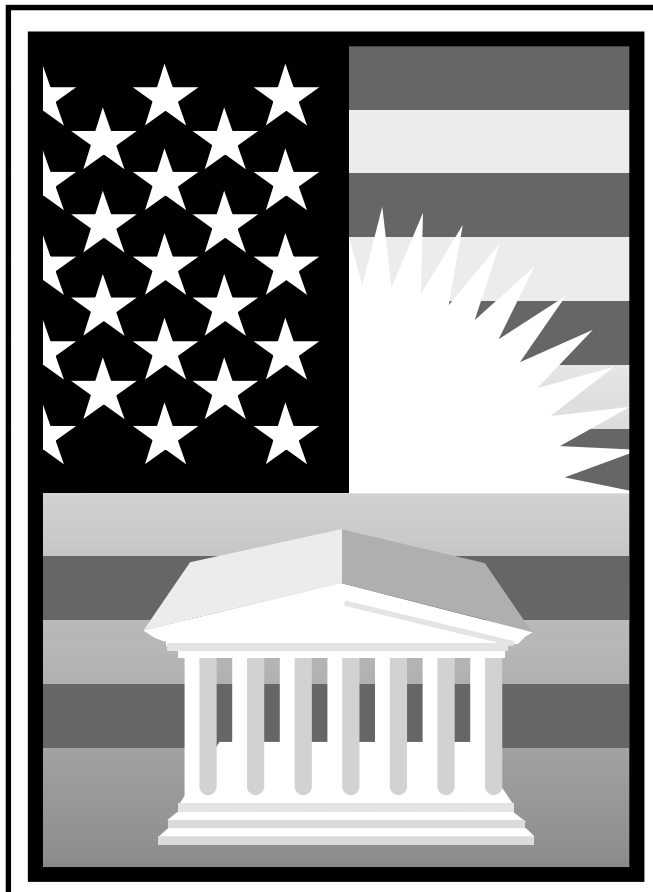




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Per Diem Rates

(For Travel Within the Continental United States)



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Introduction

This publication is for employers who pay a per diem allowance to employees for business travel away from home on or after January 1, 2000, within the continental United States (CONUS). It gives the maximum per diem rate you can use without treating part of the per diem allowance as wages for tax purposes. For a detailed discussion on the tax treatment of a per diem allowance, see chapter 16 of Publication 535, *Business Expenses*, or Revenue Procedure 2000-9, 2000-2 I.R.B. 1.

High-low method. Table 1, *Localities Eligible for \$201 (\$42 M&IE) Per Diem Amount Under the High-Low Substantiation Method* lists the localities that are treated under that method as high cost localities for 2000 or the part of the year shown in column 4. Table 1 is on pages 2 and 3. All other localities within CONUS are eligible for \$124 (\$34 meals and incidental expenses (M&IE)) per diem under the high-low method.

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

Travel outside CONUS. The federal per diem rates for localities outside CONUS, including Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, U.S. possessions, and all foreign localities, are published monthly. You can buy the per diem supplement, *Maximum Travel Per Diem Allowances for Foreign Areas*, from the U.S. Government Printing Office. Call (202) 512-1800 (not a toll-free number) or write: U.S. Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7974.

Per diem rates on the internet. You can access the federal per diem rates on the internet.

- The rates for travel within CONUS are at: www.fss.gsa.gov
- The rates for travel outside CONUS are at: www.state.gov or gopher://gopher.state.gov

Table 1.

Localities Eligible For \$201 (\$42 M&E) Per Diem Amount Under the High-Low Substantiation Method

Per Diem Locality:			Effective Date of \$201 Rate
State	Key City	County and Other Defined Location	
CA	Palo Alto/San Jose/Sunnyvale	Santa Clara	All year
	San Francisco	San Francisco	All year
	Tahoe City	Placer	All year
CO	Aspen	Pitkin	1/1 – 6/30 12/1 – 12/31
	Silverthorne/Keystone	Summit	All year
	Telluride	San Miguel	1/1 – 3/31 11/1 – 12/31
	Vail	Eagle	1/1 – 3/31 12/1 – 12/31
DC	Washington, DC	Washington, DC, the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia, and the counties of Montgomery and Prince Georges in Maryland	All year
FL	Key West	Monroe	1/1 – 4/30 12/15 – 12/31
ID	Sun Valley	City limits of Sun Valley	6/1 – 9/30
IL	Chicago	Cook and Lake	All year
MD	(for the counties of Montgomery and Prince Georges, see Washington, DC)		
	Ocean City	Worcester	6/1 – 9/15
MA	Boston	Suffolk	All year
	Cambridge	Middlesex (except Lowell)	All year
	Martha's Vineyard	Dukes	6/1 – 9/30
MI	Charlevoix	Charlevoix	7/1 – 9/30
	Mackinac Island	Mackinac	All year
MT	Big Sky	Gallatin (except West Yellowstone Park)	All year
NJ	Cape May	Cape May (except Ocean City)	6/1 – 9/30
	Ocean City	City limits of Ocean City	6/15 – 9/15
	Piscataway/Bellemead	Somerset and Middlesex	All year
	Princeton	City limits of Princeton	All year
	Union County	Union County	All year
NY	The Bronx/Brooklyn/Queens	The boroughs of The Bronx, Brooklyn, and Queens	All year
	Manhattan	Manhattan	All year
	Nassau County/Great Neck	Nassau County	All year
	Suffolk County	Suffolk County	All year
	White Plains	City limits of White Plains	All year

Table 1.

Localities Eligible For \$201 (\$42 M&IE) Per Diem Amount Under the High-Low Substantiation Method — (Continued)

Per Diem Locality:			Effective Date of \$201 Rate
State	Key City	County and Other Defined Location	
PA	Hershey	City limits of Hershey	6/1 – 9/15
	Philadelphia	Philadelphia	All year
UT	Park City	Summit	1/1 – 3/31 12/20 – 12/31
VA	(for the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see Washington, DC)		All year

Table 2.

Maximum Federal Per Diem Rates (Effective for travel on or after January 1, 2000)

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

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
AL	Birmingham	Jefferson	All year	59	38	97
	Gulf Shores	Baldwin	All year	99	34	133
	Huntsville	Madison	All year	58	38	96
	Montgomery	Montgomery	All year	61	38	99
AR	Little Rock	Pulaski	All year	61	34	95
AZ	Casa Grande	Pinal	1/1 – 4/30	80	34	114
			5/1 – 12/31	55	34	89
	Chinle	Apache	1/1 – 4/30	56	34	90
			5/1 – 10/31	86	34	120
			11/1 – 12/31	56	34	90
	Flagstaff	All points in Coconino County not covered under Grand Canyon per diem area	1-1 – 3/31	55	34	89
			4/1 – 10/31	67	34	101
			11/1 – 12/31	55	34	89
	Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	All year	106	42	148
Kayenta	Navajo	1/1 – 3/31	65	30	95	
		4/1 – 10/15	98	30	128	
		10/16 – 12/31	65	30	95	
Phoenix/Scottsdale	Maricopa	1/1 – 4/15	107	42	149	
		4/16 – 9/30	59	42	101	
		10/1 – 12/31	79	42	121	
Tucson	Davis-Monthan AFB; Pima County	1/1 – 4/15	80	38	118	
		4/16 – 12/31	58	38	96	
Yuma	Yuma	All year	58	34	92	
CA	Bridgeport	City limits of Bridgeport (See Mammoth Lakes/Mono County)	All year	79	42	121
	Contra Costa County	Contra Costa County	All year	79	42	121
	Death Valley	Inyo	All year	85	46	131
	Kern County	Kern County	All year	68	38	106
	Los Angeles	Los Angeles; Orange and Ventura Counties; Edwards AFB; Naval Weapons Center and Ordnance Test Station, China Lake (see Santa Monica)	All year	99	46	145
	Madera	Madera (except Oakhurst)	All year	60	34	94
	Mammoth Lakes	Mono (except Bridgeport)	All year	70	46	116
	Marin County	Marin County	All year	79	42	121
	Merced	Merced	All year	64	38	102

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
CA	Modesto	Stanislaus	All year	57	34	91
	Monterey	Monterey	1/1 – 5/31	74	42	116
			6/1 – 10/31	99	42	141
			11/1 – 12/31	74	42	116
	Napa	Napa	All year	100	42	142
	Oakhurst	City limits of Oakhurst (except Madera)	All year	80	38	118
	Oakland	Alameda	All year	111	38	149
	Ontario/Barstow/Victorville	San Bernadino	All year	64	38	102
	Palm Springs	Riverside	1/1 – 5/31	89	42	131
			6/1 – 12/31	55	42	97
	Point Arena/Gualala	Mendocino	All year	109	38	147
	Redding	Shasta	All year	59	38	97
	Sacramento	Sacramento	All year	79	42	121
	Solano County	Solano County	All year	79	42	121
	San Diego	San Diego	All year	96	46	142
	San Francisco	San Francisco	All year	139	46	185
	San Luis Obispo	San Luis Obispo	1/1 – 5/31	69	38	107
			6/1 – 9/30	79	38	117
			10/1 – 12/31	69	38	107
	San Mateo/Redwood City	San Mateo	All year	99	42	141
	Santa Barbara	Santa Barbara	All year	99	38	137
	Santa Cruz	Santa Cruz	1/1 – 5/31	68	42	110
			6/1 – 9/30	99	42	141
			10/1 – 12/31	68	42	110
Santa Monica	City limits of Santa Monica (see Los Angeles)	1/1 – 5/31	99	38	137	
		6/1 – 9/30	110	38	148	
		10/1 – 12/31	99	38	137	
Santa Rosa	Sonoma	All year	65	42	107	
South Lake Tahoe	El Dorado (see also Stateline, NV)	All year	108	42	150	
Sunnyvale/Palo Alto/San Jose	Santa Clara	All year	125	46	171	
Tahoe City	Placer	All year	128	42	170	
Truckee	Nevada	All year	69	42	111	
Visalia	Tulare	All year	58	38	96	
West Sacramento	Yolo	All year	64	30	94	
Yosemite National Park	Mariposa	1/1 – 4/30	76	46	122	
		5/1 – 10/31	100	46	146	
		11/1 – 12/31	76	46	122	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
CO	Aspen	Pitkin	1/1 – 4/30	163	46	209
			5/1 – 6/30	140	46	186
			7/1 – 11/30	68	46	114
			12/1 – 12/31	163	46	209
	Boulder	Boulder	1/1 – 4/30	79	42	121
			5/1 – 10/15	90	42	132
			10/16 – 12/31	79	42	121
	Colorado Springs	El Paso	1/1 – 5/14	59	38	97
			5/15 – 9/14	73	38	111
			9/15 – 12/31	59	38	97
	Cortez	Montezuma	All year	64	34	98
	Crested Butte	City limits of Crested Butte (see Gunnison)	All year	95	42	137
	Denver	Denver, Adams, and Arapahoe	All year	83	42	125
	Durango	La Plata	1/1 – 5/31	61	38	99
			6/1 – 10/31	95	38	133
			11/1 – 12/31	61	38	99
	Fort Collins	Larimer (except Loveland)	All year	59	34	93
	Gunnison	Gunnison (except Crested Butte)	1/1 – 6/14	60	34	94
			6/15 – 9/30	69	34	103
			10/1 – 12/31	60	34	94
Jefferson County	Jefferson County	All year	69	34	103	
Loveland	City limits of Loveland (see Larimer County)	All year	69	30	99	
Montrose	Montrose	All year	59	34	93	
Pueblo	Pueblo	1/1 – 5/31	58	34	92	
		6/1 – 9/30	75	34	109	
		10/1 – 12/31	58	34	92	
Silverthorne/ Keystone	Summit	1/1 – 4/1	170	38	208	
		4/2 – 11/30	130	38	168	
		12/1 – 12/31	170	38	208	
Steamboat Springs	Routt	1/1 – 3/31	77	38	115	
		4/1 – 11/30	55	38	93	
		12/1 – 12/31	77	38	115	
Telluride	San Miguel	1/1 – 3/31	147	46	193	
		4/1 – 10/31	90	46	136	
		11/1 – 12/31	147	46	193	
Trinidad	Las Animas	1/1 – 5/31	55	30	85	
		6/1 – 9/30	62	30	92	
		10/1 – 12/31	55	30	85	
Vail	Eagle	1/1 – 3/31	183	46	229	
		4/1 – 11/30	106	46	152	
		12/1 – 12/31	183	46	229	
CT	Bridgeport	City limits of Bridgeport (see Fairfield County)	All year	77	34	111
	Danbury	Fairfield (except Bridgeport)	All Year	77	38	115
	Groton	New London (except city limits of New London)	1/1 – 4/30	74	30	104
			5/1 – 10/31	97	30	127
Hartford	Hartford	All year	91	42	133	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
CT	Lakeville	Litchfield (except Salisbury)	All year	85	38	123
	New Haven	New Haven	All year	77	38	115
	New London	City limits of New London (see New London County)	All year	93	34	127
	Putnam/Danielson	Windham	All year	56	30	86
	Salisbury	City limits of Salisbury (see Litchfield County)	All year	95	46	141
DC	Washington, DC	District of Columbia (also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince Georges in Maryland. See also Maryland and Virginia.)	All year	118	46	164
DE	Dover	Kent	All year	64	34	98
	Lewes	Sussex	1/1 – 5/31	55	42	97
			6/1 – 8/31	73	42	115
9/1 – 12/31			55	42	97	
Wilmington	New Castle	All year	99	34	133	
FL	Altamonte Springs	Seminole	All year	77	38	115
	Bradenton	Manatee	1/1 – 5/15	69	34	103
			5/16 – 12/31	55	34	89
	Cocoa Beach	Brevard	All year	77	34	111
	Daytona Beach	Volusia	1/1 – 1/31	59	38	97
			2/1 – 8/31	67	38	105
			9/1 – 12/31	59	38	97
	Fort Lauderdale	Broward	1/1 – 4/30	89	42	131
			5/1 – 12/14	65	42	107
			12/15 – 12/31	89	42	131
	Fort Myers	Lee	1/1 – 4/30	70	42	112
			5/1 – 12/31	55	42	97
	Fort Pierce	Saint Lucie	1/1 – 4/15	61	46	107
4/16 – 12/14			55	46	101	
12/15 – 12/31			61	46	107	
Fort Walton Beach	Okaloosa	All year	80	38	118	
Gainesville	Alachua	All Year	61	34	95	
Gulf Breeze	Santa Rosa	1/1 – 4/30	55	38	93	
		5/1 – 9/30	115	38	153	
		10/1 – 12/31	55	38	93	
Jacksonville/ Mayport	Duval County; Naval Station	All year	65	34	99	
Key West	Monroe	1/1 – 4/30	139	46	185	
		5/1 – 12/14	98	46	144	
		12/15 – 12/31	139	46	185	
Kissimmee	Osceola	All year	60	34	94	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
FL	Lakeland	Polk	1/1 – 4/30 5/1 – 12/31	71 61	34 34	105 95
	Miami	Dade	1/1 – 4/15 4/16 – 12/31	89 75	42 42	131 117
	Naples	Collier	1/1 – 4/30 5/1 – 12/14 12/15 – 12/31	94 55 94	38 38 38	132 93 132
	Orlando	Orange	All year	77	42	119
	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 5/1 – 12/14 12/15 – 12/31	103 69 103	46 46 46	149 115 149
	Panama City	Bay	1/1 – 2/29 3/1 – 8/31 9/1 – 12/31	64 74 64	38 38 38	102 112 102
	Punta Gorda	Charlotte	1/1 – 1/31 2/1 – 4/15 4/16 – 12/31	55 65 55	38 38 38	93 103 93
	Sarasota	Sarasota	1/1 – 4/30 5/1 – 12/14 12/15 – 12/31	79 55 79	38 38 38	117 93 117
	St. Augustine	St. Johns	1/1 – 1/31 2/1 – 8/31 9/1 – 12/31	56 63 56	38 38 38	94 101 94
	Stuart	Martin	All year	57	38	95
	Tallahassee	Leon	All year	65	34	99
	Tampa/ St. Petersburg	Pinellas and Hillsborough	1/1 – 4/30 5/1 – 12/31	105 86	38 38	143 124
	Vero Beach	Indian River	1/1 – 1/14 1/15 – 4/15 4/16 – 12/31	55 67 55	38 38 38	93 105 93
	GA	Albany	Dougherty	All year	57	34
Athens		Clarke	All year	69	34	103
Atlanta		Fulton and Gwinnett	All year	93	38	131
Clayton County		Clayton County	All year	64	30	94
Cobb County		Cobb County	All Year	78	34	112
Columbus		Muscogee	All year	56	34	90
Conyers		Rockdale	All year	59	34	93
DeKalb County		DeKalb County	All year	78	34	112
Savannah		Chatham	All year	63	38	101
IA	Cedar Rapids	Linn	All year	56	34	90
	Des Moines	Polk	All year	67	34	101
ID	Boise	Ada	All year	61	38	99

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
ID	Coeur d'Alene	Kootenai	All year	56	34	90
	Ketchum	Blaine (except Sun Valley)	All year	74	42	116
	McCall	Valley	All year	58	38	96
	Stanley	Custer	1/1 – 5/31	55	38	93
			6/1 – 9/30	65	38	103
10/1 – 12/31			55	38	93	
Sun Valley	City limits of Sun Valley (see Blaine County)	1/1 – 5/31	89	42	131	
		6/1 – 9/30	174	42	216	
		10/1 – 12/31	89	42	131	
IL	Aurora	Kane (except Elgin)	All year	76	30	106
	Champaign/Urbana	Champaign	All year	56	34	90
	Chicago	Cook and Lake	All year	130	46	176
	Du Page County	Du Page County	All year	89	38	127
	Elgin	City limits of Elgin (see Kane County)	All year	60	30	90
IN	Anderson	Madison	1/1 – 3/31	59	30	89
			4/1 – 9/30	72	30	102
			10/1 – 12/31	59	30	89
	Carmel	Hamilton	All year	65	38	103
	Indianapolis	Marion County; Fort Benjamin Harrison	All Year	65	42	107
	Lafayette	Tippecanoe	All Year	62	30	92
	Michigan City	La Porte	All year	65	34	99
	Muncie	Delaware	All year	59	34	93
	Nashville	Brown	All year	65	38	103
South Bend	St. Joseph	All year	58	34	92	
Valparaiso/ Burlington Beach	Porter	All year	69	34	103	
KS	Kansas City/ Overland Park	Wyandotte/Johnson	All year	85	38	123
	Wichita	Sedgwick	All year	58	38	96
KY	Covington	Kenton	All year	80	38	118
	Louisville	Jefferson	All year	63	38	101
LA	Baton Rouge	East Baton Rouge Parish	All year	65	38	103
	Gonzales	Ascension Parish	All year	59	34	93
	Lake Charles	Calcasieu Parish	All year	74	34	108
	New Orleans/ Plaquemine/ St. Bernard	Orleans, Iberville, and St. Bernard	All year	88	42	130
	Shreveport	Caddo	All year	60	38	98
	St. Francisville	West Feliciana	All year	75	38	113

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
MA	Andover	Essex	All year	109	38	147
	Boston	Suffolk	All year	192	46	238
	Cambridge	Middlesex County (except Lowell)	All year	192	46	238
	Falmouth	City limits of Falmouth	1/1 – 5/31 6/1 – 10/10 10/11 – 12/31	70 105 70	38 38 38	108 143 108
	Hyannis	Barnstable	1/1 – 6/30 7/1 – 9/30 10/1 – 12/31	65 94 65	38 38 38	103 132 103
	Lowell	City limits of Lowell, except Cambridge, (see Middlesex County)	All Year	99	34	133
	Martha's Vineyard	Dukes	1/1 – 5/31 6/1 – 9/30 10/1 – 12/31	75 160 75	46 46 46	121 206 121
	Nantucket	Nantucket	All year	90	46	136
	New Bedford	City limits of New Bedford (see Bristol County)	All year	65	34	99
	Northampton	Hampshire	All year	70	34	104
	Pittsfield	Berkshire	All year	59	38	97
	Plymouth	Plymouth	1/1 – 5/31 6/1 – 10/31 11/1 – 12/31	56 98 56	34 34 34	90 132 90
	Quincy	Norfolk	All year	74	38	112
	Springfield	Hampden	All year	67	34	101
	Taunton	Bristol (except New Bedford)	All year	64	30	94
	Worcester	Worcester	All year	89	34	123
MD	Annapolis	Anne Arundel	All year	90	42	132
	Baltimore	Baltimore	All year	110	42	152
	Columbia	Howard	All year	109	42	151
	Grasonville	Queen Annes	All year	63	38	101
	Hagerstown	Washington	All year	56	34	90
	Harford County	Harford County	All year	104	38	142
	Lexington Park/ Leonardtwn/ Lusby	St. Marys and Calvert	All year	66	34	100
	Ocean City	Worcester	1/1 – 5/31 6/1 – 9/15 9/16 – 12/31	55 129 55	46 46 46	101 175 101
	St. Michaels	Talbot	All year	100	42	142
ME	Bangor	Penobscot	All year	56	30	86
	Bar Harbor	Hancock	1/1 – 6/30 7/1 – 9/15 9/16 – 12/31	75 104 75	38 38 38	113 142 113

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
ME	Bath	Sagadahoc	1/1 – 4/30	55	34	89
			5/1 – 10/31	61	34	95
			11/1 – 12/31	55	34	89
	Kennebunk	York	All year	62	38	100
	Kittery	Portsmouth Naval Shipyard (see also York County)	1/1 – 4/30	55	34	89
			5/1 – 10/31	70	34	104
11/1 – 12/31			55	34	89	
Portland	Cumberland	1/1 – 6/30	70	38	108	
		7/1 – 10/31	80	38	118	
		11/1 – 12/31	70	38	108	
Rockport	Knox	All year	87	42	129	
Wiscasset	Lincoln	All year	59	38	97	
MI	Ann Arbor	Washtenaw	All year	67	38	105
	Auburn	Bay (except Auburn Hills, see Oakland and City limits of Auburn Hills)	All year	59	38	97
	Charlevoix	Charlevoix	1/1 – 6/30	55	38	93
			7/1 – 9/30	125	38	163
			10/1 – 12/31	55	38	93
	Detroit	Wayne	All year	109	46	155
	East Lansing	City limits of East Lansing (see Ingham County)	All year	75	38	113
	Frankenmuth	Saginaw	1/1 – 5/31	55	34	89
			6/1 – 10/15	69	34	103
			10/16 – 12/31	55	34	89
	Frankfort	Benzie	1/1 – 5/31	55	34	89
			6/1 – 9/30	62	34	96
			10/1 – 12/31	55	34	89
	Gaylord	Otsego	All year	68	38	106
	Grand Rapids	Kent	All year	60	34	94
	Grayling	Crawford	1/1 – 5/31	55	34	89
6/1 – 9/30			69	34	103	
10/1 – 12/31			55	34	89	
Holland	Ottawa	1/1 – 4/30	59	34	93	
		5/1 – 9/30	79	34	113	
		10/1 – 12/31	59	34	93	
Lansing	Ingham (except East Lansing)	All year	61	34	95	
Leland	Leelanau	1/1 – 5/31	60	34	94	
		6/1 – 9/30	75	34	109	
		10/1 – 12/31	60	34	94	
Mackinac Island	Mackinac	1/1 – 5/31	130	46	176	
		6/1 – 8/31	165	46	211	
		9/1 – 12/31	130	46	176	
Manistee	Manistee	1/1 – 5/31	55	30	85	
		6/1 – 9/15	62	30	92	
		9/16 – 12/31	55	30	85	
Midland	Midland	All year	59	34	93	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
MI	Mount Pleasant	Isabella	All year	60	34	94
	Muskegon	Muskegon	All year	60	30	90
	Ontonagon	Ontonagon	All year	65	30	95
	Petoskey	Emmet	All year	60	38	98
	Pontiac/Troy/ Auburn Hills	Oakland and City limits of Auburn Hills (see Bay County)	All year	93	38	131
	Sault Ste Marie	Chippewa	All year	60	34	94
	South Haven	Van Buren	All year	76	34	110
	Traverse City	Grand Traverse	1/1 – 5/31 6/1 – 9/30 10/1 – 12/31	60 110 60	42 42 42	102 152 102
	Warren	Macomb	All year	83	34	117
MN	Anoka County	Anoka County	All year	68	34	102
	Dakota County	Dakota County	All year	75	34	109
	Duluth	St. Louis	All year	56	42	98
	Minneapolis/ St. Paul	Hennepin County and Fort Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO), Rosemount; and Ramsey County	All year	91	46	137
	Rochester	Olmstead	All year	72	34	106
MO	Branson	Taney	All year	60	34	94
	Kansas City/ Clay County	Jackson and Clay County	All year	85	42	127
	Platte County	Platte County	All year	65	34	99
	Springfield	Greene	All year	59	34	89
	St. Louis	St. Louis and St. Charles	All year	69	46	115
MS	Bay St. Louis	Hancock	1/1 – 4/30 5/1 – 9/30 10/1 – 12/31	65 72 65	38 38 38	103 110 103
	Biloxi	City limits of Biloxi (see Harrison County)	All year	72	38	110
	Gulfport	Harrison (except Biloxi)	1/1 – 4/30 5/1 – 9/30 10/1 – 12/31	60 75 60	34 34 34	94 109 94
	Jackson	Hinds	All year	60	34	94
	Robinsonville	Tunica	All year	60	34	94
MT	Big Sky	Gallatin (except West Yellowstone Park)	All year	120	46	166
	West Yellowstone Park	City limits of West Yellowstone Park (see Gallatin County)	1/1 – 5/31 6/1 – 9/30 10/1 – 12/31	55 80 55	34 34 34	89 114 89
	Atlantic Beach	City limits of Atlantic Beach	1/1 – 4/30 5/1 – 9/30 10/1 – 12/31	55 64 55	30 30 30	85 94 85

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
NC	Chapel Hill	Orange	All year	77	38	115
	Charlotte	Mecklenburg	All year	71	38	109
	Fayetteville	Cumberland	All year	60	34	94
	Greensboro	Guilford	All year	63	38	101
	Kill Devil	Dare	1/1 – 2/29	75	38	113
			3/1 – 4/30	55	38	93
			5/1 – 9/30	114	38	152
			10/1 – 12/31	75	38	113
	New Bern	Craven	All year	60	34	94
	Raleigh	Wake	All year	74	38	112
Research Triangle Park/Durham	Durham	All year	85	42	127	
Wilmington	New Hanover	All year	56	34	90	
Winston-Salem	Forsyth	All year	64	38	102	
ND	The standard CONUS rate of \$85 (\$55 for lodging and \$30 for M&IE) applies to all per diem localities in the state of North Dakota.					
NE	Omaha	Douglas	All year	63	38	101
NH	Concord	Merrimack	1/1 – 4/30	58	34	92
			5/1 – 10/31	68	34	102
			11/1 – 12/31	58	34	92
	Conway	Carroll	1/1 – 5/31	55	38	93
			6/1 – 9/30	89	38	127
			10/1 – 12/31	55	38	93
	Durham	Strafford	All year	71	30	101
	Hanover/ Sullivan County	Grafton and Sullivan County	All year	96	42	138
Laconia	Belknap	All year	75	34	109	
Manchester	Hillsborough	All year	72	34	106	
Newington	Rockingham County; Pease AFB, except Portsmouth	1/1 – 5/31	55	42	97	
		6/1 – 10/31	79	42	121	
Portsmouth	City limits of Portsmouth (see Rockingham County)	11/1 – 12/31	55	42	97	
NJ	Atlantic City	Atlantic	1/1 – 4/30	89	42	131
			5/1 – 9/30	100	42	142
			10/1 – 12/31	89	42	131
	Cape May	Cape May (except Ocean City)	1/1 – 5/31	80	42	122
6/1 – 11/30			132	42	174	
12/1 – 12/31	80	42	122			
Cherry Hill/ Camden/ Moorestown	Camden/Burlington	All year	74	42	116	
Eatontown	Monmouth County; Fort Monmouth	All year	84	38	122	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
NJ	Flemington	Hunterdon	All year	80	34	114
	Freehold	City limits of Freehold	1/1 – 4/30	70	34	104
			5/1 – 8/31	80	34	114
			9/1 – 12/31	70	34	104
	Newark	Essex, Bergen, Hudson, and Passaic	All year	99	42	141
	Ocean City	City limits of Ocean City (see Cape May County)	1/1 – 6/14	80	38	118
			6/15 – 9/15	215	38	253
			9/16 – 12/31	80	38	118
	Parsippany/ Picatinney Arsenal/ Dover	Morris County	All year	114	38	152
	Piscataway/ Belle Mead	Somerset and Middlesex	All year	129	38	167
	Princeton	Princeton (see Mercer County)	All year	169	42	211
Tom's River	Ocean	1/1 – 5/31	65	38	103	
		6/1 – 9/15	72	38	110	
		9/16 – 12/31	65	38	103	
Trenton	Mercer (except Princeton)	All year	84	38	122	
Union County	Union County	All year	125	38	163	
NM	Albuquerque	Bernalillo	All year	60	38	98
	Los Alamos	Los Alamos	All year	71	34	105
	Sante Fe	Santa Fe	All year	90	46	136
	Taos	Taos	All year	75	34	109
NV	Incline Village/ Crystal Bay	City limits of Incline Village and Crystal Bay	1/1 – 5/31	74	38	112
			6/1 – 9/30	94	38	132
			10/1 – 12/31	74	38	112
	Las Vegas	Clark County; Nellis AFB	All year	72	38	110
Reno	All locations in Washoe County, except Incline Village and Crystal Bay	All year	55	30	85	
Stateline	Douglas (see also South Lake Tahoe, CA)	All year	108	42	150	
NY	Albany	Albany	All year	74	42	116
	The Bronx/ Brooklyn/Queens	The boroughs of the Bronx, Brooklyn and Queens	All year	170	46	216
	Buffalo	Erie	All year	78	42	120
	Glens Falls	Warren	1/1 – 5/31	55	34	89
			6/1 – 9/30	74	34	108
			10/1 – 12/31	55	34	89
	Ithaca	Tompkins	All year	56	34	90
Kingston	Ulster	All year	79	38	117	
Lake Placid	Essex	1/1 – 5/31	58	38	96	
		6/1 – 10/31	79	38	117	
		11/1 – 12/31	58	38	96	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
NY	Manhattan	Manhattan	All year	198	46	244
	Nassau County/ Great Neck	Nassau County	All year	190	42	232
	Niagara Falls	Niagara	1/1 – 5/31	65	34	99
			6/1 – 9/15	89	34	123
			9/16 – 12/31	65	34	99
	Nyack/Palisades	Rockland	All year	62	38	100
	Owego	Tioga	All year	76	30	106
	Poughkeepsie	Dutchess	All year	74	38	112
	Rochester	Monroe	All year	58	42	100
	Saratoga Springs	Saratoga	1/1 – 6/14	56	38	94
			6/15 – 10/31	95	38	133
			11/1 – 12/31	56	38	94
	Staten Island	Richmond	All year	94	42	136
	Suffolk County	Suffolk County	All year	149	38	187
	Syracuse	Onondaga	All year	70	34	104
Tarrytown	Westchester (except White Plains)	All year	114	42	156	
Waterloo/Romulus	Seneca	1/1 – 3/31	65	34	99	
		4/1 – 11/1	89	34	123	
		11/2 – 12/31	65	34	99	
Watkins Glen	Schuyler	1/1 – 4/30	69	34	103	
		5/1 – 10/31	89	34	123	
		11/1 – 12/31	69	34	103	
West Point	Orange	All year	121	34	155	
White Plains	City limits of White Plains (see Westchester County)	All year	165	42	207	
OH	Akron	Summit	All year	72	38	110
	Cambridge	Guernsey	All year	60	34	94
	Cincinnati	Hamilton and Warren	All year	69	46	115
	Cleveland	Cuyahoga	All year	86	42	128
	Columbus	Franklin	All year	75	38	113
	Fairborn	Greene	All year	66	34	100
	Geneva/Hamilton	Ashtabula/Butler	All year	58	34	92
	Port Clinton/ Oak Harbor	Ottawa	1/1 – 3/15	62	34	96
			3/16 – 5/31	55	34	89
6/1 – 9/5			80	34	114	
9/6 – 12/31			62	34	96	
Sandusky	Erie	1/1 – 4/30	55	38	93	
		5/1 – 9/30	83	38	121	
		10/1 – 12/31	55	38	93	
OK	Oklahoma City	Oklahoma	All year	65	38	103

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
OR	Ashland	Jackson	All year	59	42	101
	Beaverton	Washington	All year	64	38	102
	Bend	Deschutes	All year	59	38	97
	Clackamas	Clackamas	All year	66	34	100
	Crater Lake	Klamath	All year	74	38	112
	Eugene	Lane (except Florence)	All year	64	38	102
	Florence	City limits of Florence (see Lane County)	All year	80	34	114
	Gold Beach	Curry	All year	58	34	92
	Lincoln City/ Newport	Lincoln	All year	65	34	99
	Portland	Multnomah	All year	77	38	115
	Salem	Marion	All year	56	34	90
	Seaside	Clatsop	1/1 – 6/30 7/1 – 9/7 9/8 – 12/31	59 79 59	34 34 34	93 113 93
PA	Allentown	Lehigh	All year	59	38	97
	Chester/Radnor/ Essington	Delaware (except Wayne)	All year	75	34	109
	Easton	Northampton	All year	59	34	93
	Erie	Erie	1/1 – 4/30 5/1 – 9/30 10/1 – 12/31	55 65 55	30 30 30	85 95 85
	Gettysburg	Adams	1/1 – 4/30 5/1 – 10/31 11/1 – 12/31	55 75 55	34 34 34	89 109 89
	Harrisburg	Dauphin (except Hershey)	All year	61	42	103
	Hershey	City limits of Hershey (see Dauphin County)	1/1 – 5/31 6/1 – 9/15 9/16 – 12/31	55 125 55	42 42 42	97 167 97
	King of Prussia/ Ft. Washington/ Bala Cynwyd	Montgomery	All year	84	42	126
	Lancaster	Lancaster	1/1 – 5/31 6/1 – 11/30 12/1 – 12/31	60 69 60	38 38 38	98 107 98
	Malvern/ Downington/ Valley Forge	Chester	All year	79	38	117
	Mechanicsburg	Cumberland	All year	74	34	108
	Philadelphia	Philadelphia	All year	118	46	164
	Pittsburgh	Allegheny	All year	79	46	125
Reading	Berks	All year	75	38	113	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
PA	Scranton	Lackawanna	All year	60	30	90
	Warminster	Bucks County; Naval Air Development Center	All year	75	42	117
	Wayne	City limits of Wayne (see also Delaware County)	All year	100	42	142
RI	Block Island	Block Island only	All year	94	42	136
	East Greenwich	Kent County; Naval Construction Battalion Center, Davisville	All year	69	38	107
	Newport	Newport	1/1 – 4/30	77	42	119
			5/1 – 9/30	111	42	153
			10/1 – 12/31	77	42	119
North Kingstown	Washington (except Block Island)	1/1 – 5/14	69	30	99	
		5/15 – 10/15	89	30	119	
10/16 – 12/31	69	30	99			
Providence	Providence	All year	79	42	121	
SC	Aiken	Aiken	All year	65	30	95
	Charleston/ Berkeley	Charleston and Berkeley	All year	99	42	141
	Greenville	Greenville	All year	62	38	100
	Hilton Head	Beaufort	1/1 – 3/14	59	42	101
			3/15 – 9/15	77	42	119
9/16 – 12/31	59	42	101			
Myrtle Beach	Horry County; Myrtle Beach AFB	1/1 – 4/30	60	42	102	
		5/1 – 9/15	102	42	144	
		9/16 – 12/31	60	42	102	
SD	Custer	Custer	All year	59	34	93
	Hot Springs	Fall River	1/1 – 5/31	55	30	85
			6/1 – 9/15	85	30	115
9/16 – 12/31	55	30	85			
Rapid City	Pennington	1/1 – 4/30	65	34	99	
		5/1 – 9/30	89	34	123	
		10/1 – 12/31	65	34	99	
TN	Alcoa	Blount (except Townsend)	All year	59	30	89
	Gatlinburg	Sevier	1/1 – 4/30	65	38	103
			5/1 – 10/31	80	38	118
			11/1 – 12/31	65	38	103
	Memphis	Shelby	All year	70	38	108
	Murfreesboro	Rutherford	All year	57	30	87
	Nashville	Davidson	All year	72	42	114
Townsend	City limits of Townsend (see Blount County)	All year	63	34	97	
Williamson County	Williamson County	All year	57	30	87	

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
TX	Arlington	Tarrant	All year	77	34	111
	Austin	Travis	All year	80	38	118
	Bryan	Brazos (except College Station)	All year	58	30	88
	College Station	City limits of College Station (see Brazos)	All year	77	34	111
	Corpus Christi	Nueces	All year	59	38	97
	Dallas	Dallas	All year	89	46	135
	El Paso	El Paso	All year	78	38	116
	Fort Davis	Jeff Davis	All year	65	30	95
	Fort Worth	City limits of Fort Worth	All year	94	38	132
	Galveston	Galveston	All year	76	42	118
	Houston	Harris County; L. B. Johnson Space Center and Ellington AFB	All year	72	42	114
	Killeen	Bell	All year	59	30	89
	McAllen	Hidalgo	All year	70	34	104
	Plano	Collin	All year	57	34	91
	San Antonio	Bexar	All year	91	42	133
South Padre Island	Cameron	All year	70	38	108	
UT	Bullfrog	Garfield	1/1 – 3/31	73	30	103
			4/1 – 10/31	104	30	134
			11/1 – 12/31	73	30	103
	Cedar City	Iron	1/1 – 5/31	59	34	93
			6/1 – 9/30	71	34	105
			10/1 – 12/31	59	34	93
	Moab	Grand	1/1 – 2/29	55	34	89
3/1 – 10/31			75	34	109	
11/1 – 12/31			55	34	89	
Ogden/Layton/Davis	Weber and Davis	All year	69	34	103	
Park City	Summit	1/1 – 3/31	145	46	191	
		4/1 – 12/19	75	46	121	
		12/20 – 12/31	145	46	191	
Provo	Utah	All year	60	38	98	
Salt Lake City	Salt Lake and Dugway Proving Ground and Tooele Army Depot	All year	75	42	117	
VA	(For the cities of Alexandria, Fairfax and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia)					
	Charlottesville*		All year	66	42	108
	Lynchburg*		All year	64	38	102
	Manassas	Prince William County (except Woodbridge)	All year	62	34	96

* Denotes independent cities

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
VA	Richmond*	Chesterfield and Henrico Counties, also Defense Supply Center	All year	77	38	115
	Roanoke*		All year	59	34	93
	Virginia Beach*	Virginia Beach (also Norfolk, Portsmouth, and Chesapeake)*	1/1 – 3/31	55	38	93
			4/1 – 10/31	109	38	147
			11/1 – 12/31	55	38	93
	Wallops Island	Accomack	1/1 – 5/31	69	34	103
			6/1 – 9/30	89	34	123
10/1 – 12/31			69	34	103	
Williamsburg	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, and Yorktown)*	1/1 – 3/31	59	38	97	
		4/1 – 10/31	99	38	137	
		11/1 – 12/31	59	38	97	
Wintergreen	Nelson	1/1 – 5/31	95	46	141	
		6/1 – 10/31	110	46	156	
		11/1 – 12/31	95	46	141	
Woodbridge	City limits of Woodbridge	All year	69	38	107	
VT	Burlington/ St. Albans	Chittendon and Franklin	All year	82	38	120
	Manchester	Bennington	All year	95	42	137
	Middlebury	Addison	All year	78	38	116
	Montpelier	Washington	All year	60	30	90
	White River Junction	Windsor	1/1 – 9/14	55	34	89
9/15 – 10/31			69	34	103	
11/1 – 12/31			55	34	89	
WA	Anacortes	Skagit and Island	All year	74	38	112
	Bremerton	Kitsap	All year	61	34	95
	Everett	Snohomish (except Lynnwood)	All year	59	38	97
	Friday Harbor	San Juan	1/1 – 4/30	64	42	106
			5/1 – 9/30	82	42	124
			10/1 – 12/31	64	42	106
	Lynnwood	City limits of Lynnwood (see Snohomish County)	All year	79	34	113
	Ocean Shores	Grays Harbor	1/1 – 3/31	55	38	93
			4/1 – 9/30	82	38	120
			10/1 – 12/31	55	38	93
	Olympia/Tumwater	Thurston	All year	58	38	96
	Port Angeles	City limits of Port Angeles (see Clallam County)	All year	65	38	103
Port Townsend	Jefferson	All year	65	34	99	
Seattle	King	All year	104	46	150	
Sequim	Clallam (except Port Angeles)	All year	59	34	93	
Spokane	Spokane	All year	60	38	98	

* Denotes independent cities

Per Diem Locality:				Computing Maximum Rate:		
State	Key City ¹	County and/or Defined Location ^{2, 3}	Effective Date of Maximum Rate	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
WI	Brookfield	Waukesha	All year	66	38	104
	Green Bay	Brown	All year	59	34	93
	Lake Geneva	Walworth	1/1 – 5/31 6/1 – 10/31 11/1 – 12/31	66 85 66	38 38 38	104 123 104
	Madison	Dane	All year	60	38	98
	Milwaukee	Milwaukee	All year	72	42	114
	Plymouth	City limits of Plymouth (see Sheboygan)	All year	61	30	91
	Racine	Racine	All year	70	30	100
	Sheboygan	Sheboygan (except Plymouth)	All year	59	30	89
	Sturgeon Bay	Door	1/1 – 6/30 7/1 – 9/15 9/16 – 12/31	55 77 55	34 34 34	89 111 89
	Wisconsin Dells	Columbia	1/1 – 5/31 6/1 – 9/15 9/16 – 12/31	55 99 55	38 38 38	93 137 93
WV	Berkeley Springs	Morgan	All year	69	34	103
	Charleston	Kanawha	All year	82	38	120
	Morgantown	Monogalia	All year	64	34	98
	Shepherdstown	Jefferson	All year	65	38	103
	Wheeling	Ohio	All year	66	34	100
WY	Cody	Park	All year	79	30	109
	Jackson	Teton	1/1 – 5/31 6/1 – 9/30 10/1 – 12/31	59 88 59	42 42 42	101 130 101

¹ Unless 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.”

² Per 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).”

³ When 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.

⁴ Federal agencies may submit a request to GSA for review of the costs covered by per diem in a particular city or area where the standard CONUS rate applies when travel to that location is repetitive or on a continuing basis and travelers’ experiences indicate that the prescribed rate is inadequate. Other per diem localities listed in this appendix will be reviewed on an annual basis by GSA to determine whether rates are adequate. Requests for per diem rate adjustments shall be submitted by the agency headquarters office to the General Services Administration, Office of Governmentwide Policy, Attn: Travel and Transportation Management Policy Division (MTT), Washington, D.C. 20405. Agencies should designate an individual responsible for reviewing, coordinating, and submitting to GSA any requests from bureaus or subagencies. Requests for rate adjustments shall include a city designation, a description of the surrounding location involved (county or other defined area), and a recommended rate supported by a statement explaining the circumstances that cause the existing rate to be inadequate. The request also must contain an estimate of the annual number of trips to the location, the average duration of such trips, and the primary purpose of travel to the location. Agencies should submit their requests to GSA no later than May 1 in order for a city to be included in the annual review.

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

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- *Small Business Corner* (located under *Tax Info For Business*) to get information on starting and operating a small business.

You can also reach us with your computer using File Transfer Protocol at [ftp.irs.gov](ftp://ftp.irs.gov).



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



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call **1-800-829-3676** to order current and prior year forms, instructions, and publications.

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

Evaluating the quality of our telephone services.

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

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



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

- An extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs.
- The Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.



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

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



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

- Current tax forms, instructions, and publications.
- Prior-year tax forms, instructions, and publications.
- Popular tax forms which may be filled in electronically, printed out for submission, and saved for recordkeeping.
- Internal Revenue Bulletins.

The CD-ROM can be purchased from National Technical Information Service (NTIS) by calling **1-877-233-6767** or on the Internet at **www.irs.gov/cdorders**. The first release is available in mid-December and the final release is available in late January.

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