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Per Diem Rates

(For Travel Within the Continental United States)



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What's New

In an effort to get time-sensitive per diem information to you when you need it, we are making changes to Publication 1542.

Last printed edition. The February 2004 revision of Publication 1542 was the last regularly scheduled printed edition. If you are unable to print a copy of the April 2004 revision from the Internet, see *How To Get Tax Help* at the end of this publication. Follow the instructions under *Phone* for "Ordering forms, instructions, and publications."

New schedule. Beginning with this revision, we are initiating a new schedule.

- During the year, as changes to the federal per diem rates (updates) are announced by the General Services Administration (GSA), we will incorporate the changes into Publication 1542. A "What's Hot" article on the IRS website will alert you to which locations have updated rates. You will find the new rates in Table 4 of the revised publication. To reach the "What's Hot" articles, go to www.irs.gov/formspubs; click on *What's Hot in Tax Forms, Pubs, and Other Tax Products*; then click on the link provided under *Changes to Our Current Tax Products*.
- The annual changes, both federal per diem and high-low rates, will be incorporated into the publication as soon as possible after being announced by GSA and the IRS. The annual issue of the publication should be available each year in mid- to late-October.

Introduction

This publication is for employers who pay a per diem allowance to employees for business travel away from home within the continental United States (CONUS), on or after October 1, 2002, and before January 1, 2005. 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 2003-80, 2003-45 I.R.B. 1037. You can find the revenue procedure in the weekly Internal Revenue Bulletin (IRB) on the Internet at www.irs.gov/irb.

Per diem rates on the Internet. You will find links to per diem rates at the following three Internet locations.

1. CONUS per diem rates— www.gsa.gov.
2. Per diem rates for areas outside the continental United States (OCONUS), such as Alaska, Hawaii, Puerto Rico, and U.S. possessions— www.dtic.mil/perdiem/pdrates.html.
3. Foreign per diem rates— www.state.gov.

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

You can email us at *taxforms@irs.gov. Please put "Publications Comment" on the subject line.

You can write to us at the following address:

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

How To Use Per Diem Rate Tables

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

The Two Substantiation Methods

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

High-low method. The first two tables in this publication list the localities that are treated under the high-low substantiation method as high-cost localities for all or part of the year as shown in column 4. Table 1 lists the localities that are eligible for \$204 (\$45 meals and incidental ex-

penses (M&IE)) per diem, effective October 1, 2002. For travel on or after this date, all other localities within CONUS are eligible for \$125 (\$35 M&IE) per diem under the high-low method. Table 2 lists the localities that are eligible for \$207 (\$46 M&IE) per diem, effective November 1, 2003. For travel on or after November 1, 2003, the per diem for all other localities increases to \$126 (\$36 M&IE).

Regular federal per diem rate method. Tables 3 and 4 give the regular federal per diem rates published by the General Services Administration (GSA). Both tables include the separate rate for meals and incidental expenses (M&IE) for each locality. The rates listed in Table 3 are effective October 1, 2002; those in Table 4 are effective October 1, 2003. The standard rate for all locations within CONUS not specifically listed in Table 3 is \$85 (\$55 for lodging and \$30 for M&IE); that for Table 4 is \$86 (\$55 for lodging and \$31 for M&IE).

Transition Rules

The transition period covers the last 2–3 months of the calendar year, from the time that new rates are effective (October 1 or November 1) through December 31. During this period, you generally may change to the new rates or finish out the year with the rates you had been using.

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

For example, Employee A travels extensively during March and April of 2004, and you determine A's travel allowance (reimbursement) using the high-low method (Table 2). Employee A does not travel again until November 2004. For A's November trip and any others during the remainder of 2004, you may continue using the same set of rates (Table 2) or change to the new rates that will be effective in October or November. Assume that two of your other employees, B and C, are also reimbursed under the high-low method—your choice of rates must also apply to them. For Employee A's travel on or after January 1, 2005, you must use the rates in effect for 2005, but may either continue with the high-low method or choose the regular federal per diem rate method. The choice of method stays in effect for the entire 2005 calendar year.

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

Federal per diem rate method. New CONUS per diem rates become effective on October 1 of each year, and remain in effect through September 30 of the following year. Employees being reimbursed under the per diem rate method during the first 9 months of a year (January 1–September 30) must continue under the same method

through the end of that calendar year (December 31). However, for travel by these employees from October 1 through December 31, you can choose to continue using the same per diem rates or use the new rates. Your choice applies to all employees reimbursed under the per diem rate method during that calendar year. Just as for the high-low method, you must continue using the same method for an employee for the entire calendar year.

For example, Employees P and Q attend an industry conference in February 2004 and you reimburse their expenses using the per diem rate method (Table 4). Employee P attends other conferences in July (reimbursed using Table 4) and December 2004, while Employee Q's only other travel occurs in October 2004. When determining Q's travel allowance for the October travel, you must decide whether to continue with the old (Table 4) rates, or adopt the new ones effective October 1, 2004. Your choice

of rates will also apply to Employee P's December travel. Both employees must continue being reimbursed under the per diem rate method for travel through December 31, 2004. You can choose a new method for either or both employees; this choice will become effective on January 1, 2005.

The new federal CONUS per diem rates are published each year, generally early in September, on the Internet at www.gsa.gov.



Per diem rates for localities listed in Table 4 may change later in 2004. To be sure you have the most current rate, check the IRS website (www.irs.gov) for an updated Publication 1542, other Internet websites listed earlier under Per diem rates on the Internet, or call the IRS at 1-800-829-1040.

Per Diem Rate Tables

Table 1. **Localities Eligible for \$204 (\$45 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2002 – October 31, 2003)^{1,2}**

Note: The standard (“low”) rate of \$125 (\$90 for lodging and \$35 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point.

Per Diem Locality			Effective Date of \$204 Rate
State	Key City	County and/or 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
	Santa Monica	City limits of Santa Monica	6/1 - 9/30
	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
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	Baltimore	Baltimore	All year
	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
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, Passaic	All year
	Ocean City	City limits of Ocean City	6/15 - 9/15

Table 1. (Effective October 1, 2002 – October 31, 2003) (Continued)

State	Per Diem Locality		Effective Date of \$204 Rate
	Key City	County and/or Other Defined Location	
NJ	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
	Staten Island	Richmond	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
	King of Prussia/Ft. Washington/ Bala Cynwyd	Montgomery	4/1 - 11/30
	Philadelphia	Philadelphia	All year
UT	Ogden/Layton/Davis County	Weber, Davis	1/15 - 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
WA	Seattle	King	All year

¹**Transition rule.** A payor who used the high-low substantiation method in *Table 1* for an employee during the first 10 months of calendar year 2003 must continue to use the high-low substantiation method for the remainder of calendar year 2003 for that employee. For travel on or after November 1, 2003, and before January 1, 2004, the payor may continue to use the rates and high-cost localities published in *Table 1* or the updated rates and

high-cost localities published in *Table 2*, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

²Revenue Procedure 2002-63 in *Internal Revenue Bulletin* No. 2002-41.

Table 2. **Localities Eligible for \$207 (\$46 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective November 1, 2003)**^{1,2}

Note: The standard ("low") rate of \$126 (\$90 for lodging and \$36 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point.

Per Diem Locality			Effective Date of \$207 Rate
State	Key City	County and/or Other Defined Location	
CA	Napa	Napa	4/1 - 11/15
	Palm Springs	Riverside	1/1 - 5/31
	San Francisco	San Francisco	All year
	Santa Monica	City limits of Santa Monica	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
	Naples	Collier	1/1 - 4/15 12/16 - 12/31
ID	Coeur d'Alene	Kootenai	6/1 - 9/30
	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	Baltimore	Baltimore	All year
	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
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, 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

Table 2. (Effective November 1, 2003) (Continued)

State	Per Diem Locality		Effective Date of \$204 Rate
	Key City	County and/or Other Defined Location	
NY	The Bronx/Queens	The boroughs of The Bronx and Queens	All year
	Brooklyn	The borough of Brooklyn	All year
	Manhattan	The borough of Manhattan	All year
	Nassau County/Great Neck	Nassau	All year
	Staten Island	Richmond	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
	King of Prussia/Ft. Washington/Bala Cynwyd	Montgomery	All year
	Philadelphia	Philadelphia	All year
UT	Park City	Summit	1/1 - 3/31 12/15 - 12/31
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		All year
	Wintergreen	Nelson	All year
WA	Seattle	King	All year

¹**Transition rule.** A payor who uses the high-low substantiation method in *Table 2* for an employee during the first 9 months of calendar year 2004 must continue to use the high-low substantiation method for the remainder of calendar year 2004 for that employee. For travel on or after October 1, 2004, and before January 1, 2005, the payor may continue to use the rates and high-cost localities published in *Table 2* or the updated rates and

high-cost localities published in the revenue procedure that supersedes Revenue Procedure 2003–80, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

²Revenue Procedure 2003–80 in *Internal Revenue Bulletin* No. 2003–45.

Table 3. Maximum Federal Per Diem Rates (Effective October 1, 2002 – September 30, 2003)¹

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

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
AL	Birmingham	Jefferson	All year	\$ 59	\$42	\$101
	Decatur	Morgan	All year	69	34	103
	Gulf Shores	Baldwin	1/1 - 5/14	64	38	102
			5/15 - 9/4	101	38	139
			9/5 - 12/31	64	38	102
	Huntsville	Madison	All year	67	38	105
Montgomery	Montgomery	All year	57	42	99	
Tuscaloosa	Tuscaloosa	All year	63	34	97	
AR	Hot Springs	Garland	All year	60	34	94
	Little Rock	Pulaski	All year	72	38	110
AZ	Casa Grande	Pinal	1/1 - 4/30	80	38	118
			5/1 - 12/31	65	38	103
	Chinle	Apache	1/1 - 4/30	55	38	93
			5/1 - 10/31	98	38	136
			11/1 - 12/31	55	38	93
	Flagstaff	All points in Coconino County not covered under Grand Canyon per diem area	1/1 - 4/30	55	38	93
			5/1 - 10/31	67	38	105
			11/1 - 12/31	55	38	93
	Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	1/1 - 4/30	94	46	140
			5/1 - 10/21	106	46	152
10/22 - 12/31			94	46	140	
Kayenta	Navajo	1/1 - 4/14	65	34	99	
		4/15 - 10/15	98	34	132	
		10/16 - 12/31	65	34	99	
Phoenix/Scottsdale	Maricopa	1/1 - 4/15	107	46	153	
		4/16 - 5/31	79	46	125	
		6/1 - 8/31	59	46	105	
		9/1 - 12/31	90	46	136	
Tucson	Pima; Davis-Monthan AFB	1/1 - 4/15	85	42	127	
		4/16 - 12/31	58	42	100	
Yuma	Yuma	All year	68	38	106	
CA	Clearlake	Lake	1/1 - 5/4	69	34	103
			5/5 - 9/30	85	34	119
			10/1 - 12/31	69	34	103
	Contra Costa County	Contra Costa	All year	108	46	154
	Death Valley	Inyo	All year	60	46	106
	Fresno	Fresno	All year	73	34	107
	Kern County	Kern	All year	68	42	110
	Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB; Naval Weapons Center and Ordnance Test Station, China Lake (see Santa Monica)	Before 9/17/03	99	50	149
			After 9/16/03	106	50	156
	Mammoth Lakes	Mono	All year	70	46	116
Marin County	Marin	All year	108	46	154	
Merced	Merced	All year	62	34	96	
Modesto	Stanislaus	All year	60	38	98	

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Monterey	Monterey	1/1 - 4/30	\$ 75	\$46	\$121
			5/1 - 10/31	94	46	140
			11/1 - 12/31	75	46	121
	Napa	Napa	1/1 - 3/31	110	46	156
			4/1 - 11/15	125	46	171
			11/16 - 12/31	110	46	156
	Oakhurst	Madera	1/1 - 4/30	55	42	97
			5/1 - 9/30	79	42	121
			10/1 - 12/31	55	42	97
	Oakland	Alameda	Before 9/17/03	118	42	160
			After 9/16/03	105	42	147
	Ontario/Barstow/ Victorville	San Bernardino	All year	84	42	126
	Palm Springs	Riverside	1/1 - 5/31	129	46	175
			6/1 - 12/31	84	46	130
	Point Arena/Gualala	Mendocino	All year	109	42	151
	Redding	Shasta	All year	78	34	112
	Sacramento	Sacramento	Before 9/17/03	79	46	125
			After 9/16/03	93	46	139
	San Diego	San Diego	Before 6/12/03	99	50	149
			After 6/11/03	110	50	160
	San Francisco	San Francisco	Before 9/17/03	159	50	209
			After 9/16/03	139	50	189
	San Luis Obispo	San Luis Obispo	All year	79	42	121
	San Mateo/ Redwood City	San Mateo	Before 9/17/03	134	46	180
			After 9/16/03	102	46	148
	Santa Barbara	Santa Barbara	All year	114	42	156
Santa Cruz	Santa Cruz	All year	108	46	154	
Santa Monica	City limits of Santa Monica (see Los Angeles)	Before 9/17/03				
		1/1 - 5/31	109	42	151	
		6/1 - 9/30	125	42	167	
		10/1 - 12/31	109	42	151	
After 9/16/03		125	42	167		
Santa Rosa	Sonoma	All year	89	46	135	
Solano County	Solano; Travis AFB	All year	79	46	125	
South Lake Tahoe	El Dorado (see also Stateline, NV)	1/1 - 5/31	84	46	130	
		6/1 - 8/31	97	46	143	
		9/1 - 12/31	84	46	130	
Sunnyvale/Palo Alto/ San Jose	Santa Clara	Before 9/17/03	150	50	200	
		After 9/16/03	106	50	156	
Tahoe City	Placer	All year	145	46	191	
Truckee	Nevada	1/1 - 6/14	63	46	109	
		6/15 - 9/30	81	46	127	
		10/1 - 12/31	63	46	109	
Visalia	Tulare	All year	69	42	111	
West Sacramento	Yolo	All year	69	34	103	
Yosemite National Park	Mariposa	1/1 - 4/30	82	46	128	
		5/1 - 9/30	114	46	160	
		10/1 - 12/31	82	46	128	

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate			
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate	
CO	Aspen	Pitkin	1/1 - 4/30 5/1 - 12/31	\$145 89	\$46 46	\$191 135	
	Boulder	Boulder	All year	93	46	139	
	Colorado Springs	El Paso	Before 9/3/03				
			1/1 - 5/14	59	42	101	
			5/15 - 9/15	73	42	115	
			9/16 - 12/31	59	42	101	
			After 9/2/03	79	42	121	
	Cortez	Montezuma	All year	69	34	103	
	Crested Butte	City limits of Crested Butte (see Gunnison County)	1/1 - 4/15	97	46	143	
			4/16 - 6/15	58	46	104	
			6/16 - 11/14	71	46	117	
			11/15 - 12/31	97	46	143	
	Denver	Denver, Adams, and Arapahoe Counties, that portion of Westminster located in Jefferson County, and Lone Tree in Douglas County	All year	112	46	158	
	Durango	La Plata	1/1 - 5/14	70	42	112	
			5/15 - 9/30	99	42	141	
			10/1 - 12/31	70	42	112	
	Fort Collins	Larimer (except Loveland)	All year	76	38	114	
	Glenwood Springs	Garfield	1/1 - 5/14	55	34	89	
			5/15 - 10/15	95	34	129	
			10/16 - 12/31	55	34	89	
Grand Junction	Mesa	All year	64	34	98		
Gunnison	Gunnison (except Crested Butte)	1/1 - 5/14	55	38	93		
		5/15 - 9/30	70	38	108		
		10/1 - 12/31	55	38	93		
Jefferson County	Jefferson	All year	94	38	132		
Loveland	City limits of Loveland (see Larimer County)	All year	69	34	103		
Montrose	Montrose	All year	69	38	107		
Pueblo	Pueblo	1/1 - 5/31	58	38	96		
		6/1 - 9/30	72	38	110		
		10/1 - 12/31	58	38	96		
Silverthorne/Keystone	Summit	All year	170	42	212		
Steamboat Springs	Routt	All year	59	42	101		
Telluride	San Miguel	1/1 - 9/30	147	46	193		
		10/1 - 12/19	85	46	131		
		12/20 - 12/31	147	46	193		
Trinidad	Las Animas	All year	62	34	96		
Vail	Eagle	1/1 - 3/31	200	46	246		
		4/1 - 11/30	105	46	151		
		12/1 - 12/31	200	46	246		
CT	Bridgeport/Danbury	Fairfield	All year	109	42	151	
	Hartford	Hartford	All year	120	42	162	
	Lakeville/Salisbury	Litchfield	All year	95	42	137	
	Middlesex County	Middlesex	All year	78	34	112	
	New Haven	New Haven	All year	87	38	125	

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CT	New London/Groton	New London	1/1 - 4/30	\$ 79	\$38	\$117
			5/1 - 10/31	107	38	145
			11/1 - 12/31	79	38	117
	Putnam/Danielson	Windham	All year	56	34	90
	Storrs/Mansfield	Tolland	All year	70	34	104
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)		All year	150	50	200
DE	Dover	Kent	1/1 - 5/24	64	38	102
			5/25 - 9/4	75	38	113
			9/5 - 12/31	64	38	102
	Lewes	Sussex	All year	120	42	162
	Wilmington	New Castle	1/1 - 3/31	99	38	137
4/1 - 9/30			109	38	147	
10/1 - 12/31			99	38	137	
FL	Altamonte Springs	Seminole	All year	71	42	113
	Bradenton	Manatee	1/1 - 4/30	65	34	99
			5/1 - 12/31	55	34	89
	Cocoa Beach	Brevard	All year	105	38	143
	Daytona Beach	Volusia	1/1 - 1/31	69	42	111
			2/1 - 8/31	90	42	132
			9/1 - 12/31	69	42	111
	Fort Lauderdale	Broward	1/1 - 4/30	100	46	146
			5/1 - 12/14	69	46	115
			12/15 - 12/31	100	46	146
	Fort Myers	Lee	1/1 - 1/14	55	46	101
			1/15 - 4/15	70	46	116
			4/16 - 12/31	55	46	101
	Fort Pierce	St. Lucie	1/1 - 4/30	70	42	112
5/1 - 12/14			55	42	97	
12/15 - 12/31			70	42	112	
Fort Walton Beach	Okaloosa	1/1 - 4/30	80	42	122	
		5/1 - 10/31	110	42	152	
		11/1 - 12/31	80	42	122	
Gainesville	Alachua	All year	61	38	99	
Gulf Breeze	Santa Rosa	1/1 - 4/30	59	42	101	
		5/1 - 9/30	115	42	157	
		10/1 - 12/31	59	42	101	
Jacksonville/Mayport	Duval; Mayport Naval Station	All year	81	38	119	
Key West	Monroe	1/1 - 4/30	180	46	226	
		5/1 - 12/31	109	46	155	
Kissimmee	Osceola	1/1 - 1/31	64	38	102	
		2/1 - 4/30	77	38	115	
		5/1 - 12/31	64	38	102	
Lakeland	Polk	All year	71	38	109	

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
FL	Leesburg	Lake	1/1 - 4/15	\$ 68	\$34	\$102
			4/16 - 10/31	55	34	89
			11/1 - 12/31	68	34	102
	Miami	Dade	All year	98	46	144
	Naples	Collier	1/1 - 4/15	109	42	151
			4/16 - 12/15	69	42	111
			12/16 - 12/31	109	42	151
	Ocala	Marion	All year	59	34	93
	Orlando	Orange	All year	95	46	141
	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	All year	98	46	144
	Panama City	Bay	All year	74	42	116
	Pensacola	Escambia	All year	85	34	119
	Punta Gorda	Charlotte	1/1 - 4/15	75	38	113
			4/16 - 12/14	55	38	93
			12/15 - 12/31	75	38	113
Sarasota	Sarasota	1/1 - 4/30	80	42	122	
		5/1 - 12/31	70	42	112	
Sebring	Highlands	All year	64	34	98	
St. Augustine	St. Johns	All year	65	42	107	
Stuart	Martin	All year	57	42	99	
Tallahassee	Leon	All year	65	38	103	
Tampa/St. Petersburg	Pinellas, Hillsborough	All year	93	42	135	
Vero Beach	Indian River	1/1 - 4/15	99	34	133	
		4/16 - 12/14	59	34	93	
		12/15 - 12/31	99	34	133	
GA	Albany	Dougherty	All year	57	38	95
	Athens	Clarke	All year	69	38	107
	Atlanta	Fulton	All year	112	42	154
	Clayton County	Clayton	All year	89	34	123
	Cobb County	Cobb	All year	112	42	154
	Columbus	Muscogee	All year	63	38	101
	Conyers	Rockdale	All year	69	38	107
	DeKalb County	DeKalb	All year	112	42	154
	Dublin	Laurens	All year	57	34	91
	Gwinnett County	Gwinnett	All year	69	42	111
	Savannah	Chatham	All year	89	42	131
IA	Cedar Rapids	Linn	All year	60	30	90
	Des Moines	Polk	All year	67	34	101
ID	Boise	Ada	All year	61	42	103
	Coeur d'Alene	Kootenai	All year	56	38	94

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
ID	Ketchum	Blaine (except Sun Valley)	1/1 - 4/30	\$ 74	\$42	\$116
			5/1 - 11/30	84	42	126
			12/1 - 12/31	74	42	116
	McCall	Valley	All year	62	42	104
	Sun Valley	City limits of Sun Valley (see Blaine County)	All year	149	42	191
IL	Aurora	Kane (except Elgin)	All year	66	34	100
	Chicago	Cook, Lake	All year	155	50	205
	Du Page County	Du Page	All year	89	42	131
	Elgin	City limits of Elgin (see Kane County)	All year	60	34	94
	Rockford	Winnebago	All year	60	34	94
IN	Carmel	Hamilton	All year	65	42	107
	Fort Wayne	Allen	All year	58	34	92
	Indianapolis	Marion; Ft. Benjamin Harrison	Before 11/8/02	70	46	116
			After 11/7/02	83	46	129
	Lafayette	Tippecanoe	All year	59	34	93
	Michigan City	La Porte	All year	65	38	103
	Nashville	Brown	1/1 - 3/31	59	42	101
			4/1 - 11/15	75	42	117
11/16 - 12/31			59	42	101	
South Bend	St. Joseph	All year	61	38	99	
Valparaiso/Burlington Beach	Porter	All year	89	38	127	
KS	Kansas City/Overland Park	Wyandotte, Johnson	Before 11/8/02	85	42	127
			After 11/7/02	84	42	126
	Wichita	Sedgwick	All year	59	42	101
KY	Covington	Kenton	All year	80	42	122
	Hebron/Florence	Boone	After 5/26/03	80	42	122
	Lexington	Fayette	All year	65	34	99
	Louisville	Jefferson	All year	69	42	111
	Newport	Campbell	All year	74	34	108
LA	Baton Rouge	East Baton Rouge Parish	All year	78	42	120
	Gonzales	Ascension Parish	All year	59	38	97
	Lake Charles	Calcasieu Parish	All year	70	38	108
	New Orleans/ St. Bernard	Orleans, St. Bernard, Plaquemine, and Jefferson Parishes	1/1 - 5/31	139	46	185
			6/1 - 12/31	89	46	135
	Shreveport/Bossier City	Caddo Parish	All year	60	42	102
	Slidell	St. Tammany Parish	All year	65	34	99
St. Francisville	West Feliciana Parish	All year	75	42	117	
MA	Andover	Essex	All year	109	42	151
	Boston	Suffolk	Before 12/15/02	159	50	209
			After 12/14/02			
1/1 - 4/30			159	50	209	
			5/1 - 11/30	192	50	242
			12/1 - 12/31	159	50	209

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MA	Cambridge	Middlesex (except Lowell)	Before 12/15/02	\$159	\$50	\$209
			After 12/14/02			
			1/1 - 4/30	159	50	209
			5/1 - 11/30	192	50	242
			12/1 - 12/31	159	50	209
	Falmouth	City limits of Falmouth	1/1 - 5/31	70	38	108
			6/1 - 9/30	105	38	143
			10/1 - 12/31	70	38	108
	Hyannis	Barnstable	All year	94	42	136
	Lowell	City limits of Lowell (except Cambridge) (see Middlesex County)	All year	99	38	137
	Martha's Vineyard	Dukes	1/1 - 5/31	85	46	131
			6/1 - 10/15	150	46	196
			10/16 - 12/31	85	46	131
	Nantucket	Nantucket	1/1 - 6/14	75	46	121
			6/15 - 10/15	150	46	196
10/16 - 12/31			75	46	121	
New Bedford	City limits of New Bedford (see Bristol County)	1/1 - 5/14	65	38	103	
		5/15 - 10/15	75	38	113	
		10/16 - 12/31	65	38	103	
Northampton	Hampshire	All year	72	38	110	
Pittsfield	Berkshire	All year	65	42	107	
Plymouth	Plymouth	1/1 - 6/14	99	38	137	
		6/15 - 10/15	119	38	157	
		10/16 - 12/31	99	38	137	
Quincy	Norfolk	All year	74	42	116	
Springfield	Hampden	All year	99	38	137	
Taunton	Bristol (except New Bedford)	All year	74	34	108	
Worcester	Worcester	All year	79	38	117	
MD	Counties of Montgomery and Prince George's		All year	150	50	200
	Annapolis	Anne Arundel	All year	90	46	136
	Baltimore	Baltimore	All year	137	46	183
	Cambridge	Dorchester	All year	70	34	104
	Columbia	Howard	All year	110	46	156
	Frederick	Frederick	All year	65	34	99
	Grasonville	Queen Annes	All year	75	42	117
	Harford County	Harford	All year	104	42	146
	Lexington Park/Leonardtwn/Lusby	St. Mary's, Calvert	All year	75	38	113
	Ocean City	Worcester	1/1 - 6/14	59	46	105
6/15 - 10/31			144	46	190	
11/1 - 12/31			59	46	105	
St. Michaels	Talbot	All year	100	46	146	
ME	Bar Harbor	Hancock	1/1 - 6/14	89	42	131
			6/15 - 10/15	110	42	152
			10/16 - 12/31	89	42	131

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
ME	Bath	Sagadahoc	1/1 - 4/30	\$ 55	\$38	\$ 93
			5/1 - 10/31	61	38	99
			11/1 - 12/31	55	38	93
	Kennebunk/Kittery/Sanford	York	1/1 - 6/14	69	42	111
			6/15 - 10/31	129	42	171
11/1 - 12/31			69	42	111	
Portland	Cumberland	1/1 - 6/30	79	42	121	
		7/1 - 10/31	119	42	161	
		11/1 - 12/31	79	42	121	
Rockport	Knox	1/1 - 6/30	55	46	101	
		7/1 - 8/26	87	46	133	
		8/27 - 12/31	55	46	101	
Wiscasset	Lincoln	1/1 - 6/30	72	42	114	
		7/1 - 10/31	99	42	141	
		11/1 - 12/31	72	42	114	
MI	Ann Arbor	Washtenaw	All year	75	42	117
	Berrien County	Berrien	All year	59	34	93
	Charlevoix	Charlevoix	1/1 - 5/31	59	42	101
			6/1 - 8/31	105	42	147
			9/1 - 12/31	59	42	101
	Detroit	Wayne	Before 12/15/02	109	50	159
			After 12/14/02	108	50	158
	East Lansing/Lansing	Ingham	All year	65	42	107
	Frankenmuth	Saginaw	All year	69	34	103
	Frankfort	Benzie	All year	62	34	96
	Gaylord	Otsego	All year	65	38	103
	Grand Rapids	Kent	All year	62	38	100
	Holland	Ottawa	All year	60	38	98
	Leland	Leelanau	All year	75	38	113
	Mackinac Island	Mackinac	All year	165	46	211
	Midland	Midland	All year	72	38	110
	Mt. Pleasant	Isabella	All year	65	38	103
	Muskegon	Muskegon	1/1 - 4/30	59	34	93
			5/1 - 8/31	79	34	113
			9/1 - 12/31	59	34	93
Ontonagon	Ontonagon	All year	65	34	99	
Petoskey	Emmet	1/1 - 5/31	55	42	97	
		6/1 - 10/31	65	42	107	
		11/1 - 12/31	55	42	97	
Pontiac/Troy/Auburn Hills	Oakland	All year	94	42	136	
Sault Ste. Marie	Chippewa	1/1 - 5/14	55	38	93	
		5/15 - 10/15	63	38	101	
		10/16 - 12/31	55	38	93	
South Haven	Van Buren	All year	76	38	114	
Traverse City	Grand Traverse	All year	125	46	171	
Warren	Macomb	All year	79	38	117	
MN	Anoka County	Anoka	All year	65	38	103

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MN	Dakota County	Dakota	All year	\$ 80	\$38	\$118
	Duluth	St. Louis	1/1 - 5/31	56	42	98
			6/1 - 10/31	85	42	127
			11/1 - 12/31	56	42	98
Minneapolis/St. Paul	Hennepin, Ramsey; Ft. Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO)	Before 11/8/02	95	50	145	
		After 11/7/02	110	50	160	
Rochester	Olmsted	All year	73	38	111	
MO	Branson	Taney	1/1 - 3/31	55	38	93
			4/1 - 12/31	62	38	100
	Hannibal	Marion	All year	57	34	91
	Jefferson City	Cole	All year	60	34	94
	Kansas City	Jackson, Clay; Kansas City International Airport	Before 11/8/02	85	46	131
			After 11/7/02	84	46	130
	Osage Beach	Camden	All year	89	34	123
	Platte	Platte (except Kansas City International Airport)	Before 11/8/02	61	38	99
			After 11/7/02	84	38	122
Springfield	Greene	All year	63	34	97	
St. Louis	St. Louis, St. Charles	Before 12/15/02	90	50	140	
		After 12/14/02	102	50	152	
St. Robert/Ft. Leonardwood	Pulaski	All year	74	34	108	
MS	Bay St. Louis	Hancock	1/1 - 3/31	55	38	93
			4/1 - 10/31	69	38	107
			11/1 - 12/31	55	38	93
Biloxi/Gulfport	Harrison	All year	61	42	103	
Robinsonville	Tunica	All year	59	34	93	
MT	Big Sky	Gallatin (except West Yellowstone)	All year	125	46	171
	Polson/Kalispell	Lake, Flathead	1/1 - 5/31	55	34	89
			6/1 - 9/15	64	34	98
9/16 - 12/31			55	34	89	
West Yellowstone	City limits of West Yellowstone (see Gallatin County)	1/1 - 5/31	55	38	93	
		6/1 - 9/30	92	38	130	
		10/1 - 12/31	55	38	93	
NC	Atlantic Beach	Carteret	1/1 - 5/31	55	34	89
			6/1 - 8/31	64	34	98
			9/1 - 12/31	55	34	89
	Chapel Hill	Orange	Before 5/27/03	80	42	122
			After 5/26/03	82	42	124
	Charlotte	Mecklenburg	Before 12/15/02	71	42	113
			After 12/14/02	81	42	123
	Cherokee	Swain	1/1 - 3/31	55	34	89
4/1 - 10/31			62	34	96	
11/1 - 12/31			55	34	89	
Fayetteville	Cumberland	All year	63	38	101	
Greensboro	Guilford	All year	87	42	129	
Greenville	Pitt	All year	64	34	98	

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NC	Kill Devil	Dare	1/1 - 2/28	\$ 75	\$42	\$117
			3/1 - 4/30	55	42	97
			5/1 - 9/30	114	42	156
			10/1 - 12/31	75	42	117
	New Bern/Havelock	Craven	All year	62	38	100
	Raleigh	Wake	Before 5/27/03	74	42	116
			After 5/26/03	82	42	124
Research Triangle Park/Durham	Durham	Before 5/27/03	85	46	131	
		After 5/26/03	82	46	128	
Wilmington	New Hanover	1/1 - 3/31	58	38	96	
		4/1 - 9/15	65	38	103	
		9/16 - 12/31	58	38	96	
Winston-Salem	Forsyth	All year	64	42	106	
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	42	105
NH	Concord	Merrimack	1/1 - 4/30	58	38	96
			5/1 - 10/31	68	38	106
			11/1 - 12/31	58	38	96
	Conway	Carroll	All year	89	42	131
	Durham	Strafford	All year	89	34	123
	Hanover/Sullivan County	Grafton, Sullivan	All year	95	38	133
	Laconia	Belknap	All year	73	38	111
	Manchester	Hillsborough	All year	89	38	127
Newington	Rockingham (except Portsmouth); Pease AFB	1/1 - 6/30	65	38	103	
		7/1 - 10/31	81	38	119	
		11/1 - 12/31	65	38	103	
Portsmouth	City limits of Portsmouth (see Rockingham County)	1/1 - 10/15	85	42	127	
		10/16 - 12/31	69	42	111	
NJ	Atlantic City	Atlantic	1/1 - 5/31	109	46	155
			6/1 - 11/30	149	46	195
			12/1 - 12/31	109	46	155
	Cape May	Cape May (except Ocean City)	1/1 - 5/31	95	46	141
			6/1 - 11/30	155	46	201
			12/1 - 12/31	95	46	141
	Cherry Hill/Camden/Moorestown	Camden, Burlington	All year	74	46	120
	Eatontown	Monmouth (except Freehold); Ft. Monmouth	All year	84	42	126
	Edison	Middlesex (except Piscataway)	All year	169	34	203
	Flemington	Hunterdon	All year	80	38	118
	Freehold	City limits of Freehold (see Monmouth County)	All year	85	38	123
	Millville	Cumberland	All year	58	34	92
	Newark	Bergen, Essex, Hudson, and Passaic	All year	125	46	171
	Ocean City	City limits of Ocean City (see Cape May County)	1/1 - 6/14	80	42	122
6/15 - 9/15			215	42	257	
9/16 - 12/31			80	42	122	
Parsippany/Picatinney Arsenal/Dover	Morris	All year	114	42	156	
Piscataway/Belle Mead	Somerset; city limits of Piscataway	All year	144	42	186	
Princeton/Trenton	Mercer	All year	139	46	185	

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NJ	Toms River	Ocean	1/1 - 5/14 5/15 - 9/15 9/16 - 12/31	\$ 79 89 79	\$42 42 42	\$121 131 121
	Union County	Union	All year	107	42	149
NM	Albuquerque	Bernalillo	Before 12/15/02 After 12/14/02	65 72	42 42	107 114
	Cloudcroft	Otero	1/1 - 5/31 6/1 - 10/31 11/1 - 12/31	65 74 65	34 34 34	99 108 99
	Las Cruces	Doña Ana	All year	60	34	94
	Los Alamos	Los Alamos	All year	71	38	109
	Santa Fe	Santa Fe	All year	99	46	145
	Taos	Taos	All year	75	38	113
	NV	Incline Village/Crystal Bay	City limits of Incline Village and Crystal Bay	1/1 - 5/14 5/15 - 9/15 9/16 - 12/31	79 99 79	42 42 42
Las Vegas		Clark; Nellis AFB	All year	79	42	121
Stateline		Douglas (see also South Lake Tahoe, CA)	All year	129	46	175
NY	Albany	Albany	All year	96	46	142
	The Bronx/Queens	The boroughs of The Bronx and Queens	All year	168	46	214
	Brooklyn	The borough of Brooklyn	Before 9/3/03 After 9/2/03	168 198	46 46	214 244
	Buffalo	Erie	All year	78	42	120
	Glens Falls	Warren	1/1 - 5/31	55	38	93
			6/1 - 9/30	74	38	112
			10/1 - 12/31	55	38	93
	Ithaca	Tompkins	All year	69	38	107
	Kingston	Ulster	All year	79	42	121
	Lake Placid	Essex	1/1 - 6/14	59	42	101
			6/15 - 10/15	86	42	128
			10/16 - 12/31	59	42	101
	Manhattan	The borough of Manhattan	All year	208	50	258
	Nassau County/Great Neck	Nassau	All year	190	46	236
	Niagara Falls	Niagara	1/1 - 4/30	55	38	93
			5/1 - 10/31	89	38	127
			11/1 - 12/31	55	38	93
Nyack/Palisades	Rockland	1/1 - 3/31	57	42	99	
		4/1 - 9/30	67	42	109	
		10/1 - 12/31	57	42	99	
Owego	Tioga	All year	73	34	107	
Poughkeepsie	Dutchess	All year	74	42	116	
Rochester	Monroe	All year	83	46	129	
Saratoga Springs	Saratoga	1/1 - 6/30	75	42	117	
		7/1 - 10/31	95	42	137	
		11/1 - 12/31	75	42	117	
Staten Island	Richmond	All year	120	46	166	
Suffolk County	Suffolk	All year	149	42	191	

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NY	Syracuse	Onondaga	All year	\$ 70	\$38	\$108
	Tarrytown	Westchester (except White Plains)	All year	114	46	160
	Waterloo/Romulus	Seneca	1/1 - 6/14	69	34	103
			6/15 - 9/15	89	34	123
			9/16 - 12/31	69	34	103
	Watkins Glen	Schuylar	All year	59	38	97
	West Point	Orange	All year	121	38	159
White Plains	City limits of White Plains (see Westchester County)	All year	165	46	211	
OH	Akron	Summit	All year	72	42	114
	Bellevue	Huron	All year	72	34	106
	Cambridge	Guernsey	All year	60	34	94
	Cincinnati	Hamilton, Warren	Before 5/27/03	69	50	119
			After 5/26/03	80	50	130
	Cleveland	Cuyahoga	All year	86	46	132
	Columbus	Franklin	All year	75	42	117
	Dayton	Montgomery; Wright-Patterson AFB	All year	65	34	99
	Fairborn	Greene	All year	66	38	104
	Geneva	Ashtabula	All year	59	38	97
	Hamilton	Butler	All year	59	38	97
	Lancaster	Fairfield	All year	66	34	100
	Port Clinton/Oak Harbor	Ottawa	1/1 - 5/31	69	38	107
			6/1 - 9/5	95	38	133
9/6 - 12/31			69	38	107	
Sandusky	Erie	1/1 - 4/30	55	42	97	
		5/1 - 9/5	85	42	127	
		9/6 - 12/31	55	42	97	
Toledo	Lucas	All year	69	34	103	
OK	Oklahoma City	Oklahoma	All year	65	42	107
OR	Ashland	Jackson	All year	59	46	105
	Beaverton	Washington	All year	59	42	101
	Bend	Deschutes	1/1 - 5/31	59	42	101
			6/1 - 9/30	69	42	111
			10/1 - 12/31	59	42	101
	Clackamas	Clackamas	All year	66	38	104
	Crater Lake	Klamath	All year	74	34	108
	Eugene	Lane (except Florence)	All year	62	42	104
	Florence	City limits of Florence (see Lane County)	All year	80	38	118
	Gold Beach	Curry	All year	58	34	92
	Lincoln City/Newport	Lincoln	All year	65	38	103
Portland	Multnomah	All year	91	42	133	
Seaside	Clatsop	1/1 - 6/30	59	38	97	
		7/1 - 8/31	79	38	117	
		9/1 - 12/31	59	38	97	
PA	Allentown	Lehigh	All year	62	34	96
	Chester/Radnor/Essington	Delaware (except Wayne)	All year	75	38	113

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
PA	Easton	Northampton	All year	\$ 69	\$34	\$103
	Erie	Erie	All year	65	34	99
	Gettysburg	Adams	1/1 - 4/30	55	38	93
			5/1 - 10/31	82	38	120
			11/1 - 12/31	55	38	93
	Harrisburg	Dauphin (except Hershey)	All year	79	46	125
	Hershey	City limits of Hershey (see Dauphin County)	1/1 - 5/31	55	42	97
			6/1 - 9/15	125	42	167
			9/16 - 12/31	55	42	97
	King of Prussia/Ft. Washington/Bala Cynwyd	Montgomery	Before 11/8/02	119	46	165
			After 11/7/02	124	46	170
	Lancaster	Lancaster	1/1 - 4/30	60	42	102
			5/1 - 10/31	70	42	112
			11/1 - 12/31	60	42	102
	Malvern/Downington/Valley Forge	Chester	All year	83	42	125
Mechanicsburg	Cumberland	All year	74	34	108	
Philadelphia	Philadelphia	Before 11/8/02	118	50	168	
		After 11/7/02	124	50	174	
Pittsburgh	Allegheny	Before 12/15/02	79	46	125	
		After 12/14/02	90	46	136	
Reading	Berks	All year	75	42	117	
Scranton	Lackawanna	All year	60	34	94	
Warminster	Bucks; Navy Air Development Center	All year	75	38	113	
Wayne	City limits of Wayne (see Delaware County)	All year	100	46	146	
RI	East Greenwich	Kent; Naval Construction Battalion Center, Davisville	All year	79	42	121
	Newport	Newport	1/1 - 3/31	79	46	125
			4/1 - 12/31	111	46	157
	North Kingstown	Washington	All year	89	30	119
Providence	Providence	All year	89	46	135	
SC	Aiken	Aiken	All year	65	34	99
	Charleston/Berkeley County	Charleston, Berkeley	All year	106	42	148
	Columbia	Richland	All year	65	34	99
	Greenville	Greenville	All year	65	42	107
	Hilton Head	Beaufort	1/1 - 3/14	75	46	121
			3/15 - 9/30	95	46	141
10/1 - 12/31			75	46	121	
Myrtle Beach	Horry; Myrtle Beach AFB	1/1 - 2/28	59	46	105	
		3/1 - 11/30	99	46	145	
		12/1 - 12/31	59	46	105	
SD	Custer	1/1 - 6/14	55	34	89	
		6/15 - 8/19	70	34	104	
		8/20 - 12/31	55	34	89	

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
SD	Hot Springs	Fall River	1/1 - 6/14	\$ 79	\$34	\$113
			6/15 - 10/15	108	34	142
			10/16 - 12/31	79	34	113
	Rapid City	Pennington	1/1 - 5/14	55	34	89
			5/15 - 9/30	99	34	133
			10/1 - 12/31	55	34	89
	Sturgis	Meade	1/1 - 6/14	55	30	85
			6/15 - 8/15	79	30	109
			8/16 - 12/31	55	30	85
TN	Alcoa/Townsend	Blount	All year	63	34	97
	Gatlinburg	Sevier	1/1 - 4/30	70	42	112
			5/1 - 10/31	78	42	120
			11/1 - 12/31	70	42	112
	Memphis	Shelby	All year	75	42	117
	Murfreesboro	Rutherford	All year	57	34	91
Nashville	Davidson	All year	82	46	128	
Williamson County	Williamson	All year	60	34	94	
TX	Amarillo	Potter	All year	57	34	91
	Arlington/Grapevine	Tarrant	Before 9/17/03	77	38	115
			After 9/16/03	112	38	150
	Austin	Travis	Before 9/3/03	80	42	122
			After 9/2/03	83	42	125
	Bryan	Brazos (except College Station)	All year	60	34	94
	College Station	City limits of College Station (see Brazos County)	All year	69	38	107
	Corpus Christi	Nueces	All year	59	42	101
	Dallas	Dallas	Before 9/17/03	89	46	135
			After 9/16/03	95	46	141
	El Paso	El Paso	All year	78	34	112
	Fort Davis	Jeff Davis	All year	68	34	102
	Fort Worth	City limits of Fort Worth	Before 9/17/03	94	42	136
			After 9/16/03	96	42	138
	Galveston	Galveston	All year	76	46	122
	Granbury	Hood	All year	60	30	90
	Houston	Harris; L.B. Johnson Space Center, Ellington AFB	Before 9/3/03	73	46	119
			After 9/2/03	87	46	133
	Killeen	Bell	All year	59	34	93
	Laredo	Webb	All year	70	34	104
McAllen	Hidalgo	All year	70	38	108	
Plano	Collin	All year	70	38	108	
San Antonio	Bexar	All year	91	46	137	
South Padre Island	Cameron	1/1 - 2/28	70	38	108	
		3/1 - 8/15	91	38	129	
		8/16 - 12/31	70	38	108	
Waco	McLennan	All year	57	34	91	
UT	Bullfrog	Garfield	All year	73	34	107
	Cedar City	Iron	All year	59	38	97

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
UT	Moab	Grand	1/1 - 3/14	\$ 55	\$38	\$ 93
			3/15 - 10/31	90	38	128
			11/1 - 12/31	55	38	93
	Ogden/Layton/Davis County	Weber, Davis	All year	69	38	107
	Park City	Summit	1/1 - 3/31	169	46	215
4/1 - 12/14			79	46	125	
12/15 - 12/31			169	46	215	
Provo	Utah	1/1 - 2/28	60	42	102	
		3/1 - 10/31	69	42	111	
		11/1 - 12/31	60	42	102	
Salt Lake City	Salt Lake; Dugway Proving Ground, Tooele Army Depot	Before 9/3/03	75	38	113	
		After 9/2/03	80	38	118	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		All year	150	50	200
	Charlottesville		All year	60	46	106
	Colonial Heights		Before 5/27/03	77	34	111
			After 5/26/03	80	34	114
	Dinwiddie County	Dinwiddie	All year	77	34	111
	Fredericksburg	Spotsylvania, Stafford	All year	72	30	102
	Hopewell		Before 5/27/03	77	34	111
			After 5/26/03	69	34	103
	Lynchburg		All year	64	42	106
	Manassas/Woodbridge	Prince William	All year	84	38	122
	Petersburg		Before 5/27/03	77	34	111
			After 5/26/03	69	34	103
	Prince George County	Prince George	Before 5/27/03	77	34	111
			After 5/26/03	69	34	103
	Richmond	Chesterfield, Henrico; Defense Supply Center	Before 5/27/03	77	42	119
After 5/26/03			80	42	122	
Roanoke		All year	59	38	97	
Virginia Beach	Virginia Beach (also Norfolk, Portsmouth, and Chesapeake)	1/1 - 3/31	55	42	97	
		4/1 - 10/31	109	42	151	
		11/1 - 12/31	55	42	97	
Wallops Island	Accomack	1/1 - 5/31	69	38	107	
		6/1 - 9/5	89	38	127	
		9/6 - 12/31	69	38	107	
Williamsburg	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)	1/1 - 3/31	59	42	101	
		4/1 - 10/31	99	42	141	
		11/1 - 12/31	59	42	101	
Wintergreen	Nelson	All year	125	46	171	
VT	Burlington/St. Albans	Chittenden, Franklin	All year	89	38	127
	Manchester	Bennington	All year	68	46	114
	Middlebury	Addison	All year	68	42	110
	Montpelier	Washington	All year	62	34	96

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
VT	White River Junction	Windsor	1/1 - 9/14	\$ 55	\$34	\$ 89
			9/15 - 10/31	90	34	124
			11/1 - 12/31	55	34	89
WA	Anacortes	Skagit, Island	All year	64	42	106
	Bremerton	Kitsap	All year	61	38	99
	Everett	Snohomish (except Lynnwood)	All year	59	42	101
	Friday Harbor	San Juan	1/1 - 4/30	65	46	111
			5/1 - 9/30	95	46	141
			10/1 - 12/31	65	46	111
	Lynnwood	City limits of Lynnwood (see Snohomish County)	All year	89	38	127
	Ocean Shores	Grays Harbor	1/1 - 3/31	55	42	97
			4/1 - 9/30	82	42	124
			10/1 - 12/31	55	42	97
	Olympia/Tumwater	Thurston	All year	58	42	100
	Port Angeles	City limits of Port Angeles (see Clallam County)	All year	65	42	107
	Port Townsend	Jefferson	All year	79	38	117
Seattle	King	All year	143	50	193	
Sequim	Clallam (except Port Angeles)	1/1 - 6/28	55	38	93	
		6/29 - 9/1	62	38	100	
		9/2 - 12/31	55	38	93	
Spokane	Spokane	All year	63	42	105	
Tacoma	Pierce	All year	79	34	113	
WI	Brookfield	Waukesha	All year	66	42	108
	Green Bay	Brown	All year	59	38	97
	Lake Geneva	Walworth	1/1 - 5/31	66	42	108
			6/1 - 9/4	85	42	127
			9/5 - 12/31	66	42	108
	Madison	Dane	All year	62	42	104
	Milwaukee	Milwaukee	All year	95	46	141
	Racine	Racine	All year	80	34	114
	Sheboygan	Sheboygan	All year	59	34	93
Sturgeon Bay	Door	1/1 - 5/14	56	38	94	
		5/15 - 10/15	81	38	119	
		10/16 - 12/31	56	38	94	
Wisconsin Dells	Columbia	1/1 - 5/31	55	42	97	
		6/1 - 9/30	85	42	127	
		10/1 - 12/31	55	42	97	
WV	Berkeley Springs	Morgan	All year	69	38	107
	Charleston	Kanawha	All year	78	42	120
	Martinsburg/Hedgesville	Berkeley	All year	59	34	93
	Morgantown	Monongalia	All year	66	38	104
	Shepherdstown	Jefferson	All year	79	38	117
	Wheeling	Ohio	All year	71	38	109

Table 3. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
WY	Cody	Park	1/1 - 5/14	\$ 55	\$34	\$ 89
			5/15 - 10/15	98	34	132
			10/16 - 12/31	55	34	89
	Jackson	Teton	1/1 - 9/15	115	46	161
			9/16 - 10/31	69	46	115
			11/1 - 12/31	115	46	161

¹**Transition rule.** In lieu of the updated GSA rates in *Table 4*, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2003 (*Table 3*) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2003. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2003, through December 31, 2003. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

²Unless otherwise specified, the per diem locality is defined as “all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries.”

³Per diem localities with county definitions shall include “all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately).”

⁴When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the two rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.

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

Table 4. Maximum Federal Per Diem Rates (Effective October 1, 2003 – September 30, 2004)¹

Note: The standard rate of \$86 (\$55 for lodging and \$31 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation allowances. (See parts 302–2, 302–4, and 302–5 of 41 CFR.)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
AL	Birmingham	Jefferson	All year	\$ 59	\$43	\$102
	Decatur	Morgan	All year	69	35	104
	Gulf Shores	Baldwin	1/1 - 5/14	64	39	103
			5/15 - 9/4	101	39	140
			9/5 - 12/31	64	39	103
	Huntsville	Madison	All year	67	39	106
Montgomery	Montgomery	All year	57	43	100	
Tuscaloosa	Tuscaloosa	All year	63	35	98	
AR	Hot Springs	Garland	All year	60	35	95
	Little Rock	Pulaski	All year	72	39	111
AZ	Casa Grande	Pinal	1/1 - 4/30	80	39	119
			5/1 - 12/31	65	39	104
	Chinle	Apache	1/1 - 4/30	55	39	94
			5/1 - 10/31	98	39	137
			11/1 - 12/31	55	39	94
	Flagstaff	All points in Coconino County not covered under Grand Canyon per diem area	1/1 - 4/30	55	39	94
			5/1 - 10/31	67	39	106
			11/1 - 12/31	55	39	94
	Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	1/1 - 4/30	94	47	141
			5/1 - 10/21	106	47	153
10/22 - 12/31			94	47	141	
Kayenta	Navajo	1/1 - 4/14	65	35	100	
		4/15 - 10/15	98	35	133	
		10/16 - 12/31	65	35	100	
Phoenix/Scottsdale	Maricopa	1/1 - 4/15	107	47	154	
		4/16 - 5/31	79	47	126	
		6/1 - 8/31	59	47	106	
		9/1 - 12/31	90	47	137	
Tucson	Pima; Davis-Monthan AFB	1/1 - 4/15	85	43	128	
		4/16 - 12/31	58	43	101	
Yuma	Yuma	All year	68	43	107	
CA	Barstow/Ontario/Victorville	San Bernardino	All year	84	43	127
	Clearlake	Lake	1/1 - 5/4	69	35	104
			5/5 - 9/30	85	35	120
			10/1 - 12/31	69	35	104
	Contra Costa County	Contra Costa	All year	108	47	155
	Death Valley	Inyo	All year	60	47	107
	Fresno	Fresno	All year	73	35	108
	Kern County	Kern	All year	68	43	111
	Lemoore	Kings	All year	67	31	98
Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB; Naval Weapons Center and Ordnance Test Station, China Lake (see Santa Monica)	All year	106	51	157	
Mammoth Lakes	Mono	All year	70	47	117	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Marin County	Marin	All year	\$108	\$47	\$155
	Merced	Merced	All year	62	35	97
	Modesto	Stanislaus	All year	60	39	99
	Monterey	Monterey	1/1 - 4/30	75	47	122
			5/1 - 10/31	94	47	141
			11/1 - 12/31	75	47	122
	Napa	Napa	1/1 - 3/31	110	47	157
			4/1 - 11/15	125	47	172
			11/16 - 12/31	110	47	157
	Oakhurst	Madera	1/1 - 4/30	55	43	98
			5/1 - 9/30	79	43	122
			10/1 - 12/31	55	43	98
	Oakland	Alameda	All year	105	43	148
	Palm Springs	Riverside	1/1 - 5/31	129	47	176
			6/1 - 12/31	84	47	131
	Point Arena/Gualala	Mendocino	All year	109	43	152
	Redding	Shasta	All year	78	35	113
	Redwood City/San Mateo	San Mateo	All year	102	47	149
	Sacramento	Sacramento	All year	93	47	140
	San Diego	San Diego	All year	110	51	161
	San Francisco	San Francisco	All year	139	51	190
	San Luis Obispo	San Luis Obispo	All year	79	43	122
	Santa Barbara	Santa Barbara	All year	114	43	157
	Santa Cruz	Santa Cruz	All year	108	47	155
	Santa Monica	City limits of Santa Monica (see Los Angeles)	All year	125	43	168
	Santa Rosa	Sonoma	All year	89	47	136
	Solano County	Solano; Travis AFB	All year	79	47	126
South Lake Tahoe	El Dorado (see also Stateline, NV)	1/1 - 5/31	84	47	131	
		6/1 - 8/31	97	47	144	
		9/1 - 12/31	84	47	131	
Stockton	San Joaquin	All year	73	31	104	
Sunnyvale/Palo Alto/San Jose	Santa Clara	All year	106	51	157	
Tahoe City	Placer	All year	145	47	192	
Truckee	Nevada	1/1 - 6/14	63	47	110	
		6/15 - 9/30	81	47	128	
		10/1 - 12/31	63	47	110	
Visalia	Tulare	All year	69	43	112	
West Sacramento	Yolo	All year	69	35	104	
Yosemite National Park	Mariposa	1/1 - 4/30	82	47	129	
		5/1 - 9/30	114	47	161	
		10/1 - 12/31	82	47	129	
CO	Aspen	1/1 - 4/30	145	47	192	
		5/1 - 12/31	89	47	136	
	Boulder/Broomfield	Boulder, Broomfield	All year	93	47	140
Colorado Springs	El Paso	All year	79	43	122	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CO	Cortez	Montezuma	All year	\$ 69	\$35	\$104
	Crested Butte	City limits of Crested Butte (see Gunnison County)	1/1 - 4/15	97	47	144
			4/16 - 6/15	58	47	105
			6/16 - 11/14	71	47	118
			11/15 - 12/31	97	47	144
	Denver	Denver, Adams, and Arapahoe Counties, that portion of Westminster located in Jefferson County, and Lone Tree in Douglas County	All year	112	47	159
	Durango	La Plata	1/1 - 5/14	70	43	113
			5/15 - 9/30	99	43	142
			10/1 - 12/31	70	43	113
	Fort Collins	Larimer (except Loveland)	All year	76	39	115
	Glenwood Springs	Garfield	1/1 - 5/14	55	35	90
			5/15 - 10/15	95	35	130
			10/16 - 12/31	55	35	90
	Grand Junction	Mesa	All year	64	35	99
	Gunnison	Gunnison (except Crested Butte)	1/1 - 5/14	55	39	94
			5/15 - 9/30	70	39	109
			10/1 - 12/31	55	39	94
	Jefferson County	Jefferson	All year	94	39	133
	Loveland	City limits of Loveland (see Larimer County)	All year	69	35	104
	Montrose	Montrose	All year	69	39	108
Pueblo	Pueblo	1/1 - 5/31	58	39	97	
		6/1 - 9/30	72	39	111	
		10/1 - 12/31	58	39	97	
Silverthorne/Keystone	Summit	All year	170	43	213	
Steamboat Springs	Routt	All year	59	43	102	
Telluride	San Miguel	1/1 - 9/30	147	47	194	
		10/1 - 12/19	85	47	132	
		12/20 - 12/31	147	47	194	
Trinidad	Las Animas	All year	62	35	97	
Vail	Eagle	1/1 - 3/31	200	47	247	
		4/1 - 11/30	105	47	152	
		12/1 - 12/31	200	47	247	
CT	Bridgeport/Danbury	Fairfield	All year	109	43	152
	Hartford	Hartford	All year	120	43	163
	Lakeville/Salisbury	Litchfield	All year	95	43	138
	Middlesex County	Middlesex	All year	78	35	113
	New Haven	New Haven	All year	87	39	126
	New London/Groton	New London	1/1 - 4/30	79	39	118
			5/1 - 10/31	107	39	146
			11/1 - 12/31	79	39	118
Putnam/Danielson	Windham	All year	56	35	91	
Storrs/Mansfield	Tolland	All year	70	35	105	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
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)		All year	\$150	\$51	\$201
DE	Dover	Kent	1/1 - 5/24 5/25 - 9/4 9/5 - 12/31	64 75 64	39 39 39	103 114 103
	Lewes	Sussex	All year	120	43	163
	Wilmington	New Castle	1/1 - 3/31 4/1 - 9/30 10/1 - 12/31	99 109 99	39 39 39	138 148 138
FL	Altamonte Springs	Seminole	All year	71	43	114
	Bradenton	Manatee	1/1 - 4/30	65	35	100
			5/1 - 12/31	55	35	90
	Cocoa Beach	Brevard	All year	105	39	144
	Daytona Beach	Volusia	1/1 - 1/31	69	43	112
			2/1 - 8/31	90	43	133
			9/1 - 12/31	69	43	112
	Fort Lauderdale	Broward	1/1 - 4/30	100	47	147
			5/1 - 12/14	69	47	116
			12/15 - 12/31	100	47	147
	Fort Myers	Lee	1/1 - 1/14	55	47	102
			1/15 - 4/15	70	47	117
			4/16 - 12/31	55	47	102
	Fort Pierce	St. Lucie	1/1 - 4/30	70	43	113
			5/1 - 12/14	55	43	98
12/15 - 12/31			70	43	113	
Fort Walton Beach	Okaloosa	1/1 - 4/30	80	43	123	
		5/1 - 10/31	110	43	153	
		11/1 - 12/31	80	43	123	
Gainesville	Alachua	All year	61	39	100	
Gulf Breeze	Santa Rosa	1/1 - 4/30	59	43	102	
		5/1 - 9/30	115	43	158	
		10/1 - 12/31	59	43	102	
Jacksonville/Mayport Naval Station	Duval; City of Jacksonville	All year	77	39	116	
Key West	Monroe	1/1 - 4/30	180	47	227	
		5/1 - 12/31	109	47	156	
Kissimmee	Osceola	1/1 - 1/31	64	39	103	
		2/1 - 4/30	77	39	116	
		5/1 - 12/31	64	39	103	
Lakeland	Polk	All year	71	39	110	
Leesburg	Lake	1/1 - 4/15	68	35	103	
		4/16 - 10/31	55	35	90	
		11/1 - 12/31	68	35	103	
Miami	Dade	All year	107	47	154	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
FL	Naples	Collier	1/1 - 4/15	\$130	\$43	\$173
			4/16 - 12/15	73	43	116
			12/16 - 12/31	130	43	173
	Ocala	Marion	All year	59	35	94
	Orlando	Orange	All year	95	47	142
	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	All year	107	47	154
	Panama City	Bay	All year	74	43	117
	Pensacola	Escambia	All year	85	35	120
	Punta Gorda	Charlotte	1/1 - 4/15	75	39	114
			4/16 - 12/14	55	39	94
			12/15 - 12/31	75	39	114
	Sarasota	Sarasota	1/1 - 4/30	106	43	149
			5/1 - 12/31	81	43	124
	Sebring	Highlands	All year	64	35	99
St. Augustine	St. Johns	All year	65	43	108	
Stuart	Martin	All year	57	43	100	
Tallahassee	Leon	All year	65	39	104	
Tampa/St. Petersburg	Pinellas, Hillsborough	All year	95	43	138	
Vero Beach	Indian River	1/1 - 4/15	99	35	134	
		4/16 - 12/14	59	35	94	
		12/15 - 12/31	99	35	134	
GA	Albany	Dougherty	All year	57	39	96
	Athens	Clarke	All year	69	39	108
	Atlanta	Fulton	All year	112	43	155
	Brunswick	Glynn	All year	63	31	94
	Clayton County	Clayton	All year	89	35	124
	Cobb County	Cobb	All year	112	43	155
	Columbus	Muscogee	All year	63	39	102
	Conyers	Rockdale	All year	69	39	108
	DeKalb County	DeKalb	All year	112	43	155
	Dublin	Laurens	All year	57	35	92
	Gwinnett County	Gwinnett	All year	69	43	112
	Savannah	Chatham	All year	93	43	136
IA	Cedar Rapids	Linn	All year	60	31	91
	Des Moines	Polk	All year	67	35	102
ID	Boise	Ada	All year	61	43	104
	Coeur d'Alene	Kootenai	1/1 - 5/31	86	39	125
			6/1 - 9/30	140	39	179
10/1 - 12/31			86	39	125	
Ketchum	Blaine (except Sun Valley)	1/1 - 4/30	74	43	117	
		5/1 - 11/30	84	43	127	
		12/1 - 12/31	74	43	117	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
ID	McCall	Valley	All year	\$ 62	\$43	\$105
	Sun Valley	City limits of Sun Valley (see Blaine County)	All year	149	43	192
IL	Aurora	Kane (except Elgin)	All year	66	35	101
	Chicago	Cook, Lake	All year	155	51	206
	Du Page County	Du Page	All year	89	43	132
	Elgin	City limits of Elgin (see Kane County)	All year	60	35	95
	Rockford	Winnebago	All year	60	35	95
	Springfield	Sangamon	All year	64	31	95
IN	Bloomington	Monroe	All year	63	31	94
	Carmel	Hamilton	All year	65	43	108
	Fort Wayne	Allen	All year	58	35	93
	Indianapolis	Marion; Ft. Benjamin Harrison	All year	87	47	134
	Lafayette	Tippecanoe	All year	59	35	94
	Michigan City	La Porte	All year	65	39	104
	Nashville	Brown	1/1 - 3/31	59	43	102
			4/1 - 11/15	75	43	118
			11/16 - 12/31	59	43	102
South Bend	St. Joseph	All year	61	39	100	
Valparaiso/Burlington Beach	Porter	All year	89	39	128	
KS	Kansas City/Overland Park	Wyandotte, Johnson	All year	88	43	131
	Wichita	Sedgwick	All year	59	43	102
KY	Covington/Hebron/Florence	Kenton, Boone	All year	80	43	123
	Lexington	Fayette	All year	65	35	100
	Louisville	Jefferson	All year	69	43	112
	Newport	Campbell	All year	74	35	109
LA	Baton Rouge	East Baton Rouge Parish	All year	78	43	121
	Gonzales	Ascension Parish	All year	59	39	98
	Lake Charles	Calcasieu Parish	All year	70	39	109
	New Orleans/St. Bernard	Orleans, St. Bernard, Plaquemine, and Jefferson Parishes	1/1 - 5/31	146	47	193
			6/1 - 12/31	93	47	140
	Shreveport/Bossier City	Caddo and Bossier Parishes	All year	60	43	103
	Slidell	St. Tammany Parish	All year	65	35	100
St. Francisville	West Feliciana Parish	All year	75	43	118	
MA	Andover	Essex	All year	109	43	152
	Boston	Suffolk	1/1 - 4/30	159	51	210
			5/1 - 11/30	192	51	243
			12/1 - 12/31	159	51	210
Cambridge	Middlesex (except Lowell)	1/1 - 4/30	159	51	210	
		5/1 - 11/30	192	51	243	
		12/1 - 12/31	159	51	210	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MA	Falmouth	City limits of Falmouth	1/1 - 5/31	\$ 70	\$39	\$109
			6/1 - 9/30	105	39	144
			10/1 - 12/31	70	39	109
	Hyannis	Barnstable	All year	94	43	137
	Lowell	City limits of Lowell (except Cambridge) (see Middlesex County)	All year	99	39	138
	Martha's Vineyard	Dukes	1/1 - 5/31	85	47	132
			6/1 - 10/15	150	47	197
			10/16 - 12/31	85	47	132
	Nantucket	Nantucket	1/1 - 6/14	75	47	122
			6/15 - 10/15	150	47	197
			10/16 - 12/31	75	47	122
	New Bedford	City limits of New Bedford (see Bristol County)	1/1 - 5/14	65	39	104
			5/15 - 10/15	75	39	114
			10/16 - 12/31	65	39	104
Northampton	Hampshire	All year	72	39	111	
Pittsfield	Berkshire	All year	65	43	108	
Plymouth	Plymouth	1/1 - 6/14	99	39	138	
		6/15 - 10/15	119	39	158	
		10/16 - 12/31	99	39	138	
Quincy	Norfolk	All year	78	43	121	
Springfield	Hampden	All year	99	39	138	
Taunton	Bristol (except New Bedford)	All year	74	35	109	
Worcester	Worcester	All year	79	39	118	
MD	Counties of Montgomery and Prince George's		All year	150	51	201
	Annapolis	Anne Arundel	All year	95	47	142
	Baltimore	Baltimore	All year	139	47	186
	Cambridge	Dorchester	All year	92	35	127
	Columbia	Howard	All year	105	47	152
	Frederick	Frederick	All year	94	35	129
	Grasonville	Queen Anne's	All year	75	43	118
	Harford County	Harford	All year	84	43	127
	La Plata/Indian Head	Charles	All year	68	31	99
	Lexington Park/Leonardtown/Lusby	St. Mary's, Calvert	All year	75	39	114
	Ocean City	Worcester	1/1 - 6/14	59	47	106
			6/15 - 10/31	144	47	191
11/1 - 12/31			59	47	106	
St. Michaels	Talbot	All year	100	47	147	
ME	Bar Harbor	Hancock	1/1 - 6/14	89	43	132
			6/15 - 10/15	110	43	153
			10/16 - 12/31	89	43	132
	Bath	Sagadahoc	1/1 - 4/30	55	39	94
			5/1 - 10/31	61	39	100
11/1 - 12/31			55	39	94	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
ME	Kennebunk/Kittery/Sanford	York	1/1 - 6/14	\$ 69	\$43	\$112
			6/15 - 10/31	129	43	172
			11/1 - 12/31	69	43	112
	Portland	Cumberland	1/1 - 6/30	79	43	122
			7/1 - 10/31	119	43	162
			11/1 - 12/31	79	43	122
	Rockport	Knox	1/1 - 6/30	55	47	102
			7/1 - 8/26	87	47	134
			8/27 - 12/31	55	47	102
	Wiscasset	Lincoln	1/1 - 6/30	72	43	115
			7/1 - 10/31	99	43	142
			11/1 - 12/31	72	43	115
MI	Ann Arbor	Washtenaw	All year	75	43	118
	Berrien County	Berrien	All year	59	35	94
	Charlevoix	Charlevoix	1/1 - 5/31	59	43	102
			6/1 - 8/31	105	43	148
			9/1 - 12/31	59	43	102
	Detroit	Wayne	All year	110	51	161
	East Lansing/Lansing	Ingham	All year	65	43	108
	Frankenmuth	Saginaw	All year	69	35	104
	Frankfort	Benzie	All year	62	35	97
	Gaylord	Otsego	All year	65	39	104
	Grand Rapids	Kent	All year	62	39	101
	Holland	Ottawa	All year	60	39	99
	Leland	Leelanau	All year	75	39	114
	Mackinac Island	Mackinac	All year	165	47	212
	Midland	Midland	All year	72	39	111
	Mt. Pleasant	Isabella	All year	65	39	104
	Muskegon	Muskegon	1/1 - 4/30	59	35	94
			5/1 - 8/31	79	35	114
			9/1 - 12/31	59	35	94
	Ontonagon	Ontonagon	All year	65	35	100
Petoskey	Emmet	1/1 - 5/31	55	43	98	
		6/1 - 10/31	65	43	108	
		11/1 - 12/31	55	43	98	
Pontiac/Troy/Auburn Hills	Oakland	All year	94	43	137	
Sault Ste. Marie	Chippewa	1/1 - 5/14	55	39	94	
		5/15 - 10/15	63	39	102	
		10/16 - 12/31	55	39	94	
South Haven	Van Buren	All year	76	39	115	
Traverse City	Grand Traverse	All year	125	47	172	
Warren	Macomb	All year	79	39	118	
MN	Anoka County	Anoka	All year	65	39	104
	Dakota County	Dakota	All year	80	39	119
	Duluth	St. Louis	1/1 - 5/31	56	43	99
6/1 - 10/31			85	43	128	
11/1 - 12/31			56	43	99	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

State	Per Diem Locality			Computing Maximum Rate			
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate	
MN	Minneapolis/St. Paul	Hennepin, Ramsey; Ft. Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO)	All year	\$110	\$51	\$161	
	Rochester	Olmsted	All year	73	39	112	
MO	Branson	Taney	1/1 - 3/31 4/1 - 12/31	55 62	39 39	94 101	
	Hannibal	Marion	All year	57	35	92	
	Jefferson City	Cole	All year	60	35	95	
	Kansas City	Jackson, Clay, Cass	All year	88	47	135	
	Osage Beach	Camden	All year	89	35	124	
	Platte	Platte	All year	88	47	135	
	Springfield	Greene	All year	63	35	98	
	St. Louis	St. Louis, St. Charles	All year	102	51	153	
	St. Robert/Ft. Leonardwood	Pulaski	All year	74	35	109	
MS	Bay St. Louis	Hancock	1/1 - 3/31 4/1 - 10/31 11/1 - 12/31	55 69 55	39 39 39	94 108 94	
	Biloxi/Gulfport	Harrison	All year	62	43	105	
	Robinsonville	Tunica	All year	59	35	94	
	Starkville	Oktibbeha	All year	66	31	97	
MT	Big Sky	Gallatin (except West Yellowstone)	All year	125	47	172	
	Butte	Silver Bow	After 5/4/04	63	31	94	
	Missoula	Missoula	After 5/4/04	60	31	91	
	Polson/Kalispell	Lake, Flathead	Before 5/5/04				
			1/1 - 5/31	55	35	90	
			6/1 - 9/15	64	35	99	
9/16 - 12/31			55	35	90		
After 5/4/04							
1/1 - 5/31	59	35	94				
6/1 - 9/30	83	35	118				
10/1 - 12/31	59	35	94				
West Yellowstone	City limits of West Yellowstone (see Gallatin County)	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	55 92 55	39 39 39	94 131 94		
NC	Asheville	Buncombe	All year	67	31	98	
	Atlantic Beach	Carteret	1/1 - 5/31	55	35	90	
			6/1 - 8/31	64	35	99	
			9/1 - 12/31	55	35	90	
	Chapel Hill	Orange	All year	82	43	125	
	Charlotte	Mecklenburg	All year	81	43	124	
	Cherokee	Swain	1/1 - 3/31	55	35	90	
			4/1 - 10/31	62	35	97	
11/1 - 12/31			55	35	90		
Fayetteville	Cumberland	All year	63	39	102		
Greensboro	Guilford	All year	87	43	130		
Greenville	Pitt	All year	64	35	99		

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NC	Kill Devil	Dare	1/1 - 2/29	\$ 75	\$43	\$118
			3/1 - 4/30	55	43	98
			5/1 - 9/30	114	43	157
			10/1 - 12/31	75	43	118
	New Bern/Havelock	Craven	All year	62	39	101
	Raleigh	Wake	All year	82	43	125
Research Triangle Park/ Durham	Durham	All year	82	47	129	
Wilmington	New Hanover	1/1 - 3/31	58	39	97	
		4/1 - 9/15	65	39	104	
		9/16 - 12/31	58	39	97	
Winston-Salem	Forsyth	All year	64	43	107	
ND	The standard CONUS rate of \$86 (\$55 for lodging and \$31 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	63	43	106
NH	Concord	Merrimack	1/1 - 4/30	58	39	97
			5/1 - 10/31	68	39	107
			11/1 - 12/31	58	39	97
	Conway	Carroll	All year	89	43	132
	Durham	Strafford	All year	89	35	124
	Hanover/Sullivan County	Grafton, Sullivan	All year	95	39	134
	Laconia	Belknap	All year	73	39	112
	Manchester	Hillsborough	All year	89	39	128
	Newington	Rockingham (except Portsmouth)	1/1 - 6/30	65	39	104
7/1 - 10/31			81	39	120	
11/1 - 12/31			65	39	104	
Portsmouth	City limits of Portsmouth	1/1 - 10/15	105	43	148	
		10/16 - 12/31	92	43	135	
NJ	Atlantic City	Atlantic	1/1 - 5/31	109	47	156
			6/1 - 11/30	149	47	196
			12/1 - 12/31	109	47	156
	Cape May	Cape May (except Ocean City)	1/1 - 5/31	95	47	142
			6/1 - 11/30	155	47	202
			12/1 - 12/31	95	47	142
	Cherry Hill/Camden/ Moorestown	Camden, Burlington	All year	74	47	121
	Eatontown	Monmouth (except Freehold); Ft. Monmouth	All year	84	43	127
	Edison	Middlesex (except Piscataway)	All year	169	35	204
	Flemington	Hunterdon	All year	80	39	119
	Freehold	City limits of Freehold (see Monmouth County)	All year	85	39	124
	Millville	Cumberland	All year	58	35	93
	Newark	Bergen, Essex, Hudson, and Passaic	All year	125	47	172
	Ocean City	City limits of Ocean City (see Cape May County)	1/1 - 6/14	80	43	123
6/15 - 9/15			215	43	258	
9/16 - 12/31			80	43	123	
Parsippany/Picatinney Arsenal/Dover	Morris	All year	114	43	157	
Piscataway/Belle Mead	Somerset; city limits of Piscataway	All year	144	43	187	
Princeton/Trenton	Mercer	All year	139	47	186	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NJ	Toms River	Ocean	1/1 - 5/14 5/15 - 9/15 9/16 - 12/31	\$ 79 89 79	\$43 43 43	\$122 132 122
	Union County	Union	All year	107	43	150
NM	Albuquerque	Bernalillo	All year	68	43	111
	Cloudcroft	Otero	1/1 - 5/31	65	35	100
			6/1 - 10/31	74	35	109
			11/1 - 12/31	65	35	100
	Las Cruces	Doña Ana	All year	60	35	95
	Los Alamos	Los Alamos	All year	71	39	110
Santa Fe	Santa Fe	All year	99	47	146	
Taos	Taos	All year	75	39	114	
NV	Incline Village/Crystal Bay	City limits of Incline Village and Crystal Bay	1/1 - 5/14	79	43	122
			5/15 - 9/15	99	43	142
			9/16 - 12/31	79	43	122
Las Vegas	Clark; Nellis AFB	All year	79	43	122	
Stateline	Douglas (see also South Lake Tahoe, CA)	All year	129	47	176	
NY	Albany	Albany	All year	96	47	143
	The Bronx/Queens	The boroughs of The Bronx and Queens	All year	168	47	215
	Brooklyn	The borough of Brooklyn	All year	198	47	245
	Buffalo	Erie	All year	78	43	121
	Glens Falls	Warren	1/1 - 5/31	55	39	94
			6/1 - 9/30	74	39	113
			10/1 - 12/31	55	39	94
	Ithaca	Tompkins	All year	69	39	108
	Kingston	Ulster	All year	79	43	122
	Lake Placid	Essex	1/1 - 6/14	59	43	102
			6/15 - 10/15	86	43	129
			10/16 - 12/31	59	43	102
	Manhattan	The borough of Manhattan	All year	208	51	259
	Nassau County/Great Neck	Nassau	All year	190	47	237
	Niagara Falls	Niagara	1/1 - 4/30	55	39	94
			5/1 - 10/31	89	39	128
			11/1 - 12/31	55	39	94
	Nyack/Palisades	Rockland	1/1 - 3/31	57	43	100
			4/1 - 9/30	67	43	110
			10/1 - 12/31	57	43	100
Owego	Tioga	All year	73	35	108	
Poughkeepsie	Dutchess	All year	74	43	117	
Rochester	Monroe	All year	83	47	130	
Saratoga Springs	Saratoga	1/1 - 6/30	75	43	118	
		7/1 - 10/31	95	43	138	
		11/1 - 12/31	75	43	118	
Schenectady	Schenectady	After 5/4/04	74	31	105	
Staten Island	Richmond	All year	120	47	167	
Suffolk County	Suffolk	All year	149	43	192	
Syracuse	Onondaga	All year	70	39	109	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NY	Tarrytown	Westchester (except White Plains)	All year	\$114	\$47	\$161
	Waterloo/Romulus	Seneca	1/1 - 6/14	69	35	104
			6/15 - 9/15	89	35	124
			9/16 - 12/31	69	35	104
	Watkins Glen	Schuyler	All year	59	39	98
West Point	Orange	All year	121	39	160	
White Plains	City limits of White Plains (see Westchester County)	All year	165	47	212	
OH	Akron	Summit	All year	72	43	115
	Bellevue	Huron	All year	72	35	107
	Cambridge	Guernsey	All year	60	35	95
	Cincinnati	Hamilton, Warren	All year	80	51	131
	Cleveland	Cuyahoga	All year	86	47	133
	Columbus	Franklin	All year	75	43	118
	Dayton	Montgomery, Greene, and Darke; Wright-Patterson AFB	All year	72	35	107
	Fairborn	City limits of Fairborn	Before 5/5/04	66	39	105
			After 5/4/04	72	35	107
	Geneva	Ashtabula	All year	59	39	98
	Hamilton	Butler	All year	59	39	98
	Lancaster	Fairfield	All year	66	35	101
	Port Clinton/Oak Harbor	Ottawa	1/1 - 5/31	69	39	108
			6/1 - 9/5	95	39	134
			9/6 - 12/31	69	39	108
Sandusky	Erie	1/1 - 4/30	55	43	98	
		5/1 - 9/5	85	43	128	
		9/6 - 12/31	55	43	98	
Toledo	Lucas	All year	69	35	104	
OK	Oklahoma City	Oklahoma	All year	67	43	110
	Tulsa	Tulsa, Osage, Rogers, and Creek	All year	57	31	88
OR	Ashland	Jackson	All year	59	47	106
	Beaverton	Washington	All year	59	43	102
	Bend	Deschutes	1/1 - 5/31	59	43	102
			6/1 - 9/30	69	43	112
			10/1 - 12/31	59	43	102
	Clackamas	Clackamas	All year	66	39	105
	Crater Lake	Klamath	All year	74	35	109
	Eugene	Lane (except Florence)	All year	62	43	105
	Florence	City limits of Florence (see Lane County)	All year	80	39	119
	Gold Beach	Curry	All year	58	35	93
	Lincoln City/Newport	Lincoln	All year	65	39	104
Portland	Multnomah	All year	91	43	134	
		1/1 - 6/30	59	39	98	
		7/1 - 8/31	79	39	118	
Seaside	Clatsop	9/1 - 12/31	59	39	98	
PA	Allentown	Lehigh	All year	62	35	97
	Chester/Radnor/Essington	Delaware (except Wayne)	All year	75	39	114

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
PA	Easton	Northampton	All year	\$ 69	\$35	\$104
	Erie	Erie	All year	65	35	100
	Gettysburg	Adams	1/1 - 4/30	55	39	94
			5/1 - 10/31	82	39	121
			11/1 - 12/31	55	39	94
	Harrisburg	Dauphin (except Hershey)	All year	79	47	126
	Hershey	City limits of Hershey (see Dauphin County)	1/1 - 5/31	55	43	98
			6/1 - 9/15	125	43	168
			9/16 - 12/31	55	43	98
	King of Prussia/Ft. Washington/Bala Cynwyd	Montgomery	All year	122	47	169
	Lancaster	Lancaster	1/1 - 4/30	60	43	103
			5/1 - 10/31	70	43	113
			11/1 - 12/31	60	43	103
	Malvern/Downington/Valley Forge	Chester	All year	83	43	126
	Mechanicsburg	Cumberland	All year	74	35	109
Philadelphia	Philadelphia	All year	122	51	173	
Pittsburgh	Allegheny	All year	87	47	134	
Reading	Berks	All year	75	43	118	
Scranton	Lackawanna	All year	60	35	95	
State College	Centre	All year	85	31	116	
Warminster	Bucks; Navy Air Development Center	All year	75	39	114	
Wayne	City limits of Wayne (see Delaware County)	All year	100	47	147	
RI	East Greenwich	Kent; Naval Construction Battalion Center, Davisville	All year	79	43	122
	Newport	Newport	1/1 - 3/31	79	47	126
			4/1 - 12/31	111	47	158
	North Kingstown	Washington	All year	89	31	120
Providence	Providence	All year	89	47	136	
SC	Aiken	Aiken	All year	65	35	100
	Charleston/Berkeley County	Charleston, Berkeley	All year	101	43	144
	Columbia	Richland	All year	65	35	100
	Greenville	Greenville	All year	65	43	108
	Hilton Head	Beaufort	1/1 - 3/14	75	47	122
			3/15 - 9/30	95	47	142
			10/1 - 12/31	75	47	122
Myrtle Beach	Horry; Myrtle Beach AFB	1/1 - 2/29	59	47	106	
		3/1 - 11/30	99	47	146	
		12/1 - 12/31	59	47	106	
Sumter	Sumter	All year	58	31	89	
SD	Custer	Custer	1/1 - 6/14	55	35	90
			6/15 - 8/19	70	35	105
			8/20 - 12/31	55	35	90
	Hot Springs	Fall River	1/1 - 6/14	79	35	114
			6/15 - 10/15	108	35	143
		10/16 - 12/31	79	35	114	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
SD	Rapid City	Pennington	1/1 - 5/14 5/15 - 9/30 10/1 - 12/31	\$ 55 99 55	\$35 35 35	\$ 90 134 90
	Sturgis	Meade	1/1 - 6/14 6/15 - 8/15 8/16 - 12/31	55 79 55	31 31 31	86 110 86
TN	Alcoa/Townsend	Blount	All year	63	35	98
	Chattanooga	Hamilton	All year	84	31	115
	Gatlinburg	Sevier	1/1 - 4/30	70	43	113
			5/1 - 10/31	78	43	121
			11/1 - 12/31	70	43	113
	Memphis	Shelby	All year	81	43	124
	Murfreesboro	Rutherford	All year	57	35	92
Nashville	Davidson	All year	82	47	129	
Williamson County	Williamson	All year	60	35	95	
TX	Amarillo	Potter	All year	57	35	92
	Arlington/Grapevine	Tarrant	All year	112	39	151
	Austin	Travis	All year	83	43	126
	Bryan	Brazos (except College Station)	All year	60	35	95
	College Station	City limits of College Station (see Brazos County)	All year	69	39	108
	Corpus Christi	Nueces	All year	59	43	102
	Dallas	City limits of Dallas and Dallas County	All year	95	47	142
	El Paso	El Paso	All year	78	35	113
	Fort Davis	Jeff Davis	All year	68	35	103
	Fort Worth	City limits of Fort Worth	All year	96	43	139
	Galveston	Galveston	All year	76	47	123
	Granbury	Hood	All year	60	31	91
	Houston	Montgomery, Fort Bend, and Harris; L.B. Johnson Space Center, Ellington AFB	All year	87	47	134
	Killeen	Bell	Before 5/5/04	59	35	94
			After 5/4/04	62	35	97
	Laredo	Webb	All year	70	35	105
	McAllen	Hidalgo	All year	70	39	109
	Plano	Collin	All year	70	39	109
	Round Rock	Williamson	All year	67	31	98
	San Antonio	Bexar	All year	91	47	138
South Padre Island	Cameron	1/1 - 2/29	70	39	109	
		3/1 - 8/15	91	39	130	
		8/16 - 12/31	70	39	109	
Waco	McLennan	All year	57	35	92	
UT	Bullfrog	Garfield	All year	73	35	108
	Cedar City	Iron	All year	59	39	98
	Moab	Grand	1/1 - 3/14	55	39	94
			3/15 - 10/31	90	39	129
11/1 - 12/31			55	39	94	
Ogden/Layton/Davis County	Weber, Davis	All year	69	39	108	

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

Per Diem Locality				Computing Maximum Rate			
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate	
UT	Park City	Summit	1/1 - 3/31	\$169	\$47	\$216	
			4/1 - 12/14	79	47	126	
			12/15 - 12/31	169	47	216	
	Provo	Utah	1/1 - 2/29	60	43	103	
			3/1 - 10/31	69	43	112	
			11/1 - 12/31	60	43	103	
	Salt Lake City	Salt Lake; Dugway Proving Ground, Tooele Army Depot	All year	80	39	119	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		All year	150	51	201	
	Charlottesville	City of Charlottesville	All year	60	47	107	
	Colonial Heights	City of Colonial Heights	All year	80	35	115	
	Dinwiddie County	Dinwiddie	All year	77	35	112	
	Fredericksburg	Spotsylvania, Stafford	All year	72	31	103	
	Hopewell	City of Hopewell	All year	69	35	104	
	Lynchburg	Campbell	All year	64	43	107	
	Manassas/Woodbridge	Prince William	All year	84	39	123	
	Petersburg	City of Petersburg	All year	69	35	104	
	Prince George County	Prince George	All year	69	35	104	
	Richmond	Chesterfield, Henrico; Defense Supply Center	All year	80	43	123	
	Roanoke	City limits of Roanoke	All year	59	39	98	
	Virginia Beach	Virginia Beach (also Norfolk, Portsmouth, and Chesapeake)		1/1 - 3/31	55	43	98
				4/1 - 10/31	109	43	152
				11/1 - 12/31	55	43	98
	Wallops Island	Accomack		1/1 - 5/31	69	39	108
6/1 - 9/5				89	39	128	
9/6 - 12/31				69	39	108	
Warrenton	Fauquier	All year	73	31	104		
Williamsburg	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)		1/1 - 3/31	59	43	102	
			4/1 - 10/31	99	43	142	
			11/1 - 12/31	59	43	102	
Wintergreen	Nelson	All year	125	47	172		
VT	Burlington/St. Albans	Chittenden, Franklin	All year	89	39	128	
	Manchester	Bennington	All year	68	47	115	
	Middlebury	Addison	All year	68	43	111	
	Montpelier	Washington	All year	62	35	97	
	White River Junction	Windsor		1/1 - 9/14	55	35	90
9/15 - 10/31				90	35	125	
11/1 - 12/31				55	35	90	
WA	Anacortes	San Juan (except Friday Harbor), Skagit	All year	64	43	107	
	Bremerton	Kitsap	All year	61	39	100	
	Everett	Snohomish (except Lynnwood)	All year	59	43	102	
	Friday Harbor	City limits of Friday Harbor (see San Juan County)		1/1 - 4/30	65	47	112
				5/1 - 9/30	95	47	142
10/1 - 12/31				65	47	112	
Lynnwood	City limits of Lynnwood (see Snohomish County)	All year	89	39	128		

Table 4. (Effective October 1, 2003 – September 30, 2004) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
WA	Ocean Shores	Grays Harbor	1/1 - 3/31	\$ 55	\$43	\$ 98
			4/1 - 9/30	82	43	125
			10/1 - 12/31	55	43	98
	Olympia/Tumwater	Thurston	All year	58	43	101
	Port Angeles	City limits of Port Angeles (see Clallam County)	All year	65	43	108
	Port Townsend	Jefferson	All year	79	39	118
	Seattle	King	All year	136	51	187
	Sequim	Clallam (except Port Angeles)	1/1 - 6/28	55	39	94
6/29 - 9/1			62	39	101	
9/2 - 12/31			55	39	94	
Spokane	Spokane	All year	63	43	106	
Tacoma	Pierce	All year	79	35	114	
WI	Brookfield	Waukesha	All year	66	43	109
	Green Bay	Brown	All year	59	39	98
	Lake Geneva	Walworth	1/1 - 5/31	66	43	109
			6/1 - 9/4	85	43	128
			9/5 - 12/31	66	43	109
	Madison	Dane	All year	62	43	105
	Milwaukee	Milwaukee	All year	95	47	142
	Racine	Racine	All year	80	35	115
	Sheboygan	Sheboygan	All year	59	35	94
Sturgeon Bay	Door	1/1 - 5/14	56	39	95	
		5/15 - 10/15	81	39	120	
		10/16 - 12/31	56	39	95	
Wisconsin Dells	Columbia	1/1 - 5/31	55	43	98	
		6/1 - 9/30	85	43	128	
		10/1 - 12/31	55	43	98	
WV	Berkeley Springs	Morgan	All year	69	39	108
	Charleston	Kanawha	All year	78	43	121
	Martinsburg/Hedgesville	Berkeley	All year	59	35	94
	Morgantown	Monongalia	All year	66	39	105
	Shepherdstown	Jefferson	All year	79	39	118
	Wheeling	Ohio	All year	71	39	110
WY	Cody	Park	1/1 - 5/14	55	35	90
			5/15 - 10/15	98	35	133
			10/16 - 12/31	55	35	90
	Jackson	Teton	1/1 - 9/15	115	47	162
			9/16 - 10/31	69	47	116
11/1 - 12/31			115	47	162	

¹**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2004, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2004 (Table 4) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2004. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2004, through December 31, 2004. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

²Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."

³Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately)."

⁴When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the two rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.

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

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get 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 independently 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 toll free at 1-877-777-4778.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call 1-800-829-4059 if you are a TTY/TDD user.
- Visit the web site at www.irs.gov/advocate.

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

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- **E-file.** Access commercial tax preparation and e-file services available for free to eligible taxpayers.

- Check the amount of advance child tax credit payments you received in 2003.
- Check the status of your 2003 refund. Click on "Where's My Refund" and then on "Go Get My Refund Status." Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically) and have your 2003 tax return available because you will need to know your filing status and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products on-line.
- See answers to frequently asked tax questions.
- Search publications on-line by topic or keyword.
- Figure your withholding allowances using our Form W-4 calculator.
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Fax. You can get over 100 of the most requested forms and instructions 24 hours a day, 7 days a week, by fax. Just call 703-368-9694 from your fax machine. 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.

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- **Ordering forms, instructions, and publications.** Call 1-800-829-3676 to order current-year forms, instructions, and publications and prior-year forms and instructions. You should receive your order within 10 days.

- **Asking tax questions.** Call the IRS with your tax questions at 1-800-829-1040.
- **Solving problems.** You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov or look in the phone book under "United States Government, Internal Revenue Service."
- **TTY/TDD equipment.** If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- **TeleTax topics.** Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- **Refund information.** If you would like to check the status of your 2003 refund, call 1-800-829-4477 for automated refund information and follow the recorded instructions or call 1-800-829-1954. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically) and have your 2003 tax return available because you will need to know your filing status and the exact whole dollar amount of your refund.

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- **Services.** You can walk in to your local Taxpayer Assistance Center every business day to ask tax questions or get help with a tax problem. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. You can set up an appointment by calling your local Center and, at the prompt, leaving a message requesting Everyday Tax Solutions help. A representative will call you back within 2 business days to

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