

Availability of Publication 1542, Per Diem Rates (Revised May 1997)

Announcement 97-71

Publication 1542, recently updated, is now available from the Internal Revenue Service.

The publication gives the maximum per diem rate employers can use without treating part of the allowance as wages for tax purposes. It also provides the listing of localities eligible for \$166 per diem amount under the high-low substantiation method.

You can get a copy of this publication by calling 1-800-829-3676. You can also write to the IRS Forms Distribution Center nearest you.

If you have access to a personal computer and modem, you also can get the publication electronically. You can get the publication at:

- 1) World Wide Web-<http://www.irs.ustreas.gov>,
 - 2) FTP-<ftp.irs.ustreas.gov>, and
 - 3) IRIS at FEDWORLD-(703) 321-8020.
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