#), [Illinois](#), [Indiana](#), [Iowa](#), [Kansas](#), [Kentucky](#), [Louisiana](#), [Maine](#), [Maryland](#), [Massachusetts](#), [Michigan](#), [Minnesota](#), [Mississippi](#), [Missouri](#), [Montana](#), [Nebraska](#), [Nevada](#), [New Hampshire](#), [New Jersey](#), [New Mexico](#), [New York](#), [North Carolina](#), [North Dakota](#), [Ohio](#), [Oklahoma](#), [Oregon](#), [Pennsylvania](#), [Rhode Island](#), [South Carolina](#), [South Dakota](#), [Tennessee](#), [Texas](#), [Utah](#), [Vermont](#), [Virginia](#), [Washington](#), [West Virginia](#), [Wisconsin](#), [Wyoming](#)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
AL	Birmingham	Jefferson, Shelby	All year	\$ 94	\$44	\$138
	Gulf Shores	Baldwin	1/1 - 5/31	110	39	149
			6/1 - 7/31	139	39	178
			8/1 - 12/31	110	39	149
	Huntsville	Madison, Limestone	All year	84	44	128
Mobile	Mobile	All year	94	49	143	
Montgomery	Montgomery	All year	80	39	119	
AR	Hot Springs	Garland	All year	98	49	147
	Little Rock	Pulaski	All year	88	54	142
AZ	Grand Canyon, Flagstaff	Coconino (except city limits of Sedona), Yavapai	1/1 - 2/28	75	44	119
			3/1 - 10/31	93	44	137
			11/1 - 12/31	75	44	119
	Kayenta	Navajo	1/1 - 4/30	75	54	129
			5/1 - 9/30	86	54	140
			10/1 - 12/31	75	54	129
	Phoenix, Scottsdale	Maricopa	1/1 - 4/30	160	59	219
			5/1 - 8/31	96	59	155
9/1 - 12/31			122	59	181	
Sedona	City limits of Sedona	1/1 - 2/28	135	64	199	
		3/1 - 4/30	157	64	221	
		5/1 - 12/31	135	64	199	
Sierra Vista	Cochise	All year	78	39	117	
Tucson	Pima	1/1 - 1/31	106	49	155	
		2/1 - 5/31	124	49	173	
		6/1 - 8/31	83	49	132	
		9/1 - 12/31	106	49	155	
Yuma	Yuma	All year	86	39	125	
CA	Antioch, Brentwood, Concord, Lafayette, Martinez, Pleasant Hill, Richmond, San Ramon, Walnut Creek	Contra Costa	All year	113	49	162
	Bakersfield, Delano (Naval Weapons Center and Ordnance Test Station, China Lake)	Kern	All year	78	44	122
	Barstow, Ontario, Victorville	San Bernardino	All year	97	59	156
	Benicia, Dixon, Fairfield, Vacaville, Vallejo	Solano	All year	93	44	137
	Brawley, Calexico, El Centro, Imperial	Imperial	All year	76	39	115

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Death Valley	Inyo	All year	\$ 81	\$49	\$130
	Eureka, Arcata, McKinleyville	Humboldt	All year	89	54	143
	Fresno	Fresno	All year	95	54	149
	Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB	All year	128	64	192
	Mammoth Lakes	Mono	1/1 - 1/31	142	54	196
			2/1 - 11/30	113	54	167
			12/1 - 12/31	142	54	196
	Mill Valley, San Rafael, Novato, Corte Madera, Sausalito, Tiburon, Larkspur	Marin	All year	122	54	176
	Modesto	Stanislaus	All year	89	49	138
	Monterey	Monterey	All year	133	64	197
	Napa	Napa	All year	146	64	210
	Oakhurst	Madera	1/1 - 4/30	75	39	114
			5/1 - 8/31	90	39	129
			9/1 - 12/31	75	39	114
	Oakland	Alameda	All year	106	59	165
	Palm Springs	Riverside	1/1 - 4/30	139	59	198
			5/1 - 8/31	97	59	156
			9/1 - 12/31	114	59	173
	Point Arena, Gualala	Mendocino	All year	81	54	135
	Redding	Shasta	All year	86	44	130
	Sacramento	Sacramento	All year	114	59	173
	San Diego	San Diego	1/1 - 8/31	147	64	211
			9/1 - 12/31	137	64	201
	San Francisco	San Francisco	1/1 - 8/31	164	64	228
			9/1 - 10/31	185	64	249
			11/1 - 12/31	164	64	228
	San Luis Obispo	San Luis Obispo	1/1 - 6/30	109	54	163
			7/1 - 8/31	131	54	185
9/1 - 12/31			109	54	163	
San Mateo, Foster City, Belmont	San Mateo	All year	123	54	177	
Santa Barbara	Santa Barbara	1/1 - 6/30	149	59	208	
		7/1 - 8/31	194	59	253	
		9/1 - 12/31	149	59	208	
Santa Cruz	Santa Cruz	All year	102	54	156	
Santa Monica	City limits of Santa Monica	All year	212	64	276	
Santa Rosa	Sonoma	All year	118	64	182	
South Lake Tahoe	El Dorado	1/1 - 3/31	153	54	207	
		4/1 - 6/30	118	54	172	
		7/1 - 11/30	132	54	186	
		12/1 - 12/31	153	54	207	
Stockton	San Joaquin	All year	83	44	127	
Sunnyvale, Palo Alto, San Jose	Santa Clara	All year	132	59	191	
Tahoe City	Placer	All year	105	59	164	

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Truckee	Nevada	1/1 - 3/31	\$109	\$59	\$168
			4/1 - 11/30	94	59	153
			12/1 - 12/31	109	59	168
	Visalia, Lemoore	Tulare, Kings	All year	83	49	132
	West Sacramento	Yolo	All year	100	44	144
	Yosemite National Park	Mariposa	1/1 - 7/31	133	64	197
			8/1 - 12/31	126	64	190
CO	Aspen	Pitkin	1/1 - 4/30	223	64	287
			5/1 - 9/30	111	64	175
			10/1 - 11/30	85	64	149
			12/1 - 12/31	223	64	287
	Boulder, Broomfield	Boulder, Broomfield	All year	105	54	159
	Colorado Springs	El Paso	All year	88	44	132
	Cortez	Montezuma	1/1 - 5/31	83	39	122
			6/1 - 8/31	102	39	141
			9/1 - 12/31	83	39	122
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31	188	49	237
			4/1 - 5/31	72	49	121
			6/1 - 8/31	96	49	145
			9/1 - 11/30	77	49	126
			12/1 - 12/31	188	49	237
	Denver, Aurora	Denver, Adams, Arapahoe, Jefferson	All year	149	49	198
	Douglas County	Douglas	All year	104	54	158
	Durango	La Plata	1/1 - 5/31	94	49	143
			6/1 - 9/30	125	49	174
			10/1 - 12/31	94	49	143
	Fort Collins, Loveland	Larimer	All year	93	44	137
Glenwood Springs, Grand Junction	Garfield, Mesa	All year	91	49	140	
Montrose	Montrose	1/1 - 5/31	76	39	115	
		6/1 - 9/30	93	39	132	
		10/1 - 12/31	76	39	115	
Silverthorne, Breckenridge	Summit	1/1 - 4/30	157	54	211	
		5/1 - 11/30	96	54	150	
		12/1 - 12/31	157	54	211	
Steamboat Springs	Routt	1/1 - 3/31	212	54	266	
		4/1 - 11/30	103	54	157	
		12/1 - 12/31	212	54	266	
Telluride	San Miguel	1/1 - 3/31	211	59	270	
		4/1 - 5/31	99	59	158	
		6/1 - 9/30	128	59	187	
		10/1 - 12/31	155	59	214	
Vail	Eagle	1/1 - 1/31	268	64	332	
		2/1 - 3/31	233	64	297	
		4/1 - 7/31	225	64	289	
		8/1 - 11/30	127	64	191	
		12/1 - 12/31	268	64	332	
CT	Bridgeport, Danbury	Fairfield	All year	122	64	186
	Cromwell, Old Saybrook	Middlesex	All year	88	44	132
	Hartford	Hartford	All year	112	49	161
	Lakeville, Salisbury	Litchfield	All year	95	64	159
	New Haven	New Haven	All year	96	64	160

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CT	New London, Groton	New London	All year	\$105	\$64	\$169
	Putnam, Danielson, Storrs, Mansfield	Windham, Tolland	All year	75	59	134
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia)		1/1 - 6/30	209	64	273
			7/1 - 8/31	165	64	229
			9/1 - 10/31	233	64	297
			11/1 - 12/31	209	64	273
DE	Dover	Kent	1/1 - 5/31	83	44	127
			6/1 - 9/30	99	44	143
			10/1 - 12/31	83	44	127
	Lewes	Sussex	1/1 - 6/30	81	39	120
			7/1 - 8/31	117	39	156
			9/1 - 12/31	81	39	120
Wilmington	New Castle	All year	119	39	158	
FL	Altamonte Springs	Seminole	1/1 - 3/31	101	39	140
			4/1 - 12/31	88	39	127
	Boca Raton, Delray Beach, Jupiter, Palm Beach, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach	Palm Beach	1/1 - 4/30	145	64	209
			5/1 - 11/30	99	64	163
			12/1 - 12/31	145	64	209
	Bradenton	Manatee	1/1 - 4/30	115	39	154
			5/1 - 12/31	85	39	124
	Cocoa Beach	Brevard	All year	106	44	150
	Daytona Beach	Volusia	1/1 - 1/31	93	39	132
			2/1 - 7/31	117	39	156
			8/1 - 12/31	93	39	132
	Fort Lauderdale	Broward	1/1 - 4/30	176	54	230
			5/1 - 9/30	118	54	172
10/1 - 12/31			176	54	230	
Fort Myers	Lee	1/1 - 4/30	128	49	177	
		5/1 - 12/31	88	49	137	
Fort Pierce	St. Lucie	1/1 - 4/30	118	49	167	
		5/1 - 10/31	96	49	145	
		11/1 - 12/31	118	49	167	
Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	1/1 - 2/28	83	44	127	
		3/1 - 5/31	135	44	179	
		6/1 - 7/31	176	44	220	
		8/1 - 10/31	118	44	162	
		11/1 - 12/31	83	44	127	
Gainesville	Alachua	All year	93	44	137	

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
FL	Gulf Breeze	Santa Rosa	1/1 - 2/28	\$105	\$39	\$144
			3/1 - 5/31	124	39	163
			6/1 - 7/31	150	39	189
			8/1 - 12/31	105	39	144
	Jacksonville, Jacksonville Beach, Mayport Naval Station, Fernandina Beach, Atlantic Beach	Duval, Nassau; City of Jacksonville	All year	89	49	138
	Key West	Monroe	1/1 - 1/31	202	64	266
			2/1 - 3/31	243	64	307
			4/1 - 11/30	167	64	231
			12/1 - 12/31	202	64	266
	Kissimmee	Osceola	1/1 - 7/31	85	39	124
			8/1 - 12/31	79	39	118
	Lakeland	Polk	All year	87	39	126
	Leesburg	Lake	All year	77	44	121
	Miami	Miami-Dade	1/1 - 2/28	149	59	208
			3/1 - 9/30	121	59	180
			10/1 - 12/31	149	59	208
	Naples	Collier	1/1 - 1/31	134	64	198
			2/1 - 3/31	221	64	285
			4/1 - 9/30	120	64	184
			10/1 - 12/31	134	64	198
	Ocala	Marion	All year	91	44	135
	Orlando	Orange	1/1 - 3/31	133	49	182
			4/1 - 12/31	109	49	158
Panama City	Bay	1/1 - 2/28	85	49	134	
		3/1 - 5/31	125	49	174	
		6/1 - 7/31	146	49	195	
		8/1 - 12/31	85	49	134	
Pensacola, Pensacola Beach	Escambia	All year	107	49	156	
Punta Gorda	Charlotte	1/1 - 1/31	88	44	132	
		2/1 - 3/31	115	44	159	
		4/1 - 12/31	88	44	132	
Sarasota	Sarasota	1/1 - 1/31	101	49	150	
		2/1 - 3/31	143	49	192	
		4/1 - 12/31	101	49	150	
Sebring	Highlands	1/1 - 3/31	137	39	176	
		4/1 - 12/31	76	39	115	
St. Augustine	St. Johns	All year	105	54	159	
Stuart	Martin	1/1 - 4/30	129	49	178	
		5/1 - 12/31	93	49	142	
Tallahassee	Leon	All year	89	44	133	
Tampa, St. Petersburg	Pinellas, Hillsborough	1/1 - 3/31	127	54	181	
		4/1 - 12/31	104	54	158	
Vero Beach	Indian River	1/1 - 1/31	95	49	144	
		2/1 - 3/31	127	49	176	
		4/1 - 12/31	95	49	144	

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
GA	Athens	Clarke	All year	\$ 90	\$39	\$129
	Atlanta	Fulton, DeKalb, Cobb	All year	141	49	190
	Augusta	Richmond	All year	79	39	118
	Columbus	Muscogee	All year	92	39	131
	Conyers	Rockdale	All year	77	39	116
	Duluth, Norcross, Lawrenceville, Braselton	Gwinnett	All year	80	44	124
	Jekyll Island, Brunswick	Glynn	1/1 - 2/28	120	49	169
			3/1 - 9/30	146	49	195
			10/1 - 12/31	120	49	169
Peachtree City, Jonesboro, Morrow, Newnan	Fayette, Clayton, Coweta	All year	77	44	121	
Savannah	Chatham	All year	108	49	157	
IA	Cedar Rapids	Linn	All year	80	39	119
	Des Moines	Polk	All year	86	44	130
ID	Boise	Ada	All year	86	49	135
	Bonner's Ferry, Sandpoint	Boundary, Bonner	Before 4/01/09	70	39	109
			After 3/31/09:			
			1/1 – 3/31	70	39	109
			4/1 – 6/30	76	59	135
			7/1 – 8/31	104	59	163
			9/1 – 9/30	76	59	135
10/1 – 12/31	70	39	109			
Coeur d'Alene	Kootenai	1/1 - 6/30	75	59	134	
		7/1 - 8/31	109	59	168	
		9/1 - 12/31	75	59	134	
Driggs, Idaho Falls	Teton, Bonneville, Fremont	Before 4/01/09	70	39	109	
		After 3/31/09	76	44	120	
Sun Valley, Ketchum	Blaine	All year	84	59	143	
Twin Falls	Twin Falls	All year	86	39	125	
IL	Bolingbrook, Romeoville, Lemont, Lockport, Homer Glen, Mokena, New Lenox	Will	All year	91	44	135
	Chicago	Cook, Lake	1/1 - 4/30	157	64	221
			5/1 - 6/30	209	64	273
			7/1 - 8/31	177	64	241
			9/1 - 11/30	218	64	282
			12/1 - 12/31	157	64	221
	Elgin, Aurora	Kane; City of Elgin	All year	87	44	131
Oakbrook Terrace	DuPage	All year	106	49	155	
O'Fallon, Fairview Heights, Collinsville	Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair	All year	111	59	170	
Springfield	Sangamon	All year	83	49	132	

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
IN	Bloomington	Monroe	All year	\$ 96	\$44	\$140
	Brownsburg, Plainfield	Hendricks	All year	78	44	122
	Fort Wayne	Allen	All year	90	39	129
	Hammond, Munster, Merrillville	Lake	All year	93	44	137
	Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year	94	44	138
	Lafayette	Tippecanoe	All year	87	39	126
	Michigan City	La Porte	All year	82	39	121
	South Bend	St. Joseph	All year	95	44	139
	Valparaiso, Burlington Beach	Porter	All year	82	49	131
KS	Kansas City, Overland Park	Wyandotte, Johnson	All year	107	44	151
	Wichita	Sedgwick	All year	86	49	135
KY	Boone County	Boone	All year	98	44	142
	Kenton County	Kenton	All year	117	44	161
	Lexington	Fayette	All year	91	49	140
	Louisville	Jefferson	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	103 94 103	49 49 49	152 143 152
LA	Baton Rouge	East Baton Rouge Parish	All year	101	44	145
	Covington, Slidell	St. Tammany Parish	All year	96	49	145
	Lafayette	Lafayette Consolidated Government	All year	86	49	135
	Lake Charles	Calcasieu Parish	All year	80	39	119
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 6/30 7/1 - 9/30 10/1 - 12/31	140 101 140	59 59 59	199 160 199
MA	Andover	Essex	All year	90	59	149
	Boston, Cambridge	Suffolk; City of Cambridge	1/1 - 8/31	203	64	267
			9/1 - 10/31	256	64	320
			11/1 - 12/31	203	64	267
	Burlington, Woburn	Middlesex	All year	119	59	178
	Falmouth	City limits of Falmouth	1/1 - 6/30	100	49	149
			7/1 - 8/31	142	49	191
			9/1 - 12/31	100	49	149
	Hyannis	Barnstable	1/1 - 6/30	85	59	144
			7/1 - 8/31	118	59	177
9/1 - 12/31			85	59	144	
Martha's Vineyard	Dukes	1/1 - 5/31	106	64	170	
		6/1 - 8/31	186	64	250	
		9/1 - 10/31	123	64	187	
		11/1 - 12/31	106	64	170	
Nantucket	Nantucket	1/1 - 5/31	119	64	183	
		6/1 - 9/30	206	64	270	
		10/1 - 12/31	119	64	183	
Northampton	Hampshire	All year	91	39	130	
Pittsfield	Berkshire	All year	109	59	168	

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MA	Plymouth, Taunton, New Bedford	Plymouth, Bristol	All year	\$ 95	\$54	\$149
	Quincy	Norfolk	All year	123	44	167
	Springfield	Hampden	All year	96	44	140
	Worcester	Worcester	All year	96	49	145
MD	Counties of Montgomery and Prince George's		1/1 - 6/30	209	64	273
			7/1 - 8/31	165	64	229
			9/1 - 10/31	233	64	297
			11/1 - 12/31	209	64	273
	Aberdeen, Bel Air, Belcamp, Edgewood	Harford	All year	83	44	127
	Annapolis	Anne Arundel	All year	126	64	190
	Baltimore	Baltimore City	1/1 - 8/31	157	59	216
			9/1 - 10/31	172	59	231
			11/1 - 12/31	157	59	216
	Baltimore County	Baltimore	All year	106	54	160
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 4/30	105	54	159
			5/1 - 8/31	163	54	217
			9/1 - 10/31	140	54	194
			11/1 - 12/31	105	54	159
Columbia	Howard	All year	125	49	174	
Frederick	Frederick	Before 4/01/09	89	39	128	
		After 3/31/09	90	39	129	
Hagerstown	Washington	All year	76	39	115	
La Plata, Indian Head	Charles	All year	90	39	129	
Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year	97	39	136	
Ocean City	Worcester	1/1 - 5/31	82	64	146	
		6/1 - 9/30	181	64	245	
		10/1 - 12/31	82	64	146	
ME	Bar Harbor	Hancock	1/1 - 6/30	87	49	136
			7/1 - 9/30	143	49	192
			10/1 - 12/31	87	49	136
	Kennebunk, Kittery, Sanford	York	1/1 - 3/31	70	54	124
			4/1 - 6/30	83	54	137
			7/1 - 8/31	126	54	180
			9/1 - 10/31	93	54	147
			11/1 - 12/31	70	54	124
	Portland	Cumberland, Sagadahoc	1/1 - 6/30	89	44	133
			7/1 - 9/30	113	44	157
10/1 - 12/31			89	44	133	
Rockport	Knox	1/1 - 6/30	70	49	119	
		7/1 - 8/31	78	49	127	
		9/1 - 12/31	70	49	119	
MI	Ann Arbor	Washtenaw	All year	91	44	135
	Benton Harbor, St. Joseph, Stevensville	Berrien	All year	74	49	123
	Charlevoix	Charlevoix	All year	74	49	123
	Detroit	Wayne	All year	107	49	156
	East Lansing, Lansing	Ingham, Eaton	All year	81	39	120

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MI	Flint	Genesee	All year	\$ 80	\$39	\$119
	Grand Rapids	Kent	All year	84	39	123
	Holland	Ottawa	All year	82	44	126
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	86	44	130
	Mackinac Island	Mackinac	1/1 - 6/30	70	49	119
			7/1 - 8/31	88	49	137
			9/1 - 12/31	70	49	119
	Midland	Midland	All year	93	39	132
	Mount Pleasant	Isabella	All year	73	44	117
	Muskegon	Muskegon	1/1 - 5/31	72	39	111
			6/1 - 8/31	88	39	127
			9/1 - 12/31	72	39	111
	Ontonagon, Baraga, Houghton	Ontonagon, Baraga, Houghton	All year	75	39	114
	Petoskey	Emmet	1/1 - 6/30	71	54	125
			7/1 - 8/31	94	54	148
9/1 - 12/31			71	54	125	
Pontiac, Auburn Hills	Oakland	All year	97	44	141	
South Haven	Van Buren	1/1 - 5/31	70	39	109	
		6/1 - 8/31	85	39	124	
		9/1 - 12/31	70	39	109	
Traverse City, Leland	Grand Traverse, Leelanau	1/1 - 6/30	70	44	114	
		7/1 - 8/31	118	44	162	
		9/1 - 12/31	70	44	114	
Warren	Macomb	All year	77	39	116	
MN	Duluth	1/1 - 5/31	82	49	131	
		6/1 - 8/31	103	49	152	
		9/1 - 12/31	82	49	131	
	Eagan, Burnsville, Mendota Heights, Lakeville, Inver Grove Heights	Dakota	All year	90	49	139
Minneapolis, St. Paul	Hennepin, Ramsey	All year	130	64	194	
Rochester	Olmsted	All year	95	44	139	
MO	Columbia	Boone	All Year	79	39	118
	Kansas City	Jackson, Clay, Cass, Platte	All year	107	49	156
	Springfield	Greene	All year	76	39	115
	St. Louis	St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City	All year	111	59	170
MS	Grenada	Grenada	All year	75	44	119
	Gulfport, Biloxi	Harrison	All year	80	44	124

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MS	Hattiesburg	Forrest, Lamar	All year	\$ 76	\$49	\$125
	Robinsonville	Tunica	All year	81	44	125
	Southaven	Desoto	All year	91	44	135
	Starkville	Oktibbeha	All year	76	44	120
MT	Big Sky, West Yellowstone	Gallatin	1/1 - 6/30	82	49	131
			7/1 - 8/31	107	49	156
			9/1 - 12/31	82	49	131
	Butte	Silver Bow	All year	80	44	124
Helena	Lewis and Clark	All year	77	44	121	
Missoula, Polson, Kalispell	Missoula, Lake, Flathead	1/1 - 5/31	84	44	128	
		6/1 - 8/31	106	44	150	
		9/1 - 12/31	84	44	128	
NC	Asheville	Buncombe	1/1 - 6/30	81	49	130
			7/1 - 10/31	94	49	143
			11/1 - 12/31	81	49	130
	Atlantic Beach, Morehead City	Carteret	1/1 - 5/31	76	49	125
			6/1 - 8/31	106	49	155
			9/1 - 12/31	76	49	125
	Chapel Hill	Orange	All year	92	49	141
	Charlotte	Mecklenburg	All year	97	49	146
	Durham	Durham	All year	95	49	144
	Fayetteville	Cumberland	All year	85	49	134
	Greensboro	Guilford	All year	89	44	133
	Greenville	Pitt	All year	80	39	119
	Kill Devil	Dare	1/1 - 4/30	70	54	124
5/1 - 9/30			116	54	170	
10/1 - 12/31			70	54	124	
New Bern, Havelock	Craven	All year	89	44	133	
Raleigh	Wake	All year	92	54	146	
Wilmington	New Hanover	1/1 - 5/31	93	49	142	
		6/1 - 7/31	109	49	158	
		8/1 - 12/31	93	49	142	
Winston-Salem	Forsyth	All year	89	44	133	
ND	The standard CONUS rate of \$109 (\$70 for lodging and \$39 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	99	49	148
NH	Concord	Merrimack	1/1 - 4/30	85	44	129
			5/1 - 10/31	94	44	138
			11/1 - 12/31	85	44	129
	Conway	Carroll	1/1 - 5/31	112	49	161
6/1 - 8/31			145	49	194	
9/1 - 12/31			112	49	161	
Durham	Strafford	All year	94	44	138	
Laconia	Belknap	1/1 - 5/31	86	39	125	
		6/1 - 10/31	99	39	138	
		11/1 - 12/31	86	39	125	

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NH	Lebanon, Lincoln, West Lebanon, Franconia, Hanover, Holderness, Sunapee, Waterville Valley, North Woodstock, Plymouth	Grafton, Sullivan	All year	\$ 99	\$49	\$148
	Manchester	Hillsborough	All year	98	44	142
	Portsmouth	Rockingham	1/1 - 6/30 7/1 - 9/30 10/1 - 12/31	102 132 102	44 44 44	146 176 146
NJ	Atlantic City, Cape May, Ocean City	Atlantic, Cape May	1/1 - 4/30 5/1 - 10/31 11/1 - 12/31	105 117 105	54 54 54	159 171 159
	Belle Mead	Somerset	All year	127	44	171
	Cherry Hill, Moorestown	Camden, Burlington	All year	94	44	138
	Eatontown, Freehold	Monmouth	All year	125	49	174
	Edison, Piscataway	Middlesex	All year	114	44	158
	Flemington	Hunterdon	All year	113	39	152
	Newark	Bergen, Essex, Hudson, Passaic	All year	133	49	182
	Parsippany	Morris	All year	142	49	191
	Princeton, Trenton	Mercer	All year	139	44	183
	Springfield, Cranford, New Providence, Westfield, Clark, Summit, Linden	Union	All year	106	49	155
NM	Albuquerque	Bernalillo	All year	80	49	129
	Los Alamos	Los Alamos	All year	82	49	131
	Santa Fe	Santa Fe	All year	86	59	145
	Taos	Taos	All year	75	59	134
NV	Incline Village, Crystal Bay, Reno, Sparks	Washoe	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	110 149 110	49 49 49	159 198 159
	Las Vegas	Clark	1/1 - 5/31 6/1 - 12/31	126 105	64 64	190 169
	Stateline, Carson City	Douglas, Carson City	All year	103	64	167

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NY	Albany	Albany	All year	\$111	\$49	\$160
	Binghamton, Owego	Broome, Tioga	All year	87	39	126
	Buffalo	Erie	All year	92	54	146
	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year	162	64	226
	Glens Falls	Warren	1/1 - 6/30	98	49	147
			7/1 - 8/31	150	49	199
			9/1 - 12/31	98	49	147
	Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	102	44	146
	Kingston	Ulster	All year	96	49	145
	Lake Placid	Essex	1/1 - 5/31	111	54	165
			6/1 - 8/31	150	54	204
			9/1 - 12/31	111	54	165
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	1/1 - 6/30	285	64	349
			7/1 - 8/31	259	64	323
			9/1 - 12/31	360	64	424
	Niagara Falls	Niagara	1/1 - 4/30	79	44	123
			5/1 - 8/31	97	44	141
			9/1 - 12/31	79	44	123
	Nyack, Palisades	Rockland	All year	117	49	166
	Poughkeepsie	Dutchess	All year	110	54	164
Riverhead, Ronkonkoma, Melville, Smithtown, Huntington Station, Amagansett, East Hampton, Montauk, Southampton, Islandia, Commack, Medford, Stony Brook, Hauppauge, Centereach	Suffolk	All year	131	64	195	
Rochester	Monroe	All year	101	44	145	
Saratoga Springs, Schenectady	Saratoga, Schenectady	1/1 - 6/30	106	44	150	
		7/1 - 8/31	169	44	213	
		9/1 - 12/31	106	44	150	
Syracuse	Onondaga	All year	94	44	138	
Tarrytown, White Plains, New Rochelle, Yonkers	Westchester	All year	164	59	223	
Troy	Rensselaer	All year	97	39	136	
West Point	Orange	All year	114	44	158	
OH	Akron	Summit	All year	88	49	137
	Canton	Stark	All year	90	44	134
	Cincinnati	Hamilton, Clermont	All year	112	54	166

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
OH	Cleveland	Cuyahoga	All year	\$110	\$54	\$164
	Columbus	Franklin	All year	105	49	154
	Dayton, Fairborn	Greene, Darke, Montgomery	All year	84	44	128
	Hamilton	Butler, Warren	All year	91	49	140
	Mentor	Lake	All year	87	44	131
	Rittman	Wayne, Medina	All year	82	39	121
	Sandusky, Bellevue	Erie, Huron	All year	108	39	147
	Toledo	Lucas	All year	81	44	125
	Youngstown	Mahoning, Trumbull	All year	82	39	121
OK	Oklahoma City	Oklahoma	All year	83	49	132
	Tulsa	Tulsa, Creek, Osage, Rogers	All year	79	44	123
OR	Ashland, Crater Lake	Jackson, Klamath	All year	87	44	131
	Beaverton	Washington	All year	98	44	142
	Bend	Deschutes	1/1 - 6/30	90	44	134
			7/1 - 8/31	124	44	168
			9/1 - 12/31	90	44	134
	Clackamas	Clackamas	All year	85	39	124
	Eugene, Florence	Lane	All year	100	44	144
	Lincoln City	Lincoln	1/1 - 6/30	86	49	135
			7/1 - 8/31	112	49	161
9/1 - 12/31			86	49	135	
Portland	Multnomah	All year	116	49	165	
Seaside	Clatsop	1/1 - 6/30	89	54	143	
		7/1 - 8/31	132	54	186	
		9/1 - 12/31	89	54	143	
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	91	44	135
	Bucks County	Bucks	All year	102	59	161
	Chester, Radnor, Essington	Delaware	All year	107	44	151
	Erie	Erie	All year	92	39	131
	Gettysburg	Adams	1/1 - 3/31	78	54	132
			4/1 - 10/31	103	54	157
			11/1 - 12/31	78	54	132
	Harrisburg	Dauphin (except City of Hershey)	All year	99	44	143
Hershey	City limits of Hershey	1/1 - 2/28	91	44	135	
		3/1 - 5/31	97	44	141	
		6/1 - 9/30	159	44	203	
		10/1 - 12/31	91	44	135	

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
PA	Lancaster	Lancaster	All year	\$ 95	\$49	\$144
	Malvern, Frazer, Berwyn, Phoenixville	Chester	All year	122	49	171
	Mechanicsburg	Cumberland	All year	84	54	138
	Montgomery County	Montgomery	All year	128	59	187
	Philadelphia	Philadelphia	1/1 - 8/31	155	64	219
			9/1 - 11/30	166	64	230
			12/1 - 12/31	155	64	219
	Pittsburgh	Allegheny	All year	114	54	168
	Reading	Berks	All year	98	44	142
Scranton	Lackawanna	All year	80	39	119	
State College	Centre	All year	88	44	132	
RI	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	103	49	152
	Jamestown, Middletown, Newport	Newport	1/1 - 5/31	120	64	184
			6/1 - 9/30	178	64	242
			10/1 - 12/31	120	64	184
Providence	Providence	All year	145	54	199	
SC	Aiken	Aiken	All year	81	39	120
	Charleston	Charleston, Berkeley, Dorchester	All year	141	54	195
	Columbia	Richland; Lexington (after 3/31/09)	All year	92	44	136
	Greenville	Greenville	All year	92	49	141
	Hilton Head	Beaufort	1/1 - 3/31	98	54	152
			4/1 - 8/31	144	54	198
			9/30 - 10/31	114	54	168
11/1 - 12/31			98	54	152	
Myrtle Beach	Horry	1/1 - 2/28	70	54	124	
		3/1 - 8/31	114	54	168	
		9/1 - 10/31	86	54	140	
		11/1 - 12/31	70	54	124	
SD	Hot Springs	Fall River, Custer	1/1 - 5/31	70	39	109
			6/1 - 8/31	92	39	131
			9/1 - 12/31	70	39	109
	Rapid City	Pennington	1/1 - 5/31	70	44	114
			6/1 - 8/31	109	44	153
			9/1 - 12/31	70	44	114
Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 4/30	70	44	114	
		5/1 - 8/31	95	44	139	
		9/1 - 12/31	70	44	114	
TN	Brentwood, Franklin	Williamson	All year	101	49	150
	Chattanooga	Hamilton	All year	87	44	131
	Knoxville	Knox	All year	83	49	132
	Memphis	Shelby	All year	99	49	148
	Nashville	Davidson	All year	117	54	171
	Oak Ridge	Anderson	All year	86	39	125

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
TX	Arlington, Fort Worth, Grapevine	Tarrant; City limits of Grapevine	All year	\$149	\$44	\$193
	Austin	Travis	1/1 - 3/31	114	54	168
			4/1 - 8/31	107	54	161
			9/1 - 12/31	114	54	168
	Beaumont	Jefferson	All year	82	49	131
	College Station	Brazos	All year	86	39	125
	Corpus Christi	Nueces	All year	89	44	133
	Dallas	Dallas; City limits of Dallas	1/1 - 3/31	129	59	188
			4/1 - 12/31	115	59	174
	El Paso	El Paso	All year	92	44	136
	Galveston	Galveston	1/1 - 5/31	99	49	148
			6/1 - 7/31	121	49	170
			8/1 - 12/31	99	49	148
	Houston	Montgomery, Fort Bend, Harris; L.B. Johnson Space Center	All year	110	59	169
	Hunt County	Hunt	All year	81	39	120
	Laredo	Webb	All year	88	44	132
	McAllen	Hidalgo	All year	84	44	128
Plano	Collin	All year	108	49	157	
Round Rock	Williamson	All year	95	44	139	
San Antonio	Bexar	All year	117	54	171	
South Padre Island	Cameron	1/1 - 5/31	84	44	128	
		6/1 - 7/31	110	44	154	
		8/1 - 12/31	84	44	128	
Waco	McLennan	All year	85	39	124	
UT	Park City	Summit	1/1 - 3/31	164	64	228
			4/1 - 12/31	91	64	155
	Provo	Utah	All year	86	49	135
Salt Lake City	Salt Lake, Tooele	1/1 - 3/31	116	54	170	
		4/1 - 12/31	102	54	156	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax		1/1 - 6/30	209	64	273
			7/1 - 8/31	165	64	229
			9/1 - 10/31	233	64	297
			11/1 - 12/31	209	64	273
	Abington	Washington	1/1 - 3/31	79	49	128
			4/1 - 5/31	72	49	121
			6/1 - 12/31	79	49	128
	Blacksburg	Montgomery	All year	80	54	134
Charlottesville	City of Charlottesville; Albemarle, Greene	All year	100	44	144	
Chesapeake, Suffolk	Cities of Chesapeake, Suffolk	1/1 - 3/31	89	44	133	
		4/1 - 5/31	97	44	141	
		6/1 - 8/31	107	44	151	
		9/1 - 12/31	89	44	133	
Chesterfield, Henrico Counties	Chesterfield, Henrico	All year	93	49	142	
Fredericksburg	City of Fredericksburg; Spotsylvania	All year	74	54	128	
Hampton City, Newport News	Cities of Hampton City, Newport News	All year	81	44	125	

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
VA	James City and York Counties; Williamsburg	James City and York Counties; City of Williamsburg	1/1 - 3/31	\$ 75	\$54	\$129
			4/1 - 8/31	97	54	151
			9/1 - 12/31	75	54	129
	Loudon County	Loudon	All year	140	59	199
	Lynchburg	Campbell; City of Lynchburg	All year	78	44	122
	Manassas	City of Manassas	All year	101	39	140
	Norfolk, Portsmouth	Cities of Norfolk, Portsmouth	All year	96	59	155
	Richmond City	City of Richmond	1/1 - 8/31	123	54	177
			9/1 - 10/31	129	54	183
			11/1 - 12/31	123	54	177
	Roanoke	City limits of Roanoke	All year	96	44	140
Stafford, Prince William Counties	Stafford, Prince William	All year	95	44	139	
Virginia Beach	City of Virginia Beach	1/1 - 5/31	88	54	142	
		6/1 - 8/31	151	54	205	
		9/1 - 12/31	88	54	142	
Wallops Island	Accomack	1/1 - 6/30	87	49	136	
		7/1 - 8/31	121	49	170	
		9/1 - 12/31	87	49	136	
Warrenton	Fauquier	All year	99	44	143	
VT	Burlington, St. Albans	Chittenden, Franklin	1/1 - 4/30	90	49	139
			5/1 - 10/31	105	49	154
			11/1 - 12/31	90	49	139
	Manchester	Bennington	All year	94	59	153
	Montpelier	Washington	All year	93	54	147
	Stowe	Lamoille	1/1 - 3/31	141	64	205
4/1 - 11/30			121	64	185	
12/1 - 12/31			141	64	205	
White River Junction	Windsor	1/1 - 2/28	90	54	144	
		3/1 - 5/31	82	54	136	
		6/1 - 12/31	90	54	144	
WA	Anacortes, Camano Island, Coupeville, Mount Vernon, La Connor, Burlington, Friday Harbor, Oak Harbor	San Juan, Skagit, Island	1/1 - 5/31	84	59	143
			6/1 - 8/31	94	59	153
			9/1 - 12/31	84	59	143
	Bremerton	Kitsap	All year	83	59	142
	Everett, Lynnwood	Snohomish	All year	99	54	153
	Ocean Shores	Grays Harbor	1/1 - 6/30	86	44	130
			7/1 - 8/31	109	44	153
			9/1 - 12/31	86	44	130
	Olympia, Tumwater	Thurston	All year	86	49	135
	Port Angeles, Port Townsend	Clallam, Jefferson	1/1 - 6/30	92	59	151
7/1 - 8/31			129	59	188	
9/1 - 12/31			92	59	151	
Seattle	King	All year	158	64	222	
Spokane	Spokane	All year	83	49	132	
Tacoma	Pierce	All year	118	59	177	
Vancouver	Clark, Cowlitz, Skamania	All year	120	49	169	

Table 3. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
WI	Appleton	Outagamie	All year	\$ 81	\$44	\$125
	Brookfield, Racine	Waukesha, Racine	All year	92	44	136
	Green Bay	Brown	All year	75	44	119
	Lake Geneva	Walworth	1/1 - 4/30	98	54	152
			5/1 - 9/30	146	54	200
			10/1 - 12/31	98	54	152
	Madison	Dane	All year	90	54	144
	Milwaukee	Milwaukee	All year	99	44	143
	Sheboygan	Sheboygan	All year	79	44	123
	Sturgeon Bay	Door	1/1 - 6/30	70	49	119
7/1 - 9/30			88	49	137	
10/1 - 12/31			70	49	119	
Wisconsin Dells	Columbia	1/1 - 6/30	70	64	134	
		7/1 - 8/31	86	64	150	
		9/1 - 12/31	70	64	134	
WV	Charleston	Kanawha	All year	95	44	139
	Morgantown	Monongalia	All year	83	44	127
	Shepherdstown	Jefferson	All year	80	44	124
	Wheeling	Ohio	All year	93	44	137
WY	Cody	Park	1/1 - 4/30	75	44	119
			5/1 - 9/30	110	44	154
			10/1 - 12/31	75	44	119
	Evanston, Rock Springs	Uinta, Sweetwater	All year	91	44	135
	Gillette	Campbell	1/1 - 6/30	85	49	134
			7/1 - 8/31	104	49	153
			9/1 - 12/31	85	49	134
	Jackson, Pinedale	Teton, Sublette	1/1 - 6/30	113	54	167
			7/1 - 8/31	164	54	218
			9/1 - 11/30	104	54	158
12/1 - 12/31			113	54	167	
Sheridan	Sheridan	1/1 - 5/31	70	49	119	
		6/1 - 8/31	90	49	139	
		9/1 - 12/31	70	49	119	

¹**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2009, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2009 (Table 3) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2009. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2009, through December 31, 2009. See [Transition Rules](#) under *How To Use Per Diem Rate Tables* for an example.

²Unless 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.”

³Per 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).”

⁴When 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.

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.

Table 4. **Maximum Federal Per Diem Rates (Effective October 1, 2009 – September 30, 2010)¹**

Note: The standard rate of \$116 (\$70 for lodging and \$46 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.)

Table 4 lists all per diem rates alphabetically by state abbreviation. Click on a link below to find rates for your state:

[Alabama](#), [Arizona](#), [Arkansas](#), [California](#), [Colorado](#), [Connecticut](#), [Delaware](#), [District of Columbia](#), [Florida](#), [Georgia](#), [Idaho](#), [Illinois](#), [Indiana](#), [Iowa](#), [Kansas](#), [Kentucky](#), [Louisiana](#), [Maine](#), [Maryland](#), [Massachusetts](#), [Michigan](#), [Minnesota](#), [Mississippi](#), [Missouri](#), [Montana](#), [Nebraska](#), [Nevada](#), [New Hampshire](#), [New Jersey](#), [New Mexico](#), [New York](#), [North Carolina](#), [North Dakota](#), [Ohio](#), [Oklahoma](#), [Oregon](#), [Pennsylvania](#), [Rhode Island](#), [South Carolina](#), [South Dakota](#), [Tennessee](#), [Texas](#), [Utah](#), [Vermont](#), [Virginia](#), [Washington](#), [West Virginia](#), [Wisconsin](#), [Wyoming](#)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
AL	Birmingham	Jefferson, Shelby	All year	\$ 92	\$56	\$148
	Gulf Shores	Baldwin	1/1 - 5/31	111	51	162
			6/1 - 7/31	137	51	188
			8/1 - 12/31	111	51	162
	Huntsville	Madison, Limestone	All year	86	51	137
Mobile	Mobile	All year	100	51	151	
Montgomery	Montgomery	All year	78	51	129	
AR	Hot Springs	Garland	All year	102	46	148
	Little Rock	Pulaski	All year	88	61	149
AZ	Grand Canyon, Flagstaff	Coconino (except city limits of Sedona), Yavapai	1/1 - 2/28	75	66	141
			3/1 - 10/31	95	66	161
			11/1 - 12/31	75	66	141
	Kayenta	Navajo	1/1 - 4/30	78	46	124
			5/1 - 9/30	96	46	142
			10/1 - 12/31	78	46	124
	Phoenix, Scottsdale	Maricopa	1/1 - 5/31	140	71	211
			6/1 - 8/31	89	71	160
9/1 - 12/31			120	71	191	
Sedona	City limits of Sedona	1/1 - 2/28	136	66	202	
		3/1 - 4/30	149	66	215	
		5/1 - 12/31	136	66	202	
Sierra Vista	Cochise	All year	83	46	129	
Tucson	Pima	1/1 - 1/31	105	56	161	
		2/1 - 5/31	127	56	183	
		6/1 - 8/31	82	56	138	
		9/1 - 12/31	105	56	161	
Yuma	Yuma	All year	84	46	130	
CA	Antioch, Brentwood, Concord	Contra Costa	All year	110	66	176
	Bakersfield, Delano (Naval Weapons Center and Ordnance Test Station, China Lake)	Kern	All year	79	56	135
	Barstow, Ontario, Victorville	San Bernardino	All year	93	56	149
	Benicia, Dixon, Fairfield	Solano	All year	93	56	149
	Brawley, Calexico, El Centro	Imperial	All year	82	51	133

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Death Valley	Inyo	All year	\$ 84	\$46	\$130
	Eureka, Arcata, McKinleyville	Humboldt	1/1 - 5/31	85	61	146
			6/1 - 8/31	102	61	163
			9/1 - 12/31	85	61	146
	Fresno	Fresno	All year	94	61	155
	Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB	All year	135	71	206
	Mammoth Lakes	Mono	1/1 - 1/31	143	61	204
			2/1 - 11/30	114	61	175
			12/1 - 12/31	143	61	204
	Mill Valley, San Rafael, Novato	Marin	All year	120	56	176
	Modesto	Stanislaus	All year	88	51	139
	Monterey	Monterey	All year	140	71	211
	Napa	Napa	1/1 - 3/31	115	66	181
			4/1 - 11/30	163	66	229
			12/1 - 12/31	115	66	181
	Oakhurst	Madera	1/1 - 4/30	74	56	130
			5/1 - 8/31	93	56	149
			9/1 - 12/31	74	56	130
	Oakland	Alameda	All year	100	61	161
	Palm Springs	Riverside	1/1 - 5/31	129	71	200
			6/1 - 8/31	90	71	161
			9/1 - 12/31	111	71	182
	Point Arena, Gualala	Mendocino	All year	84	66	150
	Redding	Shasta	All year	89	61	150
	Sacramento	Sacramento	All year	109	61	170
	San Diego	San Diego	All year	147	71	218
	San Francisco	San Francisco	1/1 - 8/31	166	71	237
			9/1 - 10/31	192	71	263
11/1 - 12/31			166	71	237	
San Luis Obispo	San Luis Obispo	1/1 - 6/30	106	66	172	
		7/1 - 8/31	126	66	192	
		9/1 - 12/31	106	66	172	
San Mateo, Foster City, Belmont	San Mateo	All year	125	61	186	
Santa Barbara	Santa Barbara	1/1 - 6/30	149	66	215	
		7/1 - 8/31	199	66	265	
		9/1 - 12/31	149	66	215	
Santa Cruz	Santa Cruz	1/1 - 5/31	99	66	165	
		6/1 - 8/31	132	66	198	
		9/1 - 12/31	99	66	165	
Santa Monica	City limits of Santa Monica	All year	209	71	280	
Santa Rosa	Sonoma	All year	119	61	180	
South Lake Tahoe	El Dorado	1/1 - 3/31	140	71	211	
		4/1 - 6/30	119	71	190	
		7/1 - 11/30	126	71	197	
		12/1 - 12/31	140	71	211	
Stockton	San Joaquin	All year	87	56	143	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Sunnyvale, Palo Alto, San Jose	Santa Clara	All year	\$132	\$56	\$188
	Tahoe City	Placer	All year	98	61	159
	Truckee	Nevada	1/1 - 2/28	116	71	187
			3/1 - 11/30	97	71	168
			12/1 - 12/31	116	71	187
	Visalia, Lemoore	Tulare, Kings	All year	85	61	146
West Sacramento	Yolo	All year	99	51	150	
Yosemite National Park	Mariposa	All year	131	71	202	
CO	Aspen	Pitkin	1/1 - 4/30	217	71	288
			5/1 - 6/30	105	71	176
			7/1 - 8/31	129	71	200
			9/1 - 11/30	92	71	163
			12/1 - 12/31	217	71	288
	Boulder, Broomfield	Boulder, Broomfield	1/1 - 4/30	103	61	164
			5/1 - 10/31	124	61	185
			11/1 - 12/31	103	61	164
	Colorado Springs	El Paso	All year	88	66	154
	Cortez	Montezuma	1/1 - 5/31	85	51	136
			6/1 - 8/31	108	51	159
			9/1 - 12/31	85	51	136
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31	81	51	132
			4/1 - 5/31	74	51	125
			6/1 - 8/31	97	51	148
			9/1 - 12/31	81	51	132
	Denver, Aurora	Denver, Adams, Arapahoe, and Jefferson	All year	158	66	224
	Douglas County	Douglas	All year	108	61	169
	Durango	La Plata	1/1 - 5/31	98	61	159
			6/1 - 9/30	133	61	194
10/1 - 12/31			98	61	159	
Fort Collins, Loveland	Larimer	All year	90	56	146	
Glenwood Springs, Grand Junction	Garfield, Mesa	All year	98	51	149	
Montrose	Montrose	All year	86	56	142	
Silverthorne, Breckenridge	Summit	1/1 - 3/31	152	56	208	
		4/1 - 11/30	100	56	156	
		12/1 - 12/31	152	56	208	
Steamboat Springs	Routt	1/1 - 3/31	196	56	252	
		4/1 - 11/30	108	56	164	
		12/1 - 12/31	196	56	252	
Telluride	San Miguel	1/1 - 3/31	187	71	258	
		4/1 - 5/31	101	71	172	
		6/1 - 9/30	141	71	212	
		10/1 - 11/30	97	71	168	
		12/1 - 12/31	187	71	258	
Vail	Eagle	1/1 - 3/31	271	71	342	
		4/1 - 8/31	136	71	207	
		9/1 - 11/30	113	71	184	
		12/1 - 12/31	271	71	342	
CT	Bridgeport, Danbury	Fairfield	All year	126	71	197
	Cromwell, Old Saybrook	Middlesex	All year	87	61	148

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CT	Hartford	Hartford	All year	\$112	\$56	\$168
	Lakeville, Salisbury	Litchfield	All year	97	66	163
	New Haven	New Haven	All year	102	61	163
	New London, Groton	New London	All year	101	61	162
	Putnam, Danielson, Storrs	Windham, Tolland	All year	77	56	133
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia)		1/1 - 2/28	207	71	278
			3/1 - 6/30	226	71	297
			7/1 - 8/31	170	71	241
			9/1 - 10/31	229	71	300
			11/1 - 12/31	207	71	278
DE	Dover	Kent	1/1 - 4/30	77	46	123
			5/1 - 9/30	96	46	142
			10/1 - 12/31	77	46	123
	Lewes	Sussex	1/1 - 6/30	84	46	130
			7/1 - 8/31	123	46	169
			9/1 - 12/31	84	46	130
Wilmington	New Castle	All year	126	56	182	
FL	Altamonte Springs	Seminole	All year	93	61	154
	Boca Raton, Delray Beach, Jupiter	Palm Beach	1/1 - 4/30	123	71	194
			5/1 - 12/31	93	71	164
	Bradenton	Manatee	1/1 - 4/30	105	56	161
			5/1 - 12/31	87	56	143
	Cocoa Beach	Brevard	All year	97	51	148
	Daytona Beach	Volusia	1/1 - 1/31	87	51	138
			2/1 - 7/31	111	51	162
			8/1 - 12/31	87	51	138
	Fort Lauderdale	Broward	1/1 - 4/30	168	71	239
			5/1 - 9/30	117	71	188
			10/1 - 12/31	168	71	239
Fort Myers	Lee	1/1 - 4/30	114	56	170	
		5/1 - 12/31	85	56	141	
Fort Pierce	St. Lucie	1/1 - 1/31	91	51	142	
		2/1 - 4/30	108	51	159	
		5/1 - 12/31	91	51	142	
Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	1/1 - 2/28	81	51	132	
		3/1 - 5/31	133	51	184	
		6/1 - 7/31	178	51	229	
		8/1 - 10/31	120	51	171	
		11/1 - 12/31	81	51	132	
Gainesville	Alachua	All year	92	51	143	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
FL	Gulf Breeze	Santa Rosa	1/1 - 2/28	\$ 96	\$51	\$147
			3/1 - 8/31	130	51	181
			9/1 - 12/31	96	51	147
	Jacksonville, Jacksonville Beach, Mayport Naval Station	Duval, Nassau; City of Jacksonville	All year	88	51	139
	Key West	Monroe	1/1 - 1/31	188	71	259
			2/1 - 4/30	199	71	270
			5/1 - 11/30	155	71	226
			12/1 - 12/31	188	71	259
	Kissimmee	Osceola	All year	83	46	129
	Lakeland	Polk	All year	87	46	133
	Leesburg	Lake	All year	81	46	127
	Miami	Miami-Dade	1/1 - 3/31	152	66	218
			4/1 - 9/30	117	66	183
			10/1 - 12/31	128	66	194
	Naples	Collier	1/1 - 4/30	164	61	225
			5/1 - 9/30	108	61	169
			10/1 - 12/31	115	61	176
	Ocala	Marion	All year	83	46	129
	Orlando	Orange	1/1 - 3/31	117	56	173
			4/1 - 12/31	108	56	164
Panama City	Bay	1/1 - 2/28	81	51	132	
		3/1 - 5/31	113	51	164	
		6/1 - 7/31	127	51	178	
		8/1 - 12/31	81	51	132	
Pensacola, Pensacola Beach	Escambia	All year	109	46	155	
Punta Gorda	Charlotte	1/1 - 1/31	85	51	136	
		2/1 - 3/31	99	51	150	
		4/1 - 12/31	85	51	136	
Sarasota	Sarasota	1/1 - 4/30	117	56	173	
		5/1 - 12/31	93	56	149	
Sebring	Highlands	1/1 - 3/31	131	46	177	
		4/1 - 12/31	85	46	131	
St. Augustine	St. Johns	All year	105	56	161	
Stuart	Martin	1/1 - 4/30	108	51	159	
		5/1 - 12/31	85	51	136	
Tallahassee	Leon	All year	90	46	136	
Tampa, St. Petersburg	Pinellas, Hillsborough	1/1 - 3/31	120	51	171	
		4/1 - 12/31	101	51	152	
Vero Beach	Indian River	1/1 - 1/31	89	51	140	
		2/1 - 3/31	106	51	157	
		4/1 - 12/31	89	51	140	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
GA	Athens	Clarke	All year	\$ 94	\$46	\$140
	Atlanta	Fulton, DeKalb, Cobb	All year	140	56	196
	Augusta	Richmond	All year	82	51	133
	Columbus	Muscogee	All year	91	46	137
	Conyers	Rockdale	All year	77	46	123
	Duluth, Norcross, Lawrenceville	Gwinnett	All year	81	51	132
	Jekyll Island, Brunswick	Glynn	1/1 - 2/28	108	56	164
			3/1 - 11/30	149	56	205
			12/1 - 12/31	108	56	164
Peachtree City, Jonesboro, Morrow	Fayette, Clayton, Coweta	All year	73	51	124	
Savannah	Chatham	All year	106	56	162	
IA	Cedar Rapids	Linn	All year	87	51	138
	Des Moines	Polk	All year	86	51	137
ID	Boise	Ada	All year	85	51	136
	Bonner's Ferry, Sandpoint	Boundary, Bonner, Shoshone	1/1 – 6/30	77	61	138
			7/1 – 8/31	104	61	165
			9/1 - 12/31	77	61	138
	Coeur d'Alene	Kootenai	1/1 - 5/31	72	61	133
			6/1 - 8/31	107	61	168
			9/1 - 12/31	72	61	133
Driggs, Idaho Falls	Teton, Bonneville, Fremont	All year	76	46	122	
Sun Valley, Ketchum	Blaine	1/1 - 5/31	84	71	155	
		6/1 - 8/31	99	71	170	
		9/1 - 12/31	84	71	155	
Twin Falls	Twin Falls	All year	87	46	133	
IL	Bolingbrook, Romeoville, Lemont	Will	All year	92	51	143
	Chicago	Cook, Lake	1/1 - 4/30	158	71	229
			5/1 - 6/30	211	71	282
			7/1 - 8/31	176	71	247
			9/1 - 11/30	205	71	276
			12/1 - 12/31	158	71	229
	Elgin, Aurora	Kane; City of Elgin	All year	90	56	146
Oakbrook Terrace	DuPage	All year	100	61	161	
O'Fallon, Fairview Heights, Collinsville	Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair	All year	110	56	166	
Springfield	Sangamon	All year	83	56	139	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
IN	Bloomington	Monroe	All year	\$ 97	\$56	\$153
	Brownsburg, Plainfield	Hendricks	All year	83	61	144
	Fort Wayne	Allen	All year	86	56	142
	Hammond, Munster, Merrillville	Lake	All year	94	46	140
	Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year	94	61	155
	Lafayette	Tippecanoe	All year	89	51	140
	Michigan City	La Porte	All year	79	56	135
	South Bend	St. Joseph	All year	96	56	152
	Valparaiso, Burlington Beach	Porter	All year	83	51	134
KS	Kansas City, Overland Park	Wyandotte, Johnson	All year	107	61	168
	Leavenworth	Leavenworth	Before 4/01/10 After 3/31/10	70 107	46 56	116 163
	Wichita	Sedgwick	All year	91	56	147
KY	Boone County	Boone	All year	98	51	149
	Kenton County	Kenton	All year	123	56	179
	Lexington	Fayette	All year	94	61	155
	Louisville	Jefferson	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	105 97 105	61 61 61	166 158 166
LA	Baton Rouge	East Baton Rouge Parish	All year	103	56	159
	Covington, Slidell	St. Tammany Parish	All year	99	56	155
	Lafayette	Lafayette Consolidated Government	All year	89	56	145
	Lake Charles	Calcasieu Parish	All year	82	61	143
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 6/30 7/1 - 9/30 10/1 - 12/31	133 104 133	71 71 71	204 175 204
MA	Andover	Essex	All year	88	56	144
	Boston, Cambridge	Suffolk; City of Cambridge	1/1 - 3/31	168	71	239
			4/1 - 6/30	231	71	302
			7/1 - 8/31	205	71	276
			9/1 - 10/31	240	71	311
			11/1 - 12/31	168	71	239
	Burlington, Woburn	Middlesex	All year	121	71	192
	Falmouth	City limits of Falmouth	1/1 - 4/30	98	51	149
			5/1 - 6/30	108	51	159
7/1 - 8/31			152	51	203	
9/1 - 12/31			98	51	149	
Hyannis	Barnstable	1/1 - 6/30	86	56	142	
		7/1 - 8/31	125	56	181	
		9/1 - 12/31	86	56	142	
Martha's Vineyard	Dukes	1/1 - 5/31	105	71	176	
		6/1 - 8/31	199	71	270	
		9/1 - 10/31	119	71	190	
		11/1 - 12/31	105	71	176	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MA	Nantucket	Nantucket	1/1 - 3/31	\$115	\$61	\$176
			4/1 - 5/31	130	61	191
			6/1 - 9/30	222	61	283
			10/1 - 12/31	115	61	176
	Northampton	Hampshire	All year	92	56	148
	Pittsfield	Berkshire	1/1 - 6/30	105	61	166
			7/1 - 8/31	132	61	193
9/1 - 12/31			105	61	166	
Plymouth, Taunton, New Bedford	Plymouth, Bristol	All year	94	56	150	
Quincy	Norfolk	All year	124	51	175	
Springfield	Hampden	All year	97	51	148	
Worcester	Worcester	All year	96	61	157	
MD	Counties of Montgomery and Prince George's		1/1 - 2/28	207	71	278
			3/1 - 6/30	226	71	297
			7/1 - 8/31	170	71	241
			9/1 - 10/31	229	71	300
			11/1 - 12/31	207	71	278
	Aberdeen, Bel Air, Belcamp	Harford	All year	83	56	139
	Annapolis	Anne Arundel	All year	120	61	181
	Baltimore	Baltimore City	1/1 - 2/28	135	71	206
			3/1 - 11/30	161	71	232
			12/1 - 12/31	135	71	206
	Baltimore County	Baltimore	All year	103	61	164
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 3/31	102	61	163
			4/1 - 5/31	133	61	194
			6/1 - 8/31	176	61	237
9/1 - 10/31			144	61	205	
11/1 - 12/31			102	61	163	
Columbia	Howard	All year	123	61	184	
Frederick	Frederick	All year	92	56	148	
Hagerstown	Washington	All year	82	56	138	
La Plata, Indian Head	Charles	All year	93	51	144	
Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year	102	61	163	
Ocean City	Worcester	1/1 - 3/31	73	71	144	
		4/1 - 5/31	91	71	162	
		6/1 - 8/31	199	71	270	
		9/1 - 10/31	104	71	175	
		11/1 - 12/31	73	71	144	
ME	Bar Harbor	Hancock	1/1 - 6/30	84	61	145
			7/1 - 8/31	156	61	217
			9/1 - 10/31	109	61	170
			11/1 - 12/31	84	61	145
	Kennebunk, Kittery, Sanford	York	1/1 - 3/31	70	56	126
			4/1 - 6/30	87	56	143
			7/1 - 8/31	132	56	188
			9/1 - 10/31	96	56	152
			11/1 - 12/31	70	56	126

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
ME	Portland	Cumberland, Sagadahoc	1/1 - 6/30 7/1 - 9/30 10/1 - 12/31	\$ 91 115 91	\$56 56 56	\$147 171 147
	Rockport	Knox	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	70 83 70	56 56 56	126 139 126
MI	Ann Arbor	Washtenaw	All year	92	56	148
	Benton Harbor, St. Joseph, Stevensville	Berrien	All year	75	51	126
	Charlevoix	Charlevoix	All year	71	61	132
	Detroit	Wayne	All year	104	56	160
	East Lansing, Lansing	Ingham, Eaton	All year	84	51	135
	Flint	Genesee	All year	82	51	133
	Grand Rapids	Kent	All year	82	51	133
	Holland	Ottawa	All year	83	56	139
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	89	51	140
	Mackinac Island	Mackinac	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	70 87 70	66 66 66	136 153 136
	Midland	Midland	All year	97	46	143
	Mount Pleasant	Isabella	All year	74	51	125
	Muskegon	Muskegon	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	74 99 74	46 46 46	120 145 120
	Ontonagon, Baraga, Houghton	Ontonagon, Baraga, Houghton	All year	75	46	121
	Petoskey	Emmet	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	74 98 74	51 51 51	125 149 125
	Pontiac, Auburn Hills	Oakland	All year	97	56	153
	South Haven	Van Buren	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	70 86 70	56 56 56	126 142 126
	Traverse City, Leland	Grand Traverse, Leelanau	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	71 114 71	51 51 51	122 165 122
	Warren	Macomb	All year	77	51	128
MN	Duluth	St. Louis	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	84 104 84	56 56 56	140 160 140
	Eagan, Burnsville, Mendota Heights	Dakota	All year	89	56	145
	Minneapolis, St. Paul	Hennepin, Ramsey	All year	137	71	208
	Rochester	Olmsted	All year	99	51	150
MO	Columbia	Boone	All Year	82	51	133
	Jefferson City	Cole	All year	78	51	129
	Kansas City	Jackson, Clay, Cass, Platte	All year	107	56	163

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MO	Springfield	Greene	All year	\$ 78	\$56	\$134
	St. Louis	St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City	All year	110	66	176
	St. Robert	Pulaski	All year	74	46	120
MS	Grenada	Grenada	All year	79	46	125
	Gulfport, Biloxi	Harrison	All year	79	56	135
	Hattiesburg	Forrest, Lamar	All year	80	51	131
	Robinsonville	Tunica	All year	85	51	136
	Southaven	Desoto	All year	91	46	137
	Starkville	Oktibbeha	All year	86	46	132
MT	Big Sky, West Yellowstone	Gallatin	1/1 - 4/30	77	61	138
			5/1 - 9/30	102	61	163
			10/1 - 12/31	77	61	138
	Butte	Silver Bow	All year	84	51	135
	Helena	Lewis and Clark	All year	81	56	137
	Missoula, Polson, Kalispell	Missoula, Lake, Flathead	1/1 - 6/30	91	51	142
7/1 - 8/31			121	51	172	
9/1 - 12/31			91	51	142	
NC	Asheville	Buncombe	1/1 - 6/30	85	51	136
			7/1 - 10/31	95	51	146
			11/1 - 12/31	85	51	136
	Atlantic Beach, Morehead City	Carteret	1/1 - 5/31	84	56	140
			6/1 - 8/31	117	56	173
			9/1 - 12/31	84	56	140
	Chapel Hill	Orange	All year	91	56	147
	Charlotte	Mecklenburg	All year	100	51	151
	Durham	Durham	All year	97	51	148
	Fayetteville	Cumberland	All year	92	51	143
	Greensboro	Guilford	1/1 - 3/31	86	56	142
			4/1 - 10/31	97	56	153
			11/1 - 12/31	86	56	142
	Greenville	Pitt	All year	86	51	137
Kill Devil	Dare	1/1 - 4/30	70	61	131	
		5/1 - 9/30	114	61	175	
		10/1 - 12/31	70	61	131	
New Bern, Havelock	Craven	All year	97	46	143	
Raleigh	Wake	All year	92	66	158	
Wilmington	New Hanover	All year	98	56	154	
Winston-Salem	Forsyth	All year	92	56	148	
ND	The standard CONUS rate of \$116 (\$70 for lodging and \$46 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	101	61	162
NH	Concord	Merrimack	1/1 - 5/31	84	51	135
			6/1 - 10/31	99	51	150
			11/1 - 12/31	84	51	135

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NH	Conway	Carroll	1/1 - 2/28	\$124	\$61	\$185
			3/1 - 6/30	115	61	176
			7/1 - 8/31	161	61	222
			9/1 - 12/31	124	61	185
	Durham	Strafford	All year	96	46	142
	Laconia	Belknap	1/1 - 5/31	87	51	138
6/1 - 10/31			102	51	153	
11/1 - 12/31			87	51	138	
Lebanon, Lincoln, West Lebanon	Grafton, Sullivan	All year	101	56	157	
Manchester	Hillsborough	All year	93	56	149	
Portsmouth	Rockingham	1/1 - 6/30	103	61	164	
		7/1 - 9/30	134	61	195	
		10/1 - 12/31	103	61	164	
NJ	Atlantic City, Cape May, Ocean City	Atlantic, Cape May	1/1 - 4/30	104	66	170
			5/1 - 10/31	114	66	180
			11/1 - 12/31	104	66	170
	Belle Mead	Somerset	All year	127	56	183
	Cherry Hill, Moorestown	Camden, Burlington	All year	96	61	157
	Eatontown, Freehold	Monmouth	All year	121	56	177
	Edison, Piscataway	Middlesex	All year	115	51	166
	Flemington	Hunterdon	All year	114	61	175
	Newark	Bergen, Essex, Hudson, Passaic	All year	130	61	191
	Parsippany	Morris	All year	139	56	195
	Princeton, Trenton	Mercer	All year	140	61	201
	Springfield, Cranford, New Providence	Union	All year	107	56	163
Toms River	Ocean	1/1 - 6/30	90	51	141	
		7/1 - 8/31	122	51	173	
		9/1 - 12/31	90	51	141	
NM	Albuquerque	Bernalillo	All year	81	56	137
	Las Cruces	Dona Ana	Before 4/01/10	70	46	116
			After 3/31/10	79	56	135
	Los Alamos	Los Alamos	All year	85	51	136
	Santa Fe	Santa Fe	1/1 - 5/31	88	71	159
6/1 - 8/31			109	71	180	
9/1 - 12/31			88	71	159	
Taos	Taos	All year	77	66	143	
NV	Incline Village, Reno, Sparks	Washoe	1/1 - 6/30	104	51	155
			7/1 - 8/31	130	51	181
			9/1 - 12/31	104	51	155
Las Vegas	Clark	1/1 - 5/31	118	71	189	
		6/1 - 12/31	109	71	180	
Stateline, Carson City	Douglas, Carson City	All year	100	61	161	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NY	Albany	Albany	All year	\$110	\$61	\$171
	Binghamton, Owego	Broome, Tioga	All year	91	46	137
	Buffalo	Erie	All year	99	56	155
	Floral Park, Garden City, Great Neck	Nassau	All year	161	66	227
	Glens Falls	Warren	1/1 - 6/30	98	66	164
			7/1 - 8/31	150	66	216
			9/1 - 12/31	98	66	164
	Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	117	46	163
	Kingston	Ulster	All year	103	66	169
	Lake Placid	Essex	1/1 - 2/28	131	61	192
			3/1 - 6/30	102	61	163
			7/1 - 8/31	160	61	221
			9/1 - 11/30	112	61	173
			12/1 - 12/31	131	61	192
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	1/1 - 3/31	209	71	280
			4/1 - 6/30	318	71	389
			7/1 - 8/31	279	71	350
			9/1 - 12/31	340	71	411
	Niagara Falls	Niagara	1/1 - 5/31	78	51	129
			6/1 - 8/31	106	51	157
9/1 - 12/31			78	51	129	
Nyack, Palisades	Rockland	All year	113	61	174	
Oswego	Oswego	Before 4/01/10	70	46	116	
		After 3/31/10	97	56	153	
Poughkeepsie	Dutchess	All year	110	66	176	
Riverhead, Ronkonkoma, Melville	Suffolk	All year	130	71	201	
Rochester	Monroe	All year	102	51	153	
Saratoga Springs, Schenectady	Saratoga, Schenectady	1/1 - 6/30	106	56	162	
		7/1 - 8/31	168	56	224	
		9/1 - 12/31	106	56	162	
Syracuse	Onondaga	All year	97	56	153	
Tarrytown, White Plains, New Rochelle	Westchester	All year	164	71	235	
Troy	Rensselaer	All year	98	51	149	
West Point	Orange	All year	113	51	164	
OH	Akron	Summit	All year	91	51	142
	Canton	Stark	All year	93	51	144
	Cincinnati	Hamilton, Clermont	All year	115	56	171

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
OH	Cleveland	Cuyahoga	All year	\$109	\$56	\$165
	Columbus	Franklin	All year	101	56	157
	Dayton, Fairborn	Greene, Darke, Montgomery	All year	82	56	138
	Hamilton	Butler, Warren	All year	91	51	142
	Mentor	Lake	All year	92	46	138
	Rittman	Wayne, Medina	All year	86	51	137
	Sandusky, Bellevue	Erie, Huron	All year	100	46	146
	Toledo	Lucas	All year	81	51	132
	Youngstown	Mahoning, Trumbull	All year	85	51	136
OK	Oklahoma City	Oklahoma	All year	84	66	150
	Tulsa	Tulsa, Creek, Osage, Rogers	All year	81	61	142
OR	Ashland, Crater Lake	Jackson, Klamath	All year	88	56	144
	Beaverton	Washington	All year	96	51	147
	Bend	Deschutes	1/1 - 6/30	93	61	154
			7/1 - 8/31	120	61	181
			9/1 - 12/31	93	61	154
	Clackamas	Clackamas	All year	91	61	152
	Eugene, Florence	Lane	All year	103	51	154
	Lincoln City	Lincoln	1/1 - 6/30	87	56	143
			7/1 - 8/31	110	56	166
9/1 - 12/31			87	56	143	
Portland	Multnomah	All year	120	66	186	
Seaside	Clatsop	1/1 - 6/30	92	51	143	
		7/1 - 8/31	132	51	183	
		9/1 - 12/31	92	51	143	
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	92	51	143
	Bucks County	Bucks	All year	102	71	173
	Chester, Radnor, Essington	Delaware	All year	109	51	160
	Erie	Erie	1/1 - 5/31	85	46	131
			6/1 - 8/31	97	46	143
			9/1 - 12/31	85	46	131
	Gettysburg	Adams	1/1 - 3/31	82	51	133
			4/1 - 10/31	103	51	154
11/1 - 12/31			82	51	133	
Harrisburg	Dauphin (except City of Hershey)	All year	103	51	154	
Hershey	City of Hershey	1/1 - 5/31	99	56	155	
		6/1 - 8/31	180	56	236	
		9/1 - 12/31	99	56	155	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
PA	Lancaster	Lancaster	All year	\$ 99	\$56	\$155
	Malvern, Frazer, Berwyn	Chester	All year	126	51	177
	Mechanicsburg	Cumberland	All year	88	56	144
	Montgomery County	Montgomery	All year	128	66	194
	Philadelphia	Philadelphia	1/1 - 8/31	153	66	219
			9/1 - 11/30	170	66	236
			12/1 - 12/31	153	66	219
	Pittsburgh	Allegheny	All year	119	71	190
	Reading	Berks	All year	96	56	152
Scranton	Lackawanna	All year	83	56	139	
State College	Centre	All year	92	56	148	
RI	Bristol	Bristol	Before 4/01/10	70	46	116
			After 3/31/10	139	71	210
	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	96	56	152
	Jamestown, Middletown, Newport	Newport	1/1 - 4/30	104	71	175
5/1 - 10/31			166	71	237	
11/1 - 12/31			104	71	175	
Providence	Providence	All year	139	71	210	
SC	Aiken	Aiken	All year	86	46	132
	Charleston	Charleston, Berkeley, Dorchester	All year	142	56	198
	Columbia	Richland, Lexington	All year	93	51	144
	Greenville	Greenville	All year	92	56	148
	Hilton Head	Beaufort	1/1 - 3/31	93	61	154
			4/1 - 8/31	142	61	203
			9/30 - 10/31	115	61	176
11/1 - 12/31			93	61	154	
Myrtle Beach	Horry	1/1 - 2/28	70	51	121	
		3/1 - 5/31	94	51	145	
		6/1 - 8/31	132	51	183	
		9/1 - 10/31	84	51	135	
		11/1 - 12/31	70	51	121	
SD	Hot Springs	Fall River, Custer	1/1 - 5/31	70	46	116
			6/1 - 8/31	94	46	140
			9/1 - 12/31	70	46	116
	Rapid City	Pennington	1/1 - 5/31	70	51	121
			6/1 - 8/31	118	51	169
			9/1 - 12/31	70	51	121
Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 4/30	70	51	121	
		5/1 - 8/31	99	51	150	
		9/1 - 12/31	70	51	121	
TN	Brentwood, Franklin	Williamson	All year	102	56	158
	Chattanooga	Hamilton	All year	87	56	143
	Knoxville	Knox	All year	84	56	140
	Memphis	Shelby	All year	100	61	161
	Nashville	Davidson	All year	119	66	185
	Oak Ridge	Anderson	All year	90	46	136

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
TX	Arlington, Fort Worth, Grapevine	Tarrant, City limits of Grapevine	All year	\$151	\$56	\$207
	Austin	Travis	1/1 - 8/31	115	71	186
			9/1 - 10/31	121	71	192
			11/1 - 12/31	115	71	186
	Beaumont	Jefferson	All year	93	51	144
	College Station	Brazos	All year	93	56	149
	Corpus Christi	Nueces	All year	90	51	141
	Dallas	Dallas; City limits of Dallas	1/1 - 3/31	122	71	193
			4/1 - 12/31	117	71	188
	El Paso	El Paso	All year	91	51	142
	Galveston	Galveston	1/1 - 5/31	108	56	164
			6/1 - 7/31	128	56	184
			8/1 - 12/31	108	56	164
	Houston	Montgomery, Fort Bend, Harris; L.B. Johnson Space Center	All year	118	71	189
	Hunt County	Hunt	All year	87	51	138
	Laredo	Webb	All year	85	56	141
	McAllen	Hidalgo	All year	89	56	145
	Midland	Midland	Before 4/01/10	70	46	116
After 3/31/10			90	51	141	
Plano	Collin	All year	116	61	177	
Round Rock	Williamson	All year	97	51	148	
San Antonio	Bexar	All year	117	66	183	
South Padre Island	Cameron	1/1 - 5/31	83	56	139	
		6/1 - 7/31	107	56	163	
		8/1 - 12/31	83	56	139	
Waco	McLennan	All year	88	51	139	
UT	Park City	Summit	1/1 - 3/31	157	71	228
			4/1 - 12/31	96	71	167
	Provo	Utah	All year	88	51	139
Salt Lake City	Salt Lake, Tooele	All year	106	61	167	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax		1/1 - 2/28	207	71	278
			3/1 - 6/30	226	71	297
			7/1 - 8/31	170	71	241
			9/1 - 10/31	229	71	300
			11/1 - 12/31	207	71	278
	Abington	Washington	All year	82	46	128
	Blacksburg	Montgomery	All year	98	46	144
	Charlottesville	Albemarle, Greene; City of Charlottesville	All year	112	56	168
Chesapeake, Suffolk	Cities of Chesapeake, Suffolk	1/1 - 5/31	87	56	143	
		6/1 - 8/31	103	56	159	
		9/1 - 12/31	87	56	143	
Chesterfield, Henrico Counties	Chesterfield, Henrico	All year	92	51	143	
Fredericksburg	Spotsylvania; City of Fredericksburg	All year	78	56	134	
Hampton City, Newport News	Cities of Hampton City, Newport News	All year	80	56	136	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
VA	James City and York Counties; Williamsburg	James City and York Counties; City of Williamsburg	1/1 - 3/31	\$ 72	\$51	\$123
			4/1 - 8/31	94	51	145
			9/1 - 12/31	72	51	123
	Loudon County	Loudon	All year	135	61	196
	Lynchburg	Campbell; City of Lynchburg	All year	83	51	134
	Manassas	City of Manassas	All year	93	46	139
	Norfolk, Portsmouth	Cities of Norfolk, Portsmouth	All year	95	61	156
	Richmond City	City of Richmond	All year	125	66	191
	Roanoke	City limits of Roanoke	All year	103	51	154
	Stafford, Prince William Counties	Stafford, Prince William	All year	95	46	141
	Virginia Beach	City of Virginia Beach	1/1 - 5/31	89	56	145
6/1 - 8/31			148	56	204	
9/1 - 12/31			89	56	145	
Wallops Island	Accomack	1/1 - 6/30	87	56	143	
		7/1 - 8/31	128	56	184	
		9/1 - 12/31	87	56	143	
Warrenton	Fauquier	All year	101	46	147	
VT	Burlington, St. Albans	Chittenden, Franklin	1/1 - 4/30	93	66	159
			5/1 - 10/31	112	66	178
			11/1 - 12/31	93	66	159
	Manchester	Bennington	All year	93	71	164
	Middlebury	Addison	All year	116	61	177
	Montpelier	Washington	All year	101	61	162
	Stowe	Lamoille	1/1 - 3/31	132	71	203
4/1 - 5/31			105	71	176	
6/1 - 12/31			132	71	203	
White River Junction	Windsor	1/1 - 2/28	102	56	158	
		3/1 - 5/31	89	56	145	
		6/1 - 12/31	102	56	158	
WA	Anacortes, Coupeville, Oak Harbor	San Juan, Skagit, Island	All year	90	61	151
	Bremerton	Kitsap	All year	83	66	149
	Everett, Lynnwood	Snohomish	All year	100	61	161
	Ocean Shores	Grays Harbor	1/1 - 6/30	90	51	141
			7/1 - 8/31	111	51	162
			9/1 - 12/31	90	51	141
	Olympia, Tumwater	Thurston	All year	89	61	150
	Port Angeles, Port Townsend	Clallam, Jefferson	1/1 - 6/30	98	61	159
			7/1 - 8/31	142	61	203
			9/1 - 12/31	98	61	159
Seattle	King	All year	159	71	230	
Spokane	Spokane	All year	85	61	146	
Tacoma	Pierce	All year	113	61	174	
Vancouver	Clark, Cowlitz, Skamania	All year	125	56	181	

Table 4. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
WI	Appleton	Outagamie	All year	\$ 84	\$46	\$130
	Brookfield, Racine	Waukesha, Racine	All year	95	56	151
	Green Bay	Brown	All year	78	51	129
	Lake Geneva	Walworth	1/1 - 4/30	89	51	140
			5/1 - 9/30	132	51	183
			10/1 - 12/31	89	51	140
	Madison	Dane	All year	93	56	149
	Milwaukee	Milwaukee	All year	104	61	165
	Sheboygan	Sheboygan	All year	84	51	135
	Sturgeon Bay	Door	1/1 - 6/30	70	56	126
7/1 - 9/30			89	56	145	
10/1 - 12/31			70	56	126	
Wisconsin Dells	Columbia	1/1 - 6/30	70	61	131	
		7/1 - 8/31	89	61	150	
		9/1 - 12/31	70	61	131	
WV	Charleston	Kanawha	All year	101	51	152
	Morgantown	Monongalia	All year	85	46	131
	Shepherdstown	Jefferson	All year	81	51	132
	Wheeling	Ohio	All year	99	46	145
WY	Cody	Park	1/1 - 5/31	82	51	133
			6/1 - 9/30	125	51	176
			10/1 - 12/31	82	51	133
	Evanston, Rock Springs	Uinta, Sweetwater	All year	85	51	136
	Gillette	Campbell	1/1 - 5/31	98	51	149
			6/1 - 8/31	123	51	174
			9/1 - 12/31	98	51	149
	Jackson, Pinedale	Teton, Sublette	1/1 - 6/30	131	56	187
			7/1 - 8/31	174	56	230
			9/1 - 11/30	109	56	165
12/1 - 12/31			131	56	187	
Sheridan	Sheridan	1/1 - 5/31	74	56	130	
		6/1 - 8/31	93	56	149	
		9/1 - 12/31	74	56	130	

¹**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2010, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2010 (Table 4) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2010. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2010, through December 31, 2010. See [Transition Rules](#) under *How To Use Per Diem Rate Tables* for an example.

²Unless 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.”

³Per 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).”

⁴When 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.

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 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. The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. Here are seven things every taxpayer should know about TAS.

- TAS is your voice at the IRS.
- Our service is free, confidential, and tailored to meet your needs.
- You may be eligible for TAS help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should.
- TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.
- TAS employees know the IRS and how to navigate it. We will listen to your problem, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved.
- TAS has at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS, and on our website at www.irs.gov/advocate. You can also call our toll-free line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.
- You can learn about your rights and responsibilities as a taxpayer by visiting our online tax toolkit at www.taxtoolkit.irs.gov.

Low Income Taxpayer Clinics (LITCs). The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or a small fee. If an individual's native language is not English, some clinics can provide multilingual information about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at www.irs.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

Free tax services. To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains lists of free tax information sources, including publications, services, and free tax education and assistance programs. It also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on your telephone.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.

Free help with your return. Free help in preparing your return is available nationwide from IRS-trained volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Many VITA sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the nearest VITA or TCE site, call 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at www.aarp.org/money/taxaide.

For more information on these programs, go to www.irs.gov and enter keyword "VITA" in the upper right-hand corner.



Internet. You can access the IRS website at www.irs.gov 24 hours a day, 7 days a week to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2009 refund. Go to www.irs.gov and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2009 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, Regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at www.irs.gov/individuals.
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant.

- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-TAX FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.
- *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.
- *Refund information.* To check the status of your 2009 refund, call 1-800-829-1954 during business hours or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2009 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- *Other refund information.* To check the status of a prior year refund or amended return refund, call 1-800-829-1954.

Evaluating the quality of our telephone services. To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



Walk-in. Many products and services are available on a walk-in basis.

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- *Services.* You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.



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- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
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- Two releases during the year.
 - The first release will ship the beginning of January 2010.

– The final release will ship the beginning of March 2010.

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