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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, 1998, 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 97-59, 1997-52 I.R.B. 31.

High-low method. The *Localities Eligible for \$180 (\$40 M&IE) Per Diem Amount Under the High-Low Substantiation Method* chart on pages 2 and 3 lists the localities that are treated under that method as high cost localities for 1998 or the part of the year shown in parenthesis. All other localities within CONUS are eligible for \$113 (\$32 M&IE) per diem under the high-low method.

Regular federal per diem rate method. The *Maximum Federal Per Diem Rates* chart that begins on page 4 of this publication gives the regular federal per diem rate, including the separate rate for meals and incidental expenses (M&IE), for each locality.

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

Localities Eligible For \$180 (\$40 M&IE) Per Diem Amount Under the High-Low Substantiation Method*

Key City	County and Other Defined Location
Arizona Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County
California Los Angeles Napa (April 1–October 31) Palo Alto/San Jose Point Arena/Gualala San Francisco	Los Angeles, Kern, Orange, and Ventura Counties; Edwards Air Force Base; Naval Weapons Center, and Ordnance Test Station, China Lake Napa Santa Clara Mendocino San Francisco
Colorado Aspen Keystone/Silverthorne Telluride Vail (November 1–March 31)	Pitkin Summit San Miguel Eagle
Delaware Lewes (June 1–September 14)	Sussex
District of Columbia Washington, DC	Washington, DC; the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince George's in Maryland
Florida Key West (December 15–April 30) Naples (December 15–April 30)	Monroe Collier
Illinois Chicago	Du Page, Cook, and Lake
Indiana Nashville (June 1–October 31)	Brown
Maine Bar Harbor (July 1–September 14)	Hancock
Maryland Baltimore Ocean City (May 1–September 30) Saint Michael's (April 1–November 30)	For the counties of Montgomery and Prince George's, see District of Columbia. Baltimore and Hartford Worcester Talbot
Massachusetts Boston Cambridge/Lowell Martha's Vineyard (June 1–October 31) Nantucket (June 1–October 31)	Suffolk Middlesex Dukes Nantucket
Nevada Incline Village (June 1–September 30)	All points in the Northern Lake Tahoe area within Washoe County
New Hampshire Hanover (June 1–October 31)	Grafton and Sullivan
New Jersey Ocean City/Cape May (May 15–September 30) Parsippany/Dover	Cape May Morris; Picatinny Arsenal
New Mexico Santa Fe (May 1–October 31)	Santa Fe
New York New York City Tarrytown/White Plains	The boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island; Nassau and Suffolk Counties Westchester
North Carolina Kill Devil/Duck/Outer Banks (May 1–September 30)	Dare

Localities Eligible For \$180 (\$40 M&IE) Per Diem Amount Under the High-Low Substantiation Method* — (Continued)

Key City	County and Other Defined Location
Pennsylvania Philadelphia	Philadelphia; city of Bala Cynwyd in Montgomery County
Rhode Island Newport/Block Island (May 1-October 14)	Newport and Washington
South Carolina Hilton Head (March 1-September 30)	Beaufort
Myrtle Beach (May 1-September 30)	Horry; Myrtle Beach Air Force Base
Utah Park City (December 1-March 31)	Summit
Virginia	For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudon, see District of Columbia.
Washington Friday Harbor (June 1-October 31)	San Juan
Seattle	King
Wyoming Jackson (June 1-October 14)	Teton

*The per diem rate for all other localities within the continental United States is \$113 (\$32 M&IE).

Maximum Federal Per Diem Rates*

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2, 3}					
CONUS, Standard rate		\$50		\$30		\$80
(Applies to all locations within 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 subsistence allowances. See parts 302-2, 302-4, and 302-5 of this subtitle.)						
ALABAMA						
Birmingham	Jefferson	64		38		102
Gulf Shores	Baldwin					
(May 1-September 30)		104		34		138
(October 1-April 30).		60		34		94
Huntsville	Madison	64		34		98
Mobile	Mobile	62		38		100
Montgomery	Montgomery	67		30		97
ARIZONA						
Casa Grande	Pinal					
(January 1-April 30)		61		30		91
(May 1-December 31)		54		30		84
Chinle	Apache					
(April 1-October 31).		93		30		123
(November 1-March 31)		60		30		90
Flagstaff.	All points in Coconino County not covered under Grand Canyon per diem area.					
(April 1-October 31).		79		34		113
(November 1-March 31)		59		34		93
Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County.	111		38		149
Kayenta	Navajo					
(April 1-October 31).		105		30		135
(November 1-March 31)		68		30		98
Phoenix/Scottsdale	Maricopa					
(October 1-May 14).		106		38		144
(May 15-September 30)		72		38		110
Prescott	Yavapai	59		34		93
Sierra Vista	Cochise	56		30		86
Tucson	Pima County; Davis-Monthan AFB.					
(November 1-May 31)		85		34		119
(June 1-October 31)		67		34		101
Yuma	Yuma	64		30		94
ARKANSAS						
Little Rock	Pulaski.	61		30		91
CALIFORNIA						
Clearlake	Lake	65		34		99
Death Valley	Inyo	93		42		135
Eureka	Humboldt	76		34		110
Fresno	Fresno	70		34		104

*Effective for travel on or after January 1, 1998
 Source: Federal Travel Regulations, Maximum Federal Per Diem Rates (41 CFR Part 301-7)

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2,3}					
Los Angeles	Los Angeles, Kern, Orange and Ventura Counties; Edwards AFB; Naval Weapons Center and Ordnance Test Station, China Lake	109		42		151
Mammoth Lakes/Bridgeport	Mono	83		42		125
Merced	Merced	54		34		88
Modesto	Stanislaus	63		34		97
Monterey	Monterey	94		38		132
Napa	Napa					
(April 1-October 31)		116		42		158
(November 1-March 31)		103		42		145
Oakhurst/Madera	Madera	61		30		91
Oakland	Alameda, Contra Costa and Marin	111		34		145
Ontario	San Bernardino	66		38		104
Palm Springs	Riverside					
(November 1-May 31)		81		38		119
(June 1-October 31)		50		38		88
Palo Alto/San Jose	Santa Clara	116		42		158
Point Arena/Gualala	Mendicino	120		42		162
Redding	Shasta	53		34		87
Redwood City/San Mateo	San Mateo	87		38		125
Sacramento	Sacramento	81		38		119
San Diego	San Diego	93		38		131
San Francisco	San Francisco	120		42		162
San Luis Obispo	San Luis Obispo	66		38		104
Santa Barbara	Santa Barbara	98		34		132
Santa Cruz	Santa Cruz					
(June 1-September 30)		87		38		125
(October 1-May 31)		51		38		89
Santa Rosa	Sonoma	64		38		102
South Lake Tahoe	El Dorado (See also Stateline, NV.)	96		38		134
Stockton	San Joaquin	55		34		89
Tahoe City	Placer	94		38		132
Visalia	Tulare	55		38		93
West Sacramento	Yolo	88		30		118
Yosemite Nat'l Park	Mariposa					
(April 1-October 31)		87		42		129
(November 1-March 31)		59		42		101
COLORADO						
Aspen	Pitkin	145		42		187
Boulder	Boulder					
(May 1-October 31)		92		38		130
(November 1-April 30)		70		38		108
Colorado Springs	El Paso					
(April 1-October 31)		76		30		106
(November 1-March 31)		63		30		93
Cortez	Montezuma					
(May 1-September 30)		57		30		87
(October 1-April 30)		50		30		80
Denver	Denver, Adams, Arapahoe and Jefferson	92		34		126
Durango	La Plata					
(June 1-October 31)		100		34		134
(November 1-May 31)		50		34		84
Fort Collins/Loveland	Larimer	55		30		85
Glenwood Springs	Garfield	69		34		103
Grand Junction	Mesa	56		30		86
Gunnison	Gunnison					
(June 1-September 30)		62		30		92
(October 1-May 31)		50		30		80

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2, 3}					
Keystone/Silverthorne	Summit	170		42		212
Montrose	Montrose	60		30		90
Pueblo	Pueblo					
(June 1-September 30) . . . . .	. . . . .	67		30		97
(October 1-May 31) . . . . .	. . . . .	57		30		87
Steamboat Springs	Routt					
(December 1-March 31) . . . . .	. . . . .	97		34		131
(April 1-November 30) . . . . .	. . . . .	50		34		84
Telluride	San Miguel					
(November 1-March 31) . . . . .	. . . . .	129		38		167
(April 1-October 31) . . . . .	. . . . .	110		38		148
Trinidad	Las Animas					
(June 1-September 30) . . . . .	. . . . .	67		30		97
(October 1-May 31) . . . . .	. . . . .	50		30		80
Vail	Eagle					
(November 1-March 31) . . . . .	. . . . .	226		42		268
(April 1-October 31) . . . . .	. . . . .	99		42		141
CONNECTICUT						
Bridgeport/Danbury	Fairfield	96		38		134
Hartford	Hartford and Middlesex	91		30		121
New Haven	New Haven	87		30		117
New London/Groton	New London					
(June 1-October 31) . . . . .	. . . . .	87		34		121
(November 1-May 31) . . . . .	. . . . .	50		34		84
Putnam/Danielson	Windham	84		30		114
Salisbury/Lakeville	Litchfield	69		34		103
Vernon	Tolland	54		30		84
DELAWARE						
Dover	Kent					
(May 1-September 30) . . . . .	. . . . .	60		34		94
(October 1-April 30) . . . . .	. . . . .	54		34		88
Lewes	Sussex					
(June 1-September 14) . . . . .	. . . . .	123		38		161
(September 15-May 31) . . . . .	. . . . .	92		38		130
Wilmington	New Castle	93		38		131
DISTRICT OF COLUMBIA						
Washington, DC (also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince George's in Maryland. See also Maryland and Virginia.)		126		42		168
FLORIDA						
Altamonte Springs	Seminole	81		34		115
Bradenton	Manatee					
(January 1-May 14) . . . . .	. . . . .	76		30		106
(May 15-December 31) . . . . .	. . . . .	50		30		80
Cocoa Beach	Brevard	84		34		118
Daytona Beach	Volusia					
(February 1-August 31) . . . . .	. . . . .	90		34		124
(September 1-January 31) . . . . .	. . . . .	54		34		88
Fort Lauderdale	Broward					
(December 15-April 30) . . . . .	. . . . .	104		34		138
(May 1-December 14) . . . . .	. . . . .	72		34		106
Fort Myers	Lee					
(January 1-April 30) . . . . .	. . . . .	98		34		132
(May 1-December 31) . . . . .	. . . . .	53		34		87
Fort Pierce	Saint Lucie					
(December 1-April 30) . . . . .	. . . . .	61		30		91
(May 1-November 30) . . . . .	. . . . .	50		30		80
Fort Walton Beach	Oklaloosa	80		30		110

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2, 3}					
Gainesville	Alachua	64		34		98
Gulf Breeze	Santa Rosa	65		34		99
Jacksonville	Duval County; Naval Station Mayport	73		30		103
Key West	Monroe					
(December 15-April 30)		147		42		189
(May 1-December 14)		94		42		136
Kissimmee	Osceola	74		30		104
Lakeland	Polk	63		30		93
Miami	Dade					
(December 15-April 30)		89		42		131
(May 1-December 14)		71		42		113
Naples	Collier					
(December 15-April 30)		126		38		164
(May 1-December 14)		65		38		103
Orlando	Orange	77		34		111
Panama City	Bay					
(March 1-September 14)		77		30		107
(September 15-February 29)		59		30		89
Pensacola	Escambia	59		34		93
Punta Gorda	Charlotte					
(December 15-April 14)		76		34		110
(April 15-December 14)		54		34		88
Saint Augustine	Saint Johns	65		34		99
Sarasota	Sarasota					
(December 15-April 30)		89		34		123
(May 1-December 14)		52		34		86
Stuart	Martin					
(January 1-April 30)		69		34		103
(May 1-December 31)		63		34		97
Tallahassee	Leon	66		34		100
Tampa/St. Petersburg	Hillsborough and Pinellas					
(January 1-April 30)		103		38		141
(May 1-December 31)		81		38		119
Vero Beach	Indian River					
(January 15-April 30)		63		30		93
(May 1-January 14)		50		30		80
West Palm Beach	Palm Beach					
(January 1-April 30)		94		38		132
(May 1-December 31)		67		38		105
GEORGIA						
Albany	Dougherty	58		30		88
Athens	Clarke	58		34		92
Atlanta	Clayton, De Kalb, Fulton, Cobb, and Gwinnett	97		38		135
Augusta	Richmond	70		30		100
Columbus	Muscogee	63		30		93
Conyers	Rockdale	65		30		95
Macon	Bibb	86		30		116
Savannah	Chatham	71		34		105
IDAHO						
Boise	Ada	68		34		102
Coeur d'Alene	Kootenai					
(May 1-September 30)		56		34		90
(October 1-April 30)		50		34		84
Idaho Falls	Bonneville	56		34		90
Ketchum/Sun Valley	Blaine	87		38		125

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2, 3}					
McCall	Valley	59		34		93
Stanley	Custer					
(June 1–September 30), . . . . .	. . . . .	57		34		91
(October 1–May 31). . . . .	. . . . .	50		34		84
ILLINOIS						
Aurora/Elgin.	Kane	59		30		89
Champaign/Urbana	Champaign	56		34		90
Chicago	Du Page, Cook and Lake	120		42		162
Joliet.	Will	52		30		82
Peoria	Peoria	54		34		88
Rock Island	Rock Island	85		30		115
Rockford	Winnebago	65		38		103
Springfield	Sangamon.	55		30		85
INDIANA						
Bloomington/Crane	Monroe and Martin	56		34		90
Carmel	Hamilton					
(June 1–September 30), . . . . .	. . . . .	82		38		120
(October 1–May 31). . . . .	. . . . .	73		38		111
Fort Wayne	Allen	52		30		82
Indianapolis.	Marion County; Fort Benjamin Harrison	79		38		117
Lafayette	Tippecanoe	54		34		88
Madison	Jefferson	52		30		82
Michigan City	La Porte	57		30		87
Muncie	Delaware	52		30		82
Nashville	Brown					
(June 1–October 31) . . . . .	. . . . .	117		30		147
(November 1–May 31) . . . . .	. . . . .	65		30		95
South Bend.	St. Joseph	61		30		91
Valparaiso/Burlington Beach	Porter	65		30		95
IOWA						
Bettendorf/Davenport	Scott	60		30		90
Cedar Rapids	Linn	52		34		86
Des Moines.	Polk	68		30		98
KANSAS						
Kansas City.	Johnson and Wyandotte (See also Kansas City, MO.)	88		42		130
Wichita	Sedgwick	62		34		96
KENTUCKY						
Covington	Kenton.	64		34		98
Florence	Boone	59		30		89
Lexington	Fayette	62		34		96
Louisville	Jefferson	71		38		109
LOUISIANA						
Baton Rouge	East Baton Rouge Parish.	67		34		101
Bossier City.	Bossier Parish	60		30		90
Gonzales	Ascension Parish.	57		30		87
Lake Charles	Calcasieu Parish	83		30		113
New Orleans	Parishes of Jefferson, Orleans, Plaquemines, and St. Bernard	88		42		130
Opelouses	St. Landry	62		30		92
Shreveport	Caddo Parish.	60		34		94
St. Francisville	West Feliciana	88		30		118

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2, 3}					
MAINE						
Bangor	Penobscot					
(July 1-October 31)		59		30		89
(November 1-June 30)		50		30		80
Bar Harbor	Hancock					
(July 1-September 14)		138		34		172
(September 15-June 30)		63		34		97
Bath	Sagadahoc					
(June 1-September 30)		61		30		91
(October 1-May 31)		52		30		82
Calais	Washington					
(July 1-September 30)		59		30		89
(October 1-June 30)		50		30		80
Kennebunk/Sanford	York					
(May 1-September 30)		91		34		125
(October 1-April 30)		59		34		93
Kittery	Portsmouth Naval Shipyard (See also Portsmouth, NH.)					
(June 1-October 31)		81		34		115
(November 1-May 31)		57		34		91
Portland	Cumberland					
(July 1-October 31)		86		38		124
(November 1-June 30)		63		38		101
Rockport	Knox					
(June 15-October 31)		102		34		136
(November 1-June 14)		58		34		92
Wiscasset	Lincoln					
(July 1-September 14)		100		30		130
(September 15-June 30)		64		30		94
MARYLAND						
(For the counties of Montgomery and Prince George's, see District of Columbia.)						
Annapolis	Anne Arundel	96		38		134
Baltimore	Baltimore and Harford	110		38		148
Columbia	Howard	92		42		134
Frederick	Frederick	56		38		94
Grasonville	Queen Annes	59		34		93
Hagerstown	Washington	54		30		84
Lexington Park/St.Inigoes/ Leonardtown	Saint Mary's	59		34		93
Lusby	Calvert	59		34		93
Ocean City	Worcester					
(May 1-September 30)		145		42		187
(October 1-April 30)		50		42		92
Salisbury	Wicomico	58		34		92
St. Michaels	Talbot					
(April 1-November 30)		130		38		168
(December 1-March 31)		103		38		141
MASSACHUSETTS						
Andover	Essex	78		38		116
Boston	Suffolk	116		42		158
Cambridge/Lowell	Middlesex					
(April 1-November 30)		127		34		161
(December 1-March 31)		116		34		150
Greenfield/South Deerfield	Franklin	55		30		85
Hyannis	Barnstable					
(July 1-September 30)		104		38		142
(October 1-June 30)		55		38		93
Martha's Vineyard	Dukes					
(June 1-October 31)		159		42		201
(November 1-May 31)		92		42		134
Nantucket	Nantucket					
(June 1-October 31)		149		42		191
(November 1-May 31)		92		42		134
Northampton	Hampshire	68		30		98

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2, 3}					
Pittsfield	Berkshire	52		34		86
Plymouth	Plymouth					
(June 15–October 31) . . . . .	. . . . .	92		30		122
(November 1–June 14) . . . . .	. . . . .	70		30		100
Quincy	Norfolk	77		34		111
Springfield	Hampden	67		30		97
Taunton/New Bedford	Bristol	64		30		94
Worcester	Worcester	61		30		91
MICHIGAN						
Ann Arbor	Washtenaw	75		30		105
Charlevoix	Charlevoix					
(June 1–September 30) . . . . .	. . . . .	70		30		100
(October 1–May 31) . . . . .	. . . . .	50		30		80
Detroit	Wayne	89		38		127
East Lansing/Lansing	Ingham	72		30		102
Flint	Genesee	57		30		87
Frankfort	Benzie	76		30		106
Gaylord	Otsego	59		34		93
Grand Rapids	Kent	62		34		96
Holland	Ottawa	64		30		94
Kalamazoo	Kalamazoo	54		30		84
Leland	Leelanau					
(May 1–September 30) . . . . .	. . . . .	100		30		130
(October 1–April 30) . . . . .	. . . . .	53		30		83
Mackinac Island	Mackinac					
(June 1–September 30) . . . . .	. . . . .	94		38		132
(October 1–May 31) . . . . .	. . . . .	61		38		99
Manistee	Manistee					
(June 1–September 30) . . . . .	. . . . .	63		30		93
(October 1–May 31) . . . . .	. . . . .	50		30		80
Midland	Midland	58		30		88
Mount Pleasant	Isabella	56		30		86
Muskegon	Muskegon	61		30		91
Ontonagon	Ontonagon	55		30		85
Petoskey	Emmet					
(June 1–October 31) . . . . .	. . . . .	56		34		90
(November 1–May 31) . . . . .	. . . . .	50		34		84
Pontiac/Troy	Oakland	93		38		131
Sault Ste. Marie	Chippewa					
(June 1–October 31) . . . . .	. . . . .	77		34		111
(November 1–May 31) . . . . .	. . . . .	60		34		94
South Haven	Van Buren					
(May 1–September 30) . . . . .	. . . . .	85		30		115
(October 1–April 30) . . . . .	. . . . .	54		30		84
Traverse City	Grand Traverse					
(May 1–September 30) . . . . .	. . . . .	97		34		131
(October 1–April 30) . . . . .	. . . . .	58		34		92
Warren	Macomb	61		30		91

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2,3}					
MINNESOTA						
Duluth	St. Louis	66		38		104
(June 1-September 30).		57		38		95
(October 1-May 31).		91		38		129
Minneapolis/St. Paul	Anoka, Hennepin, and Ramsey Counties; Fort Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO), Rosemount.					
Rochester	Olmstead	68		30		98
MISSISSIPPI						
Biloxi/Gulfport/Pascagoula/Bay St. Louis	Harrison, Jackson, and Hancock	79		34		113
Jackson	Hinds	65		34		99
Ridgeland	Madison	55		34		89
Robinsonville	Tunica	51		30		81
Vicksburg	Warren.	56		30		86
MISSOURI						
Branson	Taney	68		30		98
(May 1-October 31).		54		30		84
(November 1-April 30)		54		30		84
Cape Girardeau	Cape Girardeau	55		30		85
Hannibal	Marion	52		30		82
Jefferson City	Cole	88		42		130
Kansas City.	Clay, Jackson, and Platte (See also Kansas City, KS.)					
Lake Ozark	Miller	55		34		89
Osage Beach	Camden	55		34		89
Springfield	Greene	53		34		87
St. Louis	St. Charles and St. Louis	75		42		117
MONTANA						
Great Falls	Cascade	52		30		82
Polson/Kalispell	Lake	54		30		84
West Yellowstone Park	Gallatin.	52		30		82
NEBRASKA						
Lincoln	Lancaster	51		30		81
Omaha	Douglas	67		34		101
NEVADA						
Elko	All points in Elko County excluding Wendover	57		30		87
Incline Village**	All points in the Northern Lake Tahoe Area within Washoe County	119		38		157
(June 1-September 30).		76		38		114
(October 1-May 31).		80		38		118
Las Vegas	Clark County; Nellis AFB.					
Reno.	All points in Washoe County not covered under Incline Village per diem locality	57		34		91
Stateline.	Douglas (See also South Lake Tahoe, CA.).	96		38		134
Winnemucca	Humboldt	51		30		81

**Denotes independent cities

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2, 3}					
NEW HAMPSHIRE						
Concord	Merrimack	68		30		98
(June 1-October 31)						
(November 1-May 31)		50		30		80
Conway	Carroll					
(June 1-October 31)		81		34		115
(November 1-May 31)		54		34		88
Durham	Strafford					
(May 1-October 31)		71		30		101
(November 1-April 30)		63		30		93
Hanover	Grafton and Sullivan					
(June 1-October 31)		113		38		151
(November 1-May 31)		86		38		124
Laconia	Belknap					
Manchester	Hillsborough					
Portsmouth/Newington	Rockingham County; Pease AFB (See also Kittery, ME.)					
(June 1-October 31)		81		34		115
(November 1-May 31)		57		34		91
NEW JERSEY						
Atlantic City	Atlantic					
Belle Mead	Somerset					
Cherry Hill/Camden/Moorestown	Camden					
Flemington	Hunterdon					
Freehold/Eatontown	Monmouth County; Fort Monmouth.					
Millville	Cumberland					
Newark	Bergen, Essex, Hudson, Passaic, and Union.					
Ocean City/Cape May	Cape May					
(May 15-September 30)		165		30		195
(October 1-May 14)		95		30		125
Parsippany/Dover	Morris County; Picatinny Arsenal					
Piscataway/Edison	Middlesex					
Princeton/Trenton	Mercer					
Tom's River	Ocean					
(June 1-September 30)		69		34		103
(October 1-May 31)		63		34		97
NEW MEXICO						
Albuquerque	Bernalillo					
Cloudcroft	Otero					
Farmington	San Juan					
Gallup	McKinley					
Los Alamos	Los Alamos					
Santa Fe	Santa Fe					
(May 1-October 31)		122		42		164
(November 1-April 30)		83		42		125
Taos	Taos					
66				34		100
NEW YORK						
Albany	Albany					
Batavia	Genesee					
(May 1-September 30)		67		34		101
(October 1-April 30)		50		34		84
Binghamton	Broome					
54				34		88

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2,3}					
Buffalo	Erie	78		38		116
Corning	Steuben	59		30		89
Elmira	Chemung	53		30		83
Glens Falls	Warren					
(June 1-October 31)		74		38		112
(November 1-May 31)		63		38		101
Ithaca	Tompkins	56		30		86
Kingston	Ulster	52		34		86
Lake Placid	Essex					
(June 1-November 14)		75		34		109
(November 15-May 31)		59		34		93
New York City	The boroughs of the Bronx, Brooklyn, Manhattan, Queens and Staten Island; Nassau and Suffolk Counties	198		42		240
Niagara Falls	Niagara					
(May 15-October 31)		65		34		99
(November 1-May 14)		50		34		84
Nyack/Palisades	Rockland	53		34		87
Owego	Tioga	63		30		93
Plattsburgh	Clinton	58		34		92
Poughkeepsie	Dutchess	74		30		104
Rochester	Monroe	65		42		107
Saratoga Springs	Saratoga					
(May 1-October 31)		104		38		142
(November 1-April 30)		56		38		94
Schenectady	Schenectady	52		34		86
Syracuse	Onondaga	71		34		105
Tarrytown/White Plains	Westchester	114		42		156
Utica	Oneida	66		34		100
Waterloo/Romulus	Seneca	69		30		99
Watertown	Jefferson	59		30		89
Watkins Glen	Schuyler	60		30		90
West Point	Orange	57		30		87
NORTH CAROLINA						
Asheville	Buncombe	52		34		86
Charlotte	Mecklenburg	71		38		109
Fayetteville	Cumberland	82		30		112
Greensboro/High Point	Guilford	67		34		101
Kill Devil/Duck/Outer Banks	Dare					
(May 1-September 30)		118		34		152
(October 1-April 30)		50		34		84
Morehead City	Carteret					
(April 1-August 31)		64		30		94
(September 1-March 31)		50		30		80
New Bern/Havelock	Craven	84		30		114
Research Park/Raleigh/Durham/ Chapel Hill	Wake, Durham and Orange	96		38		134
Wilmington	New Hanover					
(March 1-September 30)		65		30		95
(October 1-February 29)		55		30		85
Winston-Salem	Forsyth	80		34		114
NORTH DAKOTA						
The standard CONUS rate of \$80 (\$50 for lodging and \$30 for M&IE) applies to all per diem localities in the state of North Dakota.						
OHIO						
Akron	Summit	72		34		106
Cambridge	Guernsey					
(June 1-October 31)		61		30		91
(November 1-May 31)		50		30		80
Canton	Stark	58		30		88
Cincinnati/Evendale	Hamilton and Warren	76		34		110
Cleveland	Cuyahoga	83		38		121
Columbus	Franklin	81		34		115

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2, 3}					
Dayton/Fairborn	Montgomery and Greene; Wright-Patterson AFB	74		30		104
Elyria	Lorain					
(May 1-September 30)		89		30		119
(October 1-April 30)		54		30		84
Fairfield/Hamilton	Butler	58		30		88
Geneva	Ashtabula	75		30		105
Jackson	Jackson and Pike	54		30		84
Lancaster	Fairfield	53		30		83
Norwalk/Bellevue	Huron					
(May 1-September 30)		73		30		103
(October 1-April 30)		50		30		80
Port Clinton/Oakharbor	Ottawa					
(June 1-September 30)		89		30		119
(October 1-May 31)		50		30		80
Sandusky	Erie					
(May 1-September 30)		109		30		139
(October 1-April 30)		50		30		80
Springfield	Clark	56		34		90
Toledo	Lucas	57		34		91
OKLAHOMA						
Norman	Cleveland	59		30		89
Oklahoma City	Oklahoma	65		30		95
Tulsa/Bartlesville	Osage, Tulsa, and Washington	54		30		84
OREGON						
Ashland/Medford	Jackson					
(June 1-October 31)		83		38		121
(November 1-May 31)		50		38		88
Beaverton	Washington	68		38		106
Bend	Deschutes	70		30		100
Clackamas/Milwaukie	Clackamas	65		30		95
Coos Bay	Coos	60		30		90
Florence/Eugene	Lane					
(July 1-September 30)		72		34		106
(October 1-June 30)		52		34		86
Gold Beach	Curry					
(May 15-October 31)		69		30		99
(November 1-May 14)		50		30		80
Klamath Falls	Klamath	69		38		107
Lincoln City/Newport	Lincoln					
(June 1-October 31)		85		38		123
(November 1-May 31)		58		38		96
Portland	Multnomah	89		38		127
Salem	Marion	56		30		86
Seaside	Clatsop	59		30		89
PENNSYLVANIA						
Allentown	Lehigh	66		34		100
Beaver Falls	Beaver	54		30		84
Chester/Radnor	Delaware	99		42		141
Gettysburg	Adams					
(May 1-October 31)		72		34		106
(November 1-April 30)		53		34		87
King of Prussia/Ft. Washington	Montgomery County, except Bala Cynwyd (See also Philadelphia, PA.)	84		38		122
Lancaster	Lancaster	63		34		97
Mechanicsburg	Cumberland	65		30		95
Mercer	Mercer	52		30		82
Philadelphia	Philadelphia County; city of Bala Cynwyd in Montgomery County.	113		38		151

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2, 3}					
Pittsburgh	Allegheny	90		38		128
Reading	Berks	57		30		87
Scranton	Lackawanna	61		34		95
Valley Forge/Malvern	Chester	95		38		133
Warminster	Bucks County; Naval Air Development Center	54		34		88
RHODE ISLAND						
East Greenwich	Kent County; Naval Construction Battalion Center, Davisville.	59		34		93
Newport/Block Island	Newport and Washington					
(May 1-October 14)		111		42		153
(October 15-April 30)		81		42		123
Providence	Providence	83		42		125
SOUTH CAROLINA						
Aiken	Aiken	70		30		100
Charleston	Charleston and Berkeley	100		34		134
Columbia	Richland	55		30		85
Greenville	Greenville	74		38		112
Hilton Head	Beaufort					
(March 1-September 30)		128		34		162
(October 1-February 29)		69		34		103
Myrtle Beach	Horry County; Myrtle Beach AFB					
(May 1-September 30)		141		34		175
(October 1-April 30)		60		34		94
Spartanburg	Spartanburg	54		30		84
SOUTH DAKOTA						
Custer	Custer					
(June 1-September 30)		64		30		94
(October 1-May 31)		50		30		80
Hot Springs	Fall River					
(May 1-September 30)		70		30		100
(October 1-April 30)		50		30		80
Rapid City	Pennington					
(June 1-August 31)		84		30		114
(September 1-May 31)		50		30		80
Sioux Falls	Minnehaha	56		30		86
Sturgis	Mead					
(June 15-August 31)		86		30		116
(September 1-June 14)		50		30		80
TENNESSEE						
Chattanooga	Hamilton	62		30		92
Gatlinburg	Sevier					
(May 1-November 30)		85		34		119
(December 1-April 30)		61		34		95
Knoxville	Knox County; city of Oak Ridge	59		34		93
Memphis	Shelby	79		30		109
Murfreesboro	Rutherford	52		30		82
Nashville	Davidson	91		38		129
Townsend	Blount					
(May 1-October 31)		77		30		107
(November 1-April 30)		50		30		80
TEXAS						
Abilene	Taylor	55		30		85
Amarillo	Potter	59		30		89
Austin	Travis	85		34		119

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2,3}					
College Station/Bryan	Brazos	61		30		91
Corpus Christi/Ingelside	Nueces and San Patricio	62		30		92
Dallas/Fort Worth	Dallas and Tarrant	94		42		136
Eagle Pass	Maverick	57		30		87
El Paso	El Paso	56		34		90
Fort Davis	Jeff Davis	62		30		92
Galveston	Galveston	68		42		110
Granbury	Hood	53		30		83
Houston	Harris County; L.B. Johnson Space Center and Ellington AFB	79		38		117
Killeen/Temple	Bell	59		30		89
Lajitas	Brewster					
(September 1–May 31)		64		30		94
(June 1–August 31)		51		30		81
Lubbock	Lubbock	60		34		94
McAllen	Hidalgo	69		30		99
Midland/Odessa	Ector and Midland	52		30		82
Plano	Collin	58		34		92
San Antonio	Bexar	91		34		125
Tyler	Smith	60		30		90
Victoria	Victoria	54		30		84
Waco	McLennan	64		30		94
UTAH						
Bullfrog	Garfield	85		34		119
Cedar City	Iron					
(June 1–September 30)		67		30		97
(October 1–May 31)		50		30		80
Moab	Grand	77		30		107
Park City	Summit					
(December 1–March 31)		145		42		187
(April 1–November 30)		92		42		134
Provo	Utah	60		34		94
Salt Lake City/Ogden	Salt Lake, Weber, and Davis Counties; Dugway Proving Ground and Tooele Army Depot	83		38		121
VERMONT						
Burlington/St. Albans	Chittenden and Franklin	68		34		102
Manchester	Bennington	75		34		109
Middlebury	Addison	83		34		117
Montpelier	Washington	86		30		116
Rutland	Rutland					
(December 15–March 31)		62		30		92
(April 1–December 14)		52		30		82
White River Junction	Windsor					
(June 1–October 31)		113		30		143
(November 1–May 31)		86		30		116

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2, 3}					
VIRGINIA						
(For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia.)						
Blacksburg	Montgomery	52		30		82
Charlottesville** . . . . .	. . . . .	55		42		97
Harrisonburg** . . . . .	. . . . .	54		30		84
Lexington** . . . . .	. . . . .	52		30		82
Lynchburg** . . . . .	. . . . .	65		34		99
Richmond	Chesterfield and Henrico Counties; also Defense Supply Center	77		38		115
Roanoke**	Roanoke	51		34		85
Virginia Beach**	Virginia Beach (also Norfolk, Portsmouth, and Chesapeake)**					
(May 1-September 30) . . . . .	. . . . .	107		38		145
(October 1-April 30) . . . . .	. . . . .	64		38		102
Wallops Island	Accomack					
(June 1-October 14) . . . . .	. . . . .	61		30		91
(October 15-May 31) . . . . .	. . . . .	50		30		80
Williamsburg**	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)**					
(April 1-October 31) . . . . .	. . . . .	99		34		133
(November 1-March 31) . . . . .	. . . . .	59		34		93
Wintergreen	Nelson	101		42		143
WASHINGTON						
Anacortes/Mt. Vernon/Whidbey Island	Skagit and Island	54		34		88
Bellingham	Whatcom	54		34		88
Bremerton	Kitsap	66		30		96
Friday Harbor	San Juan					
(June 1-October 31) . . . . .	. . . . .	129		38		167
(November 1-May 31) . . . . .	. . . . .	74		38		112
Lynnwood/Everett	Snohomish	77		34		111
Ocean Shores	Grays Harbor					
(April 1-September 30) . . . . .	. . . . .	73		34		107
(October 1-March 31) . . . . .	. . . . .	50		34		84
Olympia/Tumwater	Thurston	64		30		94
Port Angeles	Clallam					
(May 15-September 30) . . . . .	. . . . .	71		34		105
(October 1-May 14) . . . . .	. . . . .	50		34		84
Port Townsend	Jefferson					
(April 15-October 31) . . . . .	. . . . .	63		30		93
(November 1-April 14) . . . . .	. . . . .	53		30		83
Seattle	King	116		38		154
Spokane	Spokane	74		38		112
Tacoma	Pierce	83		30		113
Vancouver	Clark	62		34		96
WEST VIRGINIA						
Berkeley Springs	Morgan	89		30		119
Charleston	Kanawha	52		30		82
Harper's Ferry	Jefferson	66		30		96
Martinsburg	Berkeley	62		30		92
Morgantown	Monongalia	71		30		101
Parkersburg	Wood	57		30		87
Wheeling	Ohio	59		34		93

**Denotes independent cities

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate ⁴ (c)
Key City ¹	County and/or Other Defined Location ^{2, 3}					
WISCONSIN						
Appleton	Outagamie	57		30		87
Brookfield	Waukesha	74		38		112
Eau Claire	Eau Claire	54		34		88
Green Bay	Brown	61		30		91
La Crosse	La Crosse	52		34		86
Lake Geneva	Walworth					
(May 1-October 31) . . . . .	. . . . .	69		34		103
(November 1-April 30) . . . . .	. . . . .	51		34		85
Madison	Dane	72		34		106
Milwaukee	Milwaukee	77		34		111
Oshkosh	Winnebago	57		34		91
Plymouth/Sheboygan	Sheboygan	52		30		82
Racine/Kenosha	Racine and Kenosha					
(June 1-September 30) . . . . .	. . . . .	57		34		91
(October 1-May 31) . . . . .	. . . . .	50		34		84
Rhineland/Minocqua	Oneida	57		30		87
Sturgeon Bay	Door					
(June 1-September 14) . . . . .	. . . . .	77		30		107
(September 15-May 31) . . . . .	. . . . .	50		30		80
Wisconsin Dells	Columbia					
(June 1-September 14) . . . . .	. . . . .	77		38		115
(September 15-May 31) . . . . .	. . . . .	57		38		95
WYOMING						
Cody	Park					
(May 1-September 30) . . . . .	. . . . .	86		30		116
(October 1-April 30) . . . . .	. . . . .	50		30		80
Jackson	Teton					
(June 1-October 14) . . . . .	. . . . .	105		42		147
(October 15-May 31) . . . . .	. . . . .	76		42		118
Thermopolis	Hot Springs	54		30		84

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."

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 locations. Agencies should submit their requests to GSA no later than May 1 in order for a city to be included in the annual review.

How To Get More Information



You can get help from the IRS in several ways.

Free publications and forms. To order free publications and forms, call 1-800-TAX-FORM (1-800-829-3676). You can also write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address. Your local library or post office also may have the items you need.

For a list of free tax publications, order Publication 910, *Guide to Free Tax Services*. It also contains an index of tax topics and related publications and describes other free tax information services available from IRS, including tax education and assistance programs.

If you have access to a personal computer and modem, you also can get many forms and publications electronically. See *Quick and Easy Access to Tax Help and Forms* in your income tax package for details.

Tax questions. You can call the IRS with your tax questions. Check your income tax package or telephone book for the local number, or you can call 1-800-829-1040.

TTY/TDD equipment. If you have access to TTY/TDD equipment, you can call 1-800-829-4059 to ask tax questions or to order forms and publications. See your income tax package for the hours of operation.

Evaluating the quality of our telephone services. To ensure that IRS representatives give accurate, courteous, and professional answers, we evaluate the quality of our "800 number" 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.