



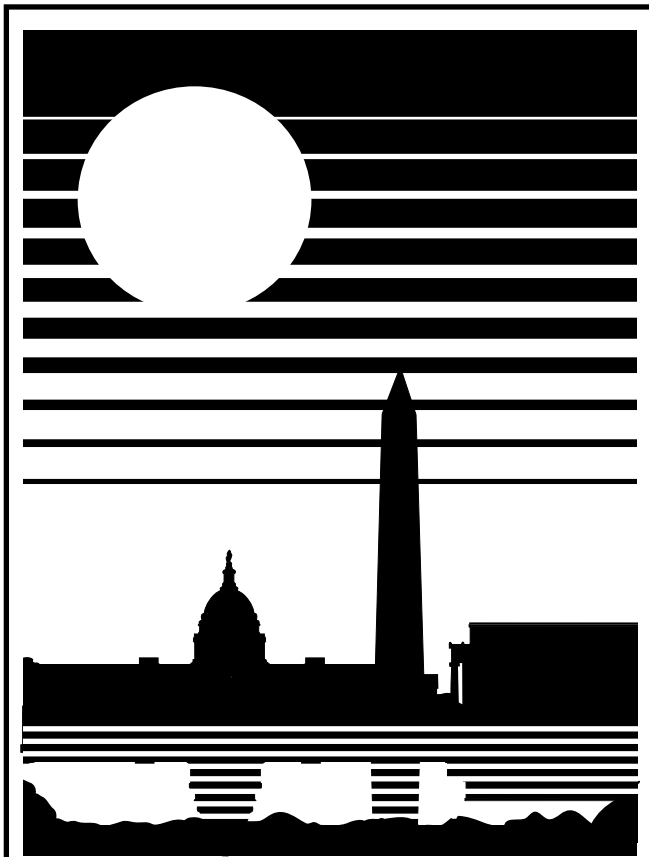
Publication 1542

Rev. May 1997

Cat. No. 12684I

Per Diem Rates

(For Travel Within the Continental United States)



Get forms and other information faster and easier by:
COMPUTER

- World Wide Web • <http://www.irs.ustreas.gov>
- FTP • <ftp.irs.ustreas.gov>
- IRIS at FedWorld • (703) 321-8020

FAX

- From your FAX machine, dial • (703) 487-4160
- See *How To Get More Information* in this publication.

Contents

Introduction	1
Localities Eligible for \$166 (\$40 M & IE) Per Diem Amount Under the High-Low Substantiation Method	2
Maximum Federal Per Diem Rates	4
How To Get More Information	19

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, 1997, 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 96-64, 1996-53 I.R.B. 52.

High-low method. The *Localities Eligible for \$166 (\$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 1997 or the part of the year shown in parenthesis. All other localities within CONUS are eligible for \$109 (\$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:
<http://www.fss.gsa.gov>
- The rates for travel outside CONUS are at:
<http://www.state.gov> or <gopher://dosfan.lib.uic.edu>.

Localities Eligible For \$166 (\$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
Phoenix/Scottsdale (October 1-May 14)	Maricopa
California	
Gualala/Point Arena	Mendocino
Los Angeles	Los Angeles, Kern, Orange, and Ventura Counties; Edwards Air Force Base; Naval Weapons Center and Ordnance Test Station, China Lake
Palo Alto/San Jose	Santa Clara
San Francisco	San Francisco
South Lake Tahoe	El Dorado
Yosemite Nat'l Park (April 1-October 31)	Mariposa
Colorado	
Aspen (January 15-March 31)	Pitkin
Keystone/Silverthorne	Summit
Steamboat Springs (December 1-March 31)	Routt
Telluride	San Miguel
Vail (November 1-March 31)	Eagle
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 Georges in Maryland
Florida	
Key West	Monroe
Illinois	
Chicago	Du Page, Cook, and Lake
Indiana	
Nashville (June 1-October 31)	Brown
Maine	
Bar Harbor (July 1-September 14)	Hancock
Maryland	
Ocean City (May 1-September 30)	Worcester
Massachusetts	
Boston	Suffolk
Cambridge/Lowell	Middlesex
Hyannis (July 1-September 30)	Barnstable
Martha's Vineyard/Nantucket	Dukes and Nantucket
Michigan	
Leland (May 1-September 30)	Leelanau
Mackinac Island (June 1-September 30)	Mackinac
Nevada	
Incline Village	Incline Village
Stateline	Douglas
New Jersey	
Atlantic City (April 1-November 30)	Atlantic
Ocean City/Cape May (May 15-September 30)	Cape May
New Mexico	
Santa Fe (May 1-October 31)	Santa Fe
New York	
New York City	The boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island; Nassau and Suffolk Counties
White Plains	Westchester
North Carolina	
Duck/Outer Banks (May 1-September 30)	Dare

Localities Eligible For \$166 (\$40 M&IE) Per Diem Amount Under the High-Low Substantiation Method* — (Continued)

Key City	County and other defined location
Ohio Sandusky (May 1-September 30)	Erie
Pennsylvania Chester/Radnor Philadelphia	Delaware Philadelphia; city of Bala Cynwyd in Montgomery County
Rhode Island Newport/Block Island (May 1-October 14)	Newport and Washington
Utah Bullfrog (April 1-October 31) Park City (December 1-March 31)	Garfield Summit
Virginia Virginia Beach (May 1-September 30) Wintergreen	Virginia Beach, Norfolk, Portsmouth and Chesapeake Nelson
Wisconsin Wisconsin Dells (June 1-September 14)	Columbia
Wyoming Jackson (June 1-October 14)	Teton

*The per diem rate for all other localities within the continental United States is \$109 (\$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	55		38		93
Gulf Shores	Baldwin					
(May 1-September 30)		102		34		136
(October 1-April 30).		73		34		107
Huntsville	Madison	61		34		95
Mobile	Mobile	56		38		94
Montgomery	Montgomery	56		30		86
ARIZONA						
Casa Grande	Pinal					
(January 1-April 30)		55		30		85
(May 1-December 31)		50		30		80
Chinle	Apache					
(April 1-October 30).		83		30		113
(November 1-March 31)		63		30		93
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)		60		34		94
Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County.	105		38		143
Kayenta	Navajo					
(April 1-October 31).		93		30		123
(November 1-March 31)		62		30		92
Phoenix/Scottsdale	Maricopa					
(October 1-May 14).		105		38		143
(May 15-September 30)		65		38		103
Prescott	Yavapai	54		34		88
Tucson	Pima County; Davis-Monthan AFB.					
(November 1-May 31)		77		34		111
(June 1-October 31)		61		34		95
Yuma	Yuma	64		30		94
ARKANSAS						
Hot Springs.	Garland	59		30		89
Little Rock	Pulaski.	65		30		95
CALIFORNIA						
Bridgeport/Mammoth Lakes	Mono					
(May 1-October 31).		59		42		101
(November 1-April 30)		72		42		114
Clearlake	Lake					
(April 1-September 30).		61		34		95
(October 1-March 31)		52		34		86
Death Valley	Inyo	93		42		135
Eureka	Humboldt					
(May 15-October 14)		67		34		101
(October 15-May 14)		56		34		90
Fresno	Fresno	68		34		102
Gualala/Point Arena	Mendocino	124		42		166

*Effective for travel on or after January 1, 1997
 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.	97		42		139
Madera/Oakhurst	Madera	56		30		86
Merced	Merced	54		34		88
Modesto.	Stanislaus	58		34		92
Monterey	Monterey					
(June 1-October 31)		79		38		117
(November 1-May 31)		71		38		109
Napa.	Napa					
(April 1-October 31).		83		42		125
(November 1-March 31)		76		42		118
Oakland	Alameda, Contra Costa and Marin.	77		34		111
Ontario/Victorville/Barstow	San Bernardino	64		38		102
Palm Springs	Riverside					
(November 1-May 31)		79		38		117
(June 1-October 31).		62		38		100
Palo Alto/San Jose	Santa Clara	105		42		147
Redding	Shasta	55		34		89
Sacramento.	Sacramento	72		38		110
San Diego	San Diego	84		38		122
San Francisco	San Francisco	114		42		156
San Luis Obispo	San Luis Obispo	71		38		109
San Mateo/Redwood City	San Mateo.	85		38		123
Santa Barbara	Santa Barbara	98		34		132
Santa Cruz	Santa Cruz					
(June 1-September 30).		95		38		133
(October 1-May 31).		81		38		119
Santa Rosa	Sonoma	59		38		97
South Lake Tahoe	El Dorado (See also Stateline, NV).	126		38		164
Stockton	San Joaquin	51		34		85
Tahoe City	Placer	57		38		95
Visalia	Tulare	64		38		102
West Sacramento	Yolo	60		30		90
Yosemite Nat'l Park	Mariposa					
(April 1-October 31).		99		42		141
(November 1-March 31)		84		42		126
COLORADO						
Aspen	Pitkin					
(January 15-March 31)		175		42		217
(April 1-January 14).		82		42		124
Boulder	Boulder					
(May 1-October 31).		93		38		131
(November 1-April 30)		81		38		119
Colorado Springs	El Paso					
(April 1-October 31).		70		30		100
(November 1-March 31)		54		30		84
Cortez	Montezuma					
(May 1-September 30)		65		30		95
(October 1-April 30).		52		30		82
Denver	Denver, Adams, Arapahoe and Jefferson	92		34		126
Durango.	La Plata					
(June 1-October 31)		92		34		126
(November 1-May 31)		61		34		95
Fort Collins/Loveland	Larimer.					
(May 1-September 30)		57		30		87
(October 1-April 30).		52		30		82
Glenwood Springs.	Garfield	56		34		90
Grand Junction.	Mesa	57		30		87
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	167		42		209
(February 1-August 31) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(September 1-January 31) . . . . .	. . . . .	128		42		170
Montrose	Montrose	55		30		85
(June 1-September 30) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(October 1-May 31) . . . . .	. . . . .	50		30		80
Pagosa Springs	Archuleta	53		30		83
Pueblo	Pueblo	60		30		90
(June 1-September 30) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(October 1-May 31) . . . . .	. . . . .	51		30		81
Steamboat Springs	Routt	114		34		148
(December 1-March 31) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(April 1-November 30) . . . . .	. . . . .	74		34		108
Telluride	San Miguel	145		38		183
(November 1-March 31) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(April 1-October 31) . . . . .	. . . . .	102		38		140
Trinidad	Las Animas	67		30		97
(June 1-September 30) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(October 1-May 31) . . . . .	. . . . .	50		30		80
Vail	Eagle	181		42		223
(November 1-March 31) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(April 1-October 31) . . . . .	. . . . .	89		42		131
CONNECTICUT						
Bridgeport/Danbury	Fairfield	86		38		124
Hartford	Hartford and Middlesex	75		30		105
New Haven	New Haven	75		30		105
New London/Groton	New London	86		34		120
(June 1-October 31) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(November 1-May 31) . . . . .	. . . . .	67		34		101
Putnam/Danielson	Windham	53		30		83
Salisbury/Lakeville	Litchfield	78		34		112
Vernon	Tolland	55		30		85
DELAWARE						
Dover	Kent	52		34		86
Lewes	Sussex	78		38		116
(June 1-September 14) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(September 15-May 31) . . . . .	. . . . .	51		38		89
Wilmington	New Castle	83		38		121
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 Georges in Maryland) (See also Maryland and Virginia)		124		42		166
FLORIDA						
Altamonte Springs	Seminole	74		34		108
Bradenton	Manatee	69		30		99
(January 1-May 14) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(May 15-December 31) . . . . .	. . . . .	50		30		80
Cocoa Beach	Brevard	75		34		109
Daytona Beach	Volusia	73		34		107
(February 1-August 31) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(September 1-January 31) . . . . .	. . . . .	54		34		88
Fort Lauderdale	Broward	86		34		120
(December 15-April 30) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(May 1-December 14) . . . . .	. . . . .	65		34		99
Fort Myers	Lee	95		34		129
(January 1-April 30) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(May 1-December 31) . . . . .	. . . . .	66		34		100
Fort Pierce	Saint Lucie	60		30		90
(December 1-April 30) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(May 1-November 30) . . . . .	. . . . .	50		30		80
Fort Walton Beach	Oklaloosa	73		30		103
(April 1-September 14) . . . . .	. . . . .	. . . . .		. . . . .		. . . . .
(September 15-March 31) . . . . .	. . . . .	58		30		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}					
Gainesville	Alachua	59		34		93
Gulf Breeze	Santa Rosa	65		34		99
Jacksonville	Duval County; Naval Station Mayport.	65		30		95
Key West	Monroe					
(December 15-April 30)		172		42		214
(May 1-December 14)		122		42		164
Kissimmee	Osceola	67		30		97
Lakeland	Polk					
(January 1-April 30)		63		30		93
(May 1-December 31)		55		30		85
Miami	Dade	79		42		121
Naples	Collier					
(December 15-April 30)		94		38		132
(May 1-December 14)		61		38		99
Orlando	Orange	69		34		103
Panama City	Bay					
(March 1-September 14)		55		30		85
(September 15-February 29)		50		30		80
Pensacola	Escambia	62		34		96
Punta Gorda	Charlotte					
(December 15-April 14)		75		34		109
(April 15-December 14)		52		34		86
Saint Augustine	Saint Johns					
(February 1-August 31)		60		34		94
(September 1-January 31)		50		34		84
Sarasota	Sarasota					
(December 15-April 30)		90		34		124
(May 1-December 14)		63		34		97
Stuart	Martin					
(January 1-April 30)		67		34		101
(May 1-December 31)		61		34		95
Tallahassee	Leon	68		34		102
Tampa/St. Petersburg	Hillsborough and Pinellas					
(January 1-April 30)		81		38		119
(May 1-December 31)		72		38		110
Vero Beach	Indian River					
(January 15-April 30)		86		30		116
(May 1-January 14)		73		30		103
West Palm Beach	Palm Beach					
(January 1-April 30)		85		38		123
(May 1-December 31)		64		38		102
GEORGIA						
Albany	Dougherty	59		30		89
Athens	Clarke	58		34		92
Atlanta	Clayton, De Kalb, Fulton, Cobb and Gwinnett.	96		38		134
Augusta	Richmond	53		30		83
Columbus	Muscogee	56		30		86
Conyers	Rockdale	54		30		84
Macon	Bibb	54		30		84
Savannah	Chatham	63		34		97
IDAHO						
Boise	Ada	61		34		95
Coeur d'Alene	Kootenai					
(May 1-September 30)		67		34		101
(October 1-April 30)		55		34		89
Idaho Falls	Bonneville	52		34		86
Ketchum/Sun Valley	Blaine					
(November 1-March 31)		86		38		124
(April 1-October 31)		73		38		111

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	66		34		100
Sandpoint	Bonner					
(July 1-August 31)		79		30		109
(September 1-June 30)		50		30		80
Stanley	Custer	51		34		85
ILLINOIS						
Bloomington	McLean	52		30		82
Champaign/Urbana	Champaign	56		34		90
Chicago	Du Page, Cook and Lake	119		42		161
Decatur	Macon	51		30		81
Joliet	Will	53		30		83
Kankakee	Kankakee	52		30		82
Peoria	Peoria	58		34		92
Rock Island	Rock Island	76		30		106
Rockford	Winnebago	63		38		101
Springfield	Sangamon	53		30		83
INDIANA						
Anderson	Madison	54		30		84
Bloomington/Crane	Monroe and Martin	51		34		85
Burlington Beach/Valparaiso	Porter	73		30		103
Carmel	Hamilton	63		38		101
Elkhart	Elkhart	52		30		82
Evansville	Vanderburgh	63		34		97
Fort Wayne	Allen	62		30		92
French Lick	Orange	57		30		87
Gary/Merrillville	Lake	57		30		87
Greenwood	Johnson	55		30		85
Indianapolis	Marion County; Fort Benjamin Harrison	71		38		109
Lafayette	Tippecanoe	57		34		91
Madison	Jefferson	52		30		82
Michigan City	La Porte	52		30		82
Muncie	Delaware	53		30		83
Nashville	Brown					
(June 1-October 31)		112		30		142
(November 1-May 31)		90		30		120
South Bend	St. Joseph	61		30		91
IOWA						
Bettendorf/Davenport	Scott	61		30		91
Cedar Rapids	Linn	53		34		87
Des Moines	Polk	60		30		90
Iowa City	Johnson	54		30		84
KANSAS						
Kansas City	Johnson and Wyandotte (See also Kansas City, MO.)	78		42		120
Manhattan	Riley	55		30		85
Wichita	Sedgwick	63		34		97
KENTUCKY						
Covington	Kenton	58		34		92
Florence	Boone	61		30		91
Lexington	Fayette	57		34		91
Louisville	Jefferson	67		38		105
LOUISIANA						
Baton Rouge	East Baton Rouge Parish	63		34		97
Bossier City	Bossier Parish	60		30		90
Gonzales	Ascension Parish	57		30		87
Lafayette	Lafayette Parish	51		30		81
Lake Charles	Calcasieu Parish	64		30		94
New Orleans	Parishes of Jefferson, Orleans, Plaquemines and St. Bernard	70		42		112
Opelouses	Saint Landry	58		30		88
Shreveport	Caddo Parish	58		34		92

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}					
Slidell	St. Tammany Parish	51		30		81
St. Francisville	West Feliciana	85		30		115
MAINE						
Augusta	Kennebec	51		30		81
Bangor	Penobscot					
(July 1-October 31)		57		30		87
(November 1-June 30)		50		30		80
Bar Harbor	Hancock					
(July 1-September 14)		121		34		155
(September 15-June 30)		84		34		118
Bath	Sagadahoc					
(June 1-September 30)		61		30		91
(October 1-May 31)		53		30		83
Calais	Washington	57		30		87
Kennebunk/Sanford	York					
(May 1-September 30)		87		34		121
(October 1-April 30)		63		34		97
Kittery	Portsmouth Naval Shipyard (See also Portsmouth, NH.)					
(June 1-October 31)		75		34		109
(November 1-May 31)		56		34		90
Portland	Cumberland					
(July 1-October 31)		86		38		124
(November 1-June 30)		65		38		103
Rockport	Knox					
(June 15-October 31)		94		34		128
(November 1-June 14)		65		34		99
Wiscasset	Lincoln					
(July 1-September 14)		84		30		114
(September 15-June 30)		57		30		87
MARYLAND						
(For the counties of Montgomery and Prince Georges, see District of Columbia.)						
Annapolis	Anne Arundel	86		38		124
Baltimore	Baltimore and Harford	96		38		134
Columbia	Howard	87		42		129
Frederick	Frederick	58		38		96
Grasonville	Queen Annes	55		34		89
Hagerstown	Washington	55		30		85
Lexington Park/St.Inigoes/Leonardtown	Saint Marys	59		34		93
Lusby	Calvert	59		34		93
Ocean City	Worcester					
(May 1-September 30)		152		42		194
(October 1-April 30)		77		42		119
Saint Michaels	Talbot	133		38		171
Salisbury	Wicomico					
(June 1-September 14)		57		34		91
(September 15-May 31)		52		34		86
MASSACHUSETTS						
Andover	Essex	77		38		115
Boston	Suffolk	116		42		158
Cambridge/Lowell	Middlesex	116		34		150
Hyannis	Barnstable					
(July 1-September 30)		112		38		150
(October 1-June 30)		67		38		105
Martha's Vineyard/Nantucket	Dukes and Nantucket					
(June 1-October 31)		179		42		221
(November 1-May 31)		122		42		164
Northampton	Hampshire	66		30		96
Pittsfield	Berkshire	56		34		90
Plymouth	Plymouth					
(June 15-October 31)		87		30		117
(November 1-June 14)		64		30		94

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}					
Quincy	Norfolk	78		34		112
South Deerfield/Greenfield	Franklin	69		30		99
Springfield	Hampden	67		30		97
Taunton/New Bedford	Bristol	58		30		88
Worcester	Worcester	61		30		91
MICHIGAN						
Ann Arbor	Washtenaw	67		30		97
Battle Creek	Calhoun	57		30		87
Cadillac	Wexford	53		30		83
Charlevoix	Charlevoix					
(June 1-September 30)		94		30		124
(October 1-May 31)		50		30		80
Detroit	Wayne	84		38		122
Flint	Genesee	52		30		82
Frankfort	Benzie					
(June 1-September 30)		64		30		94
(October 1-May 31)		50		30		80
Gaylord	Otsego					
(June 1-September 30)		58		34		92
(October 1-May 31)		52		34		86
Grand Rapids	Kent	60		34		94
Grayling	Crawford	52		30		82
Holland	Ottawa					
(May 1-September 30)		59		30		89
(October 1-April 30)		51		30		81
Kalamazoo	Kalamazoo	61		30		91
Lansing/East Lansing	Ingham	57		30		87
Leland	Leelanau					
(May 1-September 30)		114		30		144
(October 1-April 30)		80		30		110
Ludington	Mason					
(May 1-September 30)		68		30		98
(October 1-April 30)		50		30		80
Mackinac Island	Mackinac					
(June 1-September 30)		124		38		162
(October 1-May 31)		91		38		129
Manistee	Manistee					
(June 1-September 30)		58		30		88
(October 1-May 31)		50		30		80
Midland	Midland	65		30		95
Mount Pleasant	Isabella	56		30		86
Muskegon	Muskegon	51		30		81
Ontonagon	Ontonagon	55		30		85
Petosky	Emmet	51		34		85
Pontiac/Troy	Oakland	81		38		119
Port Huron	St. Clair	52		38		90
Sault Ste. Marie	Chippewa	77		34		111
South Haven	Van Buren					
(May 1-September 30)		70		30		100
(October 1-April 30)		55		30		85
St. Joseph/Benton Harbor/Niles	Berrien	56		34		90
Traverse City	Grand Traverse					
(May 1-September 30)		98		34		132
(October 1-April 30)		54		34		88
Warren	Macomb	56		30		86

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	59		38		97
(June 1-September 30) . . . . .	. . . . .	51		38		89
(October 1-May 31) . . . . .	. . . . .	51		30		81
Hinckley	Pine	81		38		119
Minneapolis/St. Paul	Anoka, Hennepin, Dakota and Ramsey Counties; Fort Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO), Rosemount.					
Rochester	Olmstead	61		30		91
MISSISSIPPI						
Biloxi/Gulfport/Pascagoula/Bay St. Louis	Harrison, Jackson, and Hancock.	72		34		106
(May 1-September 14) . . . . .	. . . . .	63		34		97
(September 15-April 30) . . . . .	. . . . .	51		30		81
Greenville	Washington	60		34		94
Jackson	Hinds	60		30		90
Philadelphia	Neshoba	55		34		89
Ridgeland	Madison	64		30		94
Robinsonville	Tunica	51		30		81
Vicksburg	Warren					
MISSOURI						
Branson	Taney	78		30		108
(May 1-October 31) . . . . .	. . . . .	62		30		92
(November 1-April 30) . . . . .	. . . . .	54		30		84
Cape Girardeau	Cape Girardeau					
Hannibal	Marion	55		30		85
(June 1-September 14) . . . . .	. . . . .	50		30		80
(September 15-May 31) . . . . .	. . . . .	56		30		86
Jefferson City	Cole	78		42		120
Kansas City	Clay, Jackson, and Platte (See also Kansas City, KS.)					
Lake Ozark	Miller	53		34		87
Osage Beach	Camden	68		34		102
(May 15-October 31) . . . . .	. . . . .	57		34		91
(November 1-May 14) . . . . .	. . . . .	54		34		88
Springfield	Greene	74		42		116
St. Louis	St. Charles and St. Louis					
MONTANA						
Great Falls	Cascade	54		30		84
Kalispell/Polson	Flathead and Lake	54		30		84
NEBRASKA						
Kearney	Buffalo	51		30		81
Lincoln	Lancaster	53		30		83
Omaha	Douglas	63		34		97
NEVADA						
Elko	Elko	53		30		83
Incline Village* . . . . .	. . . . .	149		38		187
(June 1-September 30) . . . . .	. . . . .	106		38		144
(October 1-May 31) . . . . .	. . . . .	74		38		112
Las Vegas	Clark County; Nellis AFB.					
Reno	All points in Washoe County other than the city of Incline Village.	56		34		90
Stateline	Douglas (see also South Lake Tahoe, CA).	126		38		164
Winnemucca	Humboldt	55		30		85

*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					
(June 1-October 31) . . . . .	. . . . .	70		30		100
(November 1-May 31) . . . . .	. . . . .	61		30		91
Conway	Carroll					
(June 1-October 31) . . . . .	. . . . .	74		34		108
(November 1-May 31) . . . . .	. . . . .	60		34		94
Durham	Strafford					
(May 1-October 31) . . . . .	. . . . .	66		30		96
(November 1-April 30) . . . . .	. . . . .	58		30		88
Hanover	Grafton and Sullivan					
(June 1-October 31) . . . . .	. . . . .	72		38		110
(November 1-May 31) . . . . .	. . . . .	58		38		96
Laconia	Belknap					
(June 1-October 31) . . . . .	. . . . .	83		30		113
(November 1-May 31) . . . . .	. . . . .	58		30		88
Manchester	Hillsborough					
Portsmouth/Newington	Rockingham County; Pease AFB (See also Kittery, ME.)					
(June 1-October 31) . . . . .	. . . . .	75		34		109
(November 1-May 31) . . . . .	. . . . .	56		34		90
NEW JERSEY						
Atlantic City	Atlantic					
(April 1-November 30) . . . . .	. . . . .	114		38		152
(December 1-March 31) . . . . .	. . . . .	76		38		114
Belle Mead	Somerset					
Camden/Moorestown	Camden and Burlington					
Edison	Middlesex					
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) . . . . .	. . . . .	156		30		186
(October 1-May 14) . . . . .	. . . . .	104		30		134
Parsippany/Dover	Morris County; Picatinny Arsenal					
Princeton/Trenton	Mercer					
Salem	Salem					
Tom's River	Ocean					
(June 1-September 30) . . . . .	. . . . .	69		34		103
(October 1-May 31) . . . . .	. . . . .	62		34		96
NEW MEXICO						
Albuquerque	Bernalillo					
Cloudcroft	Otero					
Farmington	San Juan					
Gallup	McKinley					
Las Cruces/White Sands	Dona Ana					
Los Alamos	Los Alamos					
Raton	Colfax					
(June 1-August 31) . . . . .	. . . . .	55		30		85
(September 1-May 31) . . . . .	. . . . .	50		30		80
Santa Fe	Santa Fe					
(May 1-October 31) . . . . .	. . . . .	121		42		163
(November 1-April 30) . . . . .	. . . . .	91		42		133
Taos	Taos					
(December 1-March 31) . . . . .	. . . . .	87		34		121
(April 1-November 30) . . . . .	. . . . .	76		34		110
NEW YORK						
Albany	Albany					
Auburn	Cayuga					
Batavia	Genesee					
Binghamton	Broome					
		81		38		119
		51		30		81
		60		34		94
		62		34		96

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	80		38		118
Catskill	Greene					
(July 1-September 14)		66		30		96
(September 15-June 30)		53		30		83
Corning	Steuben	61		34		95
Glens Falls	Warren					
(June 1-October 31)		84		38		122
(November 1-May 31)		59		38		97
Ithaca	Tompkins	62		30		92
Kingston	Ulster	51		34		85
Lake Placid	Essex					
(June 1-November 14)		88		34		122
(November 15-May 31)		59		34		93
Monticello	Sullivan	62		34		96
New York City	The boroughs of the Bronx, Brooklyn, Manhattan, Queens and Staten Island; Nassau and Suffolk Counties.	153		42		195
Niagara Falls	Niagara					
(May 15-October 31)		77		34		111
(November 1-May 14)		63		34		97
Oswego	Oswego	61		30		91
Owego	Tioga	57		30		87
Palisades/Nyack	Rockland	60		34		94
Plattsburgh	Clinton	54		34		88
Poughkeepsie	Dutchess	74		30		104
Rochester	Monroe	74		42		116
Romulus/Waterloo	Seneca	65		30		95
Saratoga Springs	Saratoga					
(May 1-October 31)		94		38		132
(November 1-April 30)		53		38		91
Schenectady	Schenectady	61		34		95
Syracuse	Onondaga	68		34		102
Utica	Oneida	60		34		94
Watertown	Jefferson	59		30		89
Watkins Glen	Schuyler					
(May 1-October 31)		88		30		118
(November 1-April 30)		58		30		88
West Point	Orange	53		30		83
White Plains	Westchester	105		42		147
NORTH CAROLINA						
Asheville	Buncombe					
(May 1-October 31)		79		34		113
(November 1-April 30)		50		34		84
Charlotte	Mecklenburg	61		38		99
Duck/Outer Banks	Dare					
(May 1-September 30)		134		34		168
(October 1-April 30)		50		34		84
Fayetteville	Cumberland	52		30		82
Greensboro/High Point	Guilford	60		34		94
Morehead City	Carteret	60		30		90
New Bern/Havelock	Craven	53		30		83
Research Park/Raleigh/Durham/ Chapel Hill	Wake, Durham and Orange	86		38		124
Wilmington	New Hanover					
(March 1-September 30)		66		30		96
(October 1-February 29)		58		30		88
Winston-Salem	Forsyth	64		34		98
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	73		34		107
Bellevue/Norwalk	Huron					
(May 1-September 30)		90		30		120
(October 1-April 30)		55		30		85

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}					
Cambridge	Guernsey	55		30		85
Canton	Stark	55		30		85
Cincinnati/Evendale	Hamilton and Warren	66		34		100
Cleveland	Cuyahoga	78		38		116
Columbus	Franklin	70		34		104
Dayton/Fairborn	Montgomery and Greene; Wright-Patterson AFB.	67		30		97
Elyria	Lorain					
(May 1-September 30)		67		30		97
(October 1-April 30).		52		30		82
Fairfield/Hamilton	Butler	59		30		89
Findlay	Hancock	55		30		85
Geneva	Ashtabula	76		30		106
Jackson	Jackson and Pike	53		30		83
Lancaster	Fairfield	58		30		88
Perrysburg	Wood	72		30		102
Port Clinton/Oakharbor	Ottawa					
(June 1-September 30).		81		30		111
(October 1-May 30).		56		30		86
Portsmouth	Scioto	52		30		82
Sandusky	Erie					
(May 1-September 30)		109		30		139
(October 1-April 30).		55		30		85
Springfield	Clark	53		34		87
Tinney/Fremont	Sandusky					
(June 1-September 14).		60		30		90
(September 15-May 31)		50		30		80
Toledo	Lucas	56		34		90
OKLAHOMA						
Eufaula	McIntosh	56		30		86
Norman	Cleveland	53		30		83
Oklahoma City	Oklahoma	66		30		96
Tulsa/Bartlesville	Osage, Tulsa and Washington.	55		30		85
OREGON						
Ashland/Medford	Jackson	78		38		116
Beaverton	Washington	70		38		108
Bend	Deschutes	63		30		93
Clackamas/Milwaukie	Clackamas	78		30		108
Coos Bay	Coos	53		30		83
Crater Lake/Klamath Falls	Klamath	99		38		137
Eugene/Florence	Lane	67		34		101
Gold Beach	Curry					
(May 15-October 31)		64		30		94
(November 1-May 14)		50		30		80
Lincoln City/Newport	Lincoln					
(June 1-October 31)		94		38		132
(November 1-May 31)		72		38		110
Portland	Multnomah	87		38		125
Salem	Marion	57		30		87
Seaside	Clatsop					
(May 1-September 30)		72		30		102
(October 1-April 30).		65		30		95
PENNSYLVANIA						
Allentown	Lehigh	61		34		95
Chester/Radnor.	Delaware	103		42		145
Easton	Northampton	53		30		83
Erie	Erie	61		30		91
Gettysburg	Adams					
(May 1-October 31).		68		34		102
(November 1-April 30)		62		34		96
Harrisburg	Dauphin	74		34		108
King of Prussia/Ft. Washington	Montgomery County, except Bala Cynwyd (See also Philadelphia, PA.)	80		38		118
Lancaster	Lancaster	71		34		105

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}					
Lebanon	Lebanon County; Indian Town Gap Military Reservation.	54		30		84
Mechanicsburg	Cumberland	61		30		91
Mercer	Mercer	53		30		83
Philadelphia	Philadelphia County; city of Bala Cynwyd in Montgomery County.	100		38		138
Pittsburgh	Allegheny	83		38		121
Reading	Berks	64		30		94
Scranton	Lackawanna	57		34		91
Shippingport/Beaver Falls	Beaver	51		30		81
State College	Centre	67		34		101
Uniontown	Fayette	56		30		86
Valley Forge/Malvern	Chester	90		38		128
Warminster	Bucks County; Naval Air Development Center.	60		34		94
York	York	56		34		90
RHODE ISLAND						
East Greenwich	Kent County; Naval Construction Battalion Center, Davisville.	84		34		118
Newport/Block Island	Newport and Washington					
(May 1-October 14)		99		42		141
(October 15-April 30)		81		42		123
Providence	Providence	87		42		129
SOUTH CAROLINA						
Aiken	Aiken	53		30		83
Charleston	Charleston and Berkeley.	62		34		96
Columbia	Richland	58		30		88
Greenville	Greenville	75		38		113
Hilton Head	Beaufort					
(March 1-September 30)		83		34		117
(October 1-February 29)		61		34		95
Myrtle Beach	Horry County; Myrtle Beach AFB.					
(May 1-September 30)		96		34		130
(October 1-April 30)		58		34		92
Spartanburg	Spartanburg	49		26		75
Sumter	Sumter	53		30		83
SOUTH DAKOTA						
Custer	Custer					
(June 1-September 30)		73		30		103
(October 1-May 31)		52		30		82
Hot Springs	Fall River					
(May 1-September 30)		75		30		105
(October 1-April 30)		50		30		80
Rapid City	Pennington					
(June 1-August 31)		85		30		115
(September 1-May 31)		51		30		81
Sioux Falls	Minnehaha	51		30		81
Spearfish	Lawrence					
(May 1-September 14)		65		30		95
(September 15-April 30)		51		30		81
TENNESSEE						
Chattanooga	Hamilton	61		30		91
Gatlinburg	Sevier	74		34		108
Johnson City	Washington	53		30		83
Knoxville	Knox County; city of Oak Ridge.	63		34		97
Memphis	Shelby	69		30		99
Murfreesboro	Rutherford	55		30		85
Nashville	Davidson	82		38		120
Townsend	Blount	70		30		100
TEXAS						
Abilene	Taylor	59		30		89
Amarillo	Potter	54		30		84
Austin	Travis	74		34		108

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}					
Brownsville	Cameron	54		30		84
College Station/Bryan	Brazos	52		30		82
Corpus Christi/Ingelside	Nueces and San Patricio.	64		30		94
Dallas/Fort Worth	Dallas and Tarrant	84		42		126
Eagle Pass	Maverick	54		30		84
El Paso	El Paso	68		34		102
Fort Davis	Jeff Davis	64		30		94
Galveston	Galveston					
(May 1-September 14)		77		42		119
(September 15-April 30)		67		42		109
Granbury	Hood	52		30		82
Houston	Harris County; L.B. Johnson Space Center and Ellington AFB.	78		38		116
Lajitas	Brewster	58		30		88
Laredo	Webb	60		30		90
Lubbock	Lubbock	60		34		94
McAllen	Hidalgo	62		30		92
Midland/Odessa	Ector and Midland	55		30		85
Plano	Collin	84		34		118
San Antonio	Bexar	94		34		128
Temple	Bell	52		30		82
Tyler	Smith	52		30		82
Victoria	Victoria	53		30		83
Waco	McLennan.	57		30		87
UTAH						
Bullfrog	Garfield					
(April 1-October 31).		115		34		149
(November 1-March 31)		80		34		114
Cedar City	Iron.					
(June 1-September 30).		64		30		94
(October 1-May 31).		50		30		80
Moab	Grand	88		30		118
Park City	Summit					
(December 1-March 31)		147		42		189
(April 1-November 30)		84		42		126
Provo	Utah	63		34		97
Salt Lake City/Ogden	Salt Lake, Weber, and Davis Counties; Dugway Proving Ground and Tooele Army Depot.	75		38		113
St. George	Washington	52		34		86
Vernal	Uintah					
(May 1-September 14)		55		30		85
(September 15-April 30)		50		30		80
VERMONT						
Brattleboro	Windham	53		30		83
Burlington	Chittenden	64		34		98
Manchester	Bennington	102		34		136
Middlebury	Addison					
(May 1-October 31).		79		34		113
(November 1-April 30)		62		34		96
Montpelier	Washington	55		30		85
Rutland	Rutland					
(December 15-March 31)		58		30		88
(April 1-December 31)		53		30		83
St. Albans	Franklin	53		30		83
White River Junction	Windsor					
(June 1-October 31)		72		30		102
(November 1-May 31)		58		30		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}					
VIRGINIA						
(For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia)						
Blacksburg	Montgomery	51		30		81
Charlottesville* . . . . .	. . . . .	56		42		98
Harrisonburg	Harrisonburg	51		30		81
Lexington* . . . . .	. . . . .	53		30		83
Lynchburg* . . . . .	. . . . .	62		34		96
Manassas/Manassas Park	Prince William	53		30		83
Richmond	Chesterfield and Henrico Counties; also Defense Supply Center.	70		38		108
Roanoke	Roanoke	54		34		88
Virginia Beach	Virginia Beach (also Norfolk, Portsmouth and Chesapeake).					
(May 1-September 30) . . . . .	. . . . .	108		38		146
(October 1-April 30). . . . .	. . . . .	77		38		115
Wallops Island	Accomack.					
(June 1-October 14) . . . . .	. . . . .	91		30		121
(October 15-May 31) . . . . .	. . . . .	70		30		100
Williamsburg	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown).					
(April 1-October 31). . . . .	. . . . .	91		34		125
(November 1-March 31) . . . . .	. . . . .	65		34		99
Wintergreen.	Nelson	103		42		145
*Denotes independent cities						
WASHINGTON						
Anacortes/Mt. Vernon/Whidbey Island.	Skagit and Island					
(May 1-October 14) . . . . .	. . . . .	69		34		103
(October 15-April 30) . . . . .	. . . . .	59		34		93
Bellingham	Whatcom	56		34		90
Bremerton	Kitsap	57		30		87
Friday Harbor	San Juan					
(June 1-October 31) . . . . .	. . . . .	84		38		122
(November 1-May 31) . . . . .	. . . . .	71		38		109
Kelso/Longview	Cowlitz	53		34		87
Lynnwood/Everett	Snohomish	65		34		99
Ocean Shores	Grays Harbor					
(April 1-September 30) . . . . .	. . . . .	69		34		103
(October 1-March 31) . . . . .	. . . . .	55		34		89
Port Angeles	Clallam					
(May 15-September 30) . . . . .	. . . . .	71		34		105
(October 1-May 14). . . . .	. . . . .	51		34		85
Port Townsend.	Jefferson					
(April 15-October 31) . . . . .	. . . . .	81		30		111
(November 1-April 14) . . . . .	. . . . .	64		30		94
Seattle	King	98		38		136
Spokane.	Spokane	67		38		105
Tacoma	Pierce	60		30		90
Tumwater/Olympia	Thurston	64		30		94
Vancouver	Clark	68		34		102
WEST VIRGINIA						
Berkeley Springs	Morgan	82		30		112
Charleston	Kanawha	58		30		88
Harpers Ferry	Jefferson	66		30		96
Martinsburg	Berkeley	62		30		92
Morgantown	Monongalia	65		30		95
Parkersburg	Wood	52		30		82
Wheeling	Ohio	53		34		87

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	61		30		91
Brookfield	Waukesha	66		38		104
Eagle River	Vilas					
(June 1-September 30)		59		30		89
(October 1-May 31)		50		30		80
Eau Claire	Eau Claire	55		34		89
Green Bay	Brown	68		30		98
La Crosse	La Crosse	55		34		89
Lake Geneva	Walworth					
(May 1-October 31)		99		34		133
(November 1-April 30)		69		34		103
Madison	Dane	62		34		96
Milwaukee	Milwaukee	70		34		104
Mishicot	Manitowoc	52		30		82
Oshkosh	Winnebago	55		34		89
Racine/Kenosha	Racine and Kenosha	58		34		92
Rhineland/Minocqua	Oneida	52		30		82
Sheboygan/Plymouth	Sheboygan	51		30		81
Sturgeon Bay	Door					
(June 1-September 14)		65		30		95
(September 15-May 31)		50		30		80
Wautoma	Waushara	51		30		81
Wisconsin Dells	Columbia					
(June 1-September 14)		107		38		145
(September 15-May 31)		54		38		92
WYOMING						
Cody	Park					
(May 1-September 30)		88		30		118
(October 1-April 30)		52		30		82
Jackson	Teton					
(June 1-October 14)		102		42		144
(October 15-May 31)		64		42		106
Thermopolis	Hot Springs					
(June 1-September 14)		63		30		92
(September 15-May 31)		50		30		80

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 Military installations or Government-related facilities (whether or not specifically named) that are located partially within the city or county boundary shall include "all locations that are geographically part of the military installation or Government-related facility, 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 request: 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.

