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Per Diem Rates

(For Travel Within the Continental United States)



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Contents

Introduction	1
Table 1. Localities Eligible for \$204 (\$42 M&IE) Per Diem Amount Under the High-Low Substantiation Method	2
Table 2. Maximum Federal Per Diem Rates	4
How To Get Tax Help	21

Introduction

This publication is for employers who pay a per diem allowance to employees for business travel away from home on or after October 1, 2001, 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 13 of Publication 535, *Business Expenses*, or Revenue Procedure 2001-47, 2001-42 I.R.B. 332.

High-low method. Table 1, *Localities Eligible for \$204 (\$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 all or part of the year as shown in column 4. Table 1 begins on page 2. All other localities within CONUS are eligible for \$125 (\$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 rates published in the Federal Register by the General Services Administration (GSA). It includes 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 GSA to review the per diem rate in a particular locality. The process is described in footnote 4 of the table.



The lodging rates for approximately 60 cities listed in this publication may change later in 2002.

To be sure you have the most current rate, check the Internet (see Per diem rates on the Internet, later) or call the IRS at 1-800-829-1040.

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), write to the Superintendent of Documents, P.O. Box 371954, Pittsburgh, PA 15250-7954, or visit the GPO web site at <http://bookstore.gpo.gov>.

Per diem rates on the Internet. You can access the federal per diem rates on the Internet at www.policyworks.gov/perdiem.

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

You can e-mail us while visiting our web site at www.irs.gov.

You can write to us at the following address:

Internal Revenue Service
 Technical Publications Branch
 W:CAR:MP:FP:P
 1111 Constitution Ave. NW
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We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

Table 1. Localities Eligible for \$204 (\$42 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2001)

Per Diem Locality			Effective Date of \$204 Rate
State	Key City	County and Other Defined Location	
CA	Napa	Napa	4/1 - 11/15
	Palm Springs	Riverside	1/1 - 5/31
	San Francisco	San Francisco	All year
	San Mateo/Redwood City	San Mateo	All year
	Sunnyvale/Palo Alto/San Jose	Santa Clara	All year
	Tahoe City	Placer	All year
CO	Aspen	Pitkin	1/1 - 4/30
	Silverthorne/Keystone	Summit	All year
	Telluride	San Miguel	1/1 - 9/30 12/20 - 12/31
	Vail	Eagle	1/1 - 3/31 12/1 - 12/31
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George's in Maryland)		All year
FL	Key West	Monroe	1/1 - 4/30
	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	Palm Beach	1/1 - 4/30
ID	Sun Valley	City limits of Sun Valley	All year
IL	Chicago	Cook, Lake	All year
LA	New Orleans/St. Bernard	Orleans, St. Bernard, Plaquemine, and Jefferson Parishes	1/1 - 5/31
MA	Boston	Suffolk	All year
	Cambridge	Middlesex (except Lowell)	All year
	Martha's Vineyard	Dukes	6/1 - 10/15
	Nantucket	Nantucket	6/15 - 10/15
MD	Counties of Montgomery and Prince George's		All year
	Ocean City	Worcester	6/15 - 10/31
ME	Kennebunk/Kittery/Sanford	York	6/15 - 10/31
MI	Mackinac Island	Mackinac	All year
	Traverse City	Grand Traverse	All year
MT	Big Sky	Gallatin (except West Yellowstone)	All year

Table 1. (Continued)

Per Diem Locality			Effective Date of
State	Key City	County and Other Defined Location	\$204 Rate
NJ	Atlantic City	Atlantic	6/1 - 11/30
	Cape May	Cape May (except Ocean City)	6/1 - 11/30
	Edison	Middlesex (except Piscataway)	All year
	Newark	Bergen, Essex, Hudson, and Passaic	All year
	Ocean City	City limits of Ocean City	6/15 - 9/15
	Piscataway/Belle Mead	Somerset; city limits of Piscataway	All year
	Princeton/Trenton	Mercer	All year
NV	Stateline	Douglas	All year
NY	The Bronx/Brooklyn/Queens	The boroughs of the Bronx, Brooklyn, and Queens	All year
	Manhattan	The borough of Manhattan	All year
	Nassau County/Great Neck	Nassau	All year
	Suffolk County	Suffolk	All year
	White Plains	City limits of White Plains	All year
PA	Hershey	City limits of Hershey	6/1 - 9/15
UT	Ogden/Layton/Davis County	Weber, Davis	1/1 - 2/28
	Park City	Summit	1/1 - 3/31 12/15 - 12/31
	Provo	Utah	1/15 - 2/28
	Salt Lake City	Salt Lake; Dugway Proving Ground, Tooele Army Depot	1/15 - 2/28
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		All year
	Wintergreen	Nelson	All year

Table 2. Maximum Federal Per Diem Rates (Effective October 1, 2001)

Note: The standard rate of \$85 (\$55 for lodging and \$30 for M&E) 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 Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&E Rate	Maximum Per Diem Rate ⁴
AL	Birmingham	Jefferson	All year	\$ 59.00	\$38.00	\$ 97.00
	Decatur	Morgan	All year	\$ 69.00	\$30.00	\$ 99.00
	Gulf Shores	Baldwin	1/1 - 5/14	\$ 64.00	\$34.00	\$ 98.00
			5/15 - 9/4	\$101.00	\$34.00	\$135.00
			9/5 - 12/31	\$ 64.00	\$34.00	\$ 98.00
	Huntsville	Madison	All year	\$ 70.00	\$38.00	\$108.00
Montgomery	Montgomery	All year	\$ 61.00	\$38.00	\$ 99.00	
AR	Hot Springs	Garland	All year	\$ 60.00	\$30.00	\$ 90.00
	Little Rock	Pulaski	All year	\$ 72.00	\$34.00	\$106.00
AZ	Casa Grande	Pinal	1/1 - 4/30	\$ 80.00	\$34.00	\$114.00
			5/1 - 12/31	\$ 65.00	\$34.00	\$ 99.00
	Chinle	Apache	1/1 - 4/30	\$ 55.00	\$34.00	\$ 89.00
			5/1 - 10/31	\$ 98.00	\$34.00	\$132.00
			11/1 - 12/31	\$ 55.00	\$34.00	\$ 89.00
	Flagstaff	All points in Coconino County not covered under Grand Canyon per diem area	1/1 - 4/30	\$ 55.00	\$34.00	\$ 89.00
			5/1 - 10/31	\$ 67.00	\$34.00	\$101.00
			11/1 - 12/31	\$ 55.00	\$34.00	\$ 89.00
	Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	1/1 - 4/30	\$ 94.00	\$42.00	\$136.00
			5/1 - 10/21	\$106.00	\$42.00	\$148.00
			10/22 - 12/31	\$ 94.00	\$42.00	\$136.00
Kayenta	Navajo	1/1 - 4/14	\$ 65.00	\$30.00	\$ 95.00	
		4/15 - 10/15	\$ 98.00	\$30.00	\$128.00	
		10/16 - 12/31	\$ 65.00	\$30.00	\$ 95.00	
Phoenix/Scottsdale	Maricopa	1/1 - 4/15	\$107.00	\$42.00	\$149.00	
		4/16 - 5/31	\$ 79.00	\$42.00	\$121.00	
		6/1 - 8/31	\$ 59.00	\$42.00	\$101.00	
		9/1 - 12/31	\$ 90.00	\$42.00	\$132.00	
Tucson	Pima County; Davis-Monthan AFB	1/1 - 4/15	\$ 85.00	\$38.00	\$123.00	
		4/16 - 12/31	\$ 58.00	\$38.00	\$ 96.00	
Yuma	Yuma	All year	\$ 68.00	\$34.00	\$102.00	
CA	Clearlake	Lake	1/1 - 5/4	\$ 69.00	\$30.00	\$ 99.00
			5/5 - 9/30	\$ 85.00	\$30.00	\$115.00
			10/1 - 12/31	\$ 69.00	\$30.00	\$ 99.00
	Contra Costa County	Contra Costa	All year	\$108.00	\$42.00	\$150.00
	Death Valley	Inyo	All year	\$ 60.00	\$46.00	\$106.00
	Kern County	Kern County	All year	\$ 68.00	\$38.00	\$106.00
	Los Angeles	Los Angeles; Orange and Ventura Counties; Edwards AFB; Naval Weapons Center and Ordnance Test Station, China Lake (see Santa Monica)	All year	\$ 99.00	\$46.00	\$145.00
Mammoth Lakes	Mono	All year	\$ 70.00	\$46.00	\$116.00	
Marin County	Marin	All year	\$108.00	\$42.00	\$150.00	

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
CA	Merced	Merced	All year	\$ 62.00	\$30.00	\$ 92.00
	Modesto	Stanislaus	All year	\$ 60.00	\$34.00	\$ 94.00
	Monterey	Monterey	1/1 - 4/30	\$ 75.00	\$42.00	\$117.00
			5/1 - 10/31	\$ 94.00	\$42.00	\$136.00
			11/1 - 12/31	\$ 75.00	\$42.00	\$117.00
	Napa	Napa	1/1 - 3/31	\$110.00	\$42.00	\$152.00
			4/1 - 11/15	\$125.00	\$42.00	\$167.00
			11/16 - 12/31	\$110.00	\$42.00	\$152.00
	Oakhurst	Madera	1/1 - 4/30	\$ 55.00	\$38.00	\$ 93.00
			5/1 - 9/30	\$ 79.00	\$38.00	\$117.00
			10/1 - 12/31	\$ 55.00	\$38.00	\$ 93.00
	Oakland	Alameda	All year	\$118.00	\$38.00	\$156.00
	Ontario/Barstow/Victorville	San Bernardino	All year	\$ 84.00	\$38.00	\$122.00
	Palm Springs	Riverside	1/1 - 5/31	\$129.00	\$42.00	\$171.00
			6/1 - 12/31	\$ 84.00	\$42.00	\$126.00
	Point Arena/Gualala	Mendocino	All year	\$109.00	\$38.00	\$147.00
	Sacramento	Sacramento	All year	\$ 79.00	\$42.00	\$121.00
	San Diego	San Diego	All year	\$ 99.00	\$46.00	\$145.00
	San Francisco	San Francisco	All year	\$159.00	\$46.00	\$205.00
	San Luis Obispo	San Luis Obispo	All year	\$ 79.00	\$38.00	\$117.00
	San Mateo/Redwood City	San Mateo	All year	\$134.00	\$42.00	\$176.00
	Santa Barbara	Santa Barbara	All year	\$114.00	\$38.00	\$152.00
	Santa Cruz	Santa Cruz	All year	\$108.00	\$42.00	\$150.00
Santa Monica	City limits of Santa Monica (see Los Angeles)	1/1 - 5/31	\$109.00	\$38.00	\$147.00	
		6/1 - 9/30	\$125.00	\$38.00	\$163.00	
		10/1 - 12/31	\$109.00	\$38.00	\$147.00	
Santa Rosa	Sonoma	All year	\$ 89.00	\$42.00	\$131.00	
Solano County	Solano; Travis AFB	All year	\$ 79.00	\$42.00	\$121.00	
South Lake Tahoe	El Dorado (see also Stateline, NV)	1/1 - 5/31	\$ 84.00	\$42.00	\$126.00	
		6/1 - 8/31	\$ 97.00	\$42.00	\$139.00	
		9/1 - 12/31	\$ 84.00	\$42.00	\$126.00	
Sunnyvale/Palo Alto/San Jose	Santa Clara	All year	\$150.00	\$46.00	\$196.00	
Tahoe City	Placer	All year	\$145.00	\$42.00	\$187.00	
Truckee	Nevada	1/1 - 6/14	\$ 63.00	\$42.00	\$105.00	
		6/15 - 9/30	\$ 81.00	\$42.00	\$123.00	
		10/1 - 12/31	\$ 63.00	\$42.00	\$105.00	
Visalia	Tulare	All year	\$ 69.00	\$38.00	\$107.00	
West Sacramento	Yolo	All year	\$ 69.00	\$30.00	\$ 99.00	
Yosemite National Park	Mariposa	1/1 - 4/30	\$ 82.00	\$46.00	\$128.00	
		5/1 - 9/30	\$114.00	\$46.00	\$160.00	
		10/1 - 12/31	\$ 82.00	\$46.00	\$128.00	
CO	Aspen	1/1 - 4/30	\$145.00	\$46.00	\$191.00	
		5/1 - 12/31	\$ 89.00	\$46.00	\$135.00	
Boulder	Boulder	All year	\$ 93.00	\$42.00	\$135.00	

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
CO	Colorado Springs	El Paso	1/1 - 5/14	\$ 59.00	\$38.00	\$ 97.00
			5/15 - 9/15	\$ 73.00	\$38.00	\$111.00
			9/16 - 12/31	\$ 59.00	\$38.00	\$ 97.00
	Cortez	Montezuma	All year	\$ 69.00	\$34.00	\$103.00
	Crested Butte	City limits of Crested Butte (see Gunnison County)	1/1 - 4/15	\$ 97.00	\$42.00	\$139.00
			4/16 - 6/15	\$ 58.00	\$42.00	\$100.00
			6/16 - 11/14	\$ 71.00	\$42.00	\$113.00
			11/15 - 12/31	\$ 97.00	\$42.00	\$139.00
	Denver	Denver, Adams, and Arapahoe Counties, that portion of Westminster located in Jefferson County, and Lone Tree in Douglas County	All year	\$112.00	\$42.00	\$154.00
	Durango	La Plata	1/1 - 5/14	\$ 70.00	\$38.00	\$108.00
			5/15 - 9/30	\$ 99.00	\$38.00	\$137.00
			10/1 - 12/31	\$ 70.00	\$38.00	\$108.00
	Fort Collins	Larimer (except Loveland)	All year	\$ 76.00	\$34.00	\$110.00
	Glenwood Springs	Garfield	1/1 - 5/14	\$ 55.00	\$30.00	\$ 85.00
			5/15 - 10/15	\$ 95.00	\$30.00	\$125.00
			10/16 - 12/31	\$ 55.00	\$30.00	\$ 85.00
	Gunnison	Gunnison (except Crested Butte)	1/1 - 5/14	\$ 55.00	\$34.00	\$ 89.00
			5/15 - 9/30	\$ 70.00	\$34.00	\$104.00
			10/1 - 12/31	\$ 55.00	\$34.00	\$ 89.00
	Jefferson County	Jefferson	All year	\$ 94.00	\$34.00	\$128.00
Loveland	City limits of Loveland (see Larimer County)	All year	\$ 69.00	\$30.00	\$ 99.00	
Montrose	Montrose	All year	\$ 69.00	\$34.00	\$103.00	
Pueblo	Pueblo	1/1 - 5/31	\$ 58.00	\$34.00	\$ 92.00	
		6/1 - 9/30	\$ 72.00	\$34.00	\$106.00	
		10/1 - 12/31	\$ 58.00	\$34.00	\$ 92.00	
Silverthorne/Keystone	Summit	All year	\$170.00	\$38.00	\$208.00	
Steamboat Springs	Routt	All year	\$ 59.00	\$38.00	\$ 97.00	
Telluride	San Miguel	1/1 - 9/30	\$147.00	\$46.00	\$193.00	
		10/1 - 12/19	\$ 85.00	\$46.00	\$131.00	
		12/20 - 12/31	\$147.00	\$46.00	\$193.00	
Trinidad	Las Animas	All year	\$ 62.00	\$30.00	\$ 92.00	
Vail	Eagle	1/1 - 3/31	\$200.00	\$46.00	\$246.00	
		4/1 - 11/30	\$105.00	\$46.00	\$151.00	
		12/1 - 12/31	\$200.00	\$46.00	\$246.00	
CT	Bridgeport/Danbury	Fairfield	All year	\$109.00	\$38.00	\$147.00
	Hartford	Hartford	All year	\$120.00	\$42.00	\$162.00
	Lakeville/Salisbury	Litchfield	All year	\$ 95.00	\$38.00	\$133.00
	Middlesex County	Middlesex	All year	\$ 78.00	\$30.00	\$108.00
	New Haven	New Haven	All year	\$ 87.00	\$38.00	\$125.00
	New London/Groton	New London	1/1 - 4/30	\$ 79.00	\$34.00	\$113.00
			5/1 - 10/31	\$107.00	\$34.00	\$141.00
11/1 - 12/31			\$ 79.00	\$34.00	\$113.00	
Putnam/Danielson	Windham	All year	\$ 56.00	\$30.00	\$ 86.00	

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
DC	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)		Before 2/15/02	\$ 119.00	\$ 46.00	\$ 165.00
			After 2/14/02	\$ 150.00	\$ 46.00	\$ 196.00
DE	Dover	Kent	1/1 - 5/24	\$ 64.00	\$ 34.00	\$ 98.00
			5/25 - 9/4	\$ 75.00	\$ 34.00	\$ 109.00
			9/5 - 12/31	\$ 64.00	\$ 34.00	\$ 98.00
	Lewes	Sussex	All year	\$ 120.00	\$ 42.00	\$ 162.00
	Wilmington	New Castle	1/1 - 3/31	\$ 99.00	\$ 34.00	\$ 133.00
			4/1 - 9/30	\$ 109.00	\$ 34.00	\$ 143.00
			10/1 - 12/31	\$ 99.00	\$ 34.00	\$ 133.00
FL	Altamonte Springs	Seminole	All year	\$ 71.00	\$ 38.00	\$ 109.00
	Bradenton	Manatee	1/1 - 4/30	\$ 65.00	\$ 30.00	\$ 95.00
			5/1 - 12/31	\$ 55.00	\$ 30.00	\$ 85.00
	Cocoa Beach	Brevard	All year	\$ 105.00	\$ 34.00	\$ 139.00
	Daytona Beach	Volusia	1/1 - 1/31	\$ 69.00	\$ 38.00	\$ 107.00
			2/1 - 8/31	\$ 90.00	\$ 38.00	\$ 128.00
			9/1 - 12/31	\$ 69.00	\$ 38.00	\$ 107.00
	Fort Lauderdale	Broward	1/1 - 4/30	\$ 100.00	\$ 42.00	\$ 142.00
			5/1 - 12/14	\$ 69.00	\$ 42.00	\$ 111.00
			12/15 - 12/31	\$ 100.00	\$ 42.00	\$ 142.00
	Fort Myers	Lee	1/1 - 1/14	\$ 55.00	\$ 42.00	\$ 97.00
			1/15 - 4/15	\$ 70.00	\$ 42.00	\$ 112.00
			4/16 - 12/31	\$ 55.00	\$ 42.00	\$ 97.00
	Fort Pierce	St. Lucie	1/1 - 4/30	\$ 70.00	\$ 46.00	\$ 116.00
			5/1 - 12/14	\$ 55.00	\$ 46.00	\$ 101.00
			12/15 - 12/31	\$ 70.00	\$ 46.00	\$ 116.00
	Fort Walton Beach	Okaloosa	1/1 - 4/30	\$ 80.00	\$ 38.00	\$ 118.00
5/1 - 10/31			\$ 110.00	\$ 38.00	\$ 148.00	
11/1 - 12/31			\$ 80.00	\$ 38.00	\$ 118.00	
Gainesville	Alachua	All year	\$ 61.00	\$ 34.00	\$ 95.00	
Gulf Breeze	Santa Rosa	1/1 - 4/30	\$ 59.00	\$ 38.00	\$ 97.00	
		5/1 - 9/30	\$ 115.00	\$ 38.00	\$ 153.00	
		10/1 - 12/31	\$ 59.00	\$ 38.00	\$ 97.00	
Jacksonville/Mayport	Duval; Mayport Naval Station	All year	\$ 65.00	\$ 34.00	\$ 99.00	
Key West	Monroe	1/1 - 4/30	\$ 180.00	\$ 46.00	\$ 226.00	
		5/1 - 12/31	\$ 109.00	\$ 46.00	\$ 155.00	
Kissimmee	Osceola	1/1 - 1/31	\$ 64.00	\$ 34.00	\$ 98.00	
		2/1 - 4/30	\$ 77.00	\$ 34.00	\$ 111.00	
		5/1 - 12/31	\$ 64.00	\$ 34.00	\$ 98.00	
Lakeland	Polk	All year	\$ 71.00	\$ 34.00	\$ 105.00	
Leesburg	Lake	1/1 - 4/15	\$ 68.00	\$ 30.00	\$ 98.00	
		4/16 - 10/31	\$ 55.00	\$ 30.00	\$ 85.00	
		11/1 - 12/31	\$ 68.00	\$ 30.00	\$ 98.00	

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
FL	Miami	Dade	1/1 - 4/15	\$ 89.00	\$42.00	\$131.00
			4/16 - 12/31	\$ 75.00	\$42.00	\$117.00
	Naples	Collier	1/1 - 4/15	\$109.00	\$38.00	\$147.00
			4/16 - 12/15	\$ 69.00	\$38.00	\$107.00
			12/16 - 12/31	\$109.00	\$38.00	\$147.00
	Ocala	Marion	All year	\$ 59.00	\$30.00	\$ 89.00
	Orlando	Orange	All year	\$ 95.00	\$42.00	\$137.00
	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	Palm Beach	1/1 - 4/30	\$129.00	\$46.00	\$175.00
			5/1 - 12/31	\$ 70.00	\$46.00	\$116.00
	Panama City	Bay	All year	\$ 74.00	\$38.00	\$112.00
	Pensacola	Escambia	All year	\$ 60.00	\$30.00	\$ 90.00
	Punta Gorda	Charlotte	1/1 - 4/15	\$ 75.00	\$38.00	\$113.00
			4/16 - 12/14	\$ 55.00	\$38.00	\$ 93.00
			12/15 - 12/31	\$ 75.00	\$38.00	\$113.00
	Sarasota	Sarasota	1/1 - 4/30	\$ 80.00	\$38.00	\$118.00
5/1 - 12/31			\$ 70.00	\$38.00	\$108.00	
Sebring	Highlands	All year	\$ 64.00	\$30.00	\$ 94.00	
St. Augustine	St. Johns	All year	\$ 65.00	\$38.00	\$103.00	
Stuart	Martin	All year	\$ 57.00	\$38.00	\$ 95.00	
Tallahassee	Leon	All year	\$ 65.00	\$34.00	\$ 99.00	
Tampa/St. Petersburg	Pinellas, Hillsborough	1/1 - 4/30	\$105.00	\$38.00	\$143.00	
		5/1 - 12/31	\$ 89.00	\$38.00	\$127.00	
Vero Beach	Indian River	1/1 - 4/15	\$ 99.00	\$38.00	\$137.00	
		4/16 - 12/14	\$ 59.00	\$38.00	\$ 97.00	
		12/15 - 12/31	\$ 99.00	\$38.00	\$137.00	
GA	Albany	Dougherty	All year	\$ 57.00	\$34.00	\$ 91.00
	Athens	Clarke	All year	\$ 69.00	\$34.00	\$103.00
	Atlanta	Fulton, Gwinnett	All year	\$ 93.00	\$38.00	\$131.00
	Clayton County	Clayton	All year	\$ 64.00	\$30.00	\$ 94.00
	Cobb County	Cobb	All year	\$ 78.00	\$34.00	\$112.00
	Columbus	Muscogee	All year	\$ 63.00	\$34.00	\$ 97.00
	Conyers	Rockdale	All year	\$ 69.00	\$34.00	\$103.00
	DeKalb County	DeKalb	All year	\$ 78.00	\$34.00	\$112.00
	Savannah	Chatham	All year	\$ 71.00	\$38.00	\$109.00
IA	Cedar Rapids	Linn	All year	\$ 60.00	\$34.00	\$ 94.00
	Des Moines	Polk	All year	\$ 67.00	\$34.00	\$101.00
ID	Boise	Ada	All year	\$ 61.00	\$38.00	\$ 99.00
	Coeur d'Alene	Kootenai	All year	\$ 56.00	\$34.00	\$ 90.00
	Ketchum	Blaine (except Sun Valley)	1/1 - 4/30	\$ 74.00	\$42.00	\$116.00
5/1 - 11/30			\$ 84.00	\$42.00	\$126.00	
12/1 - 12/31			\$ 74.00	\$42.00	\$116.00	

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
ID	McCall	Valley	All year	\$ 62.00	\$38.00	\$100.00
	Sun Valley	City limits of Sun Valley (see Blaine County)	All year	\$149.00	\$42.00	\$191.00
IL	Aurora	Kane (except Elgin)	All year	\$ 66.00	\$30.00	\$ 96.00
	Chicago	Cook, Lake	All year	\$155.00	\$46.00	\$201.00
	Du Page County	Du Page	All year	\$ 89.00	\$38.00	\$127.00
	Elgin	City limits of Elgin (see Kane County)	All year	\$ 60.00	\$30.00	\$ 90.00
	Rockford	Winnebago	All year	\$ 60.00	\$30.00	\$ 90.00
IN	Carmel	Hamilton	All year	\$ 65.00	\$38.00	\$103.00
	Fort Wayne	Allen	All year	\$ 58.00	\$30.00	\$ 88.00
	Indianapolis	Marion County; Ft. Benjamin Harrison	All year	\$ 70.00	\$42.00	\$112.00
	Lafayette	Tippecanoe	All year	\$ 59.00	\$30.00	\$ 89.00
	Michigan City	La Porte	All year	\$ 65.00	\$34.00	\$ 99.00
	Nashville	Brown	1/1 - 3/31	\$ 59.00	\$38.00	\$ 97.00
			4/1 - 11/15	\$ 75.00	\$38.00	\$113.00
			11/16 - 12/31	\$ 59.00	\$38.00	\$ 97.00
South Bend	St. Joseph	All year	\$ 61.00	\$34.00	\$ 95.00	
Valparaiso/Burlington Beach	Porter	All year	\$ 89.00	\$34.00	\$123.00	
KS	Kansas City/Overland Park	Wyandotte, Johnson	All year	\$ 85.00	\$38.00	\$123.00
	Wichita	Sedgwick	All year	\$ 59.00	\$38.00	\$ 97.00
KY	Covington	Kenton	All year	\$ 80.00	\$38.00	\$118.00
	Lexington	Fayette	All year	\$ 65.00	\$30.00	\$ 95.00
	Louisville	Jefferson	All year	\$ 69.00	\$38.00	\$107.00
LA	Baton Rouge	East Baton Rouge Parish	All year	\$ 78.00	\$38.00	\$116.00
	Gonzales	Ascension Parish	All year	\$ 59.00	\$34.00	\$ 93.00
	Lake Charles	Calcasieu Parish	All year	\$ 70.00	\$34.00	\$104.00
	New Orleans/St. Bernard	Orleans, St. Bernard, Plaquemine, and Jefferson Parishes	1/1 - 5/31	\$139.00	\$42.00	\$181.00
			6/1 - 12/31	\$ 89.00	\$42.00	\$131.00
	Shreveport/Bossier City	Caddo Parish	All year	\$ 60.00	\$38.00	\$ 98.00
	Slidell	St. Tammany Parish	All year	\$ 65.00	\$30.00	\$ 95.00
St. Francisville	West Feliciana Parish	All year	\$ 75.00	\$38.00	\$113.00	
MA	Andover	Essex	All year	\$109.00	\$38.00	\$147.00
	Boston	Suffolk	All year	\$159.00	\$46.00	\$205.00
	Cambridge	Middlesex (except Lowell)	All year	\$159.00	\$46.00	\$205.00
	Falmouth	City limits of Falmouth	1/1 - 5/31	\$ 70.00	\$38.00	\$108.00
			6/1 - 9/30	\$105.00	\$38.00	\$143.00
			10/1 - 12/31	\$ 70.00	\$38.00	\$108.00
	Hyannis	Barnstable	All year	\$ 94.00	\$38.00	\$132.00
	Lowell	City limits of Lowell (except Cambridge) (see Middlesex County)	All year	\$ 99.00	\$34.00	\$133.00
Martha's Vineyard	Dukes	1/1 - 5/31	\$ 85.00	\$46.00	\$131.00	
		6/1 - 10/15	\$150.00	\$46.00	\$196.00	
		10/16 - 12/31	\$ 85.00	\$46.00	\$131.00	

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
MA	Nantucket	Nantucket	1/1 - 6/14	\$ 75.00	\$46.00	\$121.00
			6/15 - 10/15	\$150.00	\$46.00	\$196.00
			10/16 - 12/31	\$ 75.00	\$46.00	\$121.00
	New Bedford	City limits of New Bedford (see Bristol County)	1/1 - 5/14	\$ 65.00	\$34.00	\$ 99.00
			5/15 - 10/15	\$ 75.00	\$34.00	\$109.00
			10/16 - 12/31	\$ 65.00	\$34.00	\$ 99.00
	Northampton	Hampshire	All year	\$ 72.00	\$34.00	\$106.00
	Pittsfield	Berkshire	All year	\$ 65.00	\$38.00	\$103.00
	Plymouth	Plymouth	1/1 - 6/14	\$ 99.00	\$34.00	\$133.00
6/15 - 10/15			\$119.00	\$34.00	\$153.00	
10/16 - 12/31			\$ 99.00	\$34.00	\$133.00	
Quincy	Norfolk	All year	\$ 74.00	\$38.00	\$112.00	
Springfield	Hampden	All year	\$ 99.00	\$34.00	\$133.00	
Taunton	Bristol (except New Bedford)	All year	\$ 74.00	\$30.00	\$104.00	
Worcester	Worcester	All year	\$ 79.00	\$34.00	\$113.00	
MD	Counties of Montgomery and Prince George's		Before 2/15/02	\$119.00	\$46.00	\$165.00
			After 2/14/02	\$150.00	\$46.00	\$196.00
	Annapolis	Anne Arundel	All year	\$ 90.00	\$42.00	\$132.00
	Baltimore	Baltimore	All year	\$110.00	\$42.00	\$152.00
	Columbia	Howard	All year	\$110.00	\$42.00	\$152.00
	Frederick	Frederick	All year	\$ 65.00	\$30.00	\$ 95.00
	Grasonville	Queen Annes	All year	\$ 75.00	\$38.00	\$113.00
	Harford County	Harford County	All year	\$104.00	\$38.00	\$142.00
	Lexington Park/Leonardtown/Lusby	St. Marys, Calvert	All year	\$ 66.00	\$34.00	\$100.00
	Ocean City	Worcester	1/1 - 6/14	\$ 59.00	\$46.00	\$105.00
6/15 - 10/31			\$144.00	\$46.00	\$190.00	
11/1 - 12/31			\$ 59.00	\$46.00	\$105.00	
St. Michaels	Talbot	All year	\$100.00	\$42.00	\$142.00	
ME	Bar Harbor	Hancock	1/1 - 6/14	\$ 89.00	\$38.00	\$127.00
			6/15 - 10/15	\$110.00	\$38.00	\$148.00
			10/16 - 12/31	\$ 89.00	\$38.00	\$127.00
	Bath	Sagadahoc	1/1 - 4/30	\$ 55.00	\$34.00	\$ 89.00
			5/1 - 10/31	\$ 61.00	\$34.00	\$ 95.00
			11/1 - 12/31	\$ 55.00	\$34.00	\$ 89.00
	Kennebunk/Kittery/Sanford	York	1/1 - 6/14	\$ 69.00	\$38.00	\$107.00
			6/15 - 10/31	\$129.00	\$38.00	\$167.00
			11/1 - 12/31	\$ 69.00	\$38.00	\$107.00
	Portland	Cumberland	1/1 - 6/30	\$ 79.00	\$38.00	\$117.00
7/1 - 10/31			\$119.00	\$38.00	\$157.00	
11/1 - 12/31			\$ 79.00	\$38.00	\$117.00	
Rockport	Knox	1/1 - 6/30	\$ 55.00	\$42.00	\$ 97.00	
		7/1 - 8/26	\$ 87.00	\$42.00	\$129.00	
		8/27 - 12/31	\$ 55.00	\$42.00	\$ 97.00	

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
ME	Wiscasset	Lincoln	1/1 - 6/30	\$ 72.00	\$38.00	\$110.00
			7/1 - 10/31	\$ 99.00	\$38.00	\$137.00
			11/1 - 12/31	\$ 72.00	\$38.00	\$110.00
MI	Ann Arbor	Washtenaw	All year	\$ 75.00	\$38.00	\$113.00
	Berrien County	Berrien	All year	\$ 59.00	\$30.00	\$ 89.00
	Charlevoix	Charlevoix	1/1 - 5/31	\$ 59.00	\$38.00	\$ 97.00
			6/1 - 8/31	\$105.00	\$38.00	\$143.00
			9/1 - 12/31	\$ 59.00	\$38.00	\$ 97.00
	Detroit	Wayne	All year	\$109.00	\$46.00	\$155.00
	East Lansing/Lansing	Ingham	All year	\$ 65.00	\$38.00	\$103.00
	Frankenmuth	Saginaw	All year	\$ 69.00	\$34.00	\$103.00
	Frankfort	Benzie	All year	\$ 62.00	\$34.00	\$ 96.00
	Gaylord	Otsego	All year	\$ 65.00	\$38.00	\$103.00
	Grand Rapids	Kent	All year	\$ 62.00	\$34.00	\$ 96.00
	Holland	Ottawa	All year	\$ 60.00	\$34.00	\$ 94.00
	Leland	Leelanau	All year	\$ 75.00	\$34.00	\$109.00
	Mackinac Island	Mackinac	All year	\$165.00	\$46.00	\$211.00
	Midland	Midland	All year	\$ 72.00	\$34.00	\$106.00
	Mt. Pleasant	Isabella	All year	\$ 65.00	\$34.00	\$ 99.00
	Muskegon	Muskegon	1/1 - 4/30	\$ 59.00	\$30.00	\$ 89.00
			5/1 - 8/31	\$ 79.00	\$30.00	\$109.00
			9/1 - 12/31	\$ 59.00	\$30.00	\$ 89.00
	Ontonagon	Ontonagon	All year	\$ 65.00	\$30.00	\$ 95.00
Petoskey	Emmet	1/1 - 5/31	\$ 55.00	\$38.00	\$ 93.00	
		6/1 - 10/31	\$ 65.00	\$38.00	\$103.00	
		11/1 - 12/31	\$ 55.00	\$38.00	\$ 93.00	
Pontiac/Troy/Auburn Hills	Oakland	All year	\$ 94.00	\$38.00	\$132.00	
Sault Ste. Marie	Chippewa	1/1 - 5/14	\$ 55.00	\$34.00	\$ 89.00	
		5/15 - 10/15	\$ 63.00	\$34.00	\$ 97.00	
		10/16 - 12/31	\$ 55.00	\$34.00	\$ 89.00	
South Haven	Van Buren	All year	\$ 76.00	\$34.00	\$110.00	
Traverse City	Grand Traverse	All year	\$125.00	\$42.00	\$167.00	
Warren	Macomb	All year	\$ 79.00	\$34.00	\$113.00	
MN	Anoka County	Anoka	All year	\$ 65.00	\$34.00	\$ 99.00
	Dakota County	Dakota	All year	\$ 80.00	\$34.00	\$114.00
	Duluth	St. Louis	1/1 - 5/31	\$ 56.00	\$42.00	\$ 98.00
			6/1 - 10/31	\$ 85.00	\$42.00	\$127.00
			11/1 - 12/31	\$ 56.00	\$42.00	\$ 98.00
Minneapolis/St. Paul	Counties of Hennepin and Ramsey; Ft. Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO)	All year	\$ 95.00	\$46.00	\$141.00	
Rochester	Olmsted	All year	\$ 73.00	\$34.00	\$107.00	
MO	Branson	Taney	1/1 - 3/31	\$ 55.00	\$34.00	\$ 89.00
			4/1 - 12/31	\$ 62.00	\$34.00	\$ 96.00
	Hannibal	Marion	All year	\$ 57.00	\$30.00	\$ 87.00
Jefferson City	Cole	All year	\$ 60.00	\$30.00	\$ 90.00	

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
MO	Kansas City	Jackson, Clay; Kansas City International Airport	All year	\$ 85.00	\$42.00	\$127.00
	Osage Beach	Camden	All year	\$ 89.00	\$30.00	\$119.00
	Platte	Platte (except Kansas City International Airport)	All year	\$ 61.00	\$34.00	\$ 95.00
	Springfield	Greene	All year	\$ 63.00	\$30.00	\$ 93.00
	St. Louis	St. Louis, St. Charles	All year	\$ 90.00	\$46.00	\$136.00
MS	Bay St. Louis	Hancock	1/1 - 3/31	\$ 55.00	\$38.00	\$ 93.00
			4/1 - 10/31	\$ 69.00	\$38.00	\$107.00
			11/1 - 12/31	\$ 55.00	\$38.00	\$ 93.00
	Biloxi/Gulfport	Harrison	All year	\$ 72.00	\$38.00	\$110.00
	Robinsonville	Tunica	All year	\$ 59.00	\$34.00	\$ 93.00
MT	Big Sky	Gallatin (except West Yellowstone)	All year	\$125.00	\$46.00	\$171.00
	Polson/Kalispell	Lake, Flathead	1/1 - 5/31	\$ 55.00	\$30.00	\$ 85.00
			6/1 - 9/15	\$ 64.00	\$30.00	\$ 94.00
			9/16 - 12/31	\$ 55.00	\$30.00	\$ 85.00
West Yellowstone	City limits of West Yellowstone (see Gallatin County)	1/1 - 5/31	\$ 55.00	\$34.00	\$ 89.00	
		6/1 - 9/30	\$ 92.00	\$34.00	\$126.00	
		10/1 - 12/31	\$ 55.00	\$34.00	\$ 89.00	
NC	Atlantic Beach	Carteret	1/1 - 5/31	\$ 55.00	\$30.00	\$ 85.00
			6/1 - 8/31	\$ 64.00	\$30.00	\$ 94.00
			9/1 - 12/31	\$ 55.00	\$30.00	\$ 85.00
	Chapel Hill	Orange	All year	\$ 80.00	\$38.00	\$118.00
	Charlotte	Mecklenburg	All year	\$ 71.00	\$38.00	\$109.00
	Cherokee	Swain	1/1 - 3/31	\$ 55.00	\$30.00	\$ 85.00
			4/1 - 10/31	\$ 62.00	\$30.00	\$ 92.00
			11/1 - 12/31	\$ 55.00	\$30.00	\$ 85.00
	Fayetteville	Cumberland	All year	\$ 63.00	\$34.00	\$ 97.00
	Greensboro	Guilford	All year	\$ 87.00	\$38.00	\$125.00
	Kill Devil	Dare	1/1 - 2/28	\$ 75.00	\$38.00	\$113.00
			3/1 - 4/30	\$ 55.00	\$38.00	\$ 93.00
			5/1 - 9/30	\$114.00	\$38.00	\$152.00
10/1 - 12/31			\$ 75.00	\$38.00	\$113.00	
New Bern/Havelock	Craven	All year	\$ 62.00	\$34.00	\$ 96.00	
Raleigh	Wake	All year	\$ 74.00	\$38.00	\$112.00	
Research Triangle Park/Durham	Durham	All year	\$ 85.00	\$42.00	\$127.00	
Wilmington	New Hanover	1/1 - 3/31	\$ 58.00	\$34.00	\$ 92.00	
		4/1 - 9/15	\$ 65.00	\$34.00	\$ 99.00	
		9/16 - 12/31	\$ 58.00	\$34.00	\$ 92.00	
Winston-Salem	Forsyth	All year	\$ 64.00	\$38.00	\$102.00	
ND	The standard CONUS rate of \$85 (\$55 for lodging and \$30 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	\$ 63.00	\$38.00	\$101.00
NH	Concord	Merrimack	1/1 - 4/30	\$ 58.00	\$34.00	\$ 92.00
			5/1 - 10/31	\$ 68.00	\$34.00	\$102.00
			11/1 - 12/31	\$ 58.00	\$34.00	\$ 92.00

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
NH	Conway	Carroll	All year	\$ 89.00	\$38.00	\$127.00
	Durham	Strafford	All year	\$ 89.00	\$30.00	\$119.00
	Hanover/Sullivan County	Grafton, Sullivan	All year	\$ 95.00	\$42.00	\$137.00
	Laconia	Belknap	All year	\$ 73.00	\$34.00	\$107.00
	Manchester	Hillsborough	All year	\$ 89.00	\$34.00	\$123.00
	Newington	Rockingham County; Pease AFB (except Portsmouth)	1/1 - 6/30	\$ 65.00	\$42.00	\$107.00
			7/1 - 10/31	\$ 81.00	\$42.00	\$123.00
11/1 - 12/31			\$ 65.00	\$42.00	\$107.00	
Portsmouth	City limits of Portsmouth (see Rockingham County)	1/1 - 10/15	\$ 85.00	\$42.00	\$127.00	
		10/16 - 12/31	\$ 69.00	\$42.00	\$111.00	
NJ	Atlantic City	Atlantic	1/1 - 5/31	\$109.00	\$42.00	\$151.00
			6/1 - 11/30	\$149.00	\$42.00	\$191.00
			12/1 - 12/31	\$109.00	\$42.00	\$151.00
	Cape May	Cape May (except Ocean City)	1/1 - 5/31	\$ 95.00	\$42.00	\$137.00
			6/1 - 11/30	\$155.00	\$42.00	\$197.00
			12/1 - 12/31	\$ 95.00	\$42.00	\$137.00
	Cherry Hill/Camden/Moorestown	Camden, Burlington	All year	\$ 74.00	\$42.00	\$116.00
	Eatontown	Monmouth County; Ft. Monmouth; (except Freehold)	All year	\$ 84.00	\$38.00	\$122.00
	Edison	Middlesex (except Piscataway)	All year	\$169.00	\$30.00	\$199.00
	Flemington	Hunterdon	All year	\$ 80.00	\$34.00	\$114.00
	Freehold	City limits of Freehold (see Monmouth County)	All year	\$ 85.00	\$34.00	\$119.00
	Millville	Cumberland	All year	\$ 58.00	\$30.00	\$ 88.00
	Newark	Bergen, Essex, Hudson, and Passaic	All year	\$125.00	\$42.00	\$167.00
	Ocean City	City limits of Ocean City (see Cape May County)	1/1 - 6/14	\$ 80.00	\$38.00	\$118.00
			6/15 - 9/15	\$215.00	\$38.00	\$253.00
			9/16 - 12/31	\$ 80.00	\$38.00	\$118.00
Parsippany/Picatinney Arsenal/Dover	Morris	All year	\$114.00	\$38.00	\$152.00	
Piscataway/Belle Mead	Somerset; city limits of Piscataway	All year	\$144.00	\$38.00	\$182.00	
Princeton/Trenton	Mercer	All year	\$139.00	\$42.00	\$181.00	
Toms River	Ocean	1/1 - 5/14	\$ 79.00	\$38.00	\$117.00	
		5/15 - 9/15	\$ 89.00	\$38.00	\$127.00	
		9/16 - 12/31	\$ 79.00	\$38.00	\$117.00	
Union County	Union	All year	\$107.00	\$38.00	\$145.00	
NM	Albuquerque	Bernalillo	All year	\$ 65.00	\$38.00	\$103.00
	Cloudcroft	Otero	1/1 - 5/31	\$ 65.00	\$30.00	\$ 95.00
			6/1 - 10/31	\$ 74.00	\$30.00	\$104.00
			11/1 - 12/31	\$ 65.00	\$30.00	\$ 95.00
	Los Alamos	Los Alamos	All year	\$ 71.00	\$34.00	\$105.00
Santa Fe	Santa Fe	All year	\$ 99.00	\$46.00	\$145.00	
Taos	Taos	All year	\$ 75.00	\$34.00	\$109.00	
NV	Incline Village/Crystal Bay	City limits of Incline Village and Crystal Bay	1/1 - 5/14	\$ 79.00	\$38.00	\$117.00
			5/15 - 9/15	\$ 99.00	\$38.00	\$137.00
			9/16 - 12/31	\$ 79.00	\$38.00	\$117.00

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
NV	Las Vegas	Clark County; Nellis AFB	All year	\$ 79.00	\$38.00	\$117.00
	Stateline	Douglas (see also South Lake Tahoe, CA)	All year	\$129.00	\$42.00	\$171.00
NY	Albany	Albany	All year	\$ 96.00	\$42.00	\$138.00
	The Bronx/Brooklyn/ Queens	The boroughs of the Bronx, Brooklyn, and Queens	Before 1/1/02	\$170.00	\$46.00	\$216.00
			After 12/31/01	\$168.00	\$46.00	\$214.00
	Buffalo	Erie	All year	\$ 78.00	\$42.00	\$120.00
	Glens Falls	Warren	1/1 - 5/31	\$ 55.00	\$34.00	\$ 89.00
			6/1 - 9/30	\$ 74.00	\$34.00	\$108.00
			10/1 - 12/31	\$ 55.00	\$34.00	\$ 89.00
	Ithaca	Tompkins	All year	\$ 69.00	\$34.00	\$103.00
	Kingston	Ulster	All year	\$ 79.00	\$38.00	\$117.00
	Lake Placid	Essex	1/1 - 6/14	\$ 59.00	\$38.00	\$ 97.00
			6/15 - 10/15	\$ 86.00	\$38.00	\$124.00
			10/16 - 12/31	\$ 59.00	\$38.00	\$ 97.00
	Manhattan	The borough of Manhattan	Before 1/1/02	\$198.00	\$46.00	\$244.00
			After 12/31/01	\$208.00	\$46.00	\$254.00
	Nassau County/Great Neck	Nassau	All year	\$190.00	\$42.00	\$232.00
	Niagara Falls	Niagara	1/1 - 4/30	\$ 55.00	\$34.00	\$ 89.00
			5/1 - 10/31	\$ 89.00	\$34.00	\$123.00
			11/1 - 12/31	\$ 55.00	\$34.00	\$ 89.00
	Nyack/Palisades	Rockland	1/1 - 3/31	\$ 57.00	\$38.00	\$ 95.00
			4/1 - 9/30	\$ 67.00	\$38.00	\$105.00
			10/1 - 12/31	\$ 57.00	\$38.00	\$ 95.00
	Owego	Tioga	All year	\$ 73.00	\$30.00	\$103.00
	Poughkeepsie	Dutchess	All year	\$ 74.00	\$38.00	\$112.00
Rochester	Monroe	All year	\$ 83.00	\$42.00	\$125.00	
Saratoga Springs	Saratoga	1/1 - 6/30	\$ 75.00	\$38.00	\$113.00	
		7/1 - 10/31	\$ 95.00	\$38.00	\$133.00	
		11/1 - 12/31	\$ 75.00	\$38.00	\$113.00	
Staten Island	Richmond	All year	\$120.00	\$42.00	\$162.00	
Suffolk County	Suffolk	All year	\$149.00	\$38.00	\$187.00	
Syracuse	Onondaga	All year	\$ 70.00	\$34.00	\$104.00	
Tarrytown	Westchester (except White Plains)	All year	\$114.00	\$42.00	\$156.00	
Waterloo/Romulus	Seneca	1/1 - 6/14	\$ 69.00	\$34.00	\$103.00	
		6/15 - 9/15	\$ 89.00	\$34.00	\$123.00	
		9/16 - 12/31	\$ 69.00	\$34.00	\$103.00	
Watkins Glen	Schuyler	All year	\$ 59.00	\$34.00	\$ 93.00	
West Point	Orange	All year	\$121.00	\$34.00	\$155.00	
White Plains	City limits of White Plains (see Westchester County)	All year	\$165.00	\$42.00	\$207.00	
OH	Akron	Summit	All year	\$ 72.00	\$38.00	\$110.00
	Bellevue	Huron	All year	\$ 72.00	\$30.00	\$102.00

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
OH	Cambridge	Guernsey	All year	\$ 60.00	\$34.00	\$ 94.00
	Cincinnati	Hamilton, Warren	All year	\$ 69.00	\$46.00	\$115.00
	Cleveland	Cuyahoga	All year	\$ 86.00	\$42.00	\$128.00
	Columbus	Franklin	All year	\$ 75.00	\$38.00	\$113.00
	Dayton	Montgomery; Wright-Patterson AFB	All year	\$ 65.00	\$30.00	\$ 95.00
	Fairborn	Greene	All year	\$ 66.00	\$34.00	\$100.00
	Geneva	Ashtabula	All year	\$ 59.00	\$34.00	\$ 93.00
	Hamilton	Butler	All year	\$ 59.00	\$34.00	\$ 93.00
	Lancaster	Fairfield	All year	\$ 66.00	\$30.00	\$ 96.00
	Port Clinton/Oak Harbor	Ottawa	1/1 - 5/31	\$ 69.00	\$34.00	\$103.00
			6/1 - 9/5	\$ 95.00	\$34.00	\$129.00
			9/6 - 12/31	\$ 69.00	\$34.00	\$103.00
	Sandusky	Erie	1/1 - 4/30	\$ 55.00	\$38.00	\$ 93.00
5/1 - 9/5			\$ 85.00	\$38.00	\$123.00	
9/6 - 12/31			\$ 55.00	\$38.00	\$ 93.00	
Toledo	Lucas	All year	\$ 69.00	\$30.00	\$ 99.00	
OK	Oklahoma City	Oklahoma	All year	\$ 65.00	\$38.00	\$103.00
OR	Ashland	Jackson	All year	\$ 59.00	\$42.00	\$101.00
	Beaverton	Washington	All year	\$ 59.00	\$38.00	\$ 97.00
	Bend	Deschutes	1/1 - 5/31	\$ 59.00	\$38.00	\$ 97.00
			6/1 - 9/30	\$ 69.00	\$38.00	\$107.00
			10/1 - 12/31	\$ 59.00	\$38.00	\$ 97.00
	Clackamas	Clackamas	All year	\$ 66.00	\$34.00	\$100.00
	Crater Lake	Klamath	All year	\$ 74.00	\$38.00	\$112.00
	Eugene	Lane (except Florence)	All year	\$ 62.00	\$38.00	\$100.00
	Florence	City limits of Florence (see Lane County)	All year	\$ 80.00	\$34.00	\$114.00
	Gold Beach	Curry	All year	\$ 58.00	\$30.00	\$ 88.00
	Lincoln City/Newport	Lincoln	All year	\$ 65.00	\$34.00	\$ 99.00
Portland	Multnomah	Before 2/15/02	\$ 77.00	\$38.00	\$115.00	
		After 2/14/02	\$ 91.00	\$38.00	\$129.00	
Seaside	Clatsop	1/1 - 6/30	\$ 59.00	\$34.00	\$ 93.00	
		7/1 - 8/31	\$ 79.00	\$34.00	\$113.00	
		9/1 - 12/31	\$ 59.00	\$34.00	\$ 93.00	
PA	Allentown	Lehigh	All year	\$ 62.00	\$30.00	\$ 92.00
	Chester/Radnor/Essington	Delaware (except Wayne)	All year	\$ 75.00	\$34.00	\$109.00
	Easton	Northampton	All year	\$ 69.00	\$34.00	\$103.00
	Erie	Erie	All year	\$ 65.00	\$30.00	\$ 95.00
	Gettysburg	Adams	1/1 - 4/30	\$ 55.00	\$34.00	\$ 89.00
			5/1 - 10/31	\$ 82.00	\$34.00	\$116.00
			11/1 - 12/31	\$ 55.00	\$34.00	\$ 89.00
Harrisburg	Dauphin (except Hershey)	All year	\$ 79.00	\$42.00	\$121.00	
Hershey	City limits of Hershey (see Dauphin County)	1/1 - 5/31	\$ 55.00	\$42.00	\$ 97.00	
		6/1 - 9/15	\$125.00	\$42.00	\$167.00	
		9/16 - 12/31	\$ 55.00	\$42.00	\$ 97.00	

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
PA	King of Prussia/Ft. Washington/Bala Cynwyd	Montgomery	1/1 - 3/31	\$ 99.00	\$42.00	\$141.00
			4/1 - 11/30	\$119.00	\$42.00	\$161.00
			12/1 - 12/31	\$ 99.00	\$42.00	\$141.00
	Lancaster	Lancaster	1/1 - 4/30	\$ 60.00	\$38.00	\$ 98.00
			5/1 - 10/31	\$ 70.00	\$38.00	\$108.00
			11/1 - 12/31	\$ 60.00	\$38.00	\$ 98.00
	Malvern/Downington/Valley Forge	Chester	All year	\$ 83.00	\$38.00	\$121.00
	Mechanicsburg	Cumberland	All year	\$ 74.00	\$34.00	\$108.00
	Philadelphia	Philadelphia	All year	\$118.00	\$46.00	\$164.00
	Pittsburgh	Allegheny	All year	\$ 79.00	\$46.00	\$125.00
	Reading	Berks	All year	\$ 75.00	\$38.00	\$113.00
Scranton	Lackawanna	All year	\$ 60.00	\$30.00	\$ 90.00	
Warminster	Bucks County; Navy Air Development Center	All year	\$ 75.00	\$42.00	\$117.00	
Wayne	City limits of Wayne (see Delaware County)	All year	\$100.00	\$42.00	\$142.00	
RI	East Greenwich	Kent County; Naval Construction Battalion Center, Davisville	All year	\$ 79.00	\$38.00	\$117.00
	Newport	Newport	1/1 - 3/31	\$ 79.00	\$42.00	\$121.00
			4/1 - 12/31	\$111.00	\$42.00	\$153.00
	North Kingstown	Washington	All year	\$ 89.00	\$30.00	\$119.00
Providence	Providence	All year	\$ 89.00	\$42.00	\$131.00	
SC	Aiken	Aiken	All year	\$ 65.00	\$30.00	\$ 95.00
	Charleston/Berkeley County	Charleston, Berkeley	All year	\$ 99.00	\$42.00	\$141.00
	Columbia	Richland	All year	\$ 65.00	\$30.00	\$ 95.00
	Greenville	Greenville	All year	\$ 65.00	\$38.00	\$103.00
	Hilton Head	Beaufort	1/1 - 3/14	\$ 75.00	\$42.00	\$117.00
			3/15 - 9/30	\$ 95.00	\$42.00	\$137.00
10/1 - 12/31			\$ 75.00	\$42.00	\$117.00	
Myrtle Beach	Horry County; Myrtle Beach AFB	1/1 - 2/28	\$ 59.00	\$42.00	\$101.00	
		3/1 - 11/30	\$ 99.00	\$42.00	\$141.00	
		12/1 - 12/31	\$ 59.00	\$42.00	\$101.00	
SD	Custer	Custer	1/1 - 6/14	\$ 55.00	\$30.00	\$ 85.00
			6/15 - 8/19	\$ 70.00	\$30.00	\$100.00
			8/20 - 12/31	\$ 55.00	\$30.00	\$ 85.00
	Hot Springs	Fall River	1/1 - 6/14	\$ 79.00	\$30.00	\$109.00
			6/15 - 10/15	\$108.00	\$30.00	\$138.00
			10/16 - 12/31	\$ 79.00	\$30.00	\$109.00
	Rapid City	Pennington	1/1 - 5/14	\$ 55.00	\$34.00	\$ 89.00
			5/15 - 9/30	\$ 99.00	\$34.00	\$133.00
			10/1 - 12/31	\$ 55.00	\$34.00	\$ 89.00
	Sturgis	Meade	1/1 - 6/14	\$ 55.00	\$30.00	\$ 85.00
			6/15 - 8/15	\$ 79.00	\$30.00	\$109.00
			8/16 - 12/31	\$ 55.00	\$30.00	\$ 85.00
TN	Alcoa/Townsend	Blount	All year	\$ 63.00	\$34.00	\$ 97.00

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴
TN	Gatlinburg	Sevier	1/1 - 4/30	\$ 70.00	\$38.00	\$108.00
			5/1 - 10/31	\$ 78.00	\$38.00	\$116.00
			11/1 - 12/31	\$ 70.00	\$38.00	\$108.00
	Memphis	Shelby	All year	\$ 70.00	\$38.00	\$108.00
	Murfreesboro	Rutherford	All year	\$ 57.00	\$30.00	\$ 87.00
TX	Nashville	Davidson	All year	\$ 82.00	\$42.00	\$124.00
	Williamson County	Williamson	All year	\$ 60.00	\$30.00	\$ 90.00
	Amarillo	Potter	All year	\$ 57.00	\$30.00	\$ 87.00
	Arlington	Tarrant	All year	\$ 77.00	\$34.00	\$111.00
	Austin	Travis	All year	\$ 80.00	\$38.00	\$118.00
	Bryan	Brazos (except College Station)	All year	\$ 60.00	\$30.00	\$ 90.00
	College Station	City limits of College Station (see Brazos County)	All year	\$ 69.00	\$34.00	\$103.00
	Corpus Christi	Nueces	All year	\$ 59.00	\$38.00	\$ 97.00
	Dallas	Dallas	All year	\$ 89.00	\$46.00	\$135.00
	El Paso	El Paso	All year	\$ 78.00	\$38.00	\$116.00
	Fort Davis	Jeff Davis	All year	\$ 68.00	\$30.00	\$ 98.00
	Fort Worth	City limits of Fort Worth	All year	\$ 94.00	\$38.00	\$132.00
	Galveston	Galveston	All year	\$ 76.00	\$42.00	\$118.00
	Granbury	Hood	All year	\$ 60.00	\$30.00	\$ 90.00
	Houston	Harris County; L.B. Johnson Space Center, Ellington AFB	All year	\$ 73.00	\$42.00	\$115.00
	Killeen	Bell	All year	\$ 59.00	\$30.00	\$ 89.00
	Laredo	Webb	All year	\$ 70.00	\$30.00	\$100.00
	McAllen	Hidalgo	All year	\$ 70.00	\$34.00	\$104.00
	Plano	Collin	All year	\$ 70.00	\$34.00	\$104.00
San Antonio	Bexar	All year	\$ 91.00	\$42.00	\$133.00	
South Padre Island	Cameron	1/1 - 2/28	\$ 70.00	\$38.00	\$108.00	
		3/1 - 8/15	\$ 91.00	\$38.00	\$129.00	
		8/16 - 12/31	\$ 70.00	\$38.00	\$108.00	
Waco	McLennan	All year	\$ 57.00	\$30.00	\$ 87.00	
UT	Bullfrog	Garfield	All year	\$ 73.00	\$30.00	\$103.00
	Cedar City	Iron	All year	\$ 59.00	\$34.00	\$ 93.00
	Moab	Grand	1/1 - 3/14	\$ 55.00	\$34.00	\$ 89.00
			3/15 - 10/31	\$ 90.00	\$34.00	\$124.00
			11/1 - 12/31	\$ 55.00	\$34.00	\$ 89.00
	Ogden/Layton/Davis County	Weber, Davis	1/1 - 1/14	\$ 69.00	\$34.00	\$103.00
			1/15 - 2/28	\$169.00	\$34.00	\$203.00
3/1 - 12/31			\$ 69.00	\$34.00	\$103.00	
Park City	Summit	1/1 - 3/31	\$169.00	\$46.00	\$215.00	
		4/1 - 12/14	\$ 79.00	\$46.00	\$125.00	
		12/15 - 12/31	\$169.00	\$46.00	\$215.00	
Provo	Utah	1/1 - 1/14	\$ 60.00	\$38.00	\$ 98.00	
		1/15 - 2/28	\$169.00	\$38.00	\$207.00	
		3/1 - 10/31	\$ 69.00	\$38.00	\$107.00	
		11/1 - 12/31	\$ 60.00	\$38.00	\$ 98.00	

Per Diem Locality				Computing Maximum Rate			
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁴	
UT	Salt Lake City	Salt Lake; Dugway Proving Ground, Tooele Army Depot	1/1 - 1/14	\$ 75.00	\$42.00	\$117.00	
			1/15 - 2/28	\$169.00	\$42.00	\$211.00	
			3/1 - 12/31	\$ 75.00	\$42.00	\$117.00	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		Before 2/15/02	\$119.00	\$46.00	\$165.00	
			After 2/14/02	\$150.00	\$46.00	\$196.00	
	Charlottesville		All year	\$ 60.00	\$42.00	\$102.00	
	Colonial Heights		All year	\$ 77.00	\$30.00	\$107.00	
	Dinwiddie County	Dinwiddie	All year	\$ 77.00	\$30.00	\$107.00	
	Hopewell		All year	\$ 77.00	\$30.00	\$107.00	
	Lynchburg		All year	\$ 64.00	\$38.00	\$102.00	
	Manassas/Woodbridge	Prince William	All year	\$ 84.00	\$34.00	\$118.00	
	Petersburg		All year	\$ 77.00	\$30.00	\$107.00	
	Prince George County	Prince George	All year	\$ 77.00	\$30.00	\$107.00	
	Richmond	Chesterfield and Henrico Counties; Defense Supply Center	All year	\$ 77.00	\$38.00	\$115.00	
	Roanoke		All year	\$ 59.00	\$34.00	\$ 93.00	
	Virginia Beach	Virginia Beach (also Norfolk, Portsmouth, and Chesapeake)		1/1 - 3/31	\$ 55.00	\$38.00	\$ 93.00
				4/1 - 10/31	\$109.00	\$38.00	\$147.00
11/1 - 12/31				\$ 55.00	\$38.00	\$ 93.00	
Wallops Island	Accomack		1/1 - 5/31	\$ 69.00	\$34.00	\$103.00	
			6/1 - 9/5	\$ 89.00	\$34.00	\$123.00	
			9/6 - 12/31	\$ 69.00	\$34.00	\$103.00	
Williamsburg	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)		1/1 - 3/31	\$ 59.00	\$38.00	\$ 97.00	
			4/1 - 10/31	\$ 99.00	\$38.00	\$137.00	
			11/1 - 12/31	\$ 59.00	\$38.00	\$ 97.00	
Wintergreen	Nelson		All year	\$125.00	\$46.00	\$171.00	
VT	Burlington/St. Albans	Chittenden, Franklin	All year	\$ 89.00	\$38.00	\$127.00	
	Manchester	Bennington	All year	\$ 68.00	\$42.00	\$110.00	
	Middlebury	Addison	All year	\$ 68.00	\$38.00	\$106.00	
	Montpelier	Washington	All year	\$ 62.00	\$30.00	\$ 92.00	
	White River Junction	Windsor		1/1 - 9/14	\$ 55.00	\$34.00	\$ 89.00
9/15 - 10/31				\$ 90.00	\$34.00	\$124.00	
11/1 - 12/31				\$ 55.00	\$34.00	\$ 89.00	
WA	Anacortes	Skagit, Island	All year	\$ 64.00	\$38.00	\$102.00	
	Bremerton	Kitsap	All year	\$ 61.00	\$34.00	\$ 95.00	
	Everett	Snohomish (except Lynnwood)	All year	\$ 59.00	\$38.00	\$ 97.00	
	Friday Harbor	San Juan		1/1 - 4/30	\$ 65.00	\$42.00	\$107.00
				5/1 - 9/30	\$ 95.00	\$42.00	\$137.00
				10/1 - 12/31	\$ 65.00	\$42.00	\$107.00
Lynnwood	City limits of Lynnwood (see Snohomish County)	All year	\$ 89.00	\$34.00	\$123.00		
Ocean Shores	Grays Harbor		1/1 - 3/31	\$ 55.00	\$38.00	\$ 93.00	
			4/1 - 9/30	\$ 82.00	\$38.00	\$120.00	
			10/1 - 12/31	\$ 55.00	\$38.00	\$ 93.00	

Per Diem Locality				Computing Maximum Rate		
State	Key City ¹	County and/or Other Defined Location ^{2,3}	Effective Dates	Maximum Lodging Rate	M&E Rate	Maximum Per Diem Rate ⁴
WA	Olympia/Tumwater	Thurston	All year	\$ 58.00	\$38.00	\$ 96.00
	Port Angeles	City limits of Port Angeles (see Clallam County)	All year	\$ 65.00	\$38.00	\$103.00
	Port Townsend	Jefferson	All year	\$ 79.00	\$34.00	\$113.00
	Seattle	King	Before 2/15/02	\$109.00	\$46.00	\$155.00
			After 2/14/02	\$143.00	\$46.00	\$189.00
	Sequim	Clallam (except Port Angeles)	1/1 - 6/28	\$ 55.00	\$34.00	\$ 89.00
			6/29 - 9/1	\$ 62.00	\$34.00	\$ 96.00
9/2 - 12/31			\$ 55.00	\$34.00	\$ 89.00	
Spokane	Spokane	All year	\$ 63.00	\$38.00	\$101.00	
WI	Brookfield	Waukesha	All year	\$ 66.00	\$38.00	\$104.00
	Green Bay	Brown	All year	\$ 59.00	\$34.00	\$ 93.00
	Lake Geneva	Walworth	1/1 - 5/31	\$ 66.00	\$38.00	\$104.00
			6/1 - 9/4	\$ 85.00	\$38.00	\$123.00
			9/5 - 12/31	\$ 66.00	\$38.00	\$104.00
	Madison	Dane	All year	\$ 62.00	\$38.00	\$100.00
	Milwaukee	Milwaukee	All year	\$ 95.00	\$42.00	\$137.00
	Racine	Racine	All year	\$ 80.00	\$30.00	\$110.00
	Sheboygan	Sheboygan	All year	\$ 59.00	\$30.00	\$ 89.00
	Sturgeon Bay	Door	1/1 - 5/14	\$ 56.00	\$34.00	\$ 90.00
5/15 - 10/15			\$ 81.00	\$34.00	\$115.00	
10/16 - 12/31			\$ 56.00	\$34.00	\$ 90.00	
Wisconsin Dells	Columbia	1/1 - 5/31	\$ 55.00	\$38.00	\$ 93.00	
		6/1 - 9/30	\$ 85.00	\$38.00	\$123.00	
		10/1 - 12/31	\$ 55.00	\$38.00	\$ 93.00	
WV	Berkeley Springs	Morgan	All year	\$ 69.00	\$34.00	\$103.00
	Charleston	Kanawha	All year	\$ 78.00	\$38.00	\$116.00
	Martinsburg/Hedgesville	Berkeley	All year	\$ 59.00	\$30.00	\$ 89.00
	Morgantown	Monongalia	All year	\$ 66.00	\$34.00	\$100.00
	Shepherdstown	Jefferson	All year	\$ 79.00	\$38.00	\$117.00
	Wheeling	Ohio	All year	\$ 71.00	\$34.00	\$105.00
WY	Cody	Park	1/1 - 5/14	\$ 55.00	\$30.00	\$ 85.00
			5/15 - 10/15	\$ 98.00	\$30.00	\$128.00
			10/16 - 12/31	\$ 55.00	\$30.00	\$ 85.00
	Jackson	Teton	1/1 - 9/15	\$115.00	\$42.00	\$157.00
			9/16 - 10/31	\$ 69.00	\$42.00	\$111.00
			11/1 - 12/31	\$115.00	\$42.00	\$157.00

¹Unless 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.”

²Per 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).”

³When 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.

⁴Federal 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 Management Policy Division (MTT), Washington, D.C. 20405. Agencies should submit their request to GSA no later than 2/27 for the city to be included in the annual review. 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.

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

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate at **1-877-777-4778**.
- Call the IRS at **1-800-829-1040**.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call **1-800-829-4059** if you are a TTY/TDD user.

For more information, see Publication 1546, *The Taxpayer Advocate Service of the IRS*.

Free tax services. To find out what services are available, get Publication 910, *Guide to Free Tax Services*. It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



Personal computer. With your personal computer and modem, you can access the IRS on the Internet at **www.irs.gov**. While visiting our web site, you can:

- Find answers to questions you may have.
- Download forms and publications or search for forms and publications by topic or keyword.
- View forms that may be filled in electronically, print the completed form, and then save the form for recordkeeping.
- View Internal Revenue Bulletins published in the last few years.
- Search regulations and the Internal Revenue Code.
- Receive our electronic newsletters on hot tax issues and news.
- 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**.



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.

For help with transmission problems, call the FedWorld Help Desk at **703-487-4608**.



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. Some IRS offices, libraries, grocery stores, copy centers, city and county governments, credit unions, and office supply stores have an extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.



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.:**
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- **Eastern part of U.S. and foreign addresses:**
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