



Department of the Treasury  
Internal Revenue Service

## Publication 1542

(Rev. October 2010)

Cat. No. 12684I

# Per Diem Rates

## (For Travel Within the Continental United States)



Get forms and other information  
faster and easier by:

Internet [IRS.gov](http://IRS.gov)

## Contents

Introduction .....	1
<b>How To Use Per Diem Rate Tables</b> .....	2
<u>The Two Substantiation Methods</u> .....	2
<u>Transition Rules</u> .....	2
<b>Per Diem Rate Tables</b> .....	4
<u>Table 1. Localities Eligible for \$258 (\$65 M&amp;IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2009 – September 30, 2010)</u> .....	4
<u>Table 2. Localities Eligible for \$233 (\$65 M&amp;IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2010)</u> .....	6
<u>Table 3. Maximum Federal Per Diem Rates (Effective October 1, 2009 – September 30, 2010)</u> .....	8
<u>Table 4. Maximum Federal Per Diem Rates (Effective October 1, 2010 – September 30, 2011)</u> .....	25
<b>How To Get Tax Help</b> .....	40

## 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) (the 48 contiguous states), on or after October 1, 2009, and before January 1, 2012. 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 11 of Publication 535, Business Expenses, or Revenue Procedure 2010-39, 2010-42 I.R.B. 459, which can be found on the Internet at [www.irs.gov/irb/2010-42\\_irb/ar13.html](http://www.irs.gov/irb/2010-42_irb/ar13.html).

**Per diem rates on the Internet.** You will find links to per diem rates at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem), including 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.** Publication 1542 is available only on the Internet at IRS.gov. Print copies can no longer be ordered.

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. An article on IRS.gov will alert you to which locations have updated rates. To reach these articles, go to [www.irs.gov/formspubs](http://www.irs.gov/formspubs) and click on "Changes

to Current Tax Products,” under *Important Changes*. You will find the new rates in [Table 4](#).

We will also incorporate mid-year changes to the high-low rates into Publication 1542. You will be alerted to these changes by a similar article on IRS.gov and can 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:

Internal Revenue Service  
Individual Forms and Publications Branch  
SE:W:CAR:MP:T:I  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

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](mailto:*taxforms@irs.gov). (The asterisk must be included in the address.) Please put “Publications Comment” on the subject line. You can also send us comments from [www.irs.gov/formspubs/index](http://www.irs.gov/formspubs/index), select “Comment on Tax Forms and Publications” under “Information about.”

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

**Ordering forms and publications.** Visit [www.irs.gov/formspubs](http://www.irs.gov/formspubs) to download forms and publications, call 1-800-829-3676, or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

**Tax questions.** If you have a tax question, check the information available on IRS.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

---

## 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.** Tables 1 and 2 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 \$258 (\$65 meals and incidental expenses (M&IE)) per diem, effective October 1, 2009. For travel on or after October 1, 2009, all other localities within CONUS are eligible for \$163 (\$52 M&IE) per diem under the high-low method.

[Table 2](#) lists the localities that are eligible for \$233 (\$65 M&IE) per diem, effective October 1, 2010. For travel on or after October 1, 2010, the per diem for all other localities decreases to \$160 (\$52 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, 2009; those in [Table 4](#) are effective October 1, 2010. The standard rate for all locations within CONUS not specifically listed in Table 3 is \$116 (\$70 for lodging and \$46 for M&IE). For Table 4, this rate is \$123 (\$77 for lodging and \$46 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 2011, and you determine A’s travel allowance (reimbursement) using the high-low method (Table 2). Employee A does not travel again until November 2011. For A’s November trip and any others during the remainder of 2011, 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, 2012, you must use the rates in effect for 2012, 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 2012 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](http://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 2011, 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 2011, while Employee Q's only other travel occurs in October 2011. 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, 2011. 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, 2011. You can choose a new method for either or both employees; this choice will become effective on January 1, 2012.

The new federal CONUS per diem rates are published each year, generally early in September, on the Internet. Go to [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem).



*Per diem rates for localities listed in Table 4 may change at any time during the rest of 2010 or 2011. To be sure you have the most current rate, check 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 \$258 (\$65 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2009 – September 30, 2010)<sup>1,2</sup>**

**Note:** The standard (“low”) rate of \$163 (\$111 for lodging and \$52 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 \$258 Rate
	Key City	County and/or Other Defined Location	
AZ	Phoenix, Scottsdale	Maricopa	1/1 - 5/31
	Sedona	City limits of Sedona	3/1 - 4/30
CA	Monterey	Monterey	All year
	Napa	Napa	4/1 - 9/30 10/1 - 11/30
	San Diego	San Diego	All year
	San Francisco	San Francisco	All year
	Santa Barbara	Santa Barbara	All year
	Santa Monica	City limits of Santa Monica	All year
	South Lake Tahoe	El Dorado	1/1 - 3/31 12/1 - 12/31
CO	Aspen	Pitkin	1/1 - 4/30 12/1 - 12/31
	Denver, Aurora	Denver, Adams, Arapahoe, Jefferson	All year
	Steamboat Springs	Routt	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	1/1 - 3/31 6/1 - 9/30 12/1 - 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 and Fairfax, in Virginia; and the counties of Montgomery and Prince George’s in Maryland)		All year
FL	Fort Lauderdale	Broward	1/1 - 4/30 10/1 - 12/31
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	6/1 - 7/31
	Key West	Monroe	All year
	Miami	Miami-Dade	1/1 - 3/31
	Naples	Collier	1/1 - 4/30
IL	Chicago	Cook, Lake	All year
MA	Boston, Cambridge	Suffolk, City of Cambridge	All year
	Martha’s Vineyard	Dukes	6/1 - 8/31
	Nantucket	Nantucket	6/1 - 9/30
MD	Counties of Montgomery and Prince George’s		All year
	Baltimore	Baltimore City	3/1 - 9/30 10/1 - 11/30
	Cambridge, St. Michaels	Dorchester, Talbot	6/1 - 8/31
	Ocean City	Worcester	6/1 - 8/31

Table 1. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality			Effective Date of \$258 Rate
State	Key City	County and/or Other Defined Location	
ME	Bar Harbor	Hancock	7/1 - 8/31
NH	Conway	Carroll	7/1 - 8/31
NY	Floral Park, Garden City, Great Neck	Nassau	All year
	Glens Falls	Warren	7/1 - 8/31
	Lake Placid	Essex	7/1 - 8/31
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	All year
	Saratoga Springs, Schenectady	Saratoga, Schenectady	7/1 - 8/31
	Tarrytown, White Plains, New Rochelle	Westchester	All year
PA	Hershey	City of Hershey	6/1 - 8/31
	Philadelphia	Philadelphia	All year
RI	Jamestown, Middletown, Newport	Newport	5/1 - 9/30 10/1 - 10/31
UT	Park City	Summit	1/1 - 3/31
VA	Cities of Alexandria, Falls Church, and Fairfax; Counties of Arlington and Fairfax		All year
WA	Seattle	King	All year
WY	Jackson, Pinedale	Teton, Sublette	7/1 - 8/31

<sup>1</sup> **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 2010 must continue to use the high-low substantiation method for the remainder of calendar year 2010 for that employee. For travel on or after October 1, 2010, and before January 1, 2011, 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 the revenue procedure that supersedes Revenue Procedure 2009-47, 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.

<sup>2</sup> Revenue Procedure 2009-47 in Internal Revenue Bulletin 2009-42.



Table 2. **Localities Eligible for \$233 (\$65 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2010)**<sup>1,2</sup>

**Note:** The standard (“low”) rate of \$160 (\$108 for lodging and \$52 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point.

Per Diem Locality			Effective Date of \$233 Rate
State	Key City	County and/or Other Defined Location	
AZ	Phoenix, Scottsdale	Maricopa	1/1 - 5/31
	Sedona	City limits of Sedona	3/1 - 4/30
CA	Monterey	Monterey	All year
	Napa	Napa	4/1 - 9/30 10/1 - 11/30
	San Diego	San Diego	All year
	San Francisco	San Francisco	All year
	Santa Barbara	Santa Barbara	All year
	Santa Monica	City limits of Santa Monica	All year
	South Lake Tahoe	El Dorado	All year
	Yosemite National Park	Mariposa	All year
CO	Aspen	Pitkin	1/1 - 3/31 6/1 - 8/31 12/1 - 12/31
	Denver, Aurora	Denver, Adams, Arapahoe, Jefferson	All year
	Silverthorne, Breckenridge	Summit	1/1 - 3/31 12/1 - 12/31
	Steamboat Springs	Routt	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	1/1 - 3/31 12/1 - 12/31
	Vail	Eagle	1/1 - 8/31 12/1 - 12/31
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George’s in Maryland)		All year
FL	Fort Lauderdale	Broward	1/1 - 5/31
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	6/1 - 7/31
	Key West	Monroe	All year
	Miami	Miami-Dade	1/1 - 3/31 12/1 - 12/31
	Naples	Collier	1/1 - 4/30
IL	Chicago	Cook, Lake	All year
LA	New Orleans	Orleans, St. Bernard, Jefferson, Plaquemines Parishes	1/1 - 6/30 10/1 - 12/31
MA	Boston, Cambridge	Suffolk, City of Cambridge	All year
	Falmouth	City limits of Falmouth	7/1 - 8/31
	Martha’s Vineyard	Dukes	7/1 - 8/31
	Nantucket	Nantucket	6/1 - 9/30

Table 2. (Effective October 1, 2010) (Continued)

Per Diem Locality			Effective Date of \$233 Rate
State	Key City	County and/or Other Defined Location	
MD	Counties of Montgomery and Prince George's		All year
	Baltimore	Baltimore City	3/1 - 9/30 10/1 - 11/30
	Cambridge, St. Michaels	Dorchester, Talbot	6/1 - 8/31
	Ocean City	Worcester	6/1 - 8/31
ME	Bar Harbor	Hancock	7/1 - 8/31
NC	Kill Devil	Dare	6/1 - 8/31
NH	Conway	Carroll	7/1 - 8/31
NY	Floral Park, Garden City, Great Neck	Nassau	All year
	Glens Falls	Warren	7/1 - 8/31
	Lake Placid	Essex	7/1 - 8/31
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	All year
	Riverhead, Ronkonkoma, Melville	Suffolk	6/1 - 8/31
	Saratoga Springs, Schenectady	Saratoga, Schenectady	7/1 - 8/31
	Tarrytown, White Plains, New Rochelle	Westchester	All year
PA	Philadelphia	Philadelphia	All year
RI	Jamestown, Middletown, Newport	Newport	5/1 - 9/30 10/1 - 10/31
UT	Park City	Summit	1/1 - 3/31
VA	Cities of Alexandria, Falls Church, and Fairfax; Counties of Arlington and Fairfax		All year
	Virginia Beach	City of Virginia Beach	6/1 - 8/31
VT	Stowe	Lamoille	1/1 - 3/31 6/1 - 12/31
WA	Seattle	King	All year
WY	Jackson, Pinedale	Teton, Sublette	7/1 - 8/31

<sup>1</sup> **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 2011 must continue to use the high-low substantiation method for the remainder of calendar year 2011 for that employee. For travel on or after October 1, 2011, and before January 1, 2012, 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 2010-39, 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.

<sup>2</sup> Revenue Procedure 2010-39 in Internal Revenue Bulletin 2010-42.

**Table 3. Maximum Federal Per Diem Rates (Effective October 1, 2009 – September 30, 2010)<sup>1</sup>**

**Note:** The standard rate of \$116 (\$70 for lodging and \$46 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.)

**Table 3 lists all per diem rates alphabetically by state abbreviation. Click on a link below to find rates for your state:**  
[Alabama](#), [Arizona](#), [Arkansas](#), [California](#), [Colorado](#), [Connecticut](#), [Delaware](#), [District of Columbia](#), [Florida](#), [Georgia](#), [Idaho](#), [Illinois](#), [Indiana](#), [Iowa](#), [Kansas](#), [Kentucky](#), [Louisiana](#), [Maine](#), [Maryland](#), [Massachusetts](#), [Michigan](#), [Minnesota](#), [Mississippi](#), [Missouri](#), [Montana](#), [Nebraska](#), [Nevada](#), [New Hampshire](#), [New Jersey](#), [New Mexico](#), [New York](#), [North Carolina](#), [North Dakota](#), [Ohio](#), [Oklahoma](#), [Oregon](#), [Pennsylvania](#), [Rhode Island](#), [South Carolina](#), [South Dakota](#), [Tennessee](#), [Texas](#), [Utah](#), [Vermont](#), [Virginia](#), [Washington](#), [West Virginia](#), [Wisconsin](#), [Wyoming](#)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
AL	Birmingham	Jefferson, Shelby	All year	\$ 92	\$56	\$148
	Gulf Shores	Baldwin	1/1 - 5/31	111	51	162
			6/1 - 7/31	137	51	188
			8/1 - 12/31	111	51	162
	Huntsville	Madison, Limestone	All year	86	51	137
Mobile	Mobile	All year	100	51	151	
Montgomery	Montgomery	All year	78	51	129	
AR	Hot Springs	Garland	All year	102	46	148
	Little Rock	Pulaski	All year	88	61	149
AZ	Grand Canyon, Flagstaff	Coconino (except city limits of Sedona), Yavapai	1/1 - 2/28	75	66	141
			3/1 - 10/31	95	66	161
			11/1 - 12/31	75	66	141
	Kayenta	Navajo	1/1 - 4/30	78	46	124
			5/1 - 9/30	96	46	142
			10/1 - 12/31	78	46	124
	Phoenix, Scottsdale	Maricopa	1/1 - 5/31	140	71	211
			6/1 - 8/31	89	71	160
9/1 - 12/31			120	71	191	
Sedona	City limits of Sedona	1/1 - 2/28	136	66	202	
		3/1 - 4/30	149	66	215	
		5/1 - 12/31	136	66	202	
Sierra Vista	Cochise	All year	83	46	129	
Tucson	Pima	1/1 - 1/31	105	56	161	
		2/1 - 5/31	127	56	183	
		6/1 - 8/31	82	56	138	
		9/1 - 12/31	105	56	161	
Yuma	Yuma	All year	84	46	130	
CA	Antioch, Brentwood, Concord	Contra Costa	All year	110	66	176
	Bakersfield, Delano (Naval Weapons Center and Ordnance Test Station, China Lake)	Kern	All year	79	56	135
	Barstow, Ontario, Victorville	San Bernardino	All year	93	56	149
	Benicia, Dixon, Fairfield	Solano	All year	93	56	149
	Brawley, Calexico, El Centro	Imperial	All year	82	51	133



Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Death Valley	Inyo	All year	\$ 84	\$46	\$130
	Eureka, Arcata, McKinleyville	Humboldt	1/1 - 5/31	85	61	146
			6/1 - 8/31	102	61	163
			9/1 - 12/31	85	61	146
	Fresno	Fresno	All year	94	61	155
	Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB	All year	135	71	206
	Mammoth Lakes	Mono	1/1 - 1/31	143	61	204
			2/1 - 11/30	114	61	175
			12/1 - 12/31	143	61	204
	Mill Valley, San Rafael, Novato	Marin	All year	120	56	176
	Modesto	Stanislaus	All year	88	51	139
	Monterey	Monterey	All year	140	71	211
	Napa	Napa	1/1 - 3/31	115	66	181
			4/1 - 11/30	163	66	229
			12/1 - 12/31	115	66	181
	Oakhurst	Madera	1/1 - 4/30	74	56	130
			5/1 - 8/31	93	56	149
			9/1 - 12/31	74	56	130
	Oakland	Alameda	All year	100	61	161
	Palm Springs	Riverside	1/1 - 5/31	129	71	200
			6/1 - 8/31	90	71	161
			9/1 - 12/31	111	71	182
	Point Arena, Gualala	Mendocino	All year	84	66	150
	Redding	Shasta	All year	89	61	150
	Sacramento	Sacramento	All year	109	61	170
	San Diego	San Diego	All year	147	71	218
	San Francisco	San Francisco	1/1 - 8/31	166	71	237
			9/1 - 10/31	192	71	263
11/1 - 12/31			166	71	237	
San Luis Obispo	San Luis Obispo	1/1 - 6/30	106	66	172	
		7/1 - 8/31	126	66	192	
		9/1 - 12/31	106	66	172	
San Mateo, Foster City, Belmont	San Mateo	All year	125	61	186	
Santa Barbara	Santa Barbara	1/1 - 6/30	149	66	215	
		7/1 - 8/31	199	66	265	
		9/1 - 12/31	149	66	215	
Santa Cruz	Santa Cruz	1/1 - 5/31	99	66	165	
		6/1 - 8/31	132	66	198	
		9/1 - 12/31	99	66	165	
Santa Monica	City limits of Santa Monica	All year	209	71	280	
Santa Rosa	Sonoma	All year	119	61	180	
South Lake Tahoe	El Dorado	1/1 - 3/31	140	71	211	
		4/1 - 6/30	119	71	190	
		7/1 - 11/30	126	71	197	
		12/1 - 12/31	140	71	211	
Stockton	San Joaquin	All year	87	56	143	

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Sunnyvale, Palo Alto, San Jose	Santa Clara	All year	\$132	\$56	\$188
	Tahoe City	Placer	All year	98	61	159
	Truckee	Nevada	1/1 - 2/28	116	71	187
			3/1 - 11/30	97	71	168
			12/1 - 12/31	116	71	187
	Visalia, Lemoore	Tulare, Kings	All year	85	61	146
West Sacramento	Yolo	All year	99	51	150	
Yosemite National Park	Mariposa	All year	131	71	202	
CO	Aspen	Pitkin	1/1 - 4/30	217	71	288
			5/1 - 6/30	105	71	176
			7/1 - 8/31	129	71	200
			9/1 - 11/30	92	71	163
			12/1 - 12/31	217	71	288
	Boulder, Broomfield	Boulder, Broomfield	1/1 - 4/30	103	61	164
			5/1 - 10/31	124	61	185
			11/1 - 12/31	103	61	164
	Colorado Springs	El Paso	All year	88	66	154
	Cortez	Montezuma	1/1 - 5/31	85	51	136
			6/1 - 8/31	108	51	159
			9/1 - 12/31	85	51	136
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31	81	51	132
			4/1 - 5/31	74	51	125
			6/1 - 8/31	97	51	148
			9/1 - 12/31	81	51	132
	Denver, Aurora	Denver, Adams, Arapahoe, and Jefferson	All year	158	66	224
	Douglas County	Douglas	All year	108	61	169
	Durango	La Plata	1/1 - 5/31	98	61	159
			6/1 - 9/30	133	61	194
10/1 - 12/31			98	61	159	
Fort Collins, Loveland	Larimer	All year	90	56	146	
Glenwood Springs, Grand Junction	Garfield, Mesa	All year	98	51	149	
Montrose	Montrose	All year	86	56	142	
Silverthorne, Breckenridge	Summit	1/1 - 3/31	152	56	208	
		4/1 - 11/30	100	56	156	
		12/1 - 12/31	152	56	208	
Steamboat Springs	Routt	1/1 - 3/31	196	56	252	
		4/1 - 11/30	108	56	164	
		12/1 - 12/31	196	56	252	
Telluride	San Miguel	1/1 - 3/31	187	71	258	
		4/1 - 5/31	101	71	172	
		6/1 - 9/30	141	71	212	
		10/1 - 11/30	97	71	168	
		12/1 - 12/31	187	71	258	
Vail	Eagle	1/1 - 3/31	271	71	342	
		4/1 - 8/31	136	71	207	
		9/1 - 11/30	113	71	184	
		12/1 - 12/31	271	71	342	
CT	Bridgeport, Danbury	Fairfield	All year	126	71	197
	Cromwell, Old Saybrook	Middlesex	All year	87	61	148

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CT	Hartford	Hartford	All year	\$112	\$56	\$168
	Lakeville, Salisbury	Litchfield	All year	97	66	163
	New Haven	New Haven	All year	102	61	163
	New London, Groton	New London	All year	101	61	162
	Putnam, Danielson, Storrs	Windham, Tolland	All year	77	56	133
DC	District of Columbia	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia)	1/1 - 2/28	207	71	278
			3/1 - 6/30	226	71	297
			7/1 - 8/31	170	71	241
			9/1 - 10/31	229	71	300
			11/1 - 12/31	207	71	278
DE	Dover	Kent	1/1 - 4/30	77	46	123
			5/1 - 9/30	96	46	142
			10/1 - 12/31	77	46	123
	Lewes	Sussex	1/1 - 6/30	84	46	130
			7/1 - 8/31	123	46	169
			9/1 - 12/31	84	46	130
Wilmington	New Castle	All year	126	56	182	
FL	Altamonte Springs	Seminole	All year	93	61	154
	Boca Raton, Delray Beach, Jupiter	Palm Beach	1/1 - 4/30	123	71	194
			5/1 - 12/31	93	71	164
	Bradenton	Manatee	1/1 - 4/30	105	56	161
			5/1 - 12/31	87	56	143
	Cocoa Beach	Brevard	All year	97	51	148
	Daytona Beach	Volusia	1/1 - 1/31	87	51	138
			2/1 - 7/31	111	51	162
			8/1 - 12/31	87	51	138
	Fort Lauderdale	Broward	1/1 - 4/30	168	71	239
			5/1 - 9/30	117	71	188
			10/1 - 12/31	168	71	239
	Fort Myers	Lee	1/1 - 4/30	114	56	170
5/1 - 12/31			85	56	141	
Fort Pierce	St. Lucie	1/1 - 1/31	91	51	142	
		2/1 - 4/30	108	51	159	
		5/1 - 12/31	91	51	142	
Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	1/1 - 2/28	81	51	132	
		3/1 - 5/31	133	51	184	
		6/1 - 7/31	178	51	229	
		8/1 - 10/31	120	51	171	
		11/1 - 12/31	81	51	132	
Gainesville	Alachua	All year	92	51	143	
Gulf Breeze	Santa Rosa	1/1 - 2/28	96	51	147	
		3/1 - 8/31	130	51	181	
		9/1 - 12/31	96	51	147	
Jacksonville, Jacksonville Beach, Mayport Naval Station	Duval, Nassau; City of Jacksonville	All year	88	51	139	

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
FL	Key West	Monroe	1/1 - 1/31	\$188	\$71	\$259
			2/1 - 4/30	199	71	270
			5/1 - 11/30	155	71	226
			12/1 - 12/31	188	71	259
	Kissimmee	Osceola	All year	83	46	129
	Lakeland	Polk	All year	87	46	133
	Leesburg	Lake	All year	81	46	127
	Miami	Miami-Dade	1/1 - 3/31	152	66	218
			4/1 - 9/30	117	66	183
			10/1 - 12/31	128	66	194
	Naples	Collier	1/1 - 4/30	164	61	225
			5/1 - 9/30	108	61	169
			10/1 - 12/31	115	61	176
	Ocala	Marion	All year	83	46	129
	Orlando	Orange	1/1 - 3/31	117	56	173
			4/1 - 12/31	108	56	164
	Panama City	Bay	1/1 - 2/28	81	51	132
			3/1 - 5/31	113	51	164
			6/1 - 7/31	127	51	178
8/1 - 12/31			81	51	132	
Pensacola, Pensacola Beach	Escambia	All year	109	46	155	
Punta Gorda	Charlotte	1/1 - 1/31	85	51	136	
		2/1 - 3/31	99	51	150	
		4/1 - 12/31	85	51	136	
Sarasota	Sarasota	1/1 - 4/30	117	56	173	
		5/1 - 12/31	93	56	149	
Sebring	Highlands	1/1 - 3/31	131	46	177	
		4/1 - 12/31	85	46	131	
St. Augustine	St. Johns	All year	105	56	161	
Stuart	Martin	1/1 - 4/30	108	51	159	
		5/1 - 12/31	85	51	136	
Tallahassee	Leon	All year	90	46	136	
Tampa, St. Petersburg	Pinellas, Hillsborough	1/1 - 3/31	120	51	171	
		4/1 - 12/31	101	51	152	
Vero Beach	Indian River	1/1 - 1/31	89	51	140	
		2/1 - 3/31	106	51	157	
		4/1 - 12/31	89	51	140	
GA	Athens	Clarke	All year	94	46	140
	Atlanta	Fulton, DeKalb, Cobb	All year	140	56	196
	Augusta	Richmond	All year	82	51	133
	Columbus	Muscogee	All year	91	46	137
	Conyers	Rockdale	All year	77	46	123
	Duluth, Norcross, Lawrenceville	Gwinnett	All year	81	51	132

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
GA	Jekyll Island, Brunswick	Glynn	1/1 - 2/28	\$108	\$56	\$164
			3/1 - 11/30	149	56	205
			12/1 - 12/31	108	56	164
GA	Peachtree City, Jonesboro, Morrow	Fayette, Clayton, Coweta	All year	73	51	124
			Savannah	Chatham	All year	106
IA	Cedar Rapids	Linn	All year	87	51	138
	Des Moines	Polk	All year	86	51	137
ID	Boise	Ada	All year	85	51	136
	Bonner's Ferry, Sandpoint	Boundary, Bonner, Shoshone	1/1 - 6/30	77	61	138
			7/1 - 8/31	104	61	165
			9/1 - 12/31	77	61	138
	Coeur d'Alene	Kootenai	1/1 - 5/31	72	61	133
			6/1 - 8/31	107	61	168
			9/1 - 12/31	72	61	133
Driggs, Idaho Falls	Teton, Bonneville, Fremont	All year	76	46	122	
Sun Valley, Ketchum	Blaine	1/1 - 5/31	84	71	155	
		6/1 - 8/31	99	71	170	
9/1 - 12/31	84	71	155			
Twin Falls	Twin Falls	All year	87	46	133	
IL	Bolingbrook, Romeoville, Lemont	Will	All year	92	51	143
	Chicago	Cook, Lake	1/1 - 4/30	158	71	229
			5/1 - 6/30	211	71	282
			7/1 - 8/31	176	71	247
			9/1 - 11/30	205	71	276
			12/1 - 12/31	158	71	229
	Elgin, Aurora	Kane; City of Elgin	All year	90	56	146
Oakbrook Terrace	DuPage	All year	100	61	161	
O'Fallon, Fairview Heights, Collinsville	Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair	All year	110	56	166	
Springfield	Sangamon	All year	83	56	139	
IN	Bloomington	Monroe	All year	97	56	153
	Brownsburg, Plainfield	Hendricks	All year	83	61	144
	Fort Wayne	Allen	All year	86	56	142
	Hammond, Munster, Merrillville	Lake	All year	94	46	140
	Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year	94	61	155
	Lafayette	Tippecanoe	All year	89	51	140
	Michigan City	La Porte	All year	79	56	135
	South Bend	St. Joseph	All year	96	56	152
Valparaiso, Burlington Beach	Porter	All year	83	51	134	

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
KS	Kansas City, Overland Park	Wyandotte, Johnson	All year	\$107	\$61	\$168
	Leavenworth	Leavenworth	1/1 - 3/31	70	46	116
			4/1 - 9/30	107	56	163
10/1 - 12/31			70	46	116	
Wichita	Sedgwick	All year	91	56	147	
KY	Boone County	Boone	All year	98	51	149
	Kenton County	Kenton	All year	123	56	179
	Lexington	Fayette	All year	94	61	155
	Louisville	Jefferson	1/1 - 5/31	105	61	166
6/1 - 8/31			97	61	158	
9/1 - 12/31			105	61	166	
LA	Baton Rouge	East Baton Rouge Parish	All year	103	56	159
	Covington, Slidell	St. Tammany Parish	All year	99	56	155
	Lafayette	Lafayette Consolidated Government	All year	89	56	145
	Lake Charles	Calcasieu Parish	All year	82	61	143
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 6/30	133	71	204
7/1 - 9/30			104	71	175	
10/1 - 12/31			133	71	204	
MA	Andover	Essex	All year	88	56	144
	Boston, Cambridge	Suffolk; City of Cambridge	1/1 - 3/31	168	71	239
			4/1 - 6/30	231	71	302
			7/1 - 8/31	205	71	276
			9/1 - 10/31	240	71	311
			11/1 - 12/31	168	71	239
	Burlington, Woburn	Middlesex	All year	121	71	192
	Falmouth	City limits of Falmouth	1/1 - 4/30	98	51	149
			5/1 - 6/30	108	51	159
			7/1 - 8/31	152	51	203
			9/1 - 12/31	98	51	149
	Hyannis	Barnstable	1/1 - 6/30	86	56	142
			7/1 - 8/31	125	56	181
			9/1 - 12/31	86	56	142
	Martha's Vineyard	Dukes	1/1 - 5/31	105	71	176
6/1 - 8/31			199	71	270	
9/1 - 10/31			119	71	190	
11/1 - 12/31			105	71	176	
Nantucket	Nantucket	1/1 - 3/31	115	61	176	
		4/1 - 5/31	130	61	191	
		6/1 - 9/30	222	61	283	
		10/1 - 12/31	115	61	176	
Northampton	Hampshire	All year	92	56	148	
Pittsfield	Berkshire	1/1 - 6/30	105	61	166	
		7/1 - 8/31	132	61	193	
		9/1 - 12/31	105	61	166	
Plymouth, Taunton, New Bedford	Plymouth, Bristol	All year	94	56	150	
Quincy	Norfolk	All year	124	51	175	
Springfield	Hampden	All year	97	51	148	
Worcester	Worcester	All year	96	61	157	



Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MD	Counties of Montgomery and Prince George's		1/1 - 2/28	\$207	\$71	\$278
			3/1 - 6/30	226	71	297
			7/1 - 8/31	170	71	241
			9/1 - 10/31	229	71	300
			11/1 - 12/31	207	71	278
	Aberdeen, Bel Air, Belcamp	Harford	All year	83	56	139
	Annapolis	Anne Arundel	All year	120	61	181
	Baltimore City	Baltimore City	1/1 - 2/28	135	71	206
			3/1 - 11/30	161	71	232
			12/1 - 12/31	135	71	206
	Baltimore County	Baltimore	All year	103	61	164
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 3/31	102	61	163
			4/1 - 5/31	133	61	194
			6/1 - 8/31	176	61	237
9/1 - 10/31			144	61	205	
11/1 - 12/31			102	61	163	
Columbia	Howard	All year	123	61	184	
Frederick	Frederick	All year	92	56	148	
Hagerstown	Washington	All year	82	56	138	
La Plata, Indian Head	Charles	All year	93	51	144	
Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year	102	61	163	
Ocean City	Worcester	1/1 - 3/31	73	71	144	
		4/1 - 5/31	91	71	162	
		6/1 - 8/31	199	71	270	
		9/1 - 10/31	104	71	175	
		11/1 - 12/31	73	71	144	
ME	Bar Harbor	Hancock	1/1 - 6/30	84	61	145
			7/1 - 8/31	156	61	217
			9/1 - 10/31	109	61	170
			11/1 - 12/31	84	61	145
	Kennebunk, Kittery, Sanford	York	1/1 - 3/31	70	56	126
			4/1 - 6/30	87	56	143
			7/1 - 8/31	132	56	188
			9/1 - 10/31	96	56	152
			11/1 - 12/31	70	56	126
	Portland	Cumberland, Sagadahoc	1/1 - 6/30	91	56	147
7/1 - 9/30			115	56	171	
10/1 - 12/31			91	56	147	
Rockport	Knox	1/1 - 6/30	70	56	126	
		7/1 - 8/31	83	56	139	
		9/1 - 12/31	70	56	126	
MI	Ann Arbor	Washtenaw	All year	92	56	148
	Benton Harbor, St. Joseph, Stevensville	Berrien	All year	75	51	126

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MI	Charlevoix	Charlevoix	All year	\$ 71	\$61	\$132
	Detroit	Wayne	All year	104	56	160
	East Lansing, Lansing	Ingham, Eaton	All year	84	51	135
	Flint	Genesee	All year	82	51	133
	Grand Rapids	Kent	All year	82	51	133
	Holland	Ottawa	All year	83	56	139
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	89	51	140
	Mackinac Island	Mackinac	1/1 - 6/30	70	66	136
			7/1 - 8/31	87	66	153
			9/1 - 12/31	70	66	136
	Midland	Midland	All year	97	46	143
	Mount Pleasant	Isabella	All year	74	51	125
	Muskegon	Muskegon	1/1 - 5/31	74	46	120
			6/1 - 8/31	99	46	145
			9/1 - 12/31	74	46	120
	Ontonagon, Baraga, Houghton	Ontonagon, Baraga, Houghton	All year	75	46	121
	Petoskey	Emmet	1/1 - 6/30	74	51	125
			7/1 - 8/31	98	51	149
9/1 - 12/31			74	51	125	
Pontiac, Auburn Hills	Oakland	All year	97	56	153	
South Haven	Van Buren	1/1 - 5/31	70	56	126	
		6/1 - 8/31	86	56	142	
		9/1 - 12/31	70	56	126	
Traverse City, Leland	Grand Traverse, Leelanau	1/1 - 6/30	71	51	122	
		7/1 - 8/31	114	51	165	
		9/1 - 12/31	71	51	122	
Warren	Macomb	All year	77	51	128	
MN	Duluth	1/1 - 5/31	84	56	140	
		6/1 - 8/31	104	56	160	
		9/1 - 12/31	84	56	140	
	Eagan, Burnsville, Mendota Heights	Dakota	All year	89	56	145
Minneapolis, St. Paul	Hennepin, Ramsey	All year	137	71	208	
Rochester	Olmsted	All year	99	51	150	
MO	Columbia	Boone	All Year	82	51	133
	Jefferson City	Cole	All year	78	51	129
	Kansas City	Jackson, Clay, Cass, Platte	All year	107	56	163
	Springfield	Greene	All year	78	56	134
	St. Louis	St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City	All year	110	66	176
	St. Robert	Pulaski	All year	74	46	120
MS	Grenada	Grenada	All year	79	46	125
	Gulfport, Biloxi	Harrison	All year	79	56	135
	Hattiesburg	Forrest, Lamar	All year	80	51	131
	Robinsonville	Tunica	All year	85	51	136

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MS	Southaven	Desoto	All year	\$ 91	\$46	\$137
	Starkville	Oktibbeha	All year	86	46	132
MT	Big Sky, West Yellowstone	Gallatin	1/1 - 4/30	77	61	138
			5/1 - 9/30	102	61	163
			10/1 - 12/31	77	61	138
	Butte	Silver Bow	All year	84	51	135
	Helena	Lewis and Clark	All year	81	56	137
	Missoula, Polson, Kalispell	Missoula, Lake, Flathead	1/1 - 6/30	91	51	142
7/1 - 8/31			121	51	172	
9/1 - 12/31			91	51	142	
NC	Asheville	Buncombe	1/1 - 6/30	85	51	136
			7/1 - 10/31	95	51	146
			11/1 - 12/31	85	51	136
	Atlantic Beach, Morehead City	Carteret	1/1 - 5/31	84	56	140
			6/1 - 8/31	117	56	173
			9/1 - 12/31	84	56	140
	Chapel Hill	Orange	All year	91	56	147
	Charlotte	Mecklenburg	All year	100	51	151
	Durham	Durham	All year	97	51	148
	Fayetteville	Cumberland	All year	92	51	143
	Greensboro	Guilford	1/1 - 3/31	86	56	142
			4/1 - 10/31	97	56	153
			11/1 - 12/31	86	56	142
	Greenville	Pitt	All year	86	51	137
	Kill Devil	Dare	1/1 - 4/30	70	61	131
5/1 - 9/30			114	61	175	
10/1 - 12/31			70	61	131	
New Bern, Havelock	Craven	All year	97	46	143	
Raleigh	Wake	All year	92	66	158	
Wilmington	New Hanover	All year	98	56	154	
Winston-Salem	Forsyth	All year	92	56	148	
ND	The standard CONUS rate of \$116 (\$70 for lodging and \$46 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	101	61	162
NH	Concord	Merrimack	1/1 - 5/31	84	51	135
			6/1 - 10/31	99	51	150
			11/1 - 12/31	84	51	135
	Conway	Carroll	1/1 - 2/28	124	61	185
			3/1 - 6/30	115	61	176
			7/1 - 8/31	161	61	222
9/1 - 12/31			124	61	185	
Durham	Strafford	All year	96	46	142	
Laconia	Belknap	1/1 - 5/31	87	51	138	
		6/1 - 10/31	102	51	153	
		11/1 - 12/31	87	51	138	
Lebanon, Lincoln, West Lebanon	Grafton, Sullivan	All year	101	56	157	

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NH	Manchester	Hillsborough	All year	\$ 93	\$56	\$149
	Portsmouth	Rockingham	1/1 - 6/30	103	61	164
			7/1 - 9/30	134	61	195
			10/1 - 12/31	103	61	164
NJ	Atlantic City, Cape May, Ocean City	Atlantic, Cape May	1/1 - 4/30	104	66	170
			5/1 - 10/31	114	66	180
			11/1 - 12/31	104	66	170
	Belle Mead	Somerset	All year	127	56	183
	Cherry Hill, Moorestown	Camden, Burlington	All year	96	61	157
	Eatontown, Freehold	Monmouth	All year	121	56	177
	Edison, Piscataway	Middlesex	All year	115	51	166
	Flemington	Hunterdon	All year	114	61	175
	Newark	Bergen, Essex, Hudson, Passaic	All year	130	61	191
	Parsippany	Morris	All year	139	56	195
	Princeton, Trenton	Mercer	All year	140	61	201
Springfield, Cranford, New Providence	Union	All year		107	56	163
Toms River	Ocean	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	90	51	141	
			122	51	173	
			90	51	141	
NM	Albuquerque	Bernalillo	All year	81	56	137
	Las Cruces	Dona Ana	1/1 - 3/31	70	46	116
			4/1 - 9/30	79	56	135
			10/1 - 12/31	70	46	116
	Los Alamos	Los Alamos	All year	85	51	136
Santa Fe	Santa Fe	1/1 - 5/31	88	71	159	
		6/1 - 8/31	109	71	180	
		9/1 - 12/31	88	71	159	
Taos	Taos	All year	77	66	143	
NV	Incline Village, Reno, Sparks	Washoe	1/1 - 6/30	104	51	155
			7/1 - 8/31	130	51	181
			9/1 - 12/31	104	51	155
Las Vegas	Clark	1/1 - 5/31 6/1 - 12/31	118 109	71 71	189 180	
Stateline, Carson City	Douglas, Carson City	All year	100	61	161	
NY	Albany	Albany	All year	110	61	171
	Binghamton, Owego	Broome, Tioga	All year	91	46	137
	Buffalo	Erie	All year	99	56	155
	Floral Park, Garden City, Great Neck	Nassau	All year	161	66	227
	Glens Falls	Warren	1/1 - 6/30	98	66	164
			7/1 - 8/31	150	66	216
			9/1 - 12/31	98	66	164
Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	117	46	163	
Kingston	Ulster	All year	103	66	169	

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NY	Lake Placid	Essex	1/1 - 2/28	\$131	\$61	\$192
			3/1 - 6/30	102	61	163
			7/1 - 8/31	160	61	221
			9/1 - 11/30	112	61	173
			12/1 - 12/31	131	61	192
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	1/1 - 3/31	209	71	280
			4/1 - 6/30	318	71	389
			7/1 - 8/31	279	71	350
			9/1 - 12/31	340	71	411
	Niagara Falls	Niagara	1/1 - 5/31	78	51	129
			6/1 - 8/31	106	51	157
			9/1 - 12/31	78	51	129
	Nyack, Palisades	Rockland	All year	113	61	174
	Oswego	Oswego	1/1 - 3/31	70	46	116
			4/1 - 9/30	97	56	153
10/1 - 12/31			70	46	116	
Poughkeepsie	Dutchess	All year	110	66	176	
Riverhead, Ronkonkoma, Melville	Suffolk	All year	130	71	201	
Rochester	Monroe	All year	102	51	153	
Saratoga Springs, Schenectady	Saratoga, Schenectady	1/1 - 6/30	106	56	162	
		7/1 - 8/31	168	56	224	
		9/1 - 12/31	106	56	162	
Syracuse	Onondaga	All year	97	56	153	
Tarrytown, White Plains, New Rochelle	Westchester	All year	164	71	235	
Troy	Rensselaer	All year	98	51	149	
West Point	Orange	All year	113	51	164	
OH	Akron	Summit	All year	91	51	142
	Canton	Stark	All year	93	51	144
	Cincinnati	Hamilton, Clermont	All year	115	56	171
	Cleveland	Cuyahoga	All year	109	56	165
	Columbus	Franklin	All year	101	56	157
	Dayton, Fairborn	Greene, Darke, Montgomery	All year	82	56	138
	Hamilton	Butler, Warren	All year	91	51	142
	Mentor	Lake	All year	92	46	138
	Rittman	Wayne, Medina	All year	86	51	137
	Sandusky, Bellevue	Erie, Huron	All year	100	46	146
	Toledo	Lucas	All year	81	51	132
Youngstown	Mahoning, Trumbull	All year	85	51	136	
OK	Oklahoma City	Oklahoma	All year	84	66	150
	Tulsa	Tulsa, Creek, Osage, Rogers	All year	81	61	142
OR	Ashland, Crater Lake	Jackson, Klamath	All year	88	56	144
	Beaverton	Washington	All year	96	51	147
	Bend	Deschutes	1/1 - 6/30	93	61	154
7/1 - 8/31			120	61	181	
9/1 - 12/31			93	61	154	

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
OR	Clackamas	Clackamas	All year	\$ 91	\$61	\$152
	Eugene, Florence	Lane	All year	103	51	154
	Lincoln City	Lincoln	1/1 - 6/30	87	56	143
			7/1 - 8/31	110	56	166
			9/1 - 12/31	87	56	143
Portland	Multnomah	All year	120	66	186	
Seaside	Clatsop	1/1 - 6/30	92	51	143	
		7/1 - 8/31	132	51	183	
		9/1 - 12/31	92	51	143	
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	92	51	143
	Bucks County	Bucks	All year	102	71	173
	Chester, Radnor, Essington	Delaware	All year	109	51	160
	Erie	Erie	1/1 - 5/31	85	46	131
			6/1 - 8/31	97	46	143
			9/1 - 12/31	85	46	131
	Gettysburg	Adams	1/1 - 3/31	82	51	133
			4/1 - 10/31	103	51	154
			11/1 - 12/31	82	51	133
	Harrisburg	Dauphin (except City of Hershey)	All year	103	51	154
	Hershey	City of Hershey	1/1 - 5/31	99	56	155
			6/1 - 8/31	180	56	236
			9/1 - 12/31	99	56	155
	Lancaster	Lancaster	All year	99	56	155
	Malvern, Frazer, Berwyn	Chester	All year	126	51	177
Mechanicsburg	Cumberland	All year	88	56	144	
Montgomery County	Montgomery	All year	128	66	194	
Philadelphia	Philadelphia	1/1 - 8/31	153	66	219	
		9/1 - 11/30	170	66	236	
		12/1 - 12/31	153	66	219	
Pittsburgh	Allegheny	All year	119	71	190	
Reading	Berks	All year	96	56	152	
Scranton	Lackawanna	All year	83	56	139	
State College	Centre	All year	92	56	148	
RI	Bristol	Bristol	1/1 - 3/31	70	46	116
			4/1 - 9/30	139	71	210
			10/1 - 12/31	70	46	116
	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	96	56	152
Jamestown, Middletown, Newport	Newport	1/1 - 4/30	104	71	175	
		5/1 - 10/31	166	71	237	
		11/1 - 12/31	104	71	175	
Providence	Providence	All year	139	71	210	
SC	Aiken	Aiken	All year	86	46	132
	Charleston	Charleston, Berkeley, Dorchester	All year	142	56	198
	Columbia	Richland, Lexington	All year	93	51	144



Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
SC	Greenville	Greenville	All year	\$ 92	\$56	\$148
	Hilton Head	Beaufort	1/1 - 3/31	93	61	154
			4/1 - 8/31	142	61	203
			9/1 - 10/31	115	61	176
			11/1 - 12/31	93	61	154
	Myrtle Beach	Horry	1/1 - 2/28	70	51	121
			3/1 - 5/31	94	51	145
			6/1 - 8/31	132	51	183
			9/1 - 10/31	84	51	135
11/1 - 12/31			70	51	121	
SD	Hot Springs	Fall River, Custer	1/1 - 5/31	70	46	116
			6/1 - 8/31	94	46	140
			9/1 - 12/31	70	46	116
	Rapid City	Pennington	1/1 - 5/31	70	51	121
			6/1 - 8/31	118	51	169
			9/1 - 12/31	70	51	121
	Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 4/30	70	51	121
			5/1 - 8/31	99	51	150
			9/1 - 12/31	70	51	121
TN	Brentwood, Franklin	Williamson	All year	102	56	158
	Chattanooga	Hamilton	All year	87	56	143
	Knoxville	Knox	All year	84	56	140
	Memphis	Shelby	All year	100	61	161
	Nashville	Davidson	All year	119	66	185
	Oak Ridge	Anderson	All year	90	46	136
TX	Arlington, Fort Worth, Grapevine	Tarrant; City limits of Grapevine	All year	151	56	207
	Austin	Travis	1/1 - 8/31	115	71	186
			9/1 - 10/31	121	71	192
			11/1 - 12/31	115	71	186
	Beaumont	Jefferson	All year	93	51	144
	College Station	Brazos	All year	93	56	149
	Corpus Christi	Nueces	All year	90	51	141
	Dallas	Dallas; City of Dallas	1/1 - 3/31	122	71	193
			4/1 - 12/31	117	71	188
	El Paso	El Paso	All year	91	51	142
	Galveston	Galveston	1/1 - 5/31	108	56	164
			6/1 - 7/31	128	56	184
			8/1 - 12/31	108	56	164
	Houston	Montgomery, Fort Bend, Harris; L.B. Johnson Space Center	All year	118	71	189
	Hunt County	Hunt	All year	87	51	138
	Laredo	Webb	All year	85	56	141
McAllen	Hidalgo	All year	89	56	145	
Midland	Midland	1/1 - 3/31	70	46	116	
		4/1 - 9/30	90	51	141	
		10/1 - 12/31	70	46	116	
Plano	Collin	All year	116	61	177	

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
TX	Round Rock	Williamson	All year	\$ 97	\$51	\$148
	San Antonio	Bexar	All year	117	66	183
	South Padre Island	Cameron	1/1 - 5/31	83	56	139
			6/1 - 7/31	107	56	163
8/1 - 12/31			83	56	139	
Waco	McLennan	All year	88	51	139	
UT	Park City	Summit	1/1 - 3/31	157	71	228
			4/1 - 12/31	96	71	167
	Provo	Utah	All year	88	51	139
	Salt Lake City	Salt Lake, Tooele	All year	106	61	167
VA	Cities of Alexandria, Fairfax, and Falls Church; Counties of Arlington and Fairfax		1/1 - 2/28	207	71	278
			3/1 - 6/30	226	71	297
			7/1 - 8/31	170	71	241
			9/1 - 10/31	229	71	300
			11/1 - 12/31	207	71	278
	Abingdon	Washington	All year	82	46	128
	Blacksburg	Montgomery	All year	98	46	144
	Charlottesville	Albemarle, Greene; City of Charlottesville	All year	112	56	168
	Chesapeake, Suffolk	City of Chesapeake, City of Suffolk	1/1 - 5/31	87	56	143
			6/1 - 8/31	103	56	159
			9/1 - 12/31	87	56	143
	Chesterfield, Henrico Counties	Chesterfield, Henrico	All year	92	51	143
	Fredericksburg	Spotsylvania; City of Fredericksburg	All year	78	56	134
	Hampton City, Newport News	Hampton City, City of Newport News	All year	80	56	136
	James City and York Counties; Williamsburg	James City and York Counties; City of Williamsburg	1/1 - 3/31	72	51	123
			4/1 - 8/31	94	51	145
			9/1 - 12/31	72	51	123
	Loudoun County	Loudoun	All year	135	61	196
	Lynchburg	Campbell; City of Lynchburg	All year	83	51	134
	Manassas	City of Manassas	All year	93	46	139
Norfolk, Portsmouth	City of Norfolk, City of Portsmouth	All year	95	61	156	
Richmond City	City of Richmond	All year	125	66	191	
Roanoke	City limits of Roanoke	All year	103	51	154	
Stafford, Prince William Counties	Stafford, Prince William	All year	95	46	141	
Virginia Beach	City of Virginia Beach	1/1 - 5/31	89	56	145	
		6/1 - 8/31	148	56	204	
		9/1 - 12/31	89	56	145	
Wallops Island	Accomack	1/1 - 6/30	87	56	143	
		7/1 - 8/31	128	56	184	
		9/1 - 12/31	87	56	143	
Warrenton	Fauquier	All year	101	46	147	
VT	Burlington, St. Albans	Chittenden, Franklin	1/1 - 4/30	93	66	159
			5/1 - 10/31	112	66	178
			11/1 - 12/31	93	66	159
Manchester	Bennington	All year	93	71	164	

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
VT	Middlebury	Addison	All year	\$116	\$61	\$177
	Montpelier	Washington	All year	101	61	162
	Stowe	Lamoille	1/1 - 3/31	132	71	203
			4/1 - 5/31	105	71	176
White River Junction	Windsor	6/1 - 12/31	132	71	203	
		1/1 - 2/28	102	56	158	
		3/1 - 5/31	89	56	145	
		6/1 - 12/31	102	56	158	
WA	Anacortes, Coupeville, Oak Harbor	San Juan, Skagit, Island	All year	90	61	151
	Bremerton	Kitsap	All year	83	66	149
	Everett, Lynnwood	Snohomish	All year	100	61	161
	Ocean Shores	Grays Harbor	1/1 - 6/30	90	51	141
			7/1 - 8/31	111	51	162
			9/1 - 12/31	90	51	141
	Olympia, Tumwater	Thurston	All year	89	61	150
	Port Angeles, Port Townsend	Clallam, Jefferson	1/1 - 6/30	98	61	159
			7/1 - 8/31	142	61	203
			9/1 - 12/31	98	61	159
	Seattle	King	All year	159	71	230
Spokane	Spokane	All year	85	61	146	
Tacoma	Pierce	All year	113	61	174	
Vancouver	Clark, Cowlitz, Skamania	All year	125	56	181	
WI	Appleton	Outagamie	All year	84	46	130
	Brookfield, Racine	Waukesha, Racine	All year	95	56	151
	Green Bay	Brown	All year	78	51	129
	Lake Geneva	Walworth	1/1 - 4/30	89	51	140
			5/1 - 9/30	132	51	183
			10/1 - 12/31	89	51	140
	Madison	Dane	All year	93	56	149
	Milwaukee	Milwaukee	All year	104	61	165
	Sheboygan	Sheboygan	All year	84	51	135
	Sturgeon Bay	Door	1/1 - 6/30	70	56	126
7/1 - 9/30			89	56	145	
10/1 - 12/31			70	56	126	
Wisconsin Dells	Columbia	1/1 - 6/30	70	61	131	
		7/1 - 8/31	89	61	150	
		9/1 - 12/31	70	61	131	
WV	Charleston	Kanawha	All year	101	51	152
	Morgantown	Monongalia	All year	85	46	131
	Shepherdstown	Jefferson	All year	81	51	132
	Wheeling	Ohio	All year	99	46	145
WY	Cody	1/1 - 5/31	82	51	133	
		6/1 - 9/30	125	51	176	
10/1 - 12/31		82	51	133		
Evanston, Rock Springs	Uinta, Sweetwater	All year	85	51	136	

Table 3. (Effective October 1, 2009 – September 30, 2010) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
WY	Gillette	Campbell	1/1 - 5/31	\$ 98	\$51	\$149
			6/1 - 8/31	123	51	174
			9/1 - 12/31	98	51	149
	Jackson, Pinedale	Teton, Sublette	1/1 - 6/30	131	56	187
			7/1 - 8/31	174	56	230
			9/1 - 11/30	109	56	165
			12/1 - 12/31	131	56	187
	Sheridan	Sheridan	1/1 - 5/31	74	56	130
			6/1 - 8/31	93	56	149
9/1 - 12/31			74	56	130	

<sup>1</sup>**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2010, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2010 (Table 3) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2010. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2010, through December 31, 2010. See [Transition Rules](#) under *How To Use Per Diem Rate Tables* for an example.

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

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

<sup>4</sup>When 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, 2010 – September 30, 2011)<sup>1</sup>**

**Note:** The standard rate of \$123 (\$77 for lodging and \$46 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.)

**Table 4 lists all per diem rates alphabetically by state abbreviation. Click on a link below to find rates for your state:**

[Alabama](#), [Arizona](#), [Arkansas](#), [California](#), [Colorado](#), [Connecticut](#), [Delaware](#), [District of Columbia](#), [Florida](#), [Georgia](#), [Idaho](#), [Illinois](#), [Indiana](#), [Iowa](#), [Kansas](#), [Kentucky](#), [Louisiana](#), [Maine](#), [Maryland](#), [Massachusetts](#), [Michigan](#), [Minnesota](#), [Mississippi](#), [Missouri](#), [Montana](#), [Nebraska](#), [Nevada](#), [New Hampshire](#), [New Jersey](#), [New Mexico](#), [New York](#), [North Carolina](#), [North Dakota](#), [Ohio](#), [Oklahoma](#), [Oregon](#), [Pennsylvania](#), [Rhode Island](#), [South Carolina](#), [South Dakota](#), [Tennessee](#), [Texas](#), [Utah](#), [Vermont](#), [Virginia](#), [Washington](#), [West Virginia](#), [Wisconsin](#), [Wyoming](#)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
AL	Birmingham	Jefferson, Shelby	All year	\$ 88	\$56	\$144
	Gulf Shores	Baldwin	1/1 - 5/31	101	51	152
			6/1 - 7/31	126	51	177
			8/1 - 12/31	101	51	152
Huntsville	Madison, Limestone	All year	86	51	137	
Mobile	Mobile	1/1 - 2/28	98	51	149	
		3/1 - 12/31	90	51	141	
AR	Hot Springs	Garland	All year	101	46	147
	Little Rock	Pulaski	All year	88	61	149
AZ	Grand Canyon, Flagstaff	Coconino (except city limits of Sedona), Yavapai	1/1 - 2/28	77	66	143
			3/1 - 10/31	95	66	161
			11/1 - 12/31	77	66	143
	Kayenta	Navajo	1/1 - 4/30	77	46	123
			5/1 - 9/30	89	46	135
			10/1 - 12/31	77	46	123
	Phoenix, Scottsdale	Maricopa	1/1 - 5/31	126	71	197
			6/1 - 8/31	81	71	152
			9/1 - 12/31	106	71	177
	Sedona	City limits of Sedona	1/1 - 2/28	129	66	195
3/1 - 4/30			145	66	211	
5/1 - 12/31			129	66	195	
Sierra Vista	Cochise	All year	81	46	127	
Tucson	Pima	1/1 - 1/31	93	56	149	
		2/1 - 5/31	111	56	167	
		6/1 - 8/31	77	56	133	
		9/1 - 12/31	93	56	149	
Yuma	Yuma	All year	81	46	127	
CA	Antioch, Brentwood, Concord	Contra Costa	All year	101	66	167
	Barstow, Ontario, Victorville	San Bernardino	All year	83	56	139
	Benicia, Dixon, Fairfield	Solano	All year	84	56	140
	Death Valley	Inyo	All year	92	46	138
	Eureka, Arcata, McKinleyville	Humboldt	1/1 - 5/31	82	61	143
			6/1 - 8/31	92	61	153
			9/1 - 12/31	82	61	143
	Fresno	Fresno	All year	91	61	152
Los Angeles	Los Angeles (except the city of Santa Monica), Orange, Ventura; Edwards AFB	All year	123	71	194	
Mammoth Lakes	Mono	All year	116	61	177	

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Mill Valley, San Rafael, Novato	Marin	All year	\$106	\$56	\$162
	Modesto	Stanislaus	All year	85	51	136
	Monterey	Monterey	1/1 - 6/30	126	71	197
			7/1 - 8/31	152	71	223
			9/1 - 12/31	126	71	197
	Napa	Napa	1/1 - 3/31	107	66	173
			4/1 - 11/30	142	66	208
			12/1 - 12/31	107	66	173
	Oakhurst	Madera	1/1 - 4/30	78	56	134
			5/1 - 8/31	92	56	148
			9/1 - 12/31	78	56	134
	Oakland	Alameda	All year	94	61	155
	Palm Springs	Riverside	1/1 - 4/30	120	71	191
			5/1 - 8/31	90	71	161
			9/1 - 12/31	104	71	175
	Point Arena, Gualala	Mendocino	All year	88	66	154
	Redding	Shasta	All year	87	61	148
	Sacramento	Sacramento	All year	101	61	162
	San Diego	San Diego	All year	131	71	202
	San Francisco	San Francisco	1/1 - 8/31	142	71	213
			9/1 - 10/31	174	71	245
			11/1 - 12/31	142	71	213
	San Luis Obispo	San Luis Obispo	1/1 - 6/30	104	66	170
			7/1 - 8/31	121	66	187
			9/1 - 12/31	104	66	170
	San Mateo, Foster City, Belmont	San Mateo	All year	108	61	169
	Santa Barbara	Santa Barbara	1/1 - 6/30	143	66	209
7/1 - 8/31			172	66	238	
9/1 - 12/31			143	66	209	
Santa Cruz	Santa Cruz	All year	93	66	159	
Santa Monica	City limits of Santa Monica	All year	180	71	251	
Santa Rosa	Sonoma	All year	109	61	170	
South Lake Tahoe	El Dorado	All year	125	71	196	
Stockton	San Joaquin	All year	80	56	136	
Sunnyvale, Palo Alto, San Jose	Santa Clara	All year	116	56	172	
Tahoe City	Placer	All year	87	61	148	
Truckee	Nevada	1/1 - 2/28	113	71	184	
		3/1 - 11/30	96	71	167	
		12/1 - 12/31	113	71	184	
Visalia, Lemoore	Tulare, Kings	All year	83	61	144	
West Sacramento	Yolo	All year	91	51	142	
Yosemite National Park	Mariposa	1/1 - 5/31	129	71	200	
		6/1 - 8/31	162	71	233	
		9/1 - 12/31	129	71	200	



Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CO	Aspen	Pitkin	1/1 - 3/31	\$202	\$71	\$273
			4/1 - 5/31	107	71	178
			6/1 - 8/31	143	71	214
			9/1 - 11/30	103	71	174
			12/1 - 12/31	202	71	273
	Boulder, Broomfield	Boulder, Broomfield	All year	104	61	165
	Colorado Springs	El Paso	All year	84	66	150
	Cortez	Montezuma	1/1 - 5/31	87	51	138
			6/1 - 8/31	105	51	156
			9/1 - 12/31	87	51	138
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31	82	51	133
			4/1 - 5/31	77	51	128
			6/1 - 8/31	95	51	146
			9/1 - 12/31	82	51	133
	Denver, Aurora	Denver, Adams, Arapahoe, and Jefferson	All year	141	66	207
	Douglas County	Douglas	All year	101	61	162
	Durango	La Plata	1/1 - 5/31	93	61	154
			6/1 - 9/30	128	61	189
			10/1 - 12/31	93	61	154
	Fort Collins, Loveland	Larimer	All year	84	56	140
Glenwood Springs, Grand Junction	Garfield, Mesa	All year	86	51	137	
Montrose	Montrose	1/1 - 5/31	79	56	135	
		6/1 - 9/30	94	56	150	
		10/1 - 12/31	79	56	135	
Silverthorne, Breckenridge	Summit	1/1 - 3/31	147	56	203	
		4/1 - 11/30	93	56	149	
		12/1 - 12/31	147	56	203	
Steamboat Springs	Routt	1/1 - 3/31	179	56	235	
		4/1 - 11/30	103	56	159	
		12/1 - 12/31	179	56	235	
Telluride	San Miguel	1/1 - 3/31	141	71	212	
		4/1 - 5/31	93	71	164	
		6/1 - 9/30	124	71	195	
		10/1 - 11/30	94	71	165	
		12/1 - 12/31	141	71	212	
Vail	Eagle	1/1 - 3/31	261	71	332	
		4/1 - 8/31	130	71	201	
		9/1 - 11/30	105	71	176	
		12/1 - 12/31	261	71	332	
CT	Bridgeport, Danbury	Fairfield	All year	114	71	185
	Cromwell, Old Saybrook	Middlesex	All year	83	61	144
	Hartford	Hartford	All year	106	56	162
	Lakeville, Salisbury	Litchfield	All year	93	66	159
	New Haven	New Haven	All year	92	61	153
	New London, Groton	New London	All year	98	61	159

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
DC	District of Columbia	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia)	1/1 - 2/28	\$181	\$71	\$252
			3/1 - 6/30	211	71	282
			7/1 - 8/31	157	71	228
			9/1 - 10/31	211	71	282
			11/1 - 12/31	181	71	252
DE	Dover	Kent	1/1 - 4/30	77	46	123
			5/1 - 9/30	92	46	138
			10/1 - 12/31	77	46	123
	Lewes	Sussex	1/1 - 6/30	82	46	128
			7/1 - 8/31	123	46	169
			9/1 - 12/31	82	46	128
	Wilmington	New Castle	All year	109	56	165
FL	Altamonte Springs	Seminole	All year	80	61	141
	Boca Raton, Delray Beach, Jupiter	Palm Beach	1/1 - 4/30	111	71	182
			5/1 - 12/31	82	71	153
	Bradenton	Manatee	1/1 - 4/30	100	56	156
			5/1 - 12/31	84	56	140
	Cocoa Beach	Brevard	All year	99	51	150
	Daytona Beach	Volusia	1/1 - 1/31	84	51	135
			2/1 - 7/31	107	51	158
			8/1 - 12/31	84	51	135
	Fort Lauderdale	Broward	1/1 - 2/28	173	71	244
			3/1 - 5/31	149	71	220
			6/1 - 9/30	103	71	174
			10/1 - 12/31	124	71	195
	Fort Myers	Lee	1/1 - 4/30	115	56	171
			5/1 - 12/31	87	56	143
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	1/1 - 2/28	78	51	129
3/1 - 5/31			126	51	177	
6/1 - 7/31			164	51	215	
8/1 - 10/31			112	51	163	
11/1 - 12/31			78	51	129	
Gainesville	Alachua	All year	89	51	140	
Gulf Breeze	Santa Rosa	1/1 - 2/28	92	51	143	
		3/1 - 5/31	114	51	165	
		6/1 - 8/31	140	51	191	
		9/1 - 12/31	92	51	143	
Jacksonville, Jacksonville Beach, Mayport Naval Station	Duval, Nassau; City of Jacksonville	All year	82	51	133	
Key West	Monroe	1/1 - 1/31	193	71	264	
		2/1 - 4/30	209	71	280	
		5/1 - 11/30	145	71	216	
		12/1 - 12/31	193	71	264	
Kissimmee	Osceola	1/1 - 5/31	84	46	130	
		6/1 - 8/31	77	46	123	
		9/1 - 12/31	84	46	130	
Lakeland	Polk	All year	81	46	127	

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
FL	Miami	Miami-Dade	1/1 - 3/31	\$151	\$66	\$217
			4/1 - 5/31	128	66	194
			6/1 - 11/30	104	66	170
			12/1 - 12/31	151	66	217
	Naples	Collier	1/1 - 4/30	155	61	216
			5/1 - 9/30	101	61	162
			10/1 - 12/31	111	61	172
	Orlando	Orange	1/1 - 5/31	104	56	160
			6/1 - 12/31	90	56	146
	Panama City	Bay	1/1 - 2/28	77	51	128
			3/1 - 7/31	110	51	161
			8/1 - 12/31	77	51	128
	Pensacola, Pensacola Beach	Escambia	All year	103	46	149
	Punta Gorda	Charlotte	1/1 - 1/31	77	51	128
			2/1 - 4/30	88	51	139
5/1 - 12/31			77	51	128	
Sarasota	Sarasota	1/1 - 4/30	110	56	166	
		5/1 - 12/31	86	56	142	
Sebring	Highlands	1/1 - 3/31	123	46	169	
		4/1 - 12/31	82	46	128	
St. Augustine	St. Johns	All year	97	56	153	
Stuart	Martin	1/1 - 4/30	102	51	153	
		5/1 - 12/31	82	51	133	
Tallahassee	Leon	All year	87	46	133	
Tampa, St. Petersburg	Pinellas, Hillsborough	1/1 - 4/30	108	51	159	
		5/1 - 12/31	92	51	143	
Vero Beach	Indian River	1/1 - 1/31	83	51	134	
		2/1 - 3/31	99	51	150	
		4/1 - 12/31	83	51	134	
GA	Athens	Clarke	All year	93	46	139
	Atlanta	Fulton, DeKalb, Cobb	All year	132	56	188
	Augusta	Richmond	All year	84	51	135
	Columbus	Muscogee	All year	85	46	131
	Jekyll Island, Brunswick	Glynn	1/1 - 3/31	92	56	148
			4/1 - 11/30	136	56	192
12/1 - 12/31	92	56	148			
Savannah	Chatham	All year	97	56	153	
IA	Cedar Rapids	Linn	All year	81	51	132
	Des Moines	Polk	All year	83	51	134
	West Des Moines	Dallas	All year	95	51	146
ID	Bonner's Ferry, Sandpoint	Boundary, Bonner, Shoshone	1/1 - 6/30	77	61	138
			7/1 - 8/31	99	61	160
			9/1 - 12/31	77	61	138
	Coeur d'Alene	Kootenai	1/1 - 5/31	77	61	138
			6/1 - 8/31	105	61	166
			9/1 - 12/31	77	61	138
Driggs, Idaho Falls	Teton, Bonneville, Fremont	All year	78	46	124	

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
ID	Sun Valley, Ketchum	Blaine	1/1 - 5/31	\$ 79	\$71	\$150
			6/1 - 8/31	95	71	166
			9/1 - 12/31	79	71	150
IL	Bolingbrook, Romeoville, Lemont	Will	All year	82	51	133
	Chicago	Cook, Lake	1/1 - 3/31	128	71	199
			4/1 - 6/30	166	71	237
			7/1 - 8/31	146	71	217
			9/1 - 11/30	173	71	244
			12/1 - 12/31	128	71	199
Oakbrook Terrace	DuPage	All year	92	61	153	
O'Fallon, Fairview Heights, Collinsville	Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair	All year	105	56	161	
Springfield	Sangamon	All year	82	56	138	
IN	Bloomington	Monroe	All year	91	56	147
	Fort Wayne	Allen	All year	81	56	137
	Hammond, Munster, Merrillville	Lake	All year	85	46	131
	Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year	91	61	152
	Lafayette	Tippecanoe	All year	80	51	131
	South Bend	St. Joseph	All year	87	56	143
	Valparaiso, Burlington Beach	Porter	All year	79	51	130
KS	Kansas City, Overland Park	Wyandotte, Johnson, Leavenworth	All year	99	61	160
	Wichita	Sedgwick	All year	89	56	145
KY	Boone County	Boone	All year	88	51	139
	Kenton County	Kenton	All year	115	56	171
	Lexington	Fayette	All year	89	61	150
	Louisville	Jefferson	1/1 - 5/31	101	61	162
6/1 - 8/31			95	61	156	
9/1 - 12/31			101	61	162	
LA	Baton Rouge	East Baton Rouge Parish	All year	96	56	152
	Covington, Slidell	St. Tammany Parish	All year	88	56	144
	Lafayette	Lafayette Consolidated Government	All year	87	56	143
	Lake Charles	Calcasieu Parish	All year	79	61	140
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 6/30	131	71	202
7/1 - 9/30			98	71	169	
10/1 - 12/31			131	71	202	
MA	Andover	Essex	All year	83	56	139
	Boston, Cambridge	Suffolk; City of Cambridge	1/1 - 3/31	154	71	225
			4/1 - 6/30	190	71	261
			7/1 - 8/31	171	71	242
9/1 - 10/31			206	71	277	
11/1 - 12/31	154	71	225			
Burlington, Woburn	Middlesex less the city of Cambridge	All year	108	71	179	

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MA	Falmouth	City limits of Falmouth	1/1 - 4/30	\$ 95	\$51	\$146
			5/1 - 6/30	107	51	158
			7/1 - 8/31	161	51	212
			9/1 - 12/31	95	51	146
	Hyannis	Barnstable less the city of Falmouth	1/1 - 6/30	85	56	141
			7/1 - 8/31	123	56	179
			9/1 - 12/31	85	56	141
	Martha's Vineyard	Dukes	1/1 - 6/30	114	71	185
			7/1 - 8/31	201	71	272
			9/1 - 12/31	114	71	185
	Nantucket	Nantucket	1/1 - 5/31	128	61	189
			6/1 - 9/30	243	61	304
10/1 - 12/31			128	61	189	
Northampton	Hampshire	All year	92	56	148	
Pittsfield	Berkshire	1/1 - 6/30	107	61	168	
		7/1 - 8/31	126	61	187	
		9/1 - 12/31	107	61	168	
Plymouth, Taunton, New Bedford	Plymouth, Bristol	All year	88	56	144	
Quincy	Norfolk	All year	114	51	165	
Springfield	Hampden	All year	93	51	144	
Worcester	Worcester	All year	90	61	151	
MD	Counties of Montgomery and Prince George's		1/1 - 2/28	181	71	252
			3/1 - 6/30	211	71	282
			7/1 - 8/31	157	71	228
			9/1 - 10/31	211	71	282
			11/1 - 12/31	181	71	252
	Aberdeen, Bel Air, Belcamp	Harford	All year	84	56	140
	Annapolis	Anne Arundel	1/1 - 4/30	100	61	161
			5/1 - 10/31	114	61	175
			11/1 - 12/31	100	61	161
	Baltimore City	Baltimore City	1/1 - 2/28	121	71	192
			3/1 - 11/30	144	71	215
			12/1 - 12/31	121	71	192
	Baltimore County	Baltimore	All year	99	61	160
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 3/31	101	61	162
			4/1 - 5/31	119	61	180
			6/1 - 8/31	170	61	231
9/1 - 10/31			131	61	192	
11/1 - 12/31			101	61	162	
Centreville	Queen Anne	All year	103	51	154	
Columbia	Howard	All year	105	61	166	
Frederick	Frederick	All year	92	56	148	
Hagerstown	Washington	All year	78	56	134	
La Plata, Indian Head	Charles	All year	84	51	135	
Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year	102	61	163	

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MD	Ocean City	Worcester	1/1 - 3/31	\$ 77	\$71	\$148
			4/1 - 5/31	88	71	159
			6/1 - 8/31	192	71	263
			9/1 - 10/31	105	71	176
			11/1 - 12/31	77	71	148
ME	Bar Harbor	Hancock	1/1 - 6/30	86	61	147
			7/1 - 8/31	140	61	201
			9/1 - 10/31	112	61	173
			11/1 - 12/31	86	61	147
	Kennebunk, Kittery, Sanford	York	1/1 - 3/31	77	56	133
			4/1 - 6/30	86	56	142
			7/1 - 8/31	122	56	178
			9/1 - 10/31	96	56	152
			11/1 - 12/31	77	56	133
	Portland	Cumberland, Sagadahoc	1/1 - 6/30	89	56	145
			7/1 - 9/30	109	56	165
			10/1 - 12/31	89	56	145
	Rockport	Knox	1/1 - 6/30	80	56	136
7/1 - 9/30			106	56	162	
10/1 - 12/31			80	56	136	
MI	Ann Arbor	Washtenaw	All year	87	56	143
	Detroit	Wayne	All year	95	56	151
	East Lansing, Lansing	Ingham, Eaton	All year	82	51	133
	Grand Rapids	Kent	All year	81	51	132
	Holland	Ottawa	All year	81	56	137
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	87	51	138
	Midland	Midland	All year	90	46	136
	Muskegon	Muskegon	1/1 - 5/31	77	46	123
			6/1 - 8/31	101	46	147
			9/1 - 12/31	77	46	123
	Petoskey	Emmet	1/1 - 6/30	77	51	128
			7/1 - 8/31	99	51	150
			9/1 - 12/31	77	51	128
Pontiac, Auburn Hills	Oakland	All year	87	56	143	
South Haven	Van Buren	1/1 - 5/31	77	56	133	
		6/1 - 8/31	89	56	145	
		9/1 - 12/31	77	56	133	
Traverse City, Leland	Grand Traverse, Leelanau	1/1 - 6/30	77	51	128	
		7/1 - 8/31	109	51	160	
		9/1 - 12/31	77	51	128	
MN	Duluth	St. Louis	1/1 - 5/31	80	56	136
			6/1 - 10/31	99	56	155
			11/1 - 12/31	80	56	136
	Eagan, Burnsville, Mendota Heights	Dakota	All year	82	56	138
Minneapolis, St. Paul	Hennepin, Ramsey	All year	120	71	191	
Rochester	Olmsted	All year	95	51	146	
MO	Columbia	Boone	All Year	78	51	129



Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MO	Kansas City	Jackson, Clay, Cass, Platte	All year	\$ 99	\$61	\$160
	St. Louis	St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City	All year	105	66	171
	St. Robert	Pulaski	All year	78	46	124
MS	Gulfport, Biloxi	Harrison	All year	82	56	138
	Hattiesburg	Forrest, Lamar	All year	85	51	136
	Robinsonville	Tunica	All year	82	51	133
	Southaven	Desoto	All year	88	46	134
	Starkville	Oktibbeha	All year	91	46	137
MT	Big Sky, West Yellowstone	Gallatin	1/1 - 5/31	80	61	141
			6/1 - 8/31	105	61	166
			9/1 - 12/31	80	61	141
	Butte	Silver Bow	All year	86	51	137
	Helena	Lewis and Clark	All year	81	56	137
	Missoula, Polson, Kalispell	Missoula, Lake, Flathead	1/1 - 6/30	87	51	138
7/1 - 8/31			104	51	155	
9/1 - 12/31			87	51	138	
NC	Asheville	Buncombe	1/1 - 6/30	81	51	132
			7/1 - 10/31	90	51	141
			11/1 - 12/31	81	51	132
	Atlantic Beach, Morehead City	Carteret	1/1 - 5/31	81	56	137
			6/1 - 8/31	110	56	166
			9/1 - 12/31	81	56	137
	Chapel Hill	Orange	All year	86	56	142
	Charlotte	Mecklenburg	All year	95	51	146
	Durham	Durham	All year	89	51	140
	Fayetteville	Cumberland	All year	91	51	142
	Greensboro	Guilford	All year	85	56	141
	Greenville	Pitt	All year	79	51	130
	Kill Devil	Dare	1/1 - 5/31	90	61	151
			6/1 - 8/31	143	61	204
9/1 - 12/31			90	61	151	
New Bern, Havelock	Craven	All year	94	46	140	
Raleigh	Wake	All year	90	66	156	
Wilmington	New Hanover	All year	97	56	153	
Winston-Salem	Forsyth	All year	83	56	139	
ND	The standard CONUS rate of \$123 (\$77 for lodging and \$46 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	1/1 - 4/30	93	61	154
			5/1 - 6/30	104	61	165
			7/1 - 12/31	93	61	154
NH	Concord	Merrimack	1/1 - 5/31	82	51	133
			6/1 - 9/30	92	51	143
			10/1 - 12/31	82	51	133
	Conway	Carroll	1/1 - 2/28	116	61	177
			3/1 - 6/30	102	61	163
7/1 - 8/31			141	61	202	
		9/1 - 12/31	116	61	177	

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NH	Durham	Strafford	All year	\$ 94	\$46	\$140
	Laconia	Belknap	1/1 - 5/31	85	51	136
			6/1 - 10/31	101	51	152
			11/1 - 12/31	85	51	136
	Lebanon, Lincoln, West Lebanon	Grafton, Sullivan	All year	101	56	157
Manchester	Hillsborough	All year	86	56	142	
Portsmouth	Rockingham	1/1 - 6/30	102	61	163	
		7/1 - 9/30	126	61	187	
		10/1 - 12/31	102	61	163	
NJ	Atlantic City, Cape May, Ocean City	Atlantic, Cape May	1/1 - 3/31	87	66	153
			4/1 - 12/31	100	66	166
	Belle Mead	Somerset	All year	116	56	172
	Cherry Hill, Moorestown	Camden, Burlington	All year	92	61	153
	Eatontown, Freehold	Monmouth	All year	110	56	166
	Edison, Piscataway	Middlesex	All year	109	51	160
	Flemington	Hunterdon	All year	107	61	168
	Newark	Bergen, Essex, Hudson, Passaic	All year	116	61	177
	Parsippany	Morris	All year	125	56	181
	Princeton, Trenton	Mercer	All year	126	61	187
	Springfield, Cranford, New Providence	Union	All year	94	56	150
Toms River	Ocean	1/1 - 5/31	78	51	129	
		6/1 - 8/31	99	51	150	
		9/1 - 12/31	78	51	129	
NM	Albuquerque	Bernalillo	All year	81	56	137
	Las Cruces	Dona Ana	All year	79	56	135
	Los Alamos	Los Alamos	All year	86	51	137
	Santa Fe	Santa Fe	1/1 - 6/30	82	71	153
			7/1 - 10/31	100	71	171
11/1 - 12/31			82	71	153	
Taos	Taos	All year	87	66	153	
NV	Incline Village, Reno, Sparks	Washoe	1/1 - 6/30	98	51	149
			7/1 - 8/31	123	51	174
			9/1 - 12/31	98	51	149
Las Vegas	Clark	All year	93	71	164	
Stateline, Carson City	Douglas, Carson City	All year	93	61	154	
NY	Albany	Albany	All year	104	61	165
	Binghamton, Owego	Broome, Tioga	All year	90	46	136
	Buffalo	Erie	All year	98	56	154
	Floral Park, Garden City, Great Neck	Nassau	All year	143	66	209
	Glens Falls	Warren	1/1 - 6/30	92	66	158
			7/1 - 8/31	133	66	199
9/1 - 12/31			92	66	158	
Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	114	46	160	

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NY	Kingston	Ulster	All year	\$101	\$66	\$167
	Lake Placid	Essex	1/1 - 2/28	124	61	185
			3/1 - 6/30	99	61	160
			7/1 - 8/31	145	61	206
			9/1 - 11/30	103	61	164
			12/1 - 12/31	124	61	185
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	1/1 - 3/31	192	71	263
			4/1 - 6/30	212	71	283
			7/1 - 8/31	191	71	262
			9/1 - 12/31	269	71	340
	Niagara Falls	Niagara	1/1 - 5/31	77	51	128
			6/1 - 8/31	100	51	151
			9/1 - 12/31	77	51	128
	Nyack, Palisades	Rockland	All year	103	61	164
	Poughkeepsie	Dutchess	All year	95	66	161
Riverhead, Ronkonkoma, Melville	Suffolk	1/1 - 5/31	114	71	185	
		6/1 - 8/31	137	71	208	
		9/1 - 12/31	114	71	185	
Rochester	Monroe	All year	96	51	147	
Saratoga Springs, Schenectady	Saratoga, Schenectady	1/1 - 6/30	104	56	160	
		7/1 - 8/31	151	56	207	
		9/1 - 12/31	104	56	160	
Syracuse, Oswego	Onondaga, Oswego	All year	93	56	149	
Tarrytown, White Plains, New Rochelle	Westchester	All year	142	71	213	
Troy	Rensselaer	All year	94	51	145	
West Point	Orange	All year	109	51	160	
OH	Akron	Summit	All year	85	51	136
	Canton	Stark	All year	88	51	139
	Cincinnati	Hamilton, Clermont	All year	115	56	171
	Cleveland	Cuyahoga	All year	102	56	158
	Columbus	Franklin	All year	94	56	150
	Dayton, Fairborn	Greene, Darke, Montgomery	All year	81	56	137
	Hamilton	Butler, Warren	All year	92	51	143
	Mentor	Lake	All year	88	46	134
	Rittman	Wayne, Medina	All year	87	51	138
	Sandusky, Bellevue	Erie, Huron	1/1 - 5/31	77	46	123
			6/1 - 8/31	83	46	129
9/1 - 12/31			77	46	123	
Youngstown	Mahoning, Trumbull	All year	82	51	133	
OK	Oklahoma City	Oklahoma	All year	82	66	148
	Tulsa	Tulsa, Creek, Osage, Rogers	All year	80	61	141
OR	Ashland, Crater Lake	Jackson, Klamath	All year	80	56	136
	Beaverton	Washington	All year	90	51	141
	Bend	Deschutes	1/1 - 6/30	88	61	149
7/1 - 8/31			110	61	171	
9/1 - 12/31			88	61	149	

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
OR	Clackamas	Clackamas	All year	\$ 87	\$61	\$148
	Eugene, Florence	Lane	All year	97	51	148
	Lincoln City	Lincoln	1/1 - 6/30	83	56	139
			7/1 - 8/31	104	56	160
			9/1 - 12/31	83	56	139
	Portland	Multnomah	All year	113	66	179
Seaside	Clatsop	1/1 - 6/30	93	51	144	
		7/1 - 8/31	130	51	181	
		9/1 - 12/31	93	51	144	
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	84	51	135
	Bucks County	Bucks	All year	95	71	166
	Chester, Radnor, Essington	Delaware	All year	96	51	147
	Erie	Erie	All year	82	46	128
	Gettysburg	Adams	1/1 - 3/31	79	51	130
			4/1 - 10/31	98	51	149
			11/1 - 12/31	79	51	130
	Harrisburg, Hershey	Dauphin	1/1 - 5/31	106	51	157
			6/1 - 8/31	130	51	181
			9/1 - 12/31	106	51	157
	Lancaster	Lancaster	All year	96	56	152
	Malvern, Frazer, Berwyn	Chester	All year	116	51	167
	Mechanicsburg	Cumberland	All year	83	56	139
	Montgomery County	Montgomery	All year	115	66	181
	Philadelphia	Philadelphia	1/1 - 8/31	136	66	202
			9/1 - 11/30	149	66	215
12/1 - 12/31			136	66	202	
Pittsburgh	Allegheny	All year	115	71	186	
Reading	Berks	All year	89	56	145	
Scranton	Lackawanna	All year	80	56	136	
State College	Centre	All year	86	56	142	
RI	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	84	56	140
	Jamestown, Middletown, Newport	Newport	1/1 - 4/30	96	71	167
			5/1 - 10/31	145	71	216
11/1 - 12/31			96	71	167	
Providence, Bristol	Providence, Bristol	All year	122	71	193	
SC	Aiken	Aiken	All year	81	46	127
	Charleston	Charleston, Berkeley, Dorchester	All year	132	56	188
	Columbia	Richland, Lexington	All year	85	51	136
	Greenville	Greenville	All year	82	56	138
	Hilton Head	Beaufort	1/1 - 3/31	87	61	148
4/1 - 8/31			127	61	188	
9/1 - 10/31			104	61	165	
11/1 - 12/31			87	61	148	

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
SC	Myrtle Beach	Horry	1/1 - 3/31	\$ 77	\$51	\$128
			4/1 - 5/31	89	51	140
			6/1 - 8/31	116	51	167
			9/1 - 10/31	80	51	131
			11/1 - 12/31	77	51	128
SD	Hot Springs	Fall River, Custer	1/1 - 5/31	77	46	123
			6/1 - 8/31	101	46	147
			9/1 - 12/31	77	46	123
	Rapid City	Pennington	1/1 - 5/31	77	51	128
			6/1 - 8/31	121	51	172
			9/1 - 12/31	77	51	128
	Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 5/31	77	51	128
			6/1 - 8/31	108	51	159
			9/1 - 12/31	77	51	128
TN	Brentwood, Franklin	Williamson	All year	94	56	150
	Chattanooga	Hamilton	All year	88	56	144
	Knoxville	Knox	All year	84	56	140
	Memphis	Shelby	All year	96	61	157
	Nashville	Davidson	All year	110	66	176
	Oak Ridge	Anderson	All year	90	46	136
TX	Arlington, Fort Worth, Grapevine	Tarrant; City limits of Grapevine	All year	138	56	194
	Austin	Travis	All year	104	71	175
	Beaumont	Jefferson	All year	86	51	137
	College Station	Brazos	All year	93	56	149
	Corpus Christi	Nueces	All year	87	51	138
	Dallas	Dallas; City of Dallas	All year	107	71	178
	El Paso	El Paso	All year	88	51	139
	Galveston	Galveston	1/1 - 2/28	84	56	140
			3/1 - 8/31	101	56	157
			9/1 - 12/31	84	56	140
	Greenville	Hunt	All year	78	51	129
	Houston	Montgomery, Fort Bend, Harris; L.B. Johnson Space Center	All year	109	71	180
	Laredo	Webb	All year	78	56	134
	McAllen	Hidalgo	All year	85	56	141
	Midland	Midland	All year	92	51	143
	Plano	Collin	All year	100	61	161
	Round Rock	Williamson	All year	90	51	141
	San Antonio	Bexar	All year	106	66	172
	South Padre Island	Cameron	1/1 - 5/31	85	56	141
			6/1 - 7/31	107	56	163
8/1 - 12/31			85	56	141	
Waco	McLennan	All year	85	51	136	
UT	Moab	Grand	1/1 - 2/28	77	56	133
			3/1 - 10/31	97	56	153
			11/1 - 12/31	77	56	133

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate			
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate	
UT	Park City	Summit	1/1 - 3/31 4/1 - 12/31	\$153 89	\$71 71	\$224 160	
	Provo	Utah	All year	80	51	131	
	Salt Lake City	Salt Lake, Tooele	All year	95	61	156	
VA	Cities of Alexandria, Fairfax, and Falls Church; Counties of Arlington and Fairfax		1/1 - 2/28 3/1 - 6/30 7/1 - 8/31 9/1 - 10/31 11/1 - 12/31	181 211 157 211 181	71 71 71 71 71	252 282 228 282 252	
	Abingdon	Washington	All year	86	46	132	
	Blacksburg	Montgomery	All year	95	46	141	
	Charlottesville	Albemarle, Greene; City of Charlottesville	All year	113	56	169	
	Chesapeake, Suffolk	City of Chesapeake, City of Suffolk		1/1 - 5/31	78	56	134
				6/1 - 8/31	88	56	144
				9/1 - 12/31	78	56	134
	Chesterfield, Henrico Counties	Chesterfield, Henrico	All year	87	51	138	
	Fredericksburg	Stafford, Spotsylvania; City of Fredericksburg	All year	89	56	145	
	James City, York, Williamsburg	James City and York Counties; City of Williamsburg		1/1 - 3/31	77	51	128
				4/1 - 8/31	91	51	142
				9/1 - 12/31	77	51	128
	Loudoun County	Loudoun	All year	111	61	172	
	Lynchburg	Campbell; City of Lynchburg	All year	79	51	130	
	Manassas	City of Manassas	All year	82	46	128	
	Norfolk, Portsmouth	City of Norfolk, City of Portsmouth	All year	92	61	153	
	Prince William County	Prince William	All year	89	56	145	
Richmond City	City of Richmond	All year	114	66	180		
Roanoke	City limits of Roanoke	All year	99	51	150		
Virginia Beach	City of Virginia Beach		1/1 - 5/31	89	56	145	
			6/1 - 8/31	144	56	200	
			9/1 - 12/31	89	56	145	
Wallops Island	Accomack		1/1 - 6/30	84	56	140	
			7/1 - 8/31	125	56	181	
			9/1 - 12/31	84	56	140	
Warrenton	Fauquier	All year	93	46	139		
VT	Burlington, St. Albans	Chittenden, Franklin	1/1 - 5/31	92	66	158	
			6/1 - 10/31	111	66	177	
			11/1 - 12/31	92	66	158	
	Manchester	Bennington	All year	87	71	158	
	Middlebury	Addison	All year	115	61	176	
	Montpelier	Washington	All year	100	61	161	
	Stowe	Lamoille		1/1 - 3/31	133	71	204
4/1 - 5/31				101	71	172	
6/1 - 12/31				133	71	204	
White River Junction	Windsor		1/1 - 2/28	101	56	157	
			3/1 - 5/31	89	56	145	
			6/1 - 12/31	101	56	157	

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
WA	Anacortes, Coupeville, Oak Harbor	San Juan, Skagit, Island	All year	\$ 90	\$61	\$151
	Bremerton	Kitsap	All year	78	66	144
	Everett, Lynnwood	Snohomish	All year	94	61	155
	Ocean Shores	Grays Harbor	1/1 - 6/30	88	51	139
			7/1 - 8/31	107	51	158
			9/1 - 12/31	88	51	139
	Olympia, Tumwater	Thurston	All year	86	61	147
	Port Angeles, Port Townsend	Clallam, Jefferson	1/1 - 6/30	94	61	155
			7/1 - 8/31	123	61	184
			9/1 - 12/31	94	61	155
	Richland	Benton	All year	88	46	134
	Seattle	King	All year	139	71	210
Spokane	Spokane	All year	86	61	147	
Tacoma	Pierce	All year	109	61	170	
Vancouver	Clark, Cowlitz, Skamania	All year	113	56	169	
WI	Appleton	Outagamie	All year	81	46	127
	Brookfield, Racine	Waukesha, Racine	All year	87	56	143
	Lake Geneva	Walworth	1/1 - 5/31	90	51	141
			6/1 - 9/30	122	51	173
			10/1 - 12/31	90	51	141
	Madison	Dane	All year	88	56	144
	Milwaukee	Milwaukee	All year	95	61	156
	Sturgeon Bay	Door	1/1 - 6/30	77	56	133
7/1 - 9/30			86	56	142	
10/1 - 12/31			77	56	133	
Wisconsin Dells	Columbia	1/1 - 6/30	77	61	138	
		7/1 - 8/31	85	61	146	
		9/1 - 12/31	77	61	138	
WV	Charleston	Kanawha	All year	95	51	146
	Morgantown	Monongalia	All year	83	46	129
	Shepherdstown	Jefferson, Berkeley	All year	82	51	133
	Wheeling	Ohio	All year	94	46	140
WY	Cody	1/1 - 5/31	84	51	135	
		6/1 - 9/30	117	51	168	
10/1 - 12/31		84	51	135		
	Evanston, Rock Springs	Uinta, Sweetwater	All year	80	51	131

Table 4. (Effective October 1, 2010 – September 30, 2011) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City <sup>2</sup>	County and/or Other Defined Location <sup>3,4</sup>	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
WY	Gillette	Campbell	1/1 - 5/31	\$ 91	\$51	\$142
			6/1 - 8/31	109	51	160
			9/1 - 12/31	91	51	142
	Jackson, Pinedale	Teton, Sublette	1/1 - 6/30	109	56	165
			7/1 - 8/31	158	56	214
			9/1 - 12/31	109	56	165
	Sheridan	Sheridan	1/1 - 5/31	77	56	133
			6/1 - 8/31	89	56	145
			9/1 - 12/31	77	56	133

<sup>1</sup>**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2011, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2011 (Table 4) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2011. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2011, through December 31, 2011. See [Transition Rules](#) under *How To Use Per Diem Rate Tables* for an example.

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

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

<sup>4</sup>When 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 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.** The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. We help taxpayers who are experiencing economic harm, such as not being able to provide necessities like housing, transportation, or food; taxpayers who are seeking help in resolving tax problems with the IRS; and those who believe that an IRS system or procedure is not working as it should. Here are seven things every taxpayer should know about TAS:

- The Taxpayer Advocate Service is your voice at the IRS.
- Our service is free, confidential, and tailored to meet your needs.
- You may be eligible for our help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should.
- We help taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.

- Our employees know the IRS and how to navigate it. If you qualify for our help, we'll assign your case to an advocate who will listen to your problem, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved.
- We have at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Publication 1546, Taxpayer Advocate Service—Your Voice at the IRS, and on our website at [www.irs.gov/advocate](http://www.irs.gov/advocate). You can also call our toll-free line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.
- You can learn about your rights and responsibilities as a taxpayer by visiting our online tax toolkit at [www.taxtoolkit.irs.gov](http://www.taxtoolkit.irs.gov). You can get updates on hot tax topics by visiting our YouTube channel at [www.youtube.com/tasnta](http://www.youtube.com/tasnta) and our Facebook page at [www.facebook.com/YourVoiceAtIRS](http://www.facebook.com/YourVoiceAtIRS), or by following our tweets at [www.twitter.com/YouVoiceatIRS](http://www.twitter.com/YouVoiceatIRS).

**Low Income Taxpayer Clinics (LITCs).** The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or a small fee. If an individual's native language is



not English, some clinics can provide multilingual information about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at IRS.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

**Free tax services.** Publication 910, IRS Guide to Free Tax Services, is your guide to IRS services and resources. Learn about free tax information from the IRS, including publications, services, and education and assistance programs. The publication also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on the telephone. The majority of the information and services listed in this publication are available to you free of charge. If there is a fee associated with a resource or service, it is listed in the publication.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.

**Free help with your return.** Free help in preparing your return is available nationwide from IRS-trained volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Many VITA sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the nearest VITA or TCE site, call 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at [www.aarp.org/money/taxaide](http://www.aarp.org/money/taxaide).

For more information on these programs, go to IRS.gov and enter keyword "VITA" in the upper right-hand corner.



**Internet.** You can access the IRS website at IRS.gov 24 hours a day, 7 days a week 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 2010 refund. Go to IRS.gov and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2010 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, including talking tax forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.

- Use the online Internal Revenue Code, Regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-TAX-FORM (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](http://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 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* To check the status of your 2010 refund, call 1-800-829-1954 or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2010 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.

- *Other refund information.* To check the status of a prior year refund or amended return refund, call 1-800-829-1040.

**Evaluating the quality of our telephone services.** To ensure 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 listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



**Walk-in.** Many products and services are available on a walk-in basis.

- *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 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 for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other

issues will be handled without an appointment. To find the number of your local office, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.



**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613



**DVD for tax products.** You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- Two releases during the year.
  - The first release will ship the beginning of January 2011.
  - The final release will ship the beginning of March 2011.

Purchase the DVD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee) or call 1-877-233-6767 toll free to buy the DVD for \$30 (plus a \$6 handling fee).