



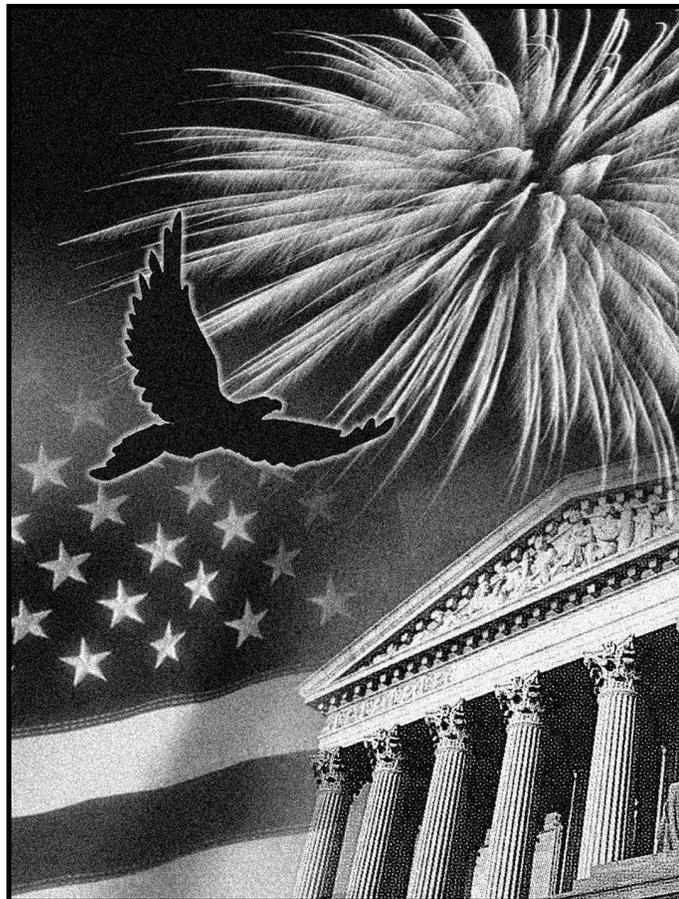
Publication 1542

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Per Diem Rates

(For Travel Within the Continental United States)



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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, 2007, and before January 1, 2010. 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 2008-59, 2008-41 I.R.B. You can find the revenue procedure in the weekly Internal Revenue Bulletin (IRB) on the Internet at www.irs.gov/irb.

Per diem rates on the Internet. You will find links to per diem rates at www.gsa.gov. Click on “Per Diem Rates” for links to:

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

Publication 1542 revisions. Publication 1542 is only available on the Internet at www.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. A “What’s Hot” article on the IRS website will alert you to which locations have updated rates. You will find the new rates in Table 4 of the revised publication.

To reach the “What’s Hot” articles, go to www.irs.gov/formspubs; click on *What’s Hot in forms and publications*; then click on the link provided under *Changes to Our Current Tax Products*.

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

The annual changes, both federal per diem and high-low rates, will be incorporated into the publication as soon as possible after being announced by GSA and the IRS. The annual issue of the publication should be available each year in mid- to late-October.

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

You can write to us at the following address:

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Tax questions. If you have a tax question, check the information available on www.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. The first two tables in this publication list the localities that are treated under the high-low substantiation method as high-cost localities for all or part of the year. Table 1 lists the localities that are eligible for \$237 (\$58 meals and incidental expenses (M&IE)) per diem, effective October 1, 2007. For travel on or after October 1, 2007, all other localities within CONUS are eligible for \$152 (\$45 M&IE) per diem under the high-low method.

Table 2 lists the localities that are eligible for \$256 (\$58 M&IE) per diem, effective October 1, 2008. For travel on or after October 1, 2008, the per diem for all other localities increases to \$158 (\$45 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, 2007; those in Table 4 are effective October 1, 2008. The standard rate for all locations within CONUS not specifically listed in Table 3 is \$109 (\$70 for lodging and \$39 for M&IE). For Table 4, this rate is \$109 (\$70 for lodging and \$39 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 2009, and you determine A’s travel allowance (reimbursement) using the high-low method (Table 2). Employee A does not travel again until November 2009. For A’s November trip and any others during the remainder of 2009, 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, 2010, you must use the rates in effect for 2010, 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 2010 calendar year.

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

Federal per diem rate method. New CONUS per diem rates become effective on October 1 of each year, and remain in effect through September 30 of the following year. Employees being reimbursed under the per diem rate method during the first 9 months of a year (January 1–September 30) must continue under the same method through the end of that calendar year (December 31). However, for travel by these employees from October 1 through December 31, you can choose to continue using the same per diem rates or use the new rates. Your choice applies to all employees reimbursed under the per diem rate method during that calendar year. Just as for the high-low method, you must continue using the same method for an employee for the entire calendar year.

For example, Employees P and Q attend an industry conference in February 2009 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 2009, while Employee Q's only other travel occurs in October 2009. 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, 2009. 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, 2009. You can choose a new method for either or both employees; this choice will become effective on January 1, 2010.

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



Per diem rates for localities listed in Table 4 may change at any time during the rest of 2008 or 2009. To be sure you have the most current rate, check the IRS website (www.irs.gov) for an updated Publication 1542, the other Internet website listed earlier under Per diem rates on the Internet, or call the IRS at 1-800-829-1040.

Per Diem Rate Tables

Table 1. **Localities Eligible for \$237 (\$58 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2007 – September 30, 2008)**^{1,2}

Note: The standard (“low”) rate of \$152 (\$107 for lodging and \$45 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 \$237 Rate
State	Key City	County and/or Other Defined Location	
AZ	Phoenix, Scottsdale	Maricopa	1/1 - 3/31
	Sedona	City limits of Sedona	3/1 - 4/30
CA	Napa	Napa	All year
	Palm Springs	Riverside	1/1 - 4/30
	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
	Yosemite National Park	Mariposa	All year
CO	Aspen	Pitkin	1/1 - 4/30 12/1 - 12/31
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31 12/1 - 12/31
	Silverthorne, Breckenridge	Summit	1/1 - 3/31 12/1 - 12/31
	Steamboat Springs	Routt	1/1 - 2/29 12/1 - 12/31
	Telluride	San Miguel	1/1 - 3/31 10/1 - 12/31
	Vail	Eagle	All year
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 - 2/29 10/1 - 12/31
	Naples	Collier	2/1 - 3/31
	Palm Beach	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	1/1 - 3/31
	Stuart	Martin	2/1 - 3/31
IL	Chicago	Cook, Lake	All year
MA	Boston, Cambridge	Suffolk; City of Cambridge	All year
	Martha’s Vineyard	Dukes	7/1 - 8/31
	Nantucket	Nantucket	All year

Table 1. (Effective October 1, 2007 – September 30, 2008) (Continued)

Per Diem Locality			Effective Date of \$237 Rate
State	Key City	County and/or Other Defined Location	
MD	Counties of Montgomery and Prince George's		All year
	Baltimore	Baltimore City	All year
	Cambridge, St. Michaels	Dorchester, Talbot	4/1 - 8/31
	Ocean City	Worcester	6/1 - 8/31
NH	Conway	Carroll	7/1 - 8/31
NV	Incline Village, Crystal Bay, Reno, Sparks	Washoe	6/1 - 8/31
NY	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year
	Manhattan	Boroughs of Manhattan, Brooklyn, the Bronx, and Staten Island	All year
	Queens	Queens	All year
	Saratoga Springs, Schenectady	Saratoga, Schenectady	7/1 - 8/31
	Tarrytown, White Plains, New Rochelle, Yonkers	Westchester	All year
PA	Philadelphia	Philadelphia	All year
RI	Jamestown, Middletown, Newport	Newport	2/1 - 11/30
	Providence	Providence	All year
UT	Park City	Summit	1/1 - 3/31
VA	Cities of Alexandria, Falls Church, and Fairfax; counties of Arlington and Fairfax		All year
	Loudon County	Loudon	All year
	Virginia Beach	City of Virginia Beach	6/1 - 8/31
WA	Seattle	King	All year
WI	Lake Geneva	Walworth	6/1 - 9/30

¹ **Transition rule.** A payor who uses the high-low substantiation method in Table 1 for an employee during the first 9 months of calendar year 2008 must continue to use the high-low substantiation method for the remainder of calendar year 2008 for that employee. For travel on or after October 1, 2008, and before January 1, 2009, 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 2007-63, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

² Revenue Procedure 2007-63 in *Internal Revenue Bulletin* No. 2007-42.

Table 2. **Localities Eligible for \$256 (\$58 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2008)**^{1,2}

Note: The standard ("low") rate of \$158 (\$113 for lodging and \$45 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 \$256 Rate
State	Key City	County and/or Other Defined Location	
AZ	Phoenix, Scottsdale	Maricopa	1/1 - 4/30
	Sedona	City limits of Sedona	3/1 - 4/30
CA	Napa	Napa	All year
	San Diego	San Diego	1/1 - 8/31
	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
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31 12/1 - 12/31
	Silverthorne, Breckenridge	Summit	1/1 - 4/30 12/1 - 12/31
	Steamboat Springs	Routt	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	1/1 - 3/31 10/1 - 12/31
	Vail	Eagle	1/1 - 7/31 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 - 2/28 10/1 - 12/31
	Naples	Collier	2/1 - 3/31
	Palm Beach	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	1/1 - 4/30 12/1 - 12/31
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	All year
	Cambridge, St. Michaels	Dorchester, Talbot	5/1 - 8/31
	Ocean City	Worcester	6/1 - 9/30

Table 2. **(Effective October 1, 2008)** (Continued)

Per Diem Locality			Effective Date of \$256 Rate
State	Key City	County and/or Other Defined Location	
NY	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year
	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, Yonkers	Westchester	All year
PA	Philadelphia	Philadelphia	All year
RI	Jamestown, Middletown, Newport	Newport	6/1 - 9/30
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

¹ **Transition rule.** A payor who uses the high-low substantiation method in Table 2 for an employee during the first 9 months of calendar year 2009 must continue to use the high-low substantiation method for the remainder of calendar year 2009 for that employee. For travel on or after October 1, 2009, and before January 1, 2010, 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 2008-59, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

² Revenue Procedure 2008-59 in *Internal Revenue Bulletin* No. 2008-41.

Table 3. Maximum Federal Per Diem Rates (Effective October 1, 2007 – September 30, 2008)¹

Note: The standard rate of \$109 (\$70 for lodging and \$39 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation allowances. (See parts 302-2, 302-4, and 302-5 of 41 CFR.)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
AL	Birmingham	Jefferson, Shelby	All year	\$ 86	\$44	\$130
	Gulf Shores	Baldwin	1/1 - 2/29	100	39	139
			3/1 - 5/31	106	39	145
			6/1 - 7/31	125	39	164
			8/1 - 12/31	100	39	139
	Huntsville	Madison, Limestone	All year	75	44	119
Mobile	Mobile	Before 3/17/08	70	39	109	
		After 3/16/08	94	49	143	
Montgomery	Montgomery	All year	75	39	114	
AR	Hot Springs	Garland	All year	93	49	142
	Little Rock	Pulaski	All year	82	54	136
AZ	Grand Canyon, Flagstaff	Coconino (except city limits of Sedona), Yavapai	1/1 - 2/29	71	44	115
			3/1 - 10/31	87	44	131
			11/1 - 12/31	71	44	115
	Kayenta	Navajo	All year	73	54	127
	Phoenix, Scottsdale	Maricopa	1/1 - 3/31	156	59	215
			4/1 - 5/31	122	59	181
			6/1 - 12/31	102	59	161
	Sedona	City limits of Sedona	1/1 - 2/29	119	64	183
			3/1 - 4/30	139	64	203
			5/1 - 12/31	119	64	183
Sierra Vista	Cochise	All year	71	39	110	
Tucson	Pima	1/1 - 1/31	102	49	151	
		2/1 - 5/31	119	49	168	
		6/1 - 8/31	75	49	124	
		9/1 - 12/31	102	49	151	
Yuma	Yuma	1/1 - 3/31	84	39	123	
		4/1 - 10/31	73	39	112	
		11/1 - 12/31	84	39	123	
CA	Antioch, Brentwood, Concord, Lafayette, Martinez, Pleasant Hill, Richmond, San Ramon, Walnut Creek	Contra Costa	All year	109	49	158
	Bakersfield, Delano (Naval Weapons Center and Ordnance Test Station, China Lake)	Kern	All year	75	44	119
	Barstow, Ontario, Victorville	San Bernardino	All year	92	59	151
	Benicia, Dixon, Fairfield, Vacaville, Vallejo, Hayward	Solano	All year	90	44	134
	Brawley, Calexico, El Centro, Imperial	Imperial	All year	76	39	115
	Death Valley	Inyo	All year	82	49	131
	Eureka, Arcata, McKinleyville	Humboldt	Before 3/17/08	70	39	109
After 3/16/08			87	54	141	

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Fresno	Fresno	All year	\$ 88	\$54	\$142
	Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB	All year	118	64	182
	Mammoth Lakes	Mono	All year	111	54	165
	Mill Valley, San Rafael, Novato, Corte Madera, Sausalito, Tiburon, Larkspur	Marin	All year	111	54	165
	Modesto	Stanislaus	All year	84	49	133
	Monterey	Monterey	Before 3/17/08	125	64	189
			After 3/16/08	133	64	197
	Napa	Napa	All year	140	64	204
	Oakhurst	Madera	1/1 - 1/31	71	39	110
			2/1 - 8/31	78	39	117
			9/1 - 12/31	71	39	110
	Oakland	Alameda	All year	99	59	158
	Palm Springs	Riverside	1/1 - 4/30	135	59	194
			5/1 - 8/31	95	59	154
			9/1 - 12/31	112	59	171
	Point Arena, Gualala	Mendocino	All year	74	54	128
	Redding	Shasta	All year	82	44	126
	Sacramento	Sacramento	All year	111	59	170
	San Diego	San Diego	1/1 - 3/31	146	64	210
			4/1 - 12/31	139	64	203
	San Francisco	San Francisco	1/1 - 8/31	152	64	216
			9/1 - 11/30	168	64	232
			12/1 - 12/31	152	64	216
	San Luis Obispo	San Luis Obispo	1/1 - 6/30	106	54	160
			7/1 - 8/31	126	54	180
			9/1 - 12/31	106	54	160
	San Mateo, Foster City, Belmont	San Mateo	All year	109	54	163
	Santa Barbara	Santa Barbara	1/1 - 6/30	141	59	200
			7/1 - 8/31	181	59	240
			9/1 - 12/31	141	59	200
Santa Cruz	Santa Cruz	1/1 - 5/31	106	54	160	
		6/1 - 8/31	134	54	188	
		9/1 - 12/31	106	54	160	
Santa Monica	City limits of Santa Monica	All year	192	64	256	
Santa Rosa	Sonoma	All year	114	64	178	
South Lake Tahoe	El Dorado	1/1 - 3/31	149	54	203	
		4/1 - 6/30	118	54	172	
		7/1 - 11/30	132	54	186	
		12/1 - 12/31	149	54	203	
Stockton	San Joaquin	All year	78	44	122	
Sunnyvale, Palo Alto, San Jose	Santa Clara	All year	119	59	178	
Tahoe City	Placer	All year	101	59	160	
Truckee	Nevada	1/1 - 2/29	105	59	164	
		3/1 - 11/30	86	59	145	
		12/1 - 12/31	105	59	164	
Visalia, Lemoore	Tulare, Kings	All year	78	49	127	

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	West Sacramento	Yolo	All year	\$ 85	\$44	\$129
	Yosemite National Park	Mariposa	1/1 - 3/31	143	64	207
			4/1 - 8/31	134	64	198
9/1 - 12/31			151	64	215	
CO	Aspen	Pitkin	1/1 - 4/30	214	64	278
			5/1 - 11/30	104	64	168
			12/1 - 12/31	214	64	278
	Boulder, Broomfield	Boulder, Broomfield	All year	98	54	152
	Colorado Springs	El Paso	All year	83	44	127
	Cortez	Montezuma	1/1 - 5/31	75	39	114
			6/1 - 8/31	90	39	129
			9/1 - 12/31	75	39	114
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31	237	49	286
			4/1 - 8/31	94	49	143
			9/1 - 11/30	76	49	125
			12/1 - 12/31	237	49	286
	Denver, Aurora	Denver, Adams, Arapahoe, Jefferson, and Douglas	All year	140	49	189
	Douglas County	Douglas	All year	90	54	144
	Durango	La Plata	1/1 - 4/30	86	49	135
			5/1 - 9/30	108	49	157
			10/1 - 12/31	86	49	135
	Fort Collins, Loveland	Larimer	All year	85	44	129
	Glenwood Springs, Grand Junction	Garfield, Mesa	All year	81	49	130
	Montrose	Montrose	1/1 - 4/30	70	39	109
5/1 - 9/30			80	39	119	
10/1 - 12/31			70	39	109	
Silverthorne, Breckenridge	Summit	1/1 - 1/31	162	54	216	
		2/1 - 3/31	173	54	227	
		4/1 - 5/31	92	54	146	
		6/1 - 11/30	101	54	155	
		12/1 - 12/31	162	54	216	
Steamboat Springs	Routt	1/1 - 2/29	192	54	246	
		3/1 - 11/30	119	54	173	
		12/1 - 12/31	192	54	246	
Telluride	San Miguel	1/1 - 1/31	172	59	231	
		2/1 - 3/31	234	59	293	
		4/1 - 5/31	79	59	138	
		6/1 - 9/30	128	59	187	
		10/1 - 12/31	172	59	231	
Vail	Eagle	1/1 - 1/31	317	64	381	
		2/1 - 3/31	252	64	316	
		4/1 - 11/30	176	64	240	
		12/1 - 12/31	317	64	381	
CT	Bridgeport, Danbury	Fairfield	All year	118	64	182
	Cromwell, Old Saybrook	Middlesex	All year	83	44	127
	Hartford	Hartford	All year	103	49	152
	Lakeville, Salisbury	Litchfield	All year	89	64	153
	New Haven	New Haven	All year	92	64	156
	New London, Groton	New London	All year	98	64	162
	Putnam, Danielson, Storrs, Mansfield	Windham, Tolland	All year	71	59	130

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia)		1/1 - 6/30	\$201	\$64	\$265
			7/1 - 8/31	154	64	218
			9/1 - 12/31	201	64	265
DE	Dover	Kent	1/1 - 5/31	81	44	125
			6/1 - 9/30	94	44	138
			10/1 - 12/31	81	44	125
	Lewes	Sussex	1/1 - 6/30	77	39	116
			7/1 - 8/31	111	39	150
			9/1 - 12/31	77	39	116
Wilmington	New Castle	All year	111	39	150	
FL	Altamonte Springs	Seminole	1/1 - 3/31	96	39	135
			4/1 - 12/31	83	39	122
	Bradenton	Manatee	1/1 - 1/31	98	39	137
			2/1 - 3/31	137	39	176
			4/1 - 12/31	98	39	137
	Cocoa Beach	Brevard	All year	105	44	149
	Daytona Beach	Volusia	1/1 - 1/31	87	39	126
			2/1 - 3/31	138	39	177
			4/1 - 5/31	93	39	132
			6/1 - 7/31	103	39	142
			8/1 - 12/31	87	39	126
	Fort Lauderdale	Broward	1/1 - 4/30	161	54	215
			5/1 - 9/30	107	54	161
			10/1 - 12/31	161	54	215
	Fort Myers	Lee	1/1 - 4/30	133	49	182
5/1 - 12/31			84	49	133	
Fort Pierce	St. Lucie	1/1 - 1/31	101	49	150	
		2/1 - 3/31	133	49	182	
		4/1 - 12/31	101	49	150	
Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	1/1 - 2/29	81	44	125	
		3/1 - 5/31	132	44	176	
		6/1 - 7/31	169	44	213	
		8/1 - 10/31	113	44	157	
		11/1 - 12/31	81	44	125	
Gainesville	Alachua	All year	88	44	132	
Gulf Breeze	Santa Rosa	1/1 - 2/29	97	39	136	
		3/1 - 5/31	119	39	158	
		6/1 - 7/31	147	39	186	
		8/1 - 12/31	97	39	136	
Jacksonville, Jacksonville Beach, Mayport Naval Station, Fernandina Beach, Atlantic Beach	Duval, Nassau; City of Jacksonville	All year	84	49	133	

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
FL	Key West	Monroe	1/1 - 1/31	\$188	\$64	\$252
			2/1 - 3/31	239	64	303
			4/1 - 11/30	156	64	220
			12/1 - 12/31	188	64	252
	Kissimmee	Osceola	1/1 - 5/31	83	39	122
			6/1 - 8/31	70	39	109
			9/1 - 12/31	83	39	122
	Lakeland	Polk	All year	83	39	122
	Leesburg	Lake	All year	83	44	127
	Miami	Miami-Dade	1/1 - 2/29	146	59	205
			3/1 - 9/30	119	59	178
			10/1 - 12/31	146	59	205
	Naples	Collier	1/1 - 1/31	117	64	181
			2/1 - 3/31	214	64	278
			4/1 - 12/31	117	64	181
	Ocala	Marion	1/1 - 3/31	95	44	139
			4/1 - 12/31	85	44	129
	Orlando	Orange	1/1 - 3/31	121	49	170
			4/1 - 12/31	99	49	148
	Palm Beach	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	1/1 - 3/31	158	64	222
			4/1 - 12/31	103	64	167
	Panama City	Bay	1/1 - 2/29	84	49	133
			3/1 - 5/31	120	49	169
			6/1 - 7/31	144	49	193
			8/1 - 12/31	84	49	133
	Pensacola, Pensacola Beach	Escambia	All year	101	49	150
	Punta Gorda	Charlotte	1/1 - 1/31	88	44	132
2/1 - 3/31			121	44	165	
4/1 - 12/31			88	44	132	
Sarasota	Sarasota	1/1 - 1/31	95	49	144	
		2/1 - 3/31	140	49	189	
		4/1 - 12/31	95	49	144	
Sebring	Highlands	All year	88	39	127	
St. Augustine	St. Johns	1/1 - 1/31	94	54	148	
		2/1 - 3/31	107	54	161	
		4/1 - 12/31	94	54	148	
Stuart	Martin	1/1 - 1/31	115	49	164	
		2/1 - 3/31	152	49	201	
		4/1 - 10/31	108	49	157	
		11/1 - 12/31	115	49	164	
Tallahassee	Leon	All year	89	44	133	
Tampa, St. Petersburg	Pinellas, Hillsborough	1/1 - 3/31	123	54	177	
		4/1 - 12/31	98	54	152	
Vero Beach	Indian River	1/1 - 1/31	99	49	148	
		2/1 - 3/31	132	49	181	
		4/1 - 12/31	99	49	148	

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
GA	Athens	Clarke	All year	\$ 80	\$39	\$119
	Atlanta	Fulton, DeKalb, Cobb	1/1 - 3/31	139	49	188
			4/1 - 12/31	129	49	178
	Augusta	Richmond	All year	80	39	119
	Columbus	Muscogee	All year	84	39	123
	Conyers	Rockdale	All year	75	39	114
	Duluth, Norcross, Lawrenceville, Braselton	Gwinnett	All year	76	44	120
	Jekyll Island, Brunswick	Glynn	All year	125	49	174
Peachtree City, Jonesboro, Morrow, Newnan	Fayette, Clayton, Coweta	All year	77	44	121	
Savannah	Chatham	All year	104	49	153	
IA	Cedar Rapids	Linn	All year	75	39	114
	Des Moines	Polk	All year	80	44	124
ID	Boise	Ada	All year	85	49	134
	Coeur d'Alene	Kootenai	1/1 - 5/31	71	59	130
			6/1 - 8/31	105	59	164
			9/1 - 12/31	71	59	130
Sun Valley, Ketchum	Blaine	All year	79	59	138	
Twin Falls	Twin Falls	All year	81	39	120	
IL	Bolingbrook, Romeoville, Lemont, Lockport, Homer Glen, Mokena, New Lenox	Will	All year	80	44	124
	Chicago	Cook, Lake	1/1 - 4/30	149	64	213
			5/1 - 6/30	188	64	252
			7/1 - 8/31	168	64	232
			9/1 - 11/30	205	64	269
			12/1 - 12/31	149	64	213
	Elgin, Aurora	Kane; City of Elgin	All year	83	44	127
Oakbrook Terrace	DuPage	All year	104	49	153	
O'Fallon, Fairview Heights, Collinsville	Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair	Before 3/17/08 After 3/16/08	70 111	39 59	109 170	
Springfield	Sangamon	All year	80	49	129	
IN	Bloomington	Monroe	All year	88	44	132
	Brownsburg, Plainfield	Hendricks	All year	75	44	119
	Fort Wayne	Allen	All year	81	39	120
	Hammond, Munster, Merrillville	Lake	All year	85	44	129
	Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year	97	44	141
	Lafayette	Tippecanoe	All year	81	39	120
	Michigan City	La Porte	All year	78	39	117

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
IN	South Bend	St. Joseph	All year	\$ 92	\$44	\$136
	Valparaiso, Burlington Beach	Porter	All year	79	49	128
KS	Kansas City, Overland Park	Wyandotte, Johnson	All year	103	44	147
	Wichita	Sedgwick	All year	80	49	129
KY	Boone County	Boone	All year	95	44	139
	Kenton County	Kenton	All year	110	44	154
	Lexington	Fayette	All year	88	49	137
	Louisville	Jefferson	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	97 89 97	49 49 49	146 138 146
LA	Baton Rouge	East Baton Rouge Parish	All year	99	44	143
	Covington, Slidell	St. Tammany Parish	All year	96	49	145
	Lafayette	Lafayette Consolidated Government	All year	79	49	128
	Lake Charles	Calcasieu Parish	All year	76	39	115
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 6/30 7/1 - 9/30 10/1 - 12/31	131 99 131	59 59 59	190 158 190
MA	Andover	Essex	All year	87	59	146
	Boston, Cambridge	Suffolk; City of Cambridge	1/1 - 8/31	186	64	250
			9/1 - 10/31	220	64	284
			11/1 - 12/31	186	64	250
	Burlington, Woburn	Middlesex	All year	111	59	170
	Falmouth	City limits of Falmouth	1/1 - 6/30	78	49	127
			7/1 - 8/31	93	49	142
			9/1 - 12/31	78	49	127
	Hyannis	Barnstable	1/1 - 4/30	85	59	144
			5/1 - 6/30	103	59	162
7/1 - 8/31			133	59	192	
9/1 - 12/31			85	59	144	
Martha's Vineyard	Dukes	1/1 - 6/30	114	64	178	
		7/1 - 8/31	197	64	261	
		9/1 - 10/31	120	64	184	
		11/1 - 12/31	114	64	178	
Nantucket	Nantucket	1/1 - 5/31	131	64	195	
		6/1 - 9/30	255	64	319	
		10/1 - 12/31	131	64	195	
Northampton	Hampshire	All year	88	39	127	
Pittsfield	Berkshire	All year	94	59	153	

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MA	Plymouth, Taunton, New Bedford	Plymouth, Bristol	All year	\$ 93	\$54	\$147
	Quincy	Norfolk	All year	118	44	162
	Springfield	Hampden	All year	93	44	137
	Worcester	Worcester	All year	92	49	141
MD	Counties of Montgomery and Prince George's		1/1 - 6/30	201	64	265
			7/1 - 8/31	154	64	218
			9/1 - 12/31	201	64	265
	Aberdeen, Bel Air, Belcamp, Edgewood	Harford	All year	79	44	123
	Annapolis	Anne Arundel	All year	123	64	187
	Baltimore	Baltimore City	All year	155	59	214
	Baltimore County	Baltimore	All year	99	54	153
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 3/31	115	54	169
			4/1 - 8/31	147	54	201
			9/1 - 12/31	115	54	169
	Columbia	Howard	All year	114	49	163
	Frederick	Frederick	All year	88	39	127
	Hagerstown	Washington	All year	72	39	111
La Plata, Indian Head	Charles	All year	75	39	114	
Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year	88	39	127	
Ocean City	Worcester	1/1 - 5/31	85	64	149	
		6/1 - 8/31	180	64	244	
		9/1 - 12/31	85	64	149	
ME	Bar Harbor	Hancock	1/1 - 6/30	83	49	132
			7/1 - 9/30	133	49	182
			10/1 - 12/31	83	49	132
	Kennebunk, Kittery, Sanford	York	1/1 - 3/31	70	54	124
			4/1 - 6/30	77	54	131
			7/1 - 8/31	115	54	169
			9/1 - 10/31	85	54	139
			11/1 - 12/31	70	54	124
	Portland	Cumberland	1/1 - 6/30	85	44	129
			7/1 - 9/30	107	44	151
			10/1 - 12/31	85	44	129
	Rockport	Knox	1/1 - 6/30	70	49	119
			7/1 - 8/31	76	49	125
9/1 - 12/31			70	49	119	
MI	Ann Arbor	Washtenaw	All year	89	44	133
	Benton Harbor, St. Joseph, Stevensville	Berrien	All year	72	49	121
	Charlevoix	Charlevoix	1/1 - 5/31	73	49	122
			6/1 - 8/31	85	49	134
			9/30 - 12/31	73	49	122
Detroit	Wayne	All year	105	49	154	
East Lansing, Lansing	Ingham, Eaton	All year	78	39	117	

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MI	Flint	Genesee	All year	\$ 79	\$39	\$118
	Grand Rapids	Kent	All year	80	39	119
	Holland	Ottawa	All year	74	44	118
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	81	44	125
	Mackinac Island	Mackinac	1/1 - 6/30	70	49	119
			7/1 - 8/31	84	49	133
			9/1 - 12/31	70	49	119
	Midland	Midland	All year	90	39	129
	Mount Pleasant	Isabella	All year	71	44	115
	Muskegon	Muskegon	1/1 - 5/31	70	39	109
			6/1 - 8/31	81	39	120
			9/1 - 12/31	70	39	109
	Ontonagon, Baraga, Houghton	Ontonagon, Baraga, Houghton	All year	72	39	111
	Petoskey	Emmet	1/1 - 6/30	71	54	125
			7/1 - 8/31	91	54	145
9/1 - 12/31			71	54	125	
Pontiac, Auburn Hills	Oakland	All year	100	44	144	
South Haven	Van Buren	1/1 - 5/31	70	39	109	
		6/1 - 8/31	82	39	121	
		9/1 - 12/31	70	39	109	
Traverse City, Leland	Grand Traverse, Leelanau	1/1 - 6/30	70	44	114	
		7/1 - 8/31	109	44	153	
		9/1 - 12/31	70	44	114	
Warren	Macomb	All year	77	39	116	
MN	Coon Rapids, Ramsey	Anoka	All year	75	44	119
	Duluth	St. Louis	1/1 - 5/31	74	49	123
			6/1 - 9/30	94	49	143
			10/1 - 12/31	74	49	123
	Eagan, Burnsville, Mendota Heights, Lakeville, Inver Grove Heights	Dakota	All year	87	49	136
Minneapolis, St. Paul	Hennepin, Ramsey	All year	121	64	185	
Rochester	Olmsted	All year	93	44	137	
MO	Columbia	Boone	All Year	72	39	111
	Kansas City	Jackson, Clay, Cass, Platte	All year	103	49	152
	Springfield	Greene	All year	73	39	112
	St. Louis	St. Louis, St. Charles; St. Louis City	Before 3/17/08	106	59	165
	St. Louis	St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City	After 3/16/08	111	59	170
MS	Grenada	Grenada	All year	72	44	116
	Gulfport, Biloxi	Harrison	All year	86	44	130

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MS	Hattiesburg	Forrest, Lamar	All year	\$ 75	\$49	\$124
	Robinsonville	Tunica	All year	75	44	119
	Southaven	Desoto	All year	86	44	130
	Starkville	Oktibbeha	All year	73	44	117
MT	Big Sky, West Yellowstone	Gallatin	1/1 - 6/30	76	49	125
			7/1 - 8/31	101	49	150
			9/1 - 12/31	76	49	125
	Butte	Silver Bow	All year	72	44	116
	Helena	Lewis and Clark	All year	73	44	117
NC	Asheville	Buncombe	1/1 - 6/30	76	49	125
			7/1 - 10/31	89	49	138
			11/1 - 12/31	76	49	125
	Atlantic Beach, Morehead City	Carteret	1/1 - 5/31	70	49	119
			6/1 - 8/31	106	49	155
			9/1 - 12/31	70	49	119
	Chapel Hill	Orange	All year	89	49	138
	Charlotte	Mecklenburg	All year	88	49	137
	Durham	Durham	All year	97	49	146
	Greensboro	Guilford	1/1 - 4/30	100	44	144
			5/1 - 9/30	87	44	131
			10/1 - 12/31	100	44	144
	Greenville	Pitt	All year	74	39	113
Kill Devil	Dare	1/1 - 3/31	70	54	124	
		4/1 - 9/30	102	54	156	
		10/1 - 12/31	70	54	124	
New Bern, Havelock	Craven	All year	82	44	126	
Raleigh	Wake	All year	88	54	142	
Wilmington	New Hanover	All year	82	49	131	
Winston-Salem	Forsyth	All year	87	44	131	
ND	The standard CONUS rate of \$109 (\$70 for lodging and \$39 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	93	49	142
NH	Concord	Merrimack	1/1 - 4/30	76	44	120
			5/1 - 10/31	90	44	134
			11/1 - 12/31	76	44	120
	Conway	Carroll	1/1 - 2/29	117	49	166
			3/1 - 6/30	99	49	148
7/1 - 8/31			147	49	196	
9/1 - 12/31			117	49	166	
Durham	Strafford	All year	87	44	131	
Laconia	Belknap	1/1 - 5/31	79	39	118	
		6/1 - 10/31	95	39	134	
		11/1 - 12/31	79	39	118	

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

Per Diem Locality				Computing Maximum Rate					
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate			
NH	Lebanon, Lincoln, West Lebanon, Franconia, Hanover, Holderness, Sunapee, Waterville Valley, North Woodstock, Plymouth	Grafton, Sullivan	All year	\$ 92	\$49	\$141			
	Manchester	Hillsborough	All year	92	44	136			
	Portsmouth	Rockingham	1/1 - 6/30	96	44	140			
			7/1 - 9/30	125	44	169			
		10/1 - 12/31	96	44	140				
NJ	Atlantic City, Cape May, Ocean City	Atlantic, Cape May	1/1 - 4/30	96	54	150			
			5/1 - 10/31	117	54	171			
			11/1 - 12/31	96	54	150			
	Belle Mead	Somerset	All year	126	44	170			
	Cherry Hill, Moorestown	Camden, Burlington	All year	91	44	135			
	Eatontown, Freehold	Monmouth	All year	119	49	168			
	Edison, Piscataway	Middlesex	All year	112	44	156			
	Flemington	Hunterdon	All year	104	39	143			
	Newark	Bergen, Essex, Hudson, Passaic	All year	124	49	173			
	Parsippany	Morris	All year	134	49	183			
	Princeton, Trenton (excluding Comfort Inn)	Mercer	All year	137	44	181			
Springfield, Cranford, New Providence, Westfield, Clark, Summit, Linden	Union	All year	103	49	152				
Toms River	Ocean	1/1 - 6/30	85	39	124				
						7/1 - 8/31	113	39	152
						9/1 - 12/31	85	39	124
NM	Albuquerque	Bernalillo	All year	75	49	124			
	Los Alamos	Los Alamos	All year	78	49	127			
	Santa Fe	Santa Fe	1/1 - 8/31	85	59	144			
			9/1 - 10/31	91	59	150			
			11/1 - 12/31	85	59	144			
Taos	Taos	All year	71	59	130				
NV	Incline Village, Crystal Bay, Reno, Sparks	Washoe	1/1 - 5/31	104	49	153			
			6/1 - 8/31	152	49	201			
			9/1 - 12/31	104	49	153			
	Las Vegas	Clark	1/1 - 5/31	124	64	188			
			6/1 - 8/31	93	64	157			
			9/1 - 12/31	108	64	172			
Stateline, Carson City	Douglas, Carson City	All year	91	64	155				

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NY	Albany	Albany	All year	\$105	\$49	\$154
	Binghamton, Owego	Broome, Tioga	All year	81	39	120
	Buffalo	Erie	All year	86	54	140
	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year	159	64	223
	Glens Falls	Warren	1/1 - 6/30	90	49	139
			7/1 - 8/31	133	49	182
			9/1 - 12/31	90	49	139
	Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	94	44	138
	Kingston	Ulster	All year	92	49	141
	Lake Placid	Essex	1/1 - 5/31	103	54	157
			6/1 - 8/31	135	54	189
			9/1 - 12/31	103	54	157
	Manhattan	The boroughs of Manhattan, Brooklyn, the Bronx, and Staten Island	1/1 - 6/30	244	64	308
			7/1 - 8/31	220	64	284
			9/1 - 12/31	311	64	375
	Niagara Falls	Niagara	1/1 - 6/30	70	44	114
			7/1 - 8/31	93	44	137
			9/1 - 12/31	70	44	114
	Nyack, Palisades	Rockland	All year	108	49	157
	Poughkeepsie	Dutchess	All year	106	54	160
Queens	Queens	Before 3/17/08	135	59	194	
		After 3/16/08:				
		3/17 - 6/30	244	64	308	
		7/1 - 8/31	220	64	284	
9/1 - 9/30	311	64	375			
Riverhead, Ronkonkoma, Melville, Smithtown, Huntington Station, Amagansett, East Hampton, Montauk, Southampton, Islandia, Commack, Medford, Stony Brook, Hauppauge, Centereach	Suffolk	All year	127	64	191	
Rochester	Monroe	All year	95	44	139	
Saratoga Springs, Schenectady	Saratoga, Schenectady	1/1 - 6/30	105	44	149	
		7/1 - 8/31	168	44	212	
		9/1 - 12/31	105	44	149	
Syracuse	Onondaga	All year	85	44	129	
Tarrytown, White Plains, New Rochelle, Yonkers	Westchester	All year	154	59	213	
Troy	Rensselaer	All year	84	39	123	
West Point	Orange	All year	108	44	152	
OH	Akron	Summit	All year	83	49	132
	Canton	Stark	All year	77	44	121
	Cincinnati	Hamilton, Clermont	All year	104	54	158

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
OH	Cleveland	Cuyahoga	All year	\$107	\$54	\$161
	Columbus	Franklin	All year	101	49	150
	Dayton, Fairborn	Greene, Darke, Montgomery	All year	84	44	128
	Hamilton	Butler, Warren	All year	86	49	135
	Mentor	Lake	All year	84	44	128
	Rittman	Wayne, Medina	All year	78	39	117
	Sandusky, Bellevue	Erie, Huron	All year	95	39	134
	Toledo	Lucas	All year	78	44	122
	Youngstown	Mahoning, Trumbull	All year	75	39	114
OK	Oklahoma City	Oklahoma	All year	81	49	130
	Tulsa	Tulsa, Creek, Osage, Rogers	All year	73	44	117
OR	Ashland, Crater Lake	Jackson, Klamath	1/1 - 5/31	77	44	121
			6/1 - 8/31	85	44	129
			9/1 - 12/31	77	44	121
	Beaverton	Washington	All year	90	44	134
	Bend	Deschutes	All year	81	44	125
	Clackamas	Clackamas	All year	77	39	116
	Eugene, Florence	Lane	All year	92	44	136
	Lincoln City	Lincoln	1/1 - 6/30	81	49	130
			7/1 - 8/31	105	49	154
9/1 - 12/31			81	49	130	
Portland	Multnomah	All year	106	49	155	
Seaside	Clatsop	1/1 - 6/30	85	54	139	
		7/1 - 8/31	123	54	177	
		9/1 - 12/31	85	54	139	
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	87	44	131
	Bucks County	Bucks	All year	101	59	160
	Chester, Radnor, Essington	Delaware	All year	99	44	143
	Erie	Erie	All year	85	39	124
	Gettysburg	Adams	1/1 - 3/31	75	54	129
			4/1 - 10/31	98	54	152
			11/1 - 12/31	75	54	129
Harrisburg	Dauphin (except City of Hershey)	All year	89	44	133	
Hershey	City limits of Hershey	1/1 - 5/31	86	44	130	
		6/1 - 9/30	141	44	185	
		10/1 - 12/31	86	44	130	

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
PA	Lancaster	Lancaster	All year	\$ 89	\$49	\$138
	Malvern, Frazer, Berwyn, Phoenixville	Chester	All year	112	49	161
	Mechanicsburg	Cumberland	All year	79	54	133
	Montgomery County	Montgomery	All year	123	59	182
	Philadelphia	Philadelphia	All year	149	64	213
	Pittsburgh	Allegheny	All year	108	54	162
	Reading	Berks	All year	83	44	127
	Scranton	Lackawanna	All year	73	39	112
	State College	Centre	All year	79	44	123
RI	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	103	49	152
	Jamestown, Middletown, Newport	Newport	1/1 - 1/31 2/1 - 11/30 12/1 - 12/31	82 139 82	64 64 64	146 203 146
	Providence	Providence	All year	146	54	200
SC	Aiken	Aiken	All year	77	39	116
	Charleston	Charleston, Berkeley, Dorchester	All year	137	54	191
	Columbia	Richland	All year	87	44	131
	Greenville	Greenville	All year	85	49	134
	Hilton Head	Beaufort	1/1 - 3/31	94	54	148
			4/1 - 9/30	136	54	190
			10/1 - 12/31	94	54	148
Myrtle Beach	Horry	1/1 - 8/31	95	54	149	
		9/1 - 10/31	82	54	136	
		11/1 - 12/31	95	54	149	
SD	Hot Springs	Fall River, Custer	1/1 - 6/30	70	39	109
			7/1 - 8/31	96	39	135
			9/1 - 12/31	70	39	109
	Rapid City	Pennington	1/1 - 5/31	70	44	114
			6/1 - 8/31	107	44	151
			9/1 - 12/31	70	44	114
Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 4/30	70	44	114	
		5/1 - 8/31	93	44	137	
		9/1 - 12/31	70	44	114	
TN	Brentwood, Franklin	Williamson	All year	91	49	140
	Chattanooga	Hamilton	All year	85	44	129
	Knoxville	Knox	All year	77	49	126
	Memphis	Shelby	All year	90	49	139
	Nashville	Davidson	All year	107	54	161
	Oak Ridge	Anderson	All year	79	39	118

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
TX	Arlington, Fort Worth, Grapevine	Tarrant; City limits of Grapevine	All year	\$134	\$44	\$178
	Austin	Travis	All year	97	54	151
	Beaumont	Jefferson	Before 3/17/08 After 3/16/08	70 81	39 49	109 130
	College Station	Brazos	All year	78	39	117
	Corpus Christi	Nueces	All year	83	44	127
	Dallas	Dallas; City limits of Dallas	1/1 - 3/31 4/1 - 12/31	123 109	59 59	182 168
	El Paso	El Paso	All year	87	44	131
	Galveston	Galveston	1/1 - 5/31 6/1 - 7/31 8/1 - 12/31	95 120 95	49 49 49	144 169 144
	Houston	Montgomery, Fort Bend, Harris; L.B. Johnson Space Center	All year	102	59	161
	Hunt County	Hunt	All year	71	39	110
	Laredo	Webb	All year	85	44	129
	McAllen	Hidalgo	All year	79	44	123
	Plano	Collin	All year	87	49	136
	Round Rock	Williamson	All year	86	44	130
	San Antonio	Bexar	All year	112	54	166
	South Padre Island	Cameron	1/1 - 2/29 3/1 - 8/31 9/1 - 12/31	73 99 73	44 44 44	117 143 117
	Waco	McLennan	All year	79	39	118
UT	Park City	Summit	1/1 - 3/31 4/1 - 12/31	150 80	64 64	214 144
	Provo	Utah	All year	78	49	127
	Salt Lake City	Salt Lake, Tooele	1/1 - 3/31 4/1 - 12/31	107 94	54 54	161 148
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax		1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	201 154 201	64 64 64	265 218 265
	Abington	Washington	All year	72	49	121
	Blacksburg	Montgomery	All year	77	54	131
	Charlottesville	City of Charlottesville; Albemarle, Greene	All year	93	44	137
	Chesapeake, Suffolk	Cities of Chesapeake, Suffolk	1/1 - 3/31 4/1 - 5/31 6/1 - 8/31 9/1 - 12/31	81 88 109 81	44 44 44 44	125 132 153 125
	Chesterfield, Henrico Counties	Chesterfield, Henrico	All year	89	49	138
	Hampton City, Newport News	Cities of Hampton City, Newport News	All year	75	44	119
	James City and York Counties; Williamsburg	James City and York Counties; City of Williamsburg	1/1 - 3/31 4/1 - 8/31 9/1 - 12/31	70 89 70	54 54 54	124 143 124

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
VA	Loudon County	Loudon	All year	\$141	\$59	\$200
	Lynchburg	Campbell; City of Lynchburg	All year	72	44	116
	Manassas	City of Manassas	All year	93	39	132
	Norfolk, Portsmouth	Cities of Norfolk, Portsmouth	All year	94	59	153
	Richmond City	City of Richmond	All year	115	54	169
	Roanoke	City limits of Roanoke	All year	84	44	128
	Stafford, Prince William Counties	Stafford, Prince William	All year	88	44	132
	Virginia Beach	City of Virginia Beach	1/1 - 3/31	79	54	133
			4/1 - 5/31	87	54	141
			6/1 - 8/31	140	54	194
			9/1 - 12/31	79	54	133
Wallops Island	Accomack	1/1 - 6/30	82	49	131	
		7/1 - 8/31	119	49	168	
		9/1 - 12/31	82	49	131	
Warrenton	Fauquier	All year	91	44	135	
VT	Burlington, St. Albans	1/1 - 4/30	86	49	135	
		5/1 - 10/31	102	49	151	
		11/1 - 12/31	86	49	135	
	Manchester	Bennington	All year	86	59	145
	Montpelier	Washington	All year	83	54	137
	Stowe	Lamoille	1/1 - 2/29	127	64	191
3/1 - 11/30			111	64	175	
12/1 - 12/31			127	64	191	
White River Junction	Windsor	1/1 - 2/29	92	54	146	
		3/1 - 8/31	82	54	136	
		9/1 - 12/31	92	54	146	
WA	Anacortes, Camano Island, Coupeville, Mount Vernon, La Connor, Burlington, Friday Harbor, Oak Harbor	1/1 - 5/31	80	59	139	
		6/1 - 8/31	94	59	153	
		9/1 - 12/31	80	59	139	
	Bremerton	Kitsap	All year	79	59	138
	Everett, Lynnwood	Snohomish	All year	90	54	144
	Ocean Shores	Grays Harbor	1/1 - 5/31	89	44	133
			6/1 - 8/31	112	44	156
			9/1 - 12/31	89	44	133
	Olympia, Tumwater	Thurston	All year	80	49	129
	Port Angeles, Port Townsend	Clallam, Jefferson	1/1 - 6/30	88	59	147
			7/1 - 8/31	126	59	185
9/1 - 12/31			88	59	147	
Seattle	King	All year	152	64	216	
Spokane	Spokane	All year	77	49	126	
Tacoma	Pierce	All year	108	59	167	
Vancouver	Clark, Cowlitz, Skamania	All year	110	49	159	

Table 3. (Effective October 1, 2007 – September 30, 2008) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
WI	Appleton	Outagamie	All year	\$ 79	\$44	\$123
	Brookfield, Racine	Waukesha, Racine	All year	85	44	129
	Green Bay	Brown	All year	73	44	117
	Lake Geneva	Walworth	1/1 - 5/31	102	54	156
			6/1 - 9/30	141	54	195
			10/1 - 12/31	102	54	156
	Madison	Dane	All year	89	54	143
	Milwaukee	Milwaukee	All year	93	44	137
	Sheboygan	Sheboygan	1/1 - 6/30	72	44	116
			7/1 - 8/31	82	44	126
9/1 - 12/31			72	44	116	
Sturgeon Bay	Door	1/1 - 6/30	70	49	119	
		7/1 - 9/30	81	49	130	
		10/1 - 12/31	70	49	119	
Wisconsin Dells	Columbia	1/1 - 6/30	70	64	134	
		7/1 - 8/31	82	64	146	
		9/1 - 12/31	70	64	134	
WV	Charleston	Kanawha	All year	91	44	135
	Morgantown	Monongalia	All year	79	44	123
	Shepherdstown	Jefferson	All year	78	44	122
	Wheeling	Ohio	All year	74	44	118
WY	Cody	Park	1/1 - 4/30	70	44	114
			5/1 - 9/30	102	44	146
			10/1 - 12/31	70	44	114
	Evanston, Rock Springs	Uinta, Sweetwater	All year	73	44	117
	Gillette	Campbell	All year	76	49	125
	Jackson, Pinedale	Teton, Sublette	1/1 - 6/30	91	54	145
			7/1 - 8/31	132	54	186
			9/1 - 11/30	84	54	138
12/1 - 12/31			91	54	145	
Sheridan	Sheridan	1/1 - 5/31	70	49	119	
		6/1 - 8/31	83	49	132	
		9/1 - 12/31	70	49	119	

¹**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2008, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2008 (Table 3) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2008. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2008, through December 31, 2008. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

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

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

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

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

Table 4. Maximum Federal Per Diem Rates (Effective October 1, 2008 – September 30, 2009)¹

Note: The standard rate of \$109 (\$70 for lodging and \$39 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation allowances. (See parts 302-2, 302-4, and 302-5 of 41 CFR.)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
AL	Birmingham	Jefferson, Shelby	All year	\$ 94	\$44	\$138
	Gulf Shores	Baldwin	1/1 - 5/31	110	39	149
			6/1 - 7/31	139	39	178
			8/1 - 12/31	110	39	149
	Huntsville	Madison, Limestone	All year	84	44	128
Mobile	Mobile	All year	94	49	143	
Montgomery	Montgomery	All year	80	39	119	
AR	Hot Springs	Garland	All year	98	49	147
	Little Rock	Pulaski	All year	88	54	142
AZ	Grand Canyon, Flagstaff	Coconino (except city limits of Sedona), Yavapai	1/1 - 2/28	75	44	119
			3/1 - 10/31	93	44	137
			11/1 - 12/31	75	44	119
	Kayenta	Navajo	1/1 - 4/30	75	54	129
			5/1 - 9/30	86	54	140
			10/1 - 12/31	75	54	129
	Phoenix, Scottsdale	Maricopa	1/1 - 4/30	160	59	219
			5/1 - 8/31	96	59	155
			9/1 - 12/31	122	59	181
Sedona	City limits of Sedona	1/1 - 2/28	135	64	199	
		3/1 - 4/30	157	64	221	
		5/1 - 12/31	135	64	199	
Sierra Vista	Cochise	All year	78	39	117	
Tucson	Pima	1/1 - 1/31	106	49	155	
		2/1 - 5/31	124	49	173	
		6/1 - 8/31	83	49	132	
		9/1 - 12/31	106	49	155	
Yuma	Yuma	All year	86	39	125	
CA	Antioch, Brentwood, Concord, Lafayette, Martinez, Pleasant Hill, Richmond, San Ramon, Walnut Creek	Contra Costa	All year	113	49	162
	Bakersfield, Delano (Naval Weapons Center and Ordnance Test Station, China Lake)	Kern	All year	78	44	122
	Barstow, Ontario, Victorville	San Bernardino	All year	97	59	156
	Benicia, Dixon, Fairfield, Vacaville, Vallejo	Solano	All year	93	44	137
	Brawley, Calexico, El Centro, Imperial	Imperial	All year	76	39	115
	Death Valley	Inyo	All year	81	49	130
	Eureka, Arcata, McKinleyville	Humboldt	All year	89	54	143

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	Fresno	Fresno	All year	\$ 95	\$54	\$149
	Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB	All year	128	64	192
	Mammoth Lakes	Mono	1/1 - 1/31	142	54	196
			2/1 - 11/30	113	54	167
			12/1 - 12/31	142	54	196
	Mill Valley, San Rafael, Novato, Corte Madera, Sausalito, Tiburon, Larkspur	Marin	All year	122	54	176
	Modesto	Stanislaus	All year	89	49	138
	Monterey	Monterey	All year	133	64	197
	Napa	Napa	All year	146	64	210
	Oakhurst	Madera	1/1 - 4/30	75	39	114
			5/1 - 8/31	90	39	129
			9/1 - 12/31	75	39	114
	Oakland	Alameda	All year	106	59	165
	Palm Springs	Riverside	1/1 - 4/30	139	59	198
			5/1 - 8/31	97	59	156
			9/1 - 12/31	114	59	173
	Point Arena, Gualala	Mendocino	All year	81	54	135
	Redding	Shasta	All year	86	44	130
	Sacramento	Sacramento	All year	114	59	173
	San Diego	San Diego	1/1 - 8/31	147	64	211
			9/1 - 12/31	137	64	201
	San Francisco	San Francisco	1/1 - 8/31	164	64	228
			9/1 - 10/31	185	64	249
			11/1 - 12/31	164	64	228
	San Luis Obispo	San Luis Obispo	1/1 - 6/30	109	54	163
			7/1 - 8/31	131	54	185
			9/1 - 12/31	109	54	163
	San Mateo, Foster City, Belmont	San Mateo	All year	123	54	177
	Santa Barbara	Santa Barbara	1/1 - 6/30	149	59	208
			7/1 - 8/31	194	59	253
9/1 - 12/31			149	59	208	
Santa Cruz	Santa Cruz	All year	102	54	156	
Santa Monica	City limits of Santa Monica	All year	212	64	276	
Santa Rosa	Sonoma	All year	118	64	182	
South Lake Tahoe	El Dorado	1/1 - 3/31	153	54	207	
		4/1 - 6/30	118	54	172	
		7/1 - 11/30	132	54	186	
		12/1 - 12/31	153	54	207	
Stockton	San Joaquin	All year	83	44	127	
Sunnyvale, Palo Alto, San Jose	Santa Clara	All year	132	59	191	
Tahoe City	Placer	All year	105	59	164	
Truckee	Nevada	1/1 - 3/31	109	59	168	
		4/1 - 11/30	94	59	153	
		12/1 - 12/31	109	59	168	
Visalia, Lemoore	Tulare, Kings	All year	83	49	132	

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
CA	West Sacramento	Yolo	All year	\$100	\$44	\$144
	Yosemite National Park	Mariposa	1/1 - 7/31 8/1 - 12/31	133 126	64 64	197 190
CO	Aspen	Pitkin	1/1 - 4/30	223	64	287
			5/1 - 9/30	111	64	175
			10/1 - 11/30	85	64	149
			12/1 - 12/31	223	64	287
	Boulder, Broomfield	Boulder, Broomfield	All year	105	54	159
	Colorado Springs	El Paso	All year	88	44	132
	Cortez	Montezuma	1/1 - 5/31	83	39	122
			6/1 - 8/31	102	39	141
			9/1 - 12/31	83	39	122
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31	188	49	237
			4/1 - 5/31	72	49	121
			6/1 - 8/31	96	49	145
			9/1 - 11/30	77	49	126
			12/1 - 12/31	188	49	237
	Denver, Aurora	Denver, Adams, Arapahoe, and Jefferson	All year	149	49	198
	Douglas County	Douglas	All year	104	54	158
	Durango	La Plata	1/1 - 5/31	94	49	143
			6/1 - 9/30	125	49	174
			10/1 - 12/31	94	49	143
Fort Collins, Loveland	Larimer	All year	93	44	137	
Glenwood Springs, Grand Junction	Garfield, Mesa	All year	91	49	140	
Montrose	Montrose	1/1 - 5/31	76	39	115	
		6/1 - 9/30	93	39	132	
		10/1 - 12/31	76	39	115	
Silverthorne, Breckenridge	Summit	1/1 - 4/30	157	54	211	
		5/1 - 11/30	96	54	150	
		12/1 - 12/31	157	54	211	
Steamboat Springs	Routt	1/1 - 3/31	212	54	266	
		4/1 - 11/30	103	54	157	
		12/1 - 12/31	212	54	266	
Telluride	San Miguel	1/1 - 3/31	211	59	270	
		4/1 - 5/31	99	59	158	
		6/1 - 9/30	128	59	187	
		10/1 - 12/31	155	59	214	
Vail	Eagle	1/1 - 1/31	268	64	332	
		2/1 - 3/31	233	64	297	
		4/1 - 7/31	225	64	289	
		8/1 - 11/30	127	64	191	
		12/1 - 12/31	268	64	332	
CT	Bridgeport, Danbury	Fairfield	All year	122	64	186
	Cromwell, Old Saybrook	Middlesex	All year	88	44	132
	Hartford	Hartford	All year	112	49	161
	Lakeville, Salisbury	Litchfield	All year	95	64	159
	New Haven	New Haven	All year	96	64	160
	New London, Groton	New London	All year	105	64	169
	Putnam, Danielson, Storrs, Mansfield	Windham, Tolland	All year	75	59	134

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia)		1/1 - 6/30	\$209	\$64	\$273
			7/1 - 8/31	165	64	229
			9/1 - 10/31	233	64	297
			11/1 - 12/31	209	64	273
DE	Dover	Kent	1/1 - 5/31	83	44	127
			6/1 - 9/30	99	44	143
			10/1 - 12/31	83	44	127
DE	Lewes	Sussex	1/1 - 6/30	81	39	120
			7/1 - 8/31	117	39	156
			9/1 - 12/31	81	39	120
DE	Wilmington	New Castle	All year	119	39	158
FL	Altamonte Springs	Seminole	1/1 - 3/31	101	39	140
			4/1 - 12/31	88	39	127
	Boca Raton, Delray Beach, Jupiter, Palm Beach, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach	Palm Beach	1/1 - 4/30	145	64	209
			5/1 - 11/30	99	64	163
			12/1 - 12/31	145	64	209
	Bradenton	Manatee	1/1 - 4/30	115	39	154
			5/1 - 12/31	85	39	124
	Cocoa Beach	Brevard	All year	106	44	150
	Daytona Beach	Volusia	1/1 - 1/31	93	39	132
			2/1 - 7/31	117	39	156
			8/1 - 12/31	93	39	132
	Fort Lauderdale	Broward	1/1 - 4/30	176	54	230
			5/1 - 9/30	118	54	172
			10/1 - 12/31	176	54	230
Fort Myers	Lee	1/1 - 4/30	128	49	177	
		5/1 - 12/31	88	49	137	
Fort Pierce	St. Lucie	1/1 - 4/30	118	49	167	
		5/1 - 10/31	96	49	145	
		11/1 - 12/31	118	49	167	
Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	1/1 - 2/28	83	44	127	
		3/1 - 5/31	135	44	179	
		6/1 - 7/31	176	44	220	
		8/1 - 10/31	118	44	162	
		11/1 - 12/31	83	44	127	
Gainesville	Alachua	All year	93	44	137	
Gulf Breeze	Santa Rosa	1/1 - 2/28	105	39	144	
		3/1 - 5/31	124	39	163	
		6/1 - 7/31	150	39	189	
		8/1 - 12/31	105	39	144	
Jacksonville, Jacksonville Beach, Mayport Naval Station, Fernandina Beach, Atlantic Beach	Duval, Nassau; City of Jacksonville	All year	89	49	138	

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
FL	Key West	Monroe	1/1 - 1/31	\$202	\$64	\$266
			2/1 - 3/31	243	64	307
			4/1 - 11/30	167	64	231
			12/1 - 12/31	202	64	266
	Kissimmee	Osceola	1/1 - 7/31	85	39	124
			8/1 - 12/31	79	39	118
	Lakeland	Polk	All year	87	39	126
	Leesburg	Lake	All year	77	44	121
	Miami	Miami-Dade	1/1 - 2/28	149	59	208
			3/1 - 9/30	121	59	180
			10/1 - 12/31	149	59	208
	Naples	Collier	1/1 - 1/31	134	64	198
			2/1 - 3/31	221	64	285
			4/1 - 9/30	120	64	184
			10/1 - 12/31	134	64	198
	Ocala	Marion	All year	91	44	135
	Orlando	Orange	1/1 - 3/31	133	49	182
			4/1 - 12/31	109	49	158
	Panama City	Bay	1/1 - 2/28	85	49	134
			3/1 - 5/31	125	49	174
6/1 - 7/31			146	49	195	
8/1 - 12/31			85	49	134	
Pensacola, Pensacola Beach	Escambia	All year	107	49	156	
Punta Gorda	Charlotte	1/1 - 1/31	88	44	132	
		2/1 - 3/31	115	44	159	
		4/1 - 12/31	88	44	132	
Sarasota	Sarasota	1/1 - 1/31	101	49	150	
		2/1 - 3/31	143	49	192	
		4/1 - 12/31	101	49	150	
Sebring	Highlands	1/1 - 3/31	137	39	176	
		4/1 - 12/31	76	39	115	
St. Augustine	St. Johns	All year	105	54	159	
Stuart	Martin	1/1 - 4/30	129	49	178	
		5/1 - 12/31	93	49	142	
Tallahassee	Leon	All year	89	44	133	
Tampa, St. Petersburg	Pinellas, Hillsborough	1/1 - 3/31	127	54	181	
		4/1 - 12/31	104	54	158	
Vero Beach	Indian River	1/1 - 1/31	95	49	144	
		2/1 - 3/31	127	49	176	
		4/1 - 12/31	95	49	144	

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
GA	Athens	Clarke	All year	\$ 90	\$39	\$129
	Atlanta	Fulton, DeKalb, Cobb	All year	141	49	190
	Augusta	Richmond	All year	79	39	118
	Columbus	Muscogee	All year	92	39	131
	Conyers	Rockdale	All year	77	39	116
	Duluth, Norcross, Lawrenceville, Braselton	Gwinnett	All year	80	44	124
	Jekyll Island, Brunswick	Glynn	1/1 - 2/28	120	49	169
			3/1 - 9/30	146	49	195
			10/1 - 12/31	120	49	169
Peachtree City, Jonesboro, Morrow, Newnan	Fayette, Clayton, Coweta	All year	77	44	121	
Savannah	Chatham	All year	108	49	157	
IA	Cedar Rapids	Linn	All year	80	39	119
	Des Moines	Polk	All year	86	44	130
ID	Boise	Ada	All year	86	49	135
	Coeur d'Alene	Kootenai	1/1 - 6/30	75	59	134
			7/1 - 8/31	109	59	168
			9/1 - 12/31	75	59	134
Sun Valley, Ketchum	Blaine	All year	84	59	143	
Twin Falls	Twin Falls	All year	86	39	125	
IL	Bolingbrook, Romeoville, Lemont, Lockport, Homer Glen, Mokena, New Lenox	Will	All year	91	44	135
	Chicago	Cook, Lake	1/1 - 4/30	157	64	221
			5/1 - 6/30	209	64	273
			7/1 - 8/31	177	64	241
			9/1 - 11/30	218	64	282
			12/1 - 12/31	157	64	221
	Elgin, Aurora	Kane; City of Elgin	All year	87	44	131
Oakbrook Terrace	DuPage	All year	106	49	155	
O'Fallon, Fairview Heights, Collinsville	Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair	All year	111	59	170	
Springfield	Sangamon	All year	83	49	132	
IN	Bloomington	Monroe	All year	96	44	140
	Brownsburg, Plainfield	Hendricks	All year	78	44	122
	Fort Wayne	Allen	All year	90	39	129
	Hammond, Munster, Merrillville	Lake	All year	93	44	137
	Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year	94	44	138
	Lafayette	Tippecanoe	All year	87	39	126
	Michigan City	La Porte	All year	82	39	121

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
IN	South Bend	St. Joseph	All year	\$ 95	\$44	\$139
	Valparaiso, Burlington Beach	Porter	All year	82	49	131
KS	Kansas City, Overland Park	Wyandotte, Johnson	All year	107	44	151
	Wichita	Sedgwick	All year	86	49	135
KY	Boone County	Boone	All year	98	44	142
	Kenton County	Kenton	All year	117	44	161
	Lexington	Fayette	All year	91	49	140
	Louisville	Jefferson	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	103 94 103	49 49 49	152 143 152
LA	Baton Rouge	East Baton Rouge Parish	All year	101	44	145
	Covington, Slidell	St. Tammany Parish	All year	96	49	145
	Lafayette	Lafayette Consolidated Government	All year	86	49	135
	Lake Charles	Calcasieu Parish	All year	80	39	119
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 6/30 7/1 - 9/30 10/1 - 12/31	140 101 140	59 59 59	199 160 199
MA	Andover	Essex	All year	90	59	149
	Boston, Cambridge	Suffolk; City of Cambridge	1/1 - 8/31	203	64	267
			9/1 - 10/31	256	64	320
			11/1 - 12/31	203	64	267
	Burlington, Woburn	Middlesex	All year	119	59	178
	Falmouth	City limits of Falmouth	1/1 - 6/30	100	49	149
			7/1 - 8/31	142	49	191
			9/1 - 12/31	100	49	149
	Hyannis	Barnstable	1/1 - 6/30	85	59	144
7/1 - 8/31			118	59	177	
9/1 - 12/31			85	59	144	
Martha's Vineyard	Dukes	1/1 - 5/31	106	64	170	
		6/1 - 8/31	186	64	250	
		9/1 - 10/31	123	64	187	
		11/1 - 12/31	106	64	170	
Nantucket	Nantucket	1/1 - 5/31	119	64	183	
		6/1 - 9/30	206	64	270	
		10/1 - 12/31	119	64	183	
Northampton	Hampshire	All year	91	39	130	
Pittsfield	Berkshire	All year	109	59	168	

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MA	Plymouth, Taunton, New Bedford	Plymouth, Bristol	All year	\$ 95	\$54	\$149
	Quincy	Norfolk	All year	123	44	167
	Springfield	Hampden	All year	96	44	140
	Worcester	Worcester	All year	96	49	145
MD	Counties of Montgomery and Prince George's		1/1 - 6/30	209	64	273
			7/1 - 8/31	165	64	229
			9/1 - 10/31	233	64	297
			11/1 - 12/31	209	64	273
	Aberdeen, Bel Air, Belcamp, Edgewood	Harford	All year	83	44	127
	Annapolis	Anne Arundel	All year	126	64	190
	Baltimore	Baltimore City	1/1 - 8/31	157	59	216
			9/1 - 10/31	172	59	231
			11/1 - 12/31	157	59	216
	Baltimore County	Baltimore	All year	106	54	160
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 4/30	105	54	159
			5/1 - 8/31	163	54	217
			9/1 - 10/31	140	54	194
			11/1 - 12/31	105	54	159
Columbia	Howard	All year	125	49	174	
Frederick	Frederick	All year	89	39	128	
Hagerstown	Washington	All year	76	39	115	
La Plata, Indian Head	Charles	All year	90	39	129	
Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year	97	39	136	
Ocean City	Worcester	1/1 - 5/31	82	64	146	
		6/1 - 9/30	181	64	245	
		10/1 - 12/31	82	64	146	
ME	Bar Harbor	Hancock	1/1 - 6/30	87	49	136
			7/1 - 9/30	143	49	192
			10/1 - 12/31	87	49	136
	Kennebunk, Kittery, Sanford	York	1/1 - 3/31	70	54	124
			4/1 - 6/30	83	54	137
			7/1 - 8/31	126	54	180
			9/1 - 10/31	93	54	147
			11/1 - 12/31	70	54	124
	Portland	Cumberland, Sagadahoc	1/1 - 6/30	89	44	133
			7/1 - 9/30	113	44	157
10/1 - 12/31			89	44	133	
Rockport	Knox	1/1 - 6/30	70	49	119	
		7/1 - 8/31	78	49	127	
		9/1 - 12/31	70	49	119	
MI	Ann Arbor	Washtenaw	All year	91	44	135
	Benton Harbor, St. Joseph, Stevensville	Berrien	All year	74	49	123
	Charlevoix	Charlevoix	All year	74	49	123
	Detroit	Wayne	All year	107	49	156
	East Lansing, Lansing	Ingham, Eaton	All year	81	39	120

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MI	Flint	Genesee	All year	\$ 80	\$39	\$119
	Grand Rapids	Kent	All year	84	39	123
	Holland	Ottawa	All year	82	44	126
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	86	44	130
	Mackinac Island	Mackinac	1/1 - 6/30	70	49	119
			7/1 - 8/31	88	49	137
			9/1 - 12/31	70	49	119
	Midland	Midland	All year	78	39	117
	Mount Pleasant	Isabella	All year	73	44	117
	Muskegon	Muskegon	1/1 - 5/31	72	39	111
			6/1 - 8/31	88	39	127
			9/1 - 12/31	72	39	111
	Ontonagon, Baraga, Houghton	Ontonagon, Baraga, Houghton	All year	75	39	114
	Petoskey	Emmet	1/1 - 6/30	71	54	125
			7/1 - 8/31	94	54	148
9/1 - 12/31			71	54	125	
Pontiac, Auburn Hills	Oakland	All year	97	44	141	
South Haven	Van Buren	1/1 - 5/31	70	39	109	
		6/1 - 8/31	85	39	124	
		9/1 - 12/31	70	39	109	
Traverse City, Leland	Grand Traverse, Leelanau	1/1 - 6/30	70	44	114	
		7/1 - 8/31	118	44	162	
		9/1 - 12/31	70	44	114	
Warren	Macomb	All year	77	39	116	
MN	Duluth	1/1 - 5/31	82	49	131	
		6/1 - 8/31	103	49	152	
		9/1 - 12/31	82	49	131	
	Eagan, Burnsville, Mendota Heights, Lakeville, Inver Grove Heights	Dakota	All year	90	49	139
Minneapolis, St. Paul	Hennepin, Ramsey	All year	130	64	194	
Rochester	Olmsted	All year	95	44	139	
MO	Columbia	Boone	All Year	79	39	118
	Kansas City	Jackson, Clay, Cass, Platte	All year	107	49	156
	Springfield	Greene	All year	76	39	115
	St. Louis	St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City	All year	111	59	170
MS	Grenada	Grenada	All year	75	44	119
	Gulfport, Biloxi	Harrison	All year	80	44	124

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MS	Hattiesburg	Forrest, Lamar	All year	\$ 76	\$49	\$125
	Robinsonville	Tunica	All year	81	44	125
	Southaven	Desoto	All year	91	44	135
	Starkville	Oktibbeha	All year	76	44	120
MT	Big Sky, West Yellowstone	Gallatin	1/1 - 6/30	82	49	131
			7/1 - 8/31	107	49	156
			9/1 - 12/31	82	49	131
	Butte	Silver Bow	All year	80	44	124
Helena	Lewis and Clark	All year	77	44	121	
Missoula, Polson, Kalispell	Missoula, Lake, Flathead	1/1 - 5/31	84	44	128	
		6/1 - 8/31	106	44	150	
		9/1 - 12/31	84	44	128	
NC	Asheville	Buncombe	1/1 - 6/30	81	49	130
			7/1 - 10/31	94	49	143
			11/1 - 12/31	81	49	130
	Atlantic Beach, Morehead City	Carteret	1/1 - 5/31	76	49	125
			6/1 - 8/31	106	49	155
			9/1 - 12/31	76	49	125
	Chapel Hill	Orange	All year	92	49	141
	Charlotte	Mecklenburg	All year	97	49	146
	Durham	Durham	All year	95	49	144
	Fayetteville	Cumberland	All year	85	49	134
	Greensboro	Guilford	All year	89	44	133
	Greenville	Pitt	All year	80	39	119
	Kill Devil	Dare	1/1 - 4/30	70	54	124
5/1 - 9/30			116	54	170	
10/1 - 12/31			70	54	124	
New Bern, Havelock	Craven	All year	89	44	133	
Raleigh	Wake	All year	92	54	146	
Wilmington	New Hanover	1/1 - 5/31	93	49	142	
		6/1 - 7/31	109	49	158	
		8/1 - 12/31	93	49	142	
Winston-Salem	Forsyth	All year	89	44	133	
ND	The standard CONUS rate of \$109 (\$70 for lodging and \$39 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	99	49	148
NH	Concord	Merrimack	1/1 - 4/30	85	44	129
			5/1 - 10/31	94	44	138
			11/1 - 12/31	85	44	129
	Conway	Carroll	1/1 - 5/31	112	49	161
6/1 - 8/31			145	49	194	
9/1 - 12/31			112	49	161	
Durham	Strafford	All year	94	44	138	
Laconia	Belknap	1/1 - 5/31	86	39	125	
		6/1 - 10/31	99	39	138	
		11/1 - 12/31	86	39	125	

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NH	Lebanon, Lincoln, West Lebanon, Franconia, Hanover, Holderness, Sunapee, Waterville Valley, North Woodstock, Plymouth	Grafton, Sullivan	All year	\$ 99	\$49	\$148
	Manchester	Hillsborough	All year	98	44	142
	Portsmouth	Rockingham	1/1 - 6/30	102	44	146
			7/1 - 9/30	132	44	176
10/1 - 12/31			102	44	146	
NJ	Atlantic City, Cape May, Ocean City	Atlantic, Cape May	1/1 - 4/30 5/1 - 10/31 11/1 - 12/31	105 117 105	54 54 54	159 171 159
	Belle Mead	Somerset	All year	127	44	171
	Cherry Hill, Moorestown	Camden, Burlington	All year	94	44	138
	Eatontown, Freehold	Monmouth	All year	125	49	174
	Edison, Piscataway	Middlesex	All year	114	44	158
	Flemington	Hunterdon	All year	113	39	152
	Newark	Bergen, Essex, Hudson, Passaic	All year	133	49	182
	Parsippany	Morris	All year	142	49	191
	Princeton, Trenton	Mercer	All year	139	44	183
	Springfield, Cranford, New Providence, Westfield, Clark, Summit, Linden	Union	All year	106	49	155
	Toms River	Ocean	1/1 - 5/31	92	39	131
6/1 - 8/31			116	39	155	
9/1 - 12/31			92	39	131	
NM	Albuquerque	Bernalillo	All year	80	49	129
	Los Alamos	Los Alamos	All year	82	49	131
	Santa Fe	Santa Fe	All year	86	59	145
	Taos	Taos	All year	75	59	134
NV	Incline Village, Crystal Bay, Reno, Sparks	Washoe	1/1 - 6/30	110	49	159
			7/1 - 8/31	149	49	198
			9/1 - 12/31	110	49	159
	Las Vegas	Clark	1/1 - 5/31	126	64	190
			6/1 - 12/31	105	64	169
Stateline, Carson City	Douglas, Carson City	All year	103	64	167	

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NY	Albany	Albany	All year	\$111	\$49	\$160
	Binghamton, Owego	Broome, Tioga	All year	87	39	126
	Buffalo	Erie	All year	92	54	146
	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year	162	64	226
	Glens Falls	Warren	1/1 - 6/30	98	49	147
			7/1 - 8/31	150	49	199
			9/1 - 12/31	98	49	147
	Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	102	44	146
	Kingston	Ulster	All year	96	49	145
	Lake Placid	Essex	1/1 - 5/31	111	54	165
			6/1 - 8/31	150	54	204
			9/1 - 12/31	111	54	165
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	1/1 - 6/30	285	64	349
			7/1 - 8/31	259	64	323
			9/1 - 12/31	360	64	424
	Niagara Falls	Niagara	1/1 - 4/30	79	44	123
			5/1 - 8/31	97	44	141
			9/1 - 12/31	79	44	123
	Nyack, Palisades	Rockland	All year	117	49	166
	Poughkeepsie	Dutchess	All year	110	54	164
Riverhead, Ronkonkoma, Melville, Smithtown, Huntington Station, Amagansett, East Hampton, Montauk, Southampton, Islandia, Commack, Medford, Stony Brook, Hauppauge, Centereach	Suffolk	All year	131	64	195	
Rochester	Monroe	All year	101	44	145	
Saratoga Springs, Schenectady	Saratoga, Schenectady	1/1 - 6/30	106	44	150	
		7/1 - 8/31	169	44	213	
		9/1 - 12/31	106	44	150	
Syracuse	Onondaga	All year	94	44	138	
Tarrytown, White Plains, New Rochelle, Yonkers	Westchester	All year	164	59	223	
Troy	Rensselaer	All year	97	39	136	
West Point	Orange	All year	114	44	158	
OH	Akron	Summit	All year	88	49	137
	Canton	Stark	All year	90	44	134
	Cincinnati	Hamilton, Clermont	All year	112	54	166

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
OH	Cleveland	Cuyahoga	All year	\$110	\$54	\$164
	Columbus	Franklin	All year	105	49	154
	Dayton, Fairborn	Greene, Darke, Montgomery	All year	84	44	128
	Hamilton	Butler, Warren	All year	91	49	140
	Mentor	Lake	All year	87	44	131
	Rittman	Wayne, Medina	All year	82	39	121
	Sandusky, Bellevue	Erie, Huron	All year	108	39	147
	Toledo	Lucas	All year	81	44	125
	Youngstown	Mahoning, Trumbull	All year	82	39	121
OK	Oklahoma City	Oklahoma	All year	83	49	132
	Tulsa	Tulsa, Creek, Osage, Rogers	All year	79	44	123
OR	Ashland, Crater Lake	Jackson, Klamath	All year	87	44	131
	Beaverton	Washington	All year	98	44	142
	Bend	Deschutes	1/1 - 6/30	90	44	134
			7/1 - 8/31	124	44	168
			9/1 - 12/31	90	44	134
	Clackamas	Clackamas	All year	85	39	124
	Eugene, Florence	Lane	All year	100	44	144
	Lincoln City	Lincoln	1/1 - 6/30	86	49	135
			7/1 - 8/31	112	49	161
9/1 - 12/31			86	49	135	
Portland	Multnomah	All year	116	49	165	
Seaside	Clatsop	1/1 - 6/30	89	54	143	
		7/1 - 8/31	132	54	186	
		9/1 - 12/31	89	54	143	
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	91	44	135
	Bucks County	Bucks	All year	102	59	161
	Chester, Radnor, Essington	Delaware	All year	107	44	151
	Erie	Erie	All year	92	39	131
	Gettysburg	Adams	1/1 - 3/31	78	54	132
			4/1 - 10/31	103	54	157
			11/1 - 12/31	78	54	132
	Harrisburg	Dauphin (except City of Hershey)	All year	99	44	143
Hershey	City limits of Hershey	1/1 - 2/28	91	44	135	
		3/1 - 5/31	97	44	141	
		6/1 - 9/30	159	44	203	
		10/1 - 12/31	91	44	135	

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
PA	Lancaster	Lancaster	All year	\$ 95	\$49	\$144
	Malvern, Frazer, Berwyn, Phoenixville	Chester	All year	122	49	171
	Mechanicsburg	Cumberland	All year	84	54	138
	Montgomery County	Montgomery	All year	128	59	187
	Philadelphia	Philadelphia	1/1 - 8/31	155	64	219
			9/1 - 11/30	166	64	230
			12/1 - 12/31	155	64	219
	Pittsburgh	Allegheny	All year	114	54	168
	Reading	Berks	All year	98	44	142
Scranton	Lackawanna	All year	80	39	119	
State College	Centre	All year	88	44	132	
RI	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	103	49	152
	Jamestown, Middletown, Newport	Newport	1/1 - 5/31	120	64	184
			6/1 - 9/30	178	64	242
			10/1 - 12/31	120	64	184
Providence	Providence	All year	145	54	199	
SC	Aiken	Aiken	All year	81	39	120
	Charleston	Charleston, Berkeley, Dorchester	All year	141	54	195
	Columbia	Richland	All year	92	44	136
	Greenville	Greenville	All year	92	49	141
	Hilton Head	Beaufort	1/1 - 3/31	98	54	152
			4/1 - 8/31	144	54	198
			9/30 - 10/31	114	54	168
11/1 - 12/31			98	54	152	
Myrtle Beach	Horry	1/1 - 2/28	70	54	124	
		3/1 - 8/31	114	54	168	
		9/1 - 10/31	86	54	140	
		11/1 - 12/31	70	54	124	
SD	Hot Springs	Fall River, Custer	1/1 - 5/31	70	39	109
			6/1 - 8/31	92	39	131
			9/1 - 12/31	70	39	109
	Rapid City	Pennington	1/1 - 5/31	70	44	114
			6/1 - 8/31	109	44	153
			9/1 - 12/31	70	44	114
Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 4/30	70	44	114	
		5/1 - 8/31	95	44	139	
		9/1 - 12/31	70	44	114	
TN	Brentwood, Franklin	Williamson	All year	101	49	150
	Chattanooga	Hamilton	All year	87	44	131
	Knoxville	Knox	All year	83	49	132
	Memphis	Shelby	All year	99	49	148
	Nashville	Davidson	All year	117	54	171
	Oak Ridge	Anderson	All year	86	39	125

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
TX	Arlington, Fort Worth, Grapevine	Tarrant; City limits of Grapevine	All year	\$149	\$44	\$193
	Austin	Travis	1/1 - 3/31	114	54	168
			4/1 - 8/31	107	54	161
			9/1 - 12/31	114	54	168
	Beaumont	Jefferson	All year	82	49	131
	College Station	Brazos	All year	86	39	125
	Corpus Christi	Nueces	All year	89	44	133
	Dallas	Dallas; City limits of Dallas	1/1 - 3/31	129	59	188
			4/1 - 12/31	115	59	174
	El Paso	El Paso	All year	92	44	136
	Galveston	Galveston	1/1 - 5/31	99	49	148
			6/1 - 7/31	121	49	170
			8/1 - 12/31	99	49	148
	Houston	Montgomery, Fort Bend, Harris; L.B. Johnson Space Center	All year	110	59	169
	Hunt County	Hunt	All year	81	39	120
	Laredo	Webb	All year	88	44	132
	McAllen	Hidalgo	All year	84	44	128
Plano	Collin	All year	108	49	157	
Round Rock	Williamson	All year	95	44	139	
San Antonio	Bexar	All year	117	54	171	
South Padre Island	Cameron	1/1 - 5/31	84	44	128	
		6/1 - 7/31	110	44	154	
		8/1 - 12/31	84	44	128	
Waco	McLennan	All year	85	39	124	
UT	Park City	Summit	1/1 - 3/31	164	64	228
			4/1 - 12/31	91	64	155
	Provo	Utah	All year	86	49	135
Salt Lake City	Salt Lake, Tooele	1/1 - 3/31	116	54	170	
		4/1 - 12/31	102	54	156	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax		1/1 - 6/30	209	64	273
			7/1 - 8/31	165	64	229
			9/1 - 10/31	233	64	297
			11/1 - 12/31	209	64	273
	Abington	Washington	1/1 - 3/31	79	49	128
			4/1 - 5/31	72	49	121
			6/1 - 12/31	79	49	128
	Blacksburg	Montgomery	All year	80	54	134
	Charlottesville	City of Charlottesville; Albemarle, Greene	All year	100	44	144
	Chesapeake, Suffolk	Cities of Chesapeake, Suffolk	1/1 - 3/31	89	44	133
4/1 - 5/31			97	44	141	
6/1 - 8/31			107	44	151	
9/1 - 12/31			89	44	133	
Chesterfield, Henrico Counties	Chesterfield, Henrico	All year	93	49	142	
Fredericksburg	City of Fredericksburg; Spotsylvania	All year	74	54	128	
Hampton City, Newport News	Cities of Hampton City, Newport News	All year	81	44	125	

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
VA	James City and York Counties; Williamsburg	James City and York Counties; City of Williamsburg	1/1 - 3/31	\$ 75	\$54	\$129
			4/1 - 8/31	97	54	151
			9/1 - 12/31	75	54	129
	Loudon County	Loudon	All year	140	59	199
	Lynchburg	Campbell; City of Lynchburg	All year	78	44	122
	Manassas	City of Manassas	All year	101	39	140
	Norfolk, Portsmouth	Cities of Norfolk, Portsmouth	All year	96	59	155
	Richmond City	City of Richmond	1/1 - 8/31	123	54	177
			9/1 - 10/31	129	54	183
			11/1 - 12/31	123	54	177
	Roanoke	City limits of Roanoke	All year	96	44	140
Stafford, Prince William Counties	Stafford, Prince William	All year	95	44	139	
Virginia Beach	City of Virginia Beach	1/1 - 5/31	88	54	142	
		6/1 - 8/31	151	54	205	
		9/1 - 12/31	88	54	142	
Wallops Island	Accomack	1/1 - 6/30	87	49	136	
		7/1 - 8/31	121	49	170	
		9/1 - 12/31	87	49	136	
Warrenton	Fauquier	All year	99	44	143	
VT	Burlington, St. Albans	Chittenden, Franklin	1/1 - 4/30	90	49	139
			5/1 - 10/31	105	49	154
			11/1 - 12/31	90	49	139
	Manchester	Bennington	All year	94	59	153
	Montpelier	Washington	All year	93	54	147
	Stowe	Lamoille	1/1 - 3/31	141	64	205
4/1 - 11/30			121	64	185	
12/1 - 12/31			141	64	205	
White River Junction	Windsor	1/1 - 2/28	90	54	144	
		3/1 - 5/31	82	54	136	
		6/1 - 12/31	90	54	144	
WA	Anacortes, Camano Island, Coupeville, Mount Vernon, La Connor, Burlington, Friday Harbor, Oak Harbor	San Juan, Skagit, Island	1/1 - 5/31	84	59	143
			6/1 - 8/31	94	59	153
			9/1 - 12/31	84	59	143
	Bremerton	Kitsap	All year	83	59	142
	Everett, Lynnwood	Snohomish	All year	99	54	153
	Ocean Shores	Grays Harbor	1/1 - 6/30	86	44	130
			7/1 - 8/31	109	44	153
			9/1 - 12/31	86	44	130
	Olympia, Tumwater	Thurston	All year	86	49	135
	Port Angeles, Port Townsend	Clallam, Jefferson	1/1 - 6/30	92	59	151
7/1 - 8/31			129	59	188	
9/1 - 12/31			92	59	151	
Seattle	King	All year	158	64	222	
Spokane	Spokane	All year	83	49	132	
Tacoma	Pierce	All year	118	59	177	
Vancouver	Clark, Cowlitz, Skamania	All year	120	49	169	

Table 4. (Effective October 1, 2008 – September 30, 2009) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
WI	Appleton	Outagamie	All year	\$ 81	\$44	\$125
	Brookfield, Racine	Waukesha, Racine	All year	92	44	136
	Green Bay	Brown	All year	75	44	119
	Lake Geneva	Walworth	1/1 - 4/30	98	54	152
			5/1 - 9/30	146	54	200
			10/1 - 12/31	98	54	152
	Madison	Dane	All year	90	54	144
	Milwaukee	Milwaukee	All year	99	44	143
	Sheboygan	Sheboygan	All year	79	44	123
	Sturgeon Bay	Door	1/1 - 6/30	70	49	119
7/1 - 9/30			88	49	137	
10/1 - 12/31			70	49	119	
Wisconsin Dells	Columbia	1/1 - 6/30	70	64	134	
		7/1 - 8/31	86	64	150	
		9/1 - 12/31	70	64	134	
WV	Charleston	Kanawha	All year	95	44	139
	Morgantown	Monongalia	All year	83	44	127
	Shepherdstown	Jefferson	All year	80	44	124
	Wheeling	Ohio	All year	93	44	137
WY	Cody	Park	1/1 - 4/30	75	44	119
			5/1 - 9/30	110	44	154
			10/1 - 12/31	75	44	119
	Evanston, Rock Springs	Uinta, Sweetwater	All year	91	44	135
	Gillette	Campbell	1/1 - 6/30	85	49	134
			7/1 - 8/31	104	49	153
			9/1 - 12/31	85	49	134
	Jackson, Pinedale	Teton, Sublette	1/1 - 6/30	113	54	167
			7/1 - 8/31	164	54	218
			9/1 - 11/30	104	54	158
12/1 - 12/31			113	54	167	
Sheridan	Sheridan	1/1 - 5/31	70	49	119	
		6/1 - 8/31	90	49	139	
		9/1 - 12/31	70	49	119	

¹**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2009, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2009 (Table 4) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2009. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2009, through December 31, 2009. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

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

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

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

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

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get 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 whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. You can also call or write your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, Taxpayer Advocate Service—Your Voice at the IRS. You can file Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), or ask an IRS employee to complete it on your behalf. For more information, go to www.irs.gov/advocate.

Low Income Taxpayer Clinics (LITCs). LITCs are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide tax education and outreach for taxpayers who speak English as a second language. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area. It is available at www.irs.gov or your local IRS office.

Free tax services. To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains lists of free tax information sources, including publications, services, and free tax education and assistance programs. It also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on your telephone.

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.

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



Internet. You can access the IRS website at www.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 2008 refund. Go to www.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 2008 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, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at 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 1-800-829-3676 to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or

look in the phone book under *United States Government, Internal Revenue Service*.

- **TTY/TDD equipment.** If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- **TeleTax topics.** Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- **Refund information.** To check the status of your 2008 refund, call 1-800-829-1954 during business hours 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 2008 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. Refunds are sent out weekly on Fridays. 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 1-800-829-1954.

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 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 2009.
 - The final release will ship the beginning of March 2009.

Purchase the DVD from National Technical Information Service (NTIS) at 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). The price is discounted to \$25 for orders placed prior to December 1, 2008.



Small Business Resource Guide 2009. This online guide is a must for every small business owner or any taxpayer about to start a business. This year's guide includes:

- Helpful information, such as how to prepare a business plan, find financing for your business, and much more.
 - All the business tax forms, instructions, and publications needed to successfully manage a business.
 - Tax law changes for 2009.
 - Tax Map: an electronic research tool and finding aid.
 - Web links to various government agencies, business associations, and IRS organizations.
 - “Rate the Product” survey—your opportunity to suggest changes for future editions.
- A site map of the guide to help you navigate the pages with ease.
 - An interactive “Teens in Biz” module that gives practical tips for teens about starting their own business, creating a business plan, and filing taxes.

The information is updated during the year. Visit www.irs.gov and enter keyword “SBRG” in the upper right-hand corner for more information.