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Department of the Treasury
Internal Revenue Service

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Per Diem Rates

(For Travel Within the Continental United States)



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What's New

High-low substantiation method. Beginning January 1, 2005, the per diem rate for travel to any high-cost locality under the high-low substantiation method increases from \$199 to \$204. The rate for travel to any other locality within the continental United States increases from \$127 to \$129. Some localities have been added to or removed from the list. In addition, the portion of the year for which some localities qualify has changed. See Table 2 for more information.

Maximum federal per diem rates. Beginning December 27, 2004, the maximum per diem rate changed for the following locations.

- Aurora, CO.
- Cocoa Beach, FL.
- Dallas, TX.

Beginning January 10, 2005, the maximum per diem rate will change for Great Neck, NY.

See Table 4 for the new rates.

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, 2003, and before January 1, 2006. 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 2005-10, 2005-03 I.R.B. 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 www.policyworks.gov/perdiem. Click on "2005 Domestic Per Diem Rates" for links to:

- CONUS per diem rates,
- Per diem rates for areas outside the continental United States (OCONUS), such as Alaska, Hawaii, Puerto Rico, and U.S. possessions, and
- Foreign per diem rates.

Publication 1542 revisions. If you are unable to print a copy of the January 2005 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."

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*.

We will also incorporate mid-year changes to the high-low rates into Publication 1542. You will be alerted to these changes by a "What's Hot" article on the IRS website, and find the changes in Table 2 of the revised publication.

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.

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

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.

You can email us at *taxforms@irs.gov. (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

Tax questions. If you have a tax question, visit www.irs.gov or call 1-800-829-1040. We cannot answer tax questions at either of the addresses listed above.

Ordering forms and publications. Visit www.irs.gov/formspubs to download forms and publications, call 1-800-829-3676, or write to one of the three addresses shown under *How To Get Tax Help* in the back of this publication.

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. Table 1 lists the localities that are eligible for \$207 (\$46 meals and incidental expenses (M&IE)) per diem, effective November 1, 2003. For travel on or after this date, all other localities within CONUS are eligible for \$126 (\$36 M&IE) per diem under the high-low method.

Table 2 lists the localities that are eligible for:

- \$199 (\$46 M&IE) per diem, effective October 1, 2004 through December 31, 2004, and
- \$204 (\$46 M&IE) per diem, effective January 1, 2005.

For travel on or after October 1, 2004, the per diem for all other localities increases to \$127 (\$36 M&IE). For travel on or after January 1, 2005, it increases to \$129 (\$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, 2003; those in Table 4 are effective October 1, 2004. The standard rate for all locations within CONUS not specifically listed in Table 3 is \$86 (\$55 for lodging and \$31 for M&IE); that for Table 4 is \$91 (\$60 for lodging and \$31 for M&IE).

Transition Rules

The transition period covers the last 3 months of the calendar year, from the time that new rates are effective (generally October 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 2005, and you determine A's travel allowance (reimbursement) using the high-low method (Table 2). Employee A does not travel again until November 2005. For A's November trip and any others during the remainder of 2005, you may continue using the same set of rates (Table 2) or change to the new rates that generally will be effective in October. 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, 2006, you must use the rates in effect for 2006, 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 2006 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 2005 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 2005, while Employee Q's only other travel occurs in October 2005. 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, 2005. 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, 2005. You can choose a new method for either or both employees; this choice will become effective on January 1, 2006.

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



Per diem rates for localities listed in Table 4 may change at any time during 2004 or 2005. To be sure you have the most current rate, check the IRS website (www.irs.gov) for an updated Publication 1542, the other Internet website 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 \$207 (\$46 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective November 1, 2003 – September 30, 2004)^{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.

State	Per Diem Locality		Effective Date of \$207 Rate
	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

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

State	Per Diem Locality		Effective Date of \$207 Rate
	Key City	County and/or Other Defined Location	
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
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 1 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 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.

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

Table 2. Localities Eligible for High-Cost Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2004)^{1,2,3}

Note: The standard (“low”) rate applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. See footnotes 4 and 5 for standard rate in effect for each period.

Per Diem Locality			10/1/04 – 12/31/04 ⁴	Beginning 1/1/05 ⁵
State	Key City	County and/or Other Defined Location	Effective Dates of \$199 Rate	Effective Dates of \$204 Rate
AZ	Phoenix/Scottsdale	Maricopa	— —	1/1 - 5/31
CA	Monterey	Monterey	10/1 - 11/30	2/1 - 11/30
	Napa	Napa	10/1 - 10/31	5/1 - 10/31
	Palm Springs	Riverside	— —	1/1 - 5/31
	San Diego	San Diego	10/1 - 12/31	All year
	San Francisco	San Francisco	10/1 - 12/31	All year
	Santa Barbara	Santa Barbara	10/1 - 12/31	All year
	Santa Monica	City limits of Santa Monica	10/1 - 12/31	All year
	South Lake Tahoe	El Dorado	12/1 - 12/31	1/1 - 8/31 12/1 - 12/31
CO	Aspen	Pitkin	10/1 - 12/31	All year
	Crested Butte	City limits of Crested Butte (Gunnison County)	12/1 - 12/31	1/1 - 3/31 12/1 - 12/31
	Silverthorne/Breckenridge	Summit	10/1 - 12/31	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	12/1 - 12/31	1/1 - 9/30 12/1 - 12/31
	Vail	Eagle	10/1 - 12/31	All year
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) (see also Maryland and Virginia)		10/1 - 12/31	All year
DE	Lewes	Sussex	— —	7/1 - 8/31
FL	Daytona Beach	Volusia	— —	2/1 - 3/31
	Fort Lauderdale	Broward	10/1 - 12/31	1/1 - 5/31
	Key West	Monroe	10/1 - 12/31	All year
	Miami	Miami-Dade	10/1 - 12/31	1/1 - 5/31 10/1 - 12/31
	Naples	Collier	— —	1/1 - 3/31
	Palm Beach	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	10/1 - 12/31	1/1 - 5/31 10/1 - 12/31
IL	Chicago	Cook, Lake	10/1 - 12/31	All year
LA	New Orleans	Orleans and St. Bernard Parishes	10/1 - 12/31	2/1 - 4/30 9/1 - 11/30
MA	Boston	Suffolk	10/1 - 12/31	All year
	Cambridge	City limits of Cambridge	10/1 - 12/31	All year
	Hyannis	Barnstable	— —	7/1 - 8/31
	Martha’s Vineyard	Dukes	— —	5/1 - 8/31
	Nantucket	Nantucket	10/1 - 12/31	All year

Table 2. (Effective October 1, 2004) (Continued)

Per Diem Locality			10/1/04-12/31/04 ⁴	Beginning 1/1/05 ⁵
State	Key City	County and/or Other Defined Location	Effective Dates of \$199 Rate	Effective Dates of \$204 Rate
MD	Counties of Montgomery and Prince George's		10/1 - 12/31	All year
	Baltimore	Baltimore	10/1 - 12/31	All year
	Cambridge/St. Michaels	Dorchester, Talbot	— —	6/1 - 8/31
	Ocean City	Worcester	— —	7/1 - 8/31
MI	Mackinac Island	Mackinac	10/1 - 12/31	
	Traverse City	Grand Traverse		7/1 - 8/31
NC	Kill Devil	Dare	10/1 - 10/31	4/1 - 10/31
NJ	Atlantic City	Atlantic	10/1 - 10/31	5/1 - 10/31
	Cape May	Cape May (except Ocean City)	— —	6/1 - 8/31
	Ocean City	City limits of Ocean City	10/1 - 10/31	6/1 - 10/31
	Princeton/Trenton	Mercer	10/1 - 12/31	All year
	Toms River	Ocean	— —	
NM	Santa Fe	Santa Fe	— —	7/1 - 8/31
NV	Las Vegas	Clark	10/1 - 12/31	
NY	Brooklyn/The Bronx/Queens/Staten Island	Richmond; the boroughs of Brooklyn, The Bronx, and Queens	10/1 - 12/31	All year
	Carle Place/Garden City/Glen Cove/Great Neck/Plainview/Rockville Centre/Syosset/Uniondale/Woodbury	Nassau	10/1 - 12/31	All year
	Lake Placid	Essex	— —	7/1 - 8/31
	Manhattan	The borough of Manhattan	10/1 - 12/31	All year
	Riverhead/Ronkonkoma/Melville	Suffolk	10/1 - 12/31	All year
	Tarrytown	Westchester (except White Plains)	10/1 - 12/31	All year
	White Plains	City limits of White Plains	10/1 - 12/31	All year
PA	Hershey	City limits of Hershey	— —	5/1 - 8/31
	Philadelphia	Philadelphia	10/1 - 12/31	All year
RI	Jamestown/Middletown/Newport	Newport	10/1 - 10/31	5/1 - 10/31
	Providence	Providence	10/1 - 12/31	All year
SC	Hilton Head	Beaufort	10/1 - 10/31	4/1 - 10/31
	Myrtle Beach	Horry	— —	
UT	Park City	Summit	12/1 - 12/31	1/1 - 3/31 12/1 - 12/31
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		10/1 - 12/31	All year
	Virginia Beach	Cities of Virginia Beach, Norfolk, Portsmouth, Chesapeake, and Suffolk	— —	6/1 - 8/31
WA	Seattle	King	10/1 - 10/31	5/1 - 10/31

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 2005 must continue to use the high-low substantiation method for the remainder of calendar year 2005 for that employee. For travel on or after October 1, 2005, and before January 1, 2006, 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 2005-10, 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.

² Revenue Procedure 2004-60 in *Internal Revenue Bulletin* No. 2004-42 and Revenue Procedure 2005-10 in *Internal Revenue Bulletin* No. 2005-03.

³ Shaded areas indicate that the city does not qualify as a high-cost locality.

⁴ The standard ("low") rate of \$127 (\$91 for lodging and \$36 for M&IE) applies, when appropriate, from 10/1/04 through 12/31/04.

⁵ The standard ("low") rate of \$129 (\$93 for lodging and \$36 for M&IE) applies, when appropriate, beginning 1/1/05.

Table 3. 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 3. (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 3. (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 3. (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 3. (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
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 3. (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 3. (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 3. (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 3. (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. Leonard Wood	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 3. (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 3. (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 3. (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 3. (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 3. (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 3. (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 4/1 - 10/31 11/1 - 12/31	55 109 55	43 43 43	98 152 98
	Wallops Island	Accomack	1/1 - 5/31 6/1 - 9/5 9/6 - 12/31	69 89 69	39 39 39	108 128 108
	Warrenton	Fauquier	All year	73	31	104
	Williamsburg	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)	1/1 - 3/31 4/1 - 10/31 11/1 - 12/31	59 99 59	43 43 43	102 142 102
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 9/15 - 10/31 11/1 - 12/31	55 90 55	35 35 35	90 125 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 5/1 - 9/30 10/1 - 12/31	65 95 65	47 47 47	112 142 112
	Lynnwood	City limits of Lynnwood (see Snohomish County)	All year	89	39	128

Table 3. (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 in Table 4, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2004 (Table 3) 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.

Table 4. Maximum Federal Per Diem Rates (Effective October 1, 2004)¹

Note: The standard rate of \$91 (\$60 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, Shelby	All year	\$ 77	\$43	\$120
	Gulf Shores	Baldwin	1/1 - 2/28	60	39	99
			3/1 - 5/31	76	39	115
			6/1 - 8/31	94	39	133
			9/1 - 12/31	60	39	99
	Huntsville	Madison, Limestone	All year	65	39	104
Montgomery	Montgomery	All year	65	43	108	
Tuscaloosa	Tuscaloosa	All year	64	35	99	
AR	Hot Springs	Garland	All year	66	35	101
	Little Rock	Pulaski	All year	71	39	110
AZ	Flagstaff/Kayenta	All points in Coconino County not covered under Grand Canyon per diem area; Navajo	1/1 - 4/30	60	39	99
			5/1 - 8/31	73	39	112
			9/1 - 12/31	60	39	99
	Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	1/1 - 3/31	60	47	107
			4/1 - 10/31	85	47	132
			11/1 - 12/31	60	47	107
	Phoenix/Scottsdale	Maricopa	1/1 - 5/31	121	47	168
6/1 - 9/30			75	47	122	
10/1 - 12/31			103	47	150	
Sedona	All points in Coconino County not covered under Flagstaff and Grand Canyon; Yavapai	All year	104	31	135	
Tucson	Pima	1/1 - 4/30	105	43	148	
		5/1 - 12/31	76	43	119	
Yuma	Yuma	All year	63	39	102	
CA	Antioch/Brentwood/Concord/Lafayette/Martinez/Pleasant Hill/Richmond/San Ramon/Walnut Creek	Contra Costa	All year	99	47	146
	Bakersfield/Delano	Kern, Naval Weapons Center and Ordnance Test Station, China Lake	All year	67	43	110
	Barstow/Ontario/Victorville	San Bernardino	All year	82	43	125
	Benicia/Dixon/Fairfield/Vacaville/Vallejo	Solano	All year	104	47	151
	Brawley/Calexico/El Centro/Imperial	Imperial	All year	64	31	95
	Clearlake	Lake	All year	69	35	104
	Death Valley	Inyo	All year	71	47	118
	Fresno	Fresno	All year	70	35	105
	Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB (see Santa Monica)	All year	100	51	151
Mammoth Lakes	Mono	All year	71	47	118	

Table 4. (Effective October 1, 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
CA	Mill Valley/San Rafael/Novato	Marin	All year	\$107	\$47	\$154
	Modesto	Stanislaus	All year	78	39	117
	Monterey	Monterey	1/1 - 1/31	106	47	153
			2/1 - 11/30	132	47	179
			12/1 - 12/31	106	47	153
	Napa	Napa	1/1 - 4/30	115	47	162
			5/1 - 10/31	143	47	190
			11/1 - 12/31	115	47	162
	Oakhurst	Madera	All year	76	43	119
	Oakland	Alameda	All year	100	43	143
	Palm Springs	Riverside	1/1 - 5/31	140	47	187
			6/1 - 8/31	86	47	133
			9/1 - 12/31	104	47	151
	Point Arena/Gualala	Mendocino	All year	65	43	108
	Redding	Shasta	All year	76	35	111
	Sacramento	Sacramento	All year	91	47	138
	San Diego	San Diego	All year	129	51	180
	San Francisco	San Francisco	All year	126	51	177
	San Luis Obispo	San Luis Obispo	All year	103	43	146
	San Mateo/Foster City/Belmont	San Mateo	All year	95	47	142
	Santa Barbara	Santa Barbara	All year	143	43	186
	Santa Cruz	Santa Cruz	1/1 - 6/30	74	47	121
			7/1 - 8/31	100	47	147
9/1 - 12/31			74	47	121	
Santa Monica	City limits of Santa Monica	All year	151	43	194	
Santa Rosa	Sonoma	All year	104	47	151	
South Lake Tahoe	El Dorado	1/1 - 8/31	136	47	183	
		9/1 - 11/30	113	47	160	
		12/1 - 12/31	136	47	183	
Stockton	San Joaquin	All year	77	31	108	
Sunnyvale/Palo Alto/San Jose	Santa Clara	All year	111	51	162	
Tahoe City	Placer	All year	97	47	144	
Truckee	Nevada	All year	87	47	134	
Visalia/Lemoore	Tulare, Kings	All year	66	43	109	
West Sacramento	Yolo	All year	97	35	132	
Yosemite National Park	Mariposa	All year	81	47	128	
CO	Aspen	Pitkin	1/1 - 3/31	194	47	241
			4/1 - 11/30	138	47	185
			12/1 - 12/31	194	47	241
	Aurora	Arapahoe	Before 12/27/04	69	31	100
After 12/26/04			112	47	159	
Boulder/Broomfield	Boulder, Broomfield	All year	87	47	134	
Colorado Springs	El Paso	1/1 - 4/30	73	43	116	
		5/1 - 10/31	104	43	147	
		11/1 - 12/31	73	43	116	

Table 4. (Effective October 1, 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	\$ 65	\$35	\$100
	Crested Butte	City limits of Crested Butte (Gunnison County)	1/1 - 3/31	146	47	193
			4/1 - 9/30	107	47	154
			10/1 - 11/30	98	47	145
			12/1 - 12/31	146	47	193
	Denver	Denver, Adams, Jefferson, 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 - 5/31	77	43	120
			6/1 - 9/30	99	43	142
			10/1 - 12/31	77	43	120
	Fort Collins	Larimer (except Loveland)	All year	74	39	113
	Glenwood Springs	Garfield	1/1 - 5/31	61	35	96
			6/1 - 8/31	78	35	113
			9/1 - 12/31	61	35	96
	Grand Junction	Mesa	All year	66	35	101
	Gunnison	Gunnison (except Crested Butte)	1/1 - 5/31	67	39	106
			6/1 - 8/31	86	39	125
9/1 - 12/31			67	39	106	
Loveland	City limits of Loveland	1/1 - 6/30	61	35	96	
		7/1 - 8/31	76	35	111	
		9/1 - 12/31	61	35	96	
Montrose	Montrose	1/1 - 4/30	60	39	99	
		5/1 - 9/30	74	39	113	
		10/1 - 12/31	60	39	99	
Pueblo	Pueblo	1/1 - 5/31	60	39	99	
		6/1 - 8/31	66	39	105	
		9/1 - 12/31	60	39	99	
Silverthorne/ Breckenridge	Summit	1/1 - 3/31	154	43	197	
		4/1 - 11/30	121	43	164	
		12/1 - 12/31	154	43	197	
Steamboat Springs	Routt	All year	105	43	148	
Telluride	San Miguel	1/1 - 3/31	196	47	243	
		4/1 - 9/30	122	47	169	
		10/1 - 11/30	81	47	128	
		12/1 - 12/31	196	47	243	
Vail	Eagle	1/1 - 3/31	249	47	296	
		4/1 - 11/30	132	47	179	
		12/1 - 12/31	249	47	296	
CT	Bridgeport/Danbury	Fairfield	All year	89	43	132
	Cromwell/Old Saybrook	Middlesex	All year	77	35	112
	Hartford	Hartford	All year	94	43	137
	Lakeville/Salisbury	Litchfield	All year	95	43	138
	New Haven	New Haven	All year	96	39	135
	New London/Groton	New London	1/1 - 4/30	80	39	119
			5/1 - 10/31	99	39	138
			11/1 - 12/31	80	39	119
Putnam/Danielson	Windham	All year	68	35	103	
Storrs/Mansfield	Tolland	All year	78	35	113	

Table 4. (Effective October 1, 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, 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) (see also Maryland and Virginia)		All year	\$153	\$51	\$204
DE	Dover	Kent	1/1 - 5/31 6/1 - 10/31 11/1 - 12/31	71 81 71	39 39 39	110 120 110
	Lewes	Sussex	1/1 - 4/30 5/1 - 6/30 7/1 - 8/31 9/1 - 12/31	71 91 124 71	43 43 43 43	114 134 167 114
	Wilmington	New Castle	All year	108	39	147
FL	Altamonte Springs	Seminole	All year	67	43	110
	Bradenton	Manatee	All year	64	35	99
	Cocoa Beach	Brevard	Before 12/27/04	83	39	122
			After 12/26/04	93	39	132
	Daytona Beach	Volusia	1/1 - 1/31	79	43	122
			2/1 - 3/31	134	43	177
			4/1 - 12/31	79	43	122
	De Funiak Springs	Walton	1/1 - 2/28	82	31	113
			3/1 - 10/31	104	31	135
			11/1 - 12/31	82	31	113
	Fort Lauderdale	Broward	1/1 - 5/31	137	47	184
			6/1 - 9/30	86	47	133
			10/1 - 12/31	117	47	164
	Fort Myers	Lee	1/1 - 1/31	61	47	108
			2/1 - 3/31	93	47	140
			4/1 - 12/31	61	47	108
Fort Pierce	St. Lucie	1/1 - 1/31	70	43	113	
		2/1 - 3/31	86	43	129	
		4/1 - 12/31	70	43	113	
Fort Walton Beach	Okaloosa	1/1 - 2/28	70	43	113	
		3/1 - 8/31	105	43	148	
		9/1 - 12/31	70	43	113	
Gainesville	Alachua	All year	71	39	110	
Gulf Breeze	Santa Rosa	1/1 - 2/28	71	43	114	
		3/1 - 8/31	101	43	144	
		9/1 - 12/31	71	43	114	
Jacksonville/Mayport Naval Station/Fernadina Beach	City of Jacksonville; Duval and Nassau Counties	All year	78	39	117	
Key West	Monroe	1/1 - 1/31	135	47	182	
		2/1 - 3/31	184	47	231	
		4/1 - 12/31	135	47	182	
Kissimmee	Osceola	All year	69	39	108	
Lakeland	Polk	All year	66	39	105	
Leesburg	Lake	All year	67	35	102	

Table 4. (Effective October 1, 2004) (Continued)

State	Key City ²	Per Diem Locality		Computing Maximum Rate		
		County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
FL	Miami	Miami-Dade	1/1 - 5/31	\$138	\$47	\$185
			6/1 - 9/30	99	47	146
			10/1 - 12/31	138	47	185
	Naples	Collier	1/1 - 3/31	127	43	170
			4/1 - 12/31	79	43	122
	Ocala	Marion	All year	69	35	104
	Orlando	Orange	All year	98	47	145
	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 - 3/31	132	47	179
			4/1 - 5/31	142	47	189
			6/1 - 9/30	97	47	144
			10/1 - 12/31	128	47	175
	Panama City	Bay	1/1 - 2/28	68	43	111
			3/1 - 8/31	89	43	132
			9/1 - 12/31	68	43	111
	Pensacola	Escambia	All year	67	35	102
Punta Gorda	Charlotte	1/1 - 4/30	95	39	134	
		5/1 - 12/31	68	39	107	
Sarasota	Sarasota	1/1 - 1/31	86	43	129	
		2/1 - 4/30	110	43	153	
		5/1 - 12/31	86	43	129	
Sebring	Highlands	All year	63	35	98	
St. Augustine	St. Johns	All year	79	43	122	
Stuart	Martin	1/1 - 1/31	60	43	103	
		2/1 - 3/31	79	43	122	
		4/1 - 12/31	60	43	103	
Tallahassee	Leon	All year	73	39	112	
Tampa/St. Petersburg	Pinellas, Hillsborough	All year	93	43	136	
Vero Beach	Indian River	1/1 - 1/31	69	35	104	
		2/1 - 3/31	91	35	126	
		4/1 - 12/31	69	35	104	
GA	Athens	Clarke	All year	72	39	111
	Atlanta/Stone Mountain/Smyrna	Fulton, DeKalb, Cobb	All year	113	43	156
	Columbus	Muscogee	All year	65	39	104
	Conyers	Rockdale	All year	68	39	107
	Duluth/Norcross/Lawrenceville	Gwinnett	All year	67	43	110
	Jekyll Island	Glynn	1/1 - 3/31	77	31	108
			4/1 - 8/31	100	31	131
9/1 - 12/31			77	31	108	
Savannah	Chatham	All year	103	43	146	
IA	Cedar Rapids	Linn	All year	66	31	97
	Des Moines	Polk	All year	70	35	105

Table 4. (Effective October 1, 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	Boise	Ada	All year	\$ 70	\$43	\$113
	Coeur d'Alene	Kootenai	1/1 - 4/30	78	39	117
			5/1 - 9/30	114	39	153
			10/1 - 12/31	78	39	117
	Ketchum	Blaine (except Sun Valley)	All year	67	43	110
McCall	Valley	1/1 - 6/30	63	43	106	
		7/1 - 8/31 9/1 - 12/31	76 63	43 43	119 106	
Sun Valley	City limits of Sun Valley	All year	100	43	143	
IL	Aurora	Kane (except Elgin)	All year	67	35	102
	Chicago	Cook, Lake	All year	149	51	200
	Elgin	City limits of Elgin	All year	64	35	99
	Oakbrook Terrace	Du Page	All year	83	43	126
	Rockford	Winnebago	All year	65	35	100
	Springfield	Sangamon	All year	71	31	102
IN	Bloomington	Monroe	All year	73	31	104
	Brownsburg/Plainfield	Hendricks	All year	64	31	95
	Fort Wayne	Allen	All year	66	35	101
	Indianapolis/Carmel	Marion, Hamilton; Ft. Benjamin Harrison	All year	87	47	134
	Lafayette	Tippecanoe	All year	75	35	110
	Michigan City	La Porte	All year	76	39	115
	Nashville	Brown	All year	67	43	110
	South Bend	St. Joseph	All year	77	39	116
	Valparaiso/Burlington Beach	Porter	All year	69	39	108
KS	Fort Riley/Manhattan	Geary, Riley, Pottawatomie	All year	63	31	94
	Kansas City/Overland Park	Wyandotte, Johnson	All year	98	43	141
	Wichita	Sedgwick	All year	67	43	110
KY	Covington/Hebron/Florence/Newport	Kenton, Boone, Campbell	All year	87	43	130
	Lexington	Fayette	All year	75	35	110
	Louisville	Jefferson	All year	81	43	124
LA	Baton Rouge	East Baton Rouge Parish	All year	70	43	113
	Lake Charles	Calcasieu Parish	All year	66	39	105
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 1/31	119	47	166
			2/1 - 4/30	153	47	200
			5/1 - 8/31	109	47	156
			9/1 - 11/30 12/1 - 12/31	133 119	47 47	180 166
Shreveport	Caddo and Bossier Parishes	All year	64	43	107	
St. Francisville	West Feliciana Parish	All year	62	43	105	
MA	Andover	Essex	All year	82	43	125
	Boston	Suffolk	1/1 - 3/31	127	51	178
			4/1 - 10/31	161	51	212
11/1 - 12/31			127	51	178	

Table 4. (Effective October 1, 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	Burlington/Woburn	Middlesex	All year	\$ 94	\$39	\$133
	Cambridge	City limits of Cambridge	1/1 - 3/31	127	51	178
			4/1 - 10/31	161	51	212
			11/1 - 12/31	127	51	178
	Falmouth	City limits of Falmouth	1/1 - 6/30	66	39	105
			7/1 - 8/31	117	39	156
			9/1 - 12/31	66	39	105
	Hyannis	Barnstable	1/1 - 6/30	87	43	130
			7/1 - 8/31	127	43	170
			9/1 - 12/31	87	43	130
	Martha's Vineyard	Dukes	1/1 - 4/30	105	47	152
			5/1 - 6/30	134	47	181
			7/1 - 8/31	199	47	246
			9/1 - 12/31	105	47	152
	Nantucket	Nantucket	1/1 - 6/30	121	47	168
7/1 - 8/31			199	47	246	
9/1 - 12/31			121	47	168	
New Bedford	City limits of New Bedford	All year	86	39	125	
Northampton	Hampshire	1/1 - 4/30	78	39	117	
		5/1 - 11/30	93	39	132	
		12/1 - 12/31	78	39	117	
Pittsfield	Berkshire	1/1 - 6/30	86	43	129	
		7/1 - 10/31	112	43	155	
		11/1 - 12/31	86	43	129	
Plymouth	Plymouth	1/1 - 5/31	87	39	126	
		6/1 - 10/31	107	39	146	
		11/1 - 12/31	87	39	126	
Quincy	Norfolk	All year	87	43	130	
Springfield	Hampden	All year	83	39	122	
Taunton	Bristol (except New Bedford)	All year	77	35	112	
Worcester	Worcester	All year	87	39	126	
MD	Counties of Montgomery and Prince George's		All year	153	51	204
	Aberdeen/Bel Air/Belcamp/Edgewood	Harford	All year	75	43	118
	Annapolis	Anne Arundel	1/1 - 4/30	93	47	140
			5/1 - 10/31	114	47	161
			11/1 - 12/31	93	47	140
	Baltimore	Baltimore	All year	133	47	180
	Cambridge/St. Michaels	Dorchester, Talbot	1/1 - 5/31	86	47	133
			6/1 - 8/31	152	47	199
			9/1 - 12/31	86	47	133
Columbia	Howard	All year	100	47	147	
Frederick	Frederick	All year	75	35	110	
La Plata/Indian Head	Charles	All year	67	31	98	
Lexington Park/Leonardtown/Lusby	St. Mary's, Calvert	All year	76	39	115	

Table 4. (Effective October 1, 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
MD	Ocean City	Worcester	1/1 - 4/30	\$ 71	\$47	\$118
			5/1 - 6/30	108	47	155
			7/1 - 8/31	191	47	238
			9/1 - 10/31	98	47	145
			11/1 - 12/31	71	47	118
ME	Bar Harbor	Hancock	All year	116	43	159
	Kennebunk/Kittery/Sanford	York	1/1 - 6/30	82	43	125
			7/1 - 8/31	118	43	161
			9/1 - 12/31	82	43	125
Portland	Cumberland, Sagadahoc, Lincoln	1/1 - 6/30	72	43	115	
		7/1 - 10/31	98	43	141	
		11/1 - 12/31	72	43	115	
Rockport	Knox	All year	83	47	130	
MI	Ann Arbor	Washtenaw	All year	80	43	123
	Benton Harbor/St. Joseph/Stevensville	Berrien	All year	65	35	100
	Charlevoix	Charlevoix	1/1 - 6/30	64	43	107
			7/1 - 8/31	82	43	125
			9/1 - 12/31	64	43	107
	Detroit	Wayne	All year	107	51	158
	East Lansing/Lansing	Ingham, Eaton	All year	74	43	117
	Flint	Genesee	All year	70	31	101
	Frankenmuth	Saginaw	All year	69	35	104
	Frankfort	Benzie	1/1 - 2/28	111	35	146
			3/1 - 5/31	81	35	116
			6/1 - 9/30	111	35	146
			10/1 - 11/30	76	35	111
			12/1 - 12/31	111	35	146
	Grand Rapids	Kent	All year	70	39	109
	Holland	Ottawa	All year	79	39	118
	Kalamazoo/Battle Creek	Kalamazoo, Calhoun	All year	61	31	92
	Leland	Leelanau	1/1 - 6/30	69	39	108
			7/1 - 8/31	106	39	145
			9/1 - 12/31	69	39	108
Mackinac Island	Mackinac	All year	116	47	163	
Midland	Midland	All year	69	39	108	
Mount Pleasant	Isabella	1/1 - 6/30	74	39	113	
		7/1 - 8/31	86	39	125	
		9/1 - 12/31	74	39	113	
Muskegon	Muskegon	1/1 - 5/31	67	35	102	
		6/1 - 8/31	90	35	125	
		9/1 - 12/31	67	35	102	
Ontonagon/Baraga/Houghton	Ontonagon, Baraga, Houghton	All year	71	35	106	
Petoskey	Emmet	1/1 - 6/30	70	43	113	
		7/1 - 8/31	94	43	137	
		9/1 - 12/31	70	43	113	
Pontiac/Auburn Hills	Oakland	All year	82	43	125	

Table 4. (Effective October 1, 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
MI	Sault Ste. Marie	Chippewa	1/1 - 6/30	\$ 60	\$39	\$99
			7/1 - 8/31	72	39	111
			9/1 - 12/31	60	39	99
	South Haven	Van Buren	1/1 - 6/30	63	39	102
7/1 - 8/31			91	39	130	
9/1 - 12/31			63	39	102	
Traverse City	Grand Traverse	1/1 - 6/30	78	47	125	
		7/1 - 8/31	127	47	174	
		9/1 - 12/31	78	47	125	
Warren	Macomb	All year	74	39	113	
MN	Coon Rapids/Ramsey	Anoka	All year	64	39	103
	Duluth	St. Louis	1/1 - 5/31	68	43	111
			6/1 - 10/31	92	43	135
			11/1 - 12/31	68	43	111
	Eagan/Burnsville	Dakota	All year	77	39	116
Minneapolis/St. Paul	Hennepin, Ramsey	All year	105	51	156	
Rochester	Olmsted	All year	68	39	107	
MO	Jefferson City	Cole	All year	61	35	96
	Kansas City	Jackson, Clay, Cass, Platte	All year	98	47	145
	Osage Beach	Camden, Miller	1/1 - 4/30	74	35	109
			5/1 - 8/31	99	35	134
			9/1 - 12/31	74	35	109
	Springfield	Greene	All year	61	35	96
St. Louis	St. Louis, St. Charles	All year	98	51	149	
St. Robert/Fort Leonard Wood	Pulaski	All year	67	35	102	
MS	Biloxi/Gulfport	Harrison	All year	65	43	108
	Robinsonville	Tunica	All year	68	35	103
	Starkville	Oktibbeha	All year	65	31	96
MT	Big Sky	Gallatin (except West Yellowstone)	All year	78	47	125
	Butte	Silver Bow	All year	63	31	94
	Missoula	Missoula	1/1 - 4/30	60	31	91
			5/1 - 10/31	77	31	108
			11/1 - 12/31	60	31	91
Polson/Kalispell	Lake, Flathead	1/1 - 5/31	60	35	95	
		6/1 - 9/30	83	35	118	
		10/1 - 12/31	60	35	95	
West Yellowstone	City limits of West Yellowstone	1/1 - 3/31	67	39	106	
		4/1 - 5/31	60	39	99	
		6/1 - 9/30	89	39	128	
		10/1 - 12/31	67	39	106	
NC	Asheville	Buncombe	All year	81	31	112
	Atlantic Beach	Carteret	1/1 - 3/31	60	35	95
			4/1 - 5/31	82	35	117
			6/1 - 8/31	113	35	148
			9/1 - 10/31	75	35	110
11/1 - 12/31	60	35	95			
Chapel Hill	Orange	All year	105	43	148	
Charlotte	Mecklenburg	All year	76	43	119	

Table 4. (Effective October 1, 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
NC	Cherokee	Swain	All year	\$ 64	\$35	\$ 99
	Durham	Durham	All year	74	47	121
	Greensboro	Guilford	All year	84	43	127
	Greenville	Pitt	All year	62	35	97
	Kill Devil	Dare	1/1 - 3/31	67	43	110
			4/1 - 10/31	124	43	167
			11/1 - 12/31	67	43	110
	Moorehead City	Carteret	1/1 - 3/31	60	31	91
			4/1 - 10/31	68	31	99
			11/1 - 12/31	60	31	91
	New Bern/Havelock	Craven	All year	68	39	107
Raleigh	Wake	All year	74	43	117	
Wilmington	New Hanover	All year	72	39	111	
Winston-Salem	Forsyth	All year	62	43	105	
ND	The standard CONUS rate of \$91 (\$60 for lodging and \$31 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	68	43	111
NH	Concord	Merrimack	1/1 - 5/31	67	39	106
			6/1 - 10/31	93	39	132
			11/1 - 12/31	67	39	106
	Conway	Carroll	All year	100	43	143
	Durham	Strafford	1/1 - 5/31	81	35	116
			6/1 - 10/31	108	35	143
			11/1 - 12/31	81	35	116
	Laconia	Belknap	1/1 - 5/31	78	39	117
6/1 - 10/31			102	39	141	
11/1 - 12/31			78	39	117	
Lebanon/Lincoln/Sunapee	Grafton, Sullivan	All year	97	39	136	
Manchester	Hillsborough	All year	86	39	125	
Portsmouth	Rockingham	1/1 - 5/31	81	43	124	
		6/1 - 10/31	112	43	155	
		11/1 - 12/31	81	43	124	
NJ	Atlantic City	Atlantic	1/1 - 4/30	100	47	147
			5/1 - 10/31	123	47	170
			11/1 - 12/31	100	47	147
	Cape May	Cape May (except Ocean City)	1/1 - 5/31	82	47	129
			6/1 - 8/31	131	47	178
			9/1 - 12/31	82	47	129
	Cherry Hill/Moorestown	Camden, Burlington	All year	78	47	125
	Eatontown/Freehold	Monmouth	1/1 - 4/30	91	43	134
5/1 - 10/31			115	43	158	
11/1 - 12/31			91	43	134	
Edison	Middlesex (except Piscataway)	All year	120	35	155	
Flemington	Hunterdon	All year	98	39	137	
Millville	Cumberland	All year	61	35	96	
Newark	Bergen, Essex, Hudson, and Passaic	All year	83	47	130	

Table 4. (Effective October 1, 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
NJ	Ocean City	City limits of Ocean City (Cape May County)	1/1 - 5/31	\$ 91	\$43	\$134
			6/1 - 10/31	166	43	209
			11/1 - 12/31	91	43	134
	Parsippany	Morris	All year	112	43	155
	Piscataway/Belle Mead	Somerset; city limits of Piscataway	All year	105	43	148
	Princeton/Trenton	Mercer	All year	126	47	173
NJ	Springfield/Cranford	Union	All year	105	43	148
			1/1 - 6/30	84	43	127
			7/1 - 8/31	123	43	166
	Toms River	Ocean	9/1 - 12/31	84	43	127
			All year	68	43	111
	NM	Albuquerque	Bernalillo	All year	68	43
Los Alamos/Espanola		Los Alamos, Rio Arriba	All year	61	39	100
Santa Fe		Santa Fe	1/1 - 6/30	94	47	141
	7/1 - 8/31		134	47	181	
	9/1 - 12/31		94	47	141	
NV	Incline Village/Crystal Bay	City limits of Incline Village and Crystal Bay	1/1 - 5/31	89	43	132
			6/1 - 9/30	111	43	154
			10/1 - 12/31	89	43	132
	Las Vegas	Clark	1/1 - 5/31	122	43	165
6/1 - 8/31			106	43	149	
9/1 - 12/31			122	43	165	
Reno/Sparks	Washoe	All year	94	31	125	
Stateline	Douglas	All year	80	47	127	
NY	Albany	Albany	All year	92	47	139
	Buffalo	Erie	All year	81	43	124
	Carle Place/Garden City/Glen Cove/Plainview/Rockville Centre/Syosset/Uniondale/Woodbury	Nassau	All year	141	47	188
	Glens Falls	Warren	1/1 - 5/31	69	39	108
			6/1 - 8/31	103	39	142
			9/1 - 12/31	69	39	108
	Great Neck	Nassau	Before 1/10/05	141	47	188
			After 1/9/05	159	47	206
	Ithaca	Tompkins	All year	100	39	139
	Kingston	Ulster	All year	73	43	116
	Lake Placid	Essex	1/1 - 2/28	100	43	143
			3/1 - 6/30	81	43	124
			7/1 - 8/31	135	43	178
9/1 - 12/31			100	43	143	
Manhattan	Richmond County; the boroughs of Manhattan, Brooklyn, The Bronx, and Queens	1/1 - 4/30	177	51	228	
		5/1 - 6/30	200	51	251	
		7/1 - 8/31	177	51	228	
		9/1 - 12/31	208	51	259	
Niagara Falls	Niagara	1/1 - 4/30	60	39	99	
		5/1 - 9/30	85	39	124	
		10/1 - 12/31	60	39	99	
Nyack/Palisades	Rockland	All year	100	43	143	
Owego	Tioga	All year	80	35	115	

Table 4. (Effective October 1, 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	Poughkeepsie	Dutchess	All year	\$100	\$43	\$143
	Riverhead/ Ronkonkoma/Melville	Suffolk	All year	126	43	169
	Rochester	Monroe	All year	77	47	124
	Saratoga Springs/ Schenectady	Saratoga, Schenectady	1/1 - 6/30	81	43	124
			7/1 - 8/31	118	43	161
			9/1 - 12/31	81	43	124
	Syracuse	Onondaga	All year	76	39	115
	Tarrytown	Westchester (except White Plains)	All year	121	47	168
	Troy	Rensselaer	All year	72	31	103
	Waterloo/Romulus	Seneca	1/1 - 5/31	67	35	102
6/1 - 10/31			86	35	121	
11/1 - 12/31			67	35	102	
West Point	Orange	All year	88	39	127	
White Plains	City limits of White Plains	All year	131	47	178	
OH	Akron	Summit	All year	68	43	111
	Bellevue	Huron	1/1 - 6/30	60	35	95
			7/1 - 8/31	77	35	112
			9/1 - 12/31	60	35	95
	Cincinnati	Hamilton, Clermont	All year	87	51	138
	Cleveland	Cuyahoga	All year	99	47	146
	Columbus	Franklin	All year	95	43	138
	Dayton/Fairborn	Greene, Darke, and Montgomery	All year	75	35	110
	Geneva	Ashtabula	All year	67	39	106
	Hamilton	Butler, Warren	All year	70	39	109
	Lancaster	Fairfield	All year	62	35	97
	Port Clinton	Ottawa	1/1 - 5/31	60	39	99
			6/1 - 8/31	93	39	132
9/1 - 12/31			60	39	99	
Sandusky	Erie	1/1 - 5/31	60	43	103	
		6/1 - 8/31	94	43	137	
		9/1 - 12/31	60	43	103	
Toledo	Lucas	All year	65	35	100	
OK	Oklahoma City	Oklahoma	All year	66	43	109
	Tulsa	Tulsa, Creek, Osage, and Rogers	All year	64	31	95
OR	Ashland	Jackson	1/1 - 5/31	68	47	115
			6/1 - 9/30	100	47	147
			10/1 - 12/31	68	47	115
	Beaverton	Washington	All year	73	43	116
	Bend	Deschutes	1/1 - 6/30	66	43	109
			7/1 - 8/31	80	43	123
			9/1 - 12/31	66	43	109
Clackamas	Clackamas	All year	67	39	106	
Crater Lake	Klamath	1/1 - 5/31	60	35	95	
		6/1 - 8/31	67	35	102	
		9/1 - 12/31	60	35	95	
Eugene	Lane (except Florence)	All year	71	43	114	

Table 4. (Effective October 1, 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
OR	Florence	City limits of Florence	1/1 - 6/30	\$ 82	\$39	\$121
			7/1 - 8/31	99	39	138
			9/1 - 12/31	82	39	121
	Gold Beach	Curry	All year	67	35	102
	Lincoln City	Lincoln	1/1 - 8/31	84	39	123
9/1 - 12/31			70	39	109	
Portland	Multnomah	All year	93	43	136	
Seaside	Clatsop	1/1 - 6/30	71	39	110	
		7/1 - 8/31	88	39	127	
		9/1 - 12/31	71	39	110	
PA	Allentown/Easton/Bethlehem	Lehigh, Northampton	All year	73	35	108
	Chester/Radnor/Essington	Delaware	All year	75	39	114
	Erie	Erie	All year	75	35	110
	Gettysburg	Adams	1/1 - 3/31	68	39	107
			4/1 - 10/31	94	39	133
			11/1 - 12/31	68	39	107
	Harrisburg	Dauphin (except Hershey)	All year	81	47	128
	Hershey	City limits of Hershey	1/1 - 4/30	99	43	142
			5/1 - 8/31	150	43	193
			9/1 - 12/31	99	43	142
	King of Prussia/Fort Washington/Warminster	Montgomery, Bucks	All year	106	47	153
	Lancaster	Lancaster	All year	82	43	125
	Malvern/Frazer/Exton	Chester	All year	103	43	146
	Mechanicsburg	Cumberland	All year	78	35	113
Philadelphia	Philadelphia	All year	116	51	167	
Pittsburgh	Allegheny	All year	85	47	132	
Reading	Berks	All year	85	43	128	
Scranton	Lackawanna	All year	70	35	105	
State College	Centre	All year	76	31	107	
RI	East Greenwich	Kent; Naval Construction Battalion Center, Davisville	All year	100	43	143
	Jamestown/Middletown/Newport	Newport	1/1 - 4/30	94	47	141
			5/1 - 10/31	154	47	201
			11/1 - 12/31	94	47	141
North Kingstown	Washington	All year	109	31	140	
Providence	Providence	1/1 - 4/30	128	47	175	
		5/1 - 10/31	138	47	185	
		11/1 - 12/31	128	47	175	
SC	Charleston	Charleston, Berkeley, Dorchester	All year	98	43	141
	Columbia	Richland	All year	67	35	102
	Greenville	Greenville	All year	66	43	109
	Hilton Head	Beaufort	1/1 - 3/31	77	47	124
4/1 - 10/31			122	47	169	
11/1 - 12/31			77	47	124	

Table 4. (Effective October 1, 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
SC	Myrtle Beach	Horry	1/1 - 3/31	\$ 63	\$47	\$110
			4/1 - 5/31	97	47	144
			6/1 - 8/31	116	47	163
			9/1 - 10/31	78	47	125
			11/1 - 12/31	63	47	110
SD	Custer	Custer	1/1 - 5/31	60	35	95
			6/1 - 8/31	92	35	127
			9/1 - 12/31	60	35	95
	Hot Springs	Fall River	All year	70	35	105
	Rapid City	Pennington	1/1 - 5/31	60	35	95
			6/1 - 9/30	93	35	128
			10/1 - 12/31	60	35	95
	Sturgis/Spearfish	Meade, Butte, Lawrence	1/1 - 5/31	60	31	91
			6/1 - 8/31	84	31	115
			9/1 - 12/31	60	31	91
TN	Brentwood/Franklin	Williamson	All year	66	35	101
	Chattanooga	Hamilton	All year	88	31	119
	Gatlinburg/Townsend	Sevier, Blount	All year	79	43	122
	Knoxville	Knox	All year	65	31	96
	Memphis	Shelby	All year	80	43	123
	Nashville	Davidson	All year	94	47	141
TX	Amarillo	Potter	All year	66	35	101
	Arlington/Fort Worth	Tarrant	All year	96	43	139
	Austin	Travis	All year	85	43	128
	College Station	Brazos	All year	65	39	104
	Corpus Christi	Nueces	All year	76	43	119
	Dallas	City limits of Dallas; Dallas County	Before 12/27/04	88	51	139
			After 12/26/04	96	51	147
	El Paso	El Paso	All year	70	35	105
	Galveston	Galveston	1/1 - 1/31	84	47	131
			2/1 - 8/31	114	47	161
			9/1 - 12/31	84	47	131
	Grapevine	City limits of Grapevine	All year	111	39	150
	Houston	Montgomery, Fort Bend, and Harris; L.B. Johnson Space Center	All year	99	47	146
	Killeen	Bell	All year	62	35	97
	Laredo	Webb	All year	81	35	116
	McAllen	Hidalgo	All year	68	39	107
	Plano	Collin	All year	71	39	110
	Round Rock	Williamson	All year	71	31	102
	San Antonio	Bexar	All year	93	47	140
South Padre Island	Cameron	1/1 - 5/31	86	39	125	
		6/1 - 8/31	106	39	145	
		9/1 - 12/31	86	39	125	
Waco	McLennan	All year	72	35	107	
UT	Bullfrog	San Juan	All year	64	35	99

Table 4. (Effective October 1, 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	\$150	\$47	\$197	
			4/1 - 11/30	73	47	120	
			12/1 - 12/31	150	47	197	
	Provo	Utah	All year	65	43	108	
	Salt Lake City	Salt Lake, Tooele	All year	79	39	118	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		All year	153	51	204	
	Charlottesville	City of Charlottesville; Albemarle County	All year	65	47	112	
	Fredericksburg	City of Fredericksburg; Spotsylvania and Stafford Counties	All year	61	31	92	
	Lynchburg	Campbell	All year	65	43	108	
	Manassas	City of Manassas	All year	70	39	109	
	Petersburg	City of Petersburg	All year	63	35	98	
	Richmond	City of Richmond; Chesterfield, Goochland, and Henrico Counties	All year	74	43	117	
	Roanoke	City limits of Roanoke	All year	68	39	107	
	Shenandoah	Page		1/1 - 3/31	60	31	91
				4/1 - 11/30	84	31	115
				12/1 - 12/31	60	31	91
	Virginia Beach	Cities of Virginia Beach, Norfolk, Portsmouth, Chesapeake, and Suffolk		1/1 - 3/31	67	43	110
				4/1 - 5/31	101	43	144
				6/1 - 8/31	133	43	176
				9/1 - 12/31	67	43	110
Wallops Island	Accomack		1/1 - 6/30	71	39	110	
			7/1 - 8/31	93	39	132	
			9/1 - 12/31	71	39	110	
Warrenton	Fauquier		All year	73	31	104	
Williamsburg	Cities of Williamsburg, Poquoson, Hampton, and Newport News; York and James City Counties		1/1 - 3/31	79	43	122	
			4/1 - 8/31	101	43	144	
			9/1 - 12/31	79	43	122	
Wintergreen	Nelson		All year	76	47	123	
Woodbridge	Prince William		All year	70	39	109	
VT	Burlington/St. Albans	Chittenden, Franklin	All year	91	39	130	
	Manchester	Bennington	1/1 - 2/28	115	47	162	
			3/1 - 11/30	90	47	137	
			12/1 - 12/31	115	47	162	
	Montpelier	Washington	1/1 - 4/30	69	35	104	
			5/1 - 10/31	85	35	120	
11/1 - 12/31			69	35	104		
Stowe	Lamoille		All year	104	31	135	
White River Junction	Windsor		1/1 - 2/28	116	35	151	
			3/1 - 5/31	84	35	119	
			6/1 - 11/30	104	35	139	
			12/1 - 12/31	116	35	151	
WA	Anacortes/Camano Island/Coupeville	San Juan (except Friday Harbor), Skagit, Island	All year	67	43	110	
	Bremerton	Kitsap	All year	66	39	105	
	Everett	Snohomish (except Lynnwood)	All year	64	43	107	

Table 4. (Effective October 1, 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
WA	Friday Harbor	City limits of Friday Harbor	1/1 - 6/30	\$ 74	\$47	\$121
			7/1 - 8/31	94	47	141
			9/1 - 12/31	74	47	121
	Lynnwood	City limits of Lynnwood	All year	79	39	118
	Ocean Shores	Grays Harbor	1/1 - 6/30	80	43	123
			7/1 - 8/31	104	43	147
			9/1 - 12/31	80	43	123
	Olympia/Tumwater	Thurston	All year	71	43	114
	Port Angeles	City limits of Port Angeles	1/1 - 5/31	66	43	109
			6/1 - 9/30	86	43	129
10/1 - 12/31			66	43	109	
Port Townsend	Jefferson	All year	64	39	103	
Seattle	King	1/1 - 4/30	110	51	161	
		5/1 - 10/31	127	51	178	
		11/1 - 12/31	110	51	161	
Spokane	Spokane	All year	67	43	110	
Tacoma	Pierce	All year	79	35	114	
Vancouver	Clark, Cowlitz, Skamania	All year	93	31	124	
WI	Brookfield	Waukesha	All year	75	43	118
	Green Bay	Brown	All year	67	39	106
	Lake Geneva	Walworth	1/1 - 6/30	76	43	119
			7/1 - 8/31	102	43	145
			9/1 - 12/31	76	43	119
	Madison	Dane	All year	75	43	118
	Milwaukee	Milwaukee	All year	99	47	146
	Racine	Racine	All year	77	35	112
	Sheboygan	Sheboygan	All year	70	35	105
Sturgeon Bay	Door	1/1 - 5/31	66	39	105	
		6/1 - 10/31	91	39	130	
		11/1 - 12/31	66	39	105	
Wisconsin Dells	Columbia	All year	65	43	108	
WV	Berkeley Springs	Morgan	All year	61	39	100
	Charleston	Kanawha	All year	84	43	127
	Martinsburg/Hedgesville	Berkeley	All year	61	35	96
	Morgantown	Monongalia	1/1 - 3/31	65	39	104
			4/1 - 11/30	77	39	116
			12/1 - 12/31	65	39	104
	Shepherdstown	Jefferson	All year	75	39	114
Wheeling	Ohio	All year	67	39	106	
WY	Cody	Park	1/1 - 5/31	60	35	95
			6/1 - 9/30	91	35	126
			10/1 - 12/31	60	35	95
	Jackson	Teton	1/1 - 5/31	74	47	121
			6/1 - 9/30	113	47	160
			10/1 - 12/31	74	47	121
Pinedale	Sublette	1/1 - 5/31	60	31	91	
		6/1 - 8/31	78	31	109	
		9/1 - 12/31	60	31	91	

¹**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2005, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2005 (Table 4) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2005. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2005, through December 31, 2005. 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 www.irs.gov/advocate.

For more information, see Publication 1546, *The Taxpayer Advocate Service of the IRS—How To Get Help With Unresolved Tax Problems*.

Free tax services. To find out what services are available, get Publication 910, *IRS 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.



Internet. You can access the IRS website 24 hours a day, 7 days a week, at www.irs.gov to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.

- Check the status of your 2004 refund. Click on *Where's My Refund*. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2004 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 online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using our Form W-4 calculator.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



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 the telephone connected to your fax machine. When you call, you will hear instructions on how to use the service. The items you request will be faxed to you.

For help with transmission problems, call 703-487-4608.

Long-distance charges may apply.



Phone. Many services are available by phone.

- *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/localcontacts 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 and press 2 to listen to pre-recorded messages covering various tax topics.
- **Refund information.** If you would like to check the status of your 2004 refund, call 1-800-829-4477 and press 1 for automated refund information 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). Have your 2004 tax return available because you will need to know your filing status and the exact whole dollar amount of your refund.

Evaluating the quality of our telephone services. To ensure that IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



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- **Products.** 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 government offices, credit unions, and office supply stores have a 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.
- **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 schedule an in-person appointment at your conve-

nience. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.



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