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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), on or after October 1, 2005, and before January 1, 2008. It gives the maximum per diem rate you can use without treating part of the per diem allowance as wages for tax purposes. For a detailed discussion on the tax treatment of a per diem allowance, see chapter 13 of Publication 535, Business Expenses, or Revenue Procedure 2006-41, 2006-43 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.

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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 \$226 (\$58 meals and incidental expenses (M&IE)) per diem, effective October 1, 2005. For travel on or after October 1, 2005, all other localities within CONUS are eligible for \$141 (\$45 M&IE) per diem under the high-low method.

Table 2 lists the localities that are eligible for \$246 (\$58 M&IE) per diem, effective October 1, 2006. For travel on or after October 1, 2006, the per diem for all other localities increases to \$148 (\$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, 2005; those in Table 4 are effective October 1, 2006. The standard rate for all locations within CONUS not specifically listed in both Table 3 and Table 4 is \$99 (\$60 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 2007, and you determine A's travel allowance (reimbursement) using the high-low method (Table 2). Employee A does not travel again until November 2007. For A's November trip and any others during the remainder of 2007, 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, 2008, you must use the rates in effect for 2008, 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 2008 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 2007 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 2007, while Employee Q's only other travel occurs in October 2007. 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, 2007. 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, 2007. You can choose a new method for either or both employees; this choice will become effective on January 1, 2008.

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 2006 or 2007. 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 \$226 (\$58 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2005 – September 30, 2006)^{1,2}**

Note: The standard ("low") rate of \$141 (\$96 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 \$226 Rate
State	Key City	County and/or Other Defined Location	
AZ	Phoenix, Scottsdale	Maricopa	1/1 - 3/31
CA	Napa	Napa	All year
	San Diego	San Diego	All year
	San Francisco	San Francisco	All year
	Santa Monica	City limits of Santa Monica	All year
CO	Aspen	Pitkin	12/1 - 3/31
	Crested Butte, Gunnison	Gunnison	1/1 - 4/30 12/1 - 12/31
	Silverthorne, Breckenridge	Summit	1/1 - 3/31 12/1 - 12/31
	Steamboat Springs	Routt	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	1/1 - 4/30 10/1 - 12/31
	Vail	Eagle	1/1 - 3/31 12/1 - 12/31
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George's in Maryland)		All year
FL	Key West	Monroe	All year
	Miami	Miami-Dade	1/1 - 4/30
	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)	2/1 - 3/31
IL	Chicago	Cook, Lake	1/1 - 6/30 9/1 - 12/31
LA	New Orleans	Orleans, St. Bernard, Jefferson, and Plaquemines Parishes	1/1 - 5/31 10/1 - 12/31
MA	Boston, Cambridge	Suffolk; City of Cambridge	All year
	Martha's Vineyard	Dukes	7/1 - 8/31
	Nantucket	Nantucket	6/1 - 8/31
MD	Counties of Montgomery and Prince George's		All year
	Baltimore	Baltimore; Baltimore City	All year
	Cambridge, St. Michaels	Dorchester, Talbot	6/1 - 8/31
	Ocean City	Worcester	6/1 - 9/30

Table 1. (Effective October 1, 2005 – September 30, 2006) (Continued)

State	Per Diem Locality		Effective Date of \$226 Rate
	Key City	County and/or Other Defined Location	
ME	Bar Harbor	Hancock	7/1 - 8/31
NH	Conway	Carroll	7/1 - 8/31
NJ	Cape May, Ocean City	Cape May	7/1 - 8/31
NY	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year
	Lake Placid	Essex	7/1 - 8/31
	Manhattan	Boroughs of Manhattan, Brooklyn, Queens, the Bronx, and Staten Island	All year
	Riverhead, Ronkonkoma, Melville, Smithtown, Huntington Station, Amagansett, East Hampton, Montauk, Southampton, Islandia, Commack, Medford, Stony Brook, Hauppauge, Centereach	Suffolk	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	5/1 - 10/31
	Providence	Providence	All year
UT	Park City	Summit	1/1 - 3/31 12/1 - 12/31
WA	Seattle	King	All year

¹ **Transition rule.** A payor who uses the high-low substantiation method in Table 1 for an employee during the first 9 months of calendar year 2006 must continue to use the high-low substantiation method for the remainder of calendar year 2006 for that employee. For travel on or after October 1, 2006, and before January 1, 2007, the payor may continue to use the rates and high-cost localities published in Table 1 or the updated rates and

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

² Revenue Procedure 2005-67 in *Internal Revenue Bulletin* No. 2005-42.

Table 2. **Localities Eligible for \$246 (\$58 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2006)**^{1,2}

Note: The standard ("low") rate of \$148 (\$103 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 \$246 Rate
State	Key City	County and/or Other Defined Location	
AZ	Phoenix, Scottsdale	Maricopa	1/1 - 3/31
CA	San Francisco	San Francisco	All year
	Santa Barbara	Santa Barbara	7/1 - 8/31
	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 - 4/30 12/1 - 12/31
	Steamboat Springs	Routt	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	1/1 - 4/30 10/1 - 12/31
	Vail	Eagle	1/1 - 3/31 12/1 - 12/31
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland)		All year
FL	Fort Lauderdale	Broward	1/1 - 3/31
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	6/1 - 7/31
	Key West	Monroe	All year
	Miami	Miami-Dade	1/1 - 3/31
	Naples	Collier	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)	2/1 - 3/31
	Stuart	Martin	2/1 - 3/31
IL	Chicago	Cook, Lake	All year
LA	New Orleans	Orleans, St. Bernard, Jefferson, and Plaquemines Parishes	1/1 - 5/31 10/1 - 12/31
MA	Boston, Cambridge	Suffolk; City of Cambridge	All year
	Martha's Vineyard	Dukes	7/1 - 8/31
	Nantucket	Nantucket	6/1 - 11/30
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, 2006)** (Continued)

State	Per Diem Locality		Effective Date of \$246 Rate
	Key City	County and/or Other Defined Location	
NY	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year
	Lake Placid	Essex	7/1 - 8/31
	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
PA	Philadelphia	Philadelphia	All year
RI	Jamestown, Middletown, Newport	Newport	3/1 - 11/30
	Providence	Providence	All year
UT	Park City	Summit	1/1 - 3/31 12/1 - 12/31
VA	Cities of Alexandria, Falls Church, and Fairfax; counties of Arlington and Fairfax		All year
WA	Seattle	King	All year

¹ **Transition rule.** A payor who uses the high-low substantiation method in Table 2 for an employee during the first 9 months of calendar year 2007 must continue to use the high-low substantiation method for the remainder of calendar year 2007 for that employee. For travel on or after October 1, 2007, and before January 1, 2008, 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 2006-41, 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 2006-41 in *Internal Revenue Bulletin* No. 2006-43.

Table 3. Maximum Federal Per Diem Rates (Effective October 1, 2005 – September 30, 2006)¹

Note: The standard rate of \$99 (\$60 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	\$ 72	\$44	\$116
	Gulf Shores	Baldwin	1/1 - 2/28	80	39	119
			3/1 - 8/31	93	39	132
			9/1 - 12/31	80	39	119
	Huntsville	Madison, Limestone	All year	66	44	110
AR	Hot Springs	Garland	All year	76	49	125
	Little Rock	Pulaski	All year	71	54	125
AZ	Grand Canyon, Flagstaff	Coconino (except city limits of Sedona)	Before 2/1/06	68	44	112
			After 1/31/06:			
			1/1 - 2/28	60	44	104
			3/1 - 10/31	77	44	121
			11/1 - 12/31	60	44	104
	Kayenta	Navajo	1/1 - 4/30	61	54	115
			5/1 - 9/30	74	54	128
			10/1 - 12/31	61	54	115
	Phoenix, Scottsdale	Maricopa	1/1 - 3/31	127	59	186
			4/1 - 5/31	109	59	168
			6/1 - 12/31	84	59	143
	Sedona	City of Sedona that falls within Yavapai and Coconino Counties	1/1 - 2/28	94	64	158
			3/1 - 5/31	110	64	174
			6/1 - 12/31	94	64	158
	Tucson	Pima	Before 2/1/06:			
			1/1 - 2/28	88	49	137
			3/1 - 9/30	75	49	124
			10/1 - 12/31	88	49	137
			After 1/31/06:			
			1/1 - 3/31	104	49	153
			4/1 - 12/31	76	49	125
	Yuma	Yuma	All year	67	39	106
CA	Antioch, Brentwood, Concord, Lafayette, Martinez, Pleasant Hill, Richmond, San Ramon, Walnut Creek	Contra Costa	All year	101	49	150
	Bakersfield, Delano	Kern; Naval Weapons Center and Ordnance Test Station, China Lake	All year	62	44	106
	Barstow, Ontario, Victorville	San Bernardino	All year	76	59	135
	Benicia, Dixon, Fairfield, Vacaville, Vallejo	Solano	All year	80	44	124
	Brawley, Calexico, El Centro, Imperial	Imperial	All year	68	39	107
	Chico, Oroville	Butte	After 11/19/05	67	39	106
	Clearlake	Lake	All year	61	44	105
	Death Valley	Inyo	All year	70	49	119
	Fresno	Fresno	All year	72	54	126
	Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB	Before 2/1/06	96	64	160
			After 1/31/06	104	64	168

Table 3. (Effective October 1, 2005 – September 30, 2006) (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	Mammoth Lakes	Mono	1/1 - 1/31 2/1 - 11/30 12/1 - 12/31	\$106 79 106	\$54 54 54	\$160 133 160
	Mill Valley, San Rafael, Novato, Corte Madera, Sausalito, Tiburon, Larkspur	Marin	All year	97	54	151
	Modesto	Stanislaus	All year	77	49	126
	Monterey	Monterey	All year	103	64	167
	Napa	Napa	All year	124	64	188
	Oakhurst	Madera	All year	67	39	106
	Oakland	Alameda	Before 5/1/06 After 4/30/06	89 111	59 59	148 170
	Palm Springs	Riverside	1/1 - 4/30 5/1 - 9/30 10/1 - 12/31	122 83 99	59 59 59	181 142 158
	Point Arena, Gualala	Mendocino	All year	66	54	120
	Redding	Shasta	All year	76	44	120
	Sacramento	Sacramento	All year	94	59	153
	San Diego	San Diego	1/1 - 5/31 6/1 - 12/31	127 120	64 64	191 184
	San Francisco	San Francisco	All year	130	64	194
	San Luis Obispo	San Luis Obispo	All year	94	54	148
	San Mateo, Foster City, Belmont	San Mateo	All year	86	54	140
	Santa Barbara	Santa Barbara	Before 2/1/06: 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 After 1/31/06: 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	100 117 100 133 173 133	59 59 59 59 59 59	159 176 159 192 232 192
	Santa Cruz	Santa Cruz	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	70 85 70	54 54 54	124 139 124
	Santa Monica	City limits of Santa Monica	All year	149	64	213
	Santa Rosa	Sonoma	All year	100	64	164
	South Lake Tahoe	El Dorado	1/1 - 6/30 7/1 - 12/31	114 124	54 54	168 178
	Stockton	San Joaquin	All year	70	44	114
	Sunnyvale, Palo Alto, San Jose	Santa Clara	All year	101	59	160
	Tahoe City	Placer	All year	92	59	151
	Truckee	Nevada	1/1 - 2/28 3/1 - 11/30 12/1 - 12/31	93 80 93	59 59 59	152 139 152
	Visalia, Lemoore	Tulare, Kings	All year	65	49	114
	West Sacramento	Yolo	All year	75	44	119
	Yosemite National Park	Mariposa	1/1 - 10/31 11/1 - 12/31	80 104	64 64	144 168

Table 3. (Effective October 1, 2005 – September 30, 2006) (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
CO	Aspen	Pitkin	1/1 - 3/31 4/1 - 8/31 9/1 - 11/30 12/1 - 12/31	\$229 119 104 229	\$64 64 64 64	\$293 183 168 293
	Boulder, Broomfield	Boulder, Broomfield	All year	90	54	144
	Colorado Springs	El Paso	Before 11/20/05 After 11/19/05	70 78	44 44	114 122
	Cortez	Montezuma	All year	69	39	108
	Crested Butte, Gunnison	Gunnison	1/1 - 4/30 5/1 - 11/30 12/1 - 12/31	195 93 195	49 49 49	244 142 244
	Denver, Aurora	Denver, Adams, Jefferson, Arapahoe, and Douglas	Before 2/1/06 After 1/31/06	119 124	49 49	168 173
	Durango	La Plata	1/1 - 4/30 5/1 - 9/30 10/1 - 12/31	73 93 73	49 49 49	122 142 122
	Fort Collins, Loveland	Larimer	All year	73	44	117
	Glenwood Springs	Garfield	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	68 82 68	49 49 49	117 131 117
	Grand Junction	Mesa	All year	62	44	106
	Montrose	Montrose	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	63 76 63	39 39 39	102 115 102
	Silverthorne, Breckenridge	Summit	Before 11/20/05: 1/1 - 3/31 4/1 - 11/30 12/1 - 12/31 After 11/19/05: 1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	157 89 157 148 91 148	54 54 54 54 54 54	211 143 211 202 145 202
	Steamboat Springs	Routt	1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	154 90 154	54 54 54	208 144 208
	Telluride	San Miguel	1/1 - 4/30 5/1 - 9/30 10/1 - 12/31	178 112 130	59 59 59	237 171 189
	Vail	Eagle	1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	280 116 280	64 64 64	344 180 344
CT	Bridgeport, Danbury	Fairfield	All year	107	64	171
	Cromwell, Old Saybrook	Middlesex	All year	77	44	121
	Hartford	Hartford	All year	95	49	144
	Lakeville, Salisbury	Litchfield	All year	87	64	151
	New Haven	New Haven	All year	85	64	149
	New London, Groton	New London	All year	87	64	151
	Putnam, Danielson	Windham	All year	69	59	128
	Storrs, Mansfield	Tolland	All year	66	49	115

Table 3. (Effective October 1, 2005 – September 30, 2006) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia)		Before 2/1/06:			
			1/1 - 5/31	\$187	\$64	\$251
			6/1 - 8/31	145	64	209
			9/1 - 12/31	166	64	230
			After 1/31/06:			
			1/1 - 6/30	180	64	244
			7/1 - 8/31	150	64	214
			9/1 - 11/30	192	64	256
DE	Dover	Kent	1/1 - 4/30	72	44	116
			5/1 - 9/30	79	44	123
			10/1 - 12/31	72	44	116
	Lewes	Sussex	1/1 - 6/30	67	39	106
			7/1 - 8/31	107	39	146
			9/1 - 12/31	67	39	106
	Wilmington	New Castle	All year	90	39	129
FL	Altamonte Springs	Seminole	All year	73	39	112
	Bradenton	Manatee	1/1 - 1/31	70	39	109
			2/1 - 3/31	101	39	140
			4/1 - 12/31	70	39	109
	Cocoa Beach	Brevard	All year	98	44	142
	Daytona Beach	Volusia	1/1 - 1/31	68	39	107
			2/1 - 3/31	117	39	156
			4/1 - 7/31	82	39	121
			8/1 - 12/31	68	39	107
	Fort Lauderdale	Broward	Before 11/20/05:			
			1/1 - 3/31	123	54	177
			4/1 - 12/31	85	54	139
			After 11/19/05:			
			1/1 - 3/31	140	54	194
	Fort Myers	Lee	4/1 - 5/31	116	54	170
			6/1 - 9/30	87	54	141
			10/1 - 12/31	106	54	160
			1/1 - 4/30	107	49	156
			5/1 - 12/31	68	49	117
	Fort Pierce	St. Lucie	1/1 - 1/31	72	49	121
			2/1 - 3/31	110	49	159
			4/1 - 12/31	72	49	121
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	1/1 - 2/28	75	44	119
			3/1 - 5/31	119	44	163
			6/1 - 8/31	139	44	183
			9/1 - 10/31	90	44	134
			11/1 - 12/31	75	44	119
	Gainesville	Alachua	All year	69	44	113
	Gulf Breeze	Santa Rosa	1/1 - 2/28	79	39	118
			3/1 - 7/31	102	39	141
			8/1 - 12/31	79	39	118
	Jacksonville, Fernadina Beach, Atlantic Beach	Duval, Nassau; City of Jacksonville; Mayport Naval Station	All year	73	49	122

Table 3. (Effective October 1, 2005 – September 30, 2006) (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 2/2 - 3/31 4/1 - 11/30 12/1 - 12/31	\$157 200 132 157	\$64 64 64 64	\$221 264 196 221
	Kissimmee	Osceola	1/1 - 4/30 5/1 - 12/31	68 60	39 39	107 99
	Lakeland	Polk	All year	66	39	105
	Leesburg	Lake	All year	61	44	105
	Miami	Miami-Dade	1/1 - 4/30 5/1 - 9/30 10/1 - 12/31	144 93 108	59 59 59	203 152 167
	Naples	Collier	1/1 - 1/31 2/1 - 3/31 4/1 - 12/31	97 171 97	64 64 64	161 235 161
	Ocala	Marion	All year	70	44	114
	Orlando	Orange	1/1 - 3/31 4/1 - 12/31	101 83	49 49	150 132
	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 - 1/31 2/1 - 3/31 4/1 - 12/31	96 152 96	64 64 64	160 216 160
	Panama City	Bay	1/1 - 2/28 3/1 - 5/31 6/1 - 7/31 8/1 - 12/31	71 101 109 71	49 49 49 49	120 150 158 120
	Pensacola, Pensacola Beach	Escambia	Before 2/1/06 After 1/31/06	61 68	49 49	110 117
	Punta Gorda	Charlotte	1/1 - 1/31 2/1 - 3/31 4/1 - 12/31	60 102 60	44 44 49	104 146 104
	Sarasota	Sarasota	1/1 - 1/31 2/1 - 3/31 4/1 - 12/31	78 117 78	49 49 49	127 166 127
	Sebring	Highlands	All year	71	39	110
	St. Augustine	St. Johns	1/1 - 1/31 2/1 - 3/31 4/1 - 12/31	86 116 86	54 54 54	140 170 140
	Stuart	Martin	1/1 - 1/31 2/1 - 3/31 4/1 - 12/31	87 128 87	49 49 49	136 177 136
	Tallahassee	Leon	All year	73	44	117
	Tampa, St. Petersburg	Pinellas, Hillsborough	All year	84	54	138
	Vero Beach	Indian River	1/1 - 1/31 2/1 - 3/31 4/1 - 12/31	80 128 80	49 49 49	129 177 129
GA	Athens	Clarke	All year	69	39	108
	Atlanta	Fulton, DeKalb, Cobb	All year	115	49	164
	Augusta	Richmond	All year	69	39	108
	Columbus	Muscogee	All year	68	39	107

Table 3. (Effective October 1, 2005 – September 30, 2006) (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
GA	Conyers	Rockdale	All year	\$ 69	\$39	\$108
	Duluth, Norcross, Lawrenceville, Braselton	Gwinnett	All year	61	44	105
	Jekyll Island	Glynn	Before 11/20/05 After 11/19/05: 1/1 - 3/31 4/1 - 12/31	72 86 104	49 49 49	121 135 153
	Savannah	Chatham	Before 5/1/06 After 4/30/06	87 92	49 49	136 141
IA	Cedar Rapids	Linn	All year	66	39	105
	Des Moines	Polk	All year	73	44	117
ID	Boise	Ada	All year	73	49	122
	Coeur d'Alene	Kootenai	1/1 - 5/31	62	59	121
			6/1 - 8/31	89	59	148
			9/1 - 12/31	62	59	121
	Sun Valley, Ketchum	Blaine	1/1 - 6/30	69	59	128
			7/1 - 8/31	83	59	142
			9/1 - 12/31	69	59	128
IL	Twin Falls	Twin Falls	After 11/19/05	65	39	104
	Bolingbrook, Romeoville	Will	After 1/31/06	74	44	118
	Chicago	Cook, Lake	Before 11/20/05: 1/1 - 3/31 4/1 - 6/30 7/1 - 8/31 9/1 - 12/31	136 152 127 136	49 49 49 49	185 201 176 185
			After 11/19/05: 1/1 - 3/31 4/1 - 6/30 7/1 - 8/31 9/1 - 12/31	136 152 127 136	64 64 64 64	200 216 191 200
			After 4/30/06: 5/1 - 5/31 6/1 - 8/31 9/1 - 9/30	135 149 169	64 64 64	199 213 233
	Elgin, Aurora	Kane; City of Elgin	All year	66	44	110
	Oakbrook Terrace	DuPage	All year	78	49	127
	Rockford	Winnebago	All year	64	39	103
	Springfield	Sangamon	All year	71	49	120
IN	Bloomington	Monroe	1/1 - 5/31	68	44	112
			6/1 - 8/31	79	44	123
			9/1 - 12/31	68	44	112
	Brownsburg, Plainfield	Hendricks	All year	65	44	109
	Fort Wayne	Allen	All year	61	39	100
	Hammond, Munster, Merrillville	Lake	All year	75	44	119
	Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year	84	44	128
	Lafayette	Tippecanoe	All year	77	39	116
	Michigan City	La Porte	All year	73	39	112

Table 3. (Effective October 1, 2005 – September 30, 2006) (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	Nashville	Brown	All year	\$ 64	\$49	\$113
	South Bend	St. Joseph	All year	74	44	118
	Valparaiso, Burlington Beach	Porter	All year	74	49	123
KS	Fort Riley, Manhattan	Geary, Riley, Pottawatomie	All year	65	39	104
	Kansas City, Overland Park	Wyandotte, Johnson	Before 11/20/05 After 11/19/05	87 91	44 44	131 135
	Wichita	Sedgwick	All year	70	49	119
KY	Covington, Hebron, Florence, Newport	Kenton, Boone, Campbell	All year	80	44	124
	Lexington	Fayette	All year	79	49	128
	Louisville	Jefferson	All year	80	49	129
LA	Baton Rouge	East Baton Rouge Parish	All year	71	44	115
	Lake Charles	Calcasieu Parish	All year	65	39	104
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 5/31	133	59	192
			6/1 - 9/30	103	59	162
			10/1 - 12/31	133	59	192
	Shreveport	Caddo and Bossier Parishes	All year	63	44	107
MA	Andover	Essex	All year	83	59	142
	Boston, Cambridge	Suffolk; City of Cambridge	All year	165	64	229
	Burlington, Woburn	Middlesex	All year	99	59	158
	Falmouth	City limits of Falmouth	1/1 - 5/31	78	49	127
			6/1 - 8/31	105	49	154
			9/1 - 12/31	78	49	127
	Hyannis	Barnstable	1/1 - 4/30	72	59	131
			5/1 - 6/30	87	59	146
			7/1 - 8/31	109	59	168
			9/1 - 12/31	72	59	131
	Martha's Vineyard	Dukes	1/1 - 6/30	110	64	174
			7/1 - 8/31	185	64	249
			9/1 - 12/31	110	64	174
	Nantucket	Nantucket	1/1 - 5/31	105	64	169
			6/1 - 8/31	175	64	239
			9/1 - 12/31	105	64	169
	Northampton	Hampshire	All year	87	39	126
	Pittsfield	Berkshire	1/1 - 6/30	92	59	151
			7/1 - 8/31	107	59	166
			9/1 - 12/31	92	59	151
	Plymouth	Plymouth	All year	90	54	144
	Quincy	Norfolk	All year	106	44	150
	Springfield	Hampden	All year	82	44	126
	Taunton, New Bedford	Bristol	All year	85	44	129
	Worcester	Worcester	All year	85	49	134

Table 3. (Effective October 1, 2005 – September 30, 2006) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MD	Counties of Montgomery and Prince George's		Before 2/1/06: 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 After 1/31/06: 1/1 - 6/30 7/1 - 8/31 9/1 - 11/30 12/1 - 12/31	\$187 145 166 180 150 192 180	\$64 64 64 64 64 64 64	\$251 209 230 244 214 256 244
	Aberdeen, Bel Air, Belcamp, Edgewood	Harford	All year	76	44	120
	Annapolis	Anne Arundel	All year	104	64	168
	Baltimore	Baltimore; Baltimore City	All year	141	59	200
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	101 139 101	54 54 54	155 193 155
	Columbia	Howard	All year	103	49	152
	Frederick	Frederick	Before 2/1/06 After 1/31/06	71 78	39 39	110 117
	La Plata, Indian Head	Charles	All year	68	39	107
	Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year	76	39	115
	Ocean City	Worcester	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	71 155 71	64 64 64	135 219 135
ME	Bar Harbor	Hancock	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	79 137 79	49 49 49	128 186 128
	Kennebunk, Kittery, Sanford	York	Before 2/1/06: 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 After 1/31/06: 1/1 - 6/30 7/1 - 8/31 9/1 - 10/31 11/1 - 12/31	68 105 68 68 108 81 68	54 54 54 54 54 54 54	122 159 122 122 162 135 122
	Portland	Cumberland	1/1 - 6/30 7/1 - 10/31 11/1 - 12/31	77 98 77	44 44 44	121 142 121
	Rockport	Knox	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	60 83 60	49 49 49	109 132 109
MI	Ann Arbor	Washtenaw	All year	81	44	125
	Benton Harbor, St. Joseph, Stevensville	Berrien	All year	70	49	119
	Charlevoix	Charlevoix	1/1 - 8/31 9/1 - 11/30 12/1 - 12/31	70 61 70	49 49 49	119 110 119
	Detroit	Wayne	Before 2/1/06 After 1/31/06	90 93	44 49	134 142
	East Lansing, Lansing	Ingham, Eaton	All year	73	39	112

Table 3. (Effective October 1, 2005 – September 30, 2006) (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
MI	Flint	Genesee	All year	\$ 74	\$39	\$113
	Frankenmuth	Saginaw	All year	62	44	106
	Grand Rapids	Kent	All year	71	39	110
	Holland	Ottawa	All year	71	44	115
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	71	44	115
	Mackinac Island	Mackinac	1/1 - 6/30	67	49	116
			7/1 - 8/31	81	49	130
			9/1 - 12/31	67	49	116
	Midland	Midland	All year	79	39	118
	Mount Pleasant	Isabella	All year	68	44	112
	Muskegon	Muskegon	1/1 - 5/31	63	39	102
			6/1 - 8/31	79	39	118
			9/1 - 12/31	63	39	102
	Ontonagon, Baraga, Houghton	Ontonagon, Baraga, Houghton	All year	64	39	103
	Petosky	Emmet	1/1 - 5/31	62	54	116
			6/1 - 8/31	83	54	137
			9/1 - 12/31	62	54	116
	Pontiac, Auburn Hills	Oakland	All year	86	44	130
	Sault Ste. Marie	Chippewa	1/1 - 6/30	60	39	99
			7/1 - 8/31	68	39	107
			9/1 - 12/31	60	39	99
	South Haven	Van Buren	1/1 - 5/31	61	39	100
			6/1 - 8/31	72	39	111
			9/1 - 12/31	61	39	100
	Traverse City, Leland	Grand Traverse, Leelanau	1/1 - 6/30	61	44	105
			7/1 - 8/31	95	44	139
			9/1 - 12/31	61	44	105
	Warren	Macomb	All year	68	39	107
MN	Coon Rapids, Ramsey	Anoka	All year	62	44	106
	Duluth	St. Louis	1/1 - 5/31	67	49	116
			6/1 - 9/30	85	49	134
			10/1 - 12/31	67	49	116
	Eagan	Dakota	After 1/31/06	78	49	127
	Eagan, Burnsville, Mendota Heights, Lakeville, Inver Grove Heights	Dakota	Before 2/1/06	65	49	114
MO	Minneapolis, St. Paul	Hennepin, Ramsey	All year	113	64	177
	Rochester	Olmsted	All year	81	44	125
	Kansas City	Jackson, Clay, Cass, Platte	Before 11/20/05 After 11/19/05	87 91	49 49	136 140
	Osage Beach	Camden, Miller	All year	68	49	117
	Springfield	Greene	All year	65	39	104
	St. Louis	St. Louis, St. Charles; St. Louis City	All year	101	59	160
MS	St. Robert, Fort Leonard Wood	Pulaski	All year	66	39	105
	Robinsonville	Tunica	All year	66	44	110
	Starkville	Oktibbeha	All year	66	44	110

Table 3. (Effective October 1, 2005 – September 30, 2006) (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
MT	Big Sky, West Yellowstone	Gallatin	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	\$ 66 89 66	\$49 49 49	\$115 138 115
	Butte	Silver Bow	All year	63	44	107
	Helena	Lewis and Clark	After 1/31/06	64	44	108
	Missoula	Missoula	All year	68	39	107
	Polson, Kalispell	Lake, Flathead	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	60 73 60	44 44 44	104 117 104
NC	Asheville	Buncombe	1/1 - 5/31 6/1 - 10/31 11/1 - 12/31	63 73 63	49 44 49	112 117 112
	Atlantic Beach, Morehead City	Carteret	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	60 83 63	49 49 49	109 122 109
	Chapel Hill	Orange	All year	76	49	109
	Charlotte	Mecklenburg	Before 5/1/06 After 4/30/06	70 81	49 49	119 130
	Cherokee	Swain	All year	62	44	106
	Durham	Durham	All year	77	49	126
	Greensboro	Guilford	1/1 - 3/31 4/1 - 10/31 11/1 - 12/31	72 82 72	44 44 44	116 126 116
	Greenville	Pitt	All year	62	39	101
	Kill Devil	Dare	1/1 - 9/30 10/1 - 12/31	86 60	54 54	140 114
	New Bern, Havelock	Craven	All year	71	44	115
	Raleigh	Wake	All year	73	54	127
	Shallotte, Southport, Whiteville	Brunswick, Columbus	All year	61	39	100
	Wilmington	New Hanover	All year	75	49	124
	Winston-Salem	Forsyth	All year	67	44	111
ND	The standard CONUS rate of \$99 (\$60 for lodging and \$39 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	79	49	128
NH	Concord	Merrimack	1/1 - 10/31 11/1 - 12/31	81 71	44 44	125 115
	Conway	Carroll	1/1 - 2/28 3/1 - 6/30 7/1 - 8/31 9/1 - 12/31	111 91 141 111	49 49 49 49	160 140 190 160
	Durham	Strafford	All year	75	44	119
	Laconia	Belknap	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	83 102 83	39 39 39	122 141 122
	Lebanon, Lincoln, West Lebanon, Franconia, Hanover, Holderness, Sunapee, Waterville Valley, North Woodstock, Plymouth	Grafton, Sullivan	All year	109	49	158

Table 3. (Effective October 1, 2005 – September 30, 2006) (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	Manchester	Hillsborough	All year	\$ 83	\$44	\$127
	Portsmouth	Rockingham	1/1 - 6/30	89	44	133
			7/1 - 9/30	112	44	156
			10/1 - 12/31	89	44	133
NJ	Atlantic City	Atlantic	Before 11/20/05:			
			1/1 - 4/30	88	54	142
			5/1 - 10/31	109	54	163
			11/1 - 12/31	88	54	142
			After 11/19/05:			
			1/1 - 4/30	91	54	145
			5/1 - 10/31	112	54	166
			11/1 - 12/31	91	54	145
	Belle Mead	Somerset	All year	117	44	161
	Cape May, Ocean City	Cape May	Before 11/20/05:			
			1/1 - 6/30	76	64	140
			7/1 - 8/31	131	64	195
			9/1 - 12/31	76	64	140
			After 11/19/05:			
			1/1 - 4/30	91	54	145
			5/1 - 10/31	112	54	166
			11/1 - 12/31	91	54	145
	Cherry Hill, Moorestown	Camden, Burlington	All year	72	44	116
	Eatontown, Freehold	Monmouth	All year	94	49	143
	Edison, Piscataway	Middlesex	All year	107	44	151
	Flemington	Hunterdon	All year	101	39	140
	Newark	Bergen, Essex, Hudson, Passaic	All year	109	49	158
	Parsippany	Morris	All year	116	49	165
	Princeton, Trenton	Mercer	All year	122	44	166
	Springfield, Cranford, New Providence, Westfield, Clark, Summit, Linden	Union	All year	91	49	140
	Toms River	Ocean	1/1 - 6/30	78	39	117
			7/1 - 8/31	110	39	149
			9/1 - 12/31	78	39	117
NM	Albuquerque	Bernalillo	All year	66	49	115
	Los Alamos	Los Alamos	All year	68	49	117
	Santa Fe	Santa Fe	All year	85	59	144
	Taos	Taos	After 1/31/06	64	59	123
NV	Incline Village, Crystal Bay, Reno, Sparks	Washoe	1/1 - 5/31	97	49	146
			6/1 - 8/31	126	49	175
			9/1 - 12/31	97	49	146
	Las Vegas	Clark	1/1 - 4/30	112	64	176
			5/1 - 8/31	99	64	163
			9/1 - 12/31	112	64	176
	Stateline	Douglas	Before 2/1/06:			
			1/1 - 6/30	79	64	143
			7/1 - 8/31	87	64	151
			9/1 - 11/30	69	64	133
			12/1 - 12/31	79	64	143
	Stateline, Carson City	Douglas, Carson City	After 1/31/06	82	64	146

Table 3. (Effective October 1, 2005 – September 30, 2006) (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
NY	Albany	Albany	All year	\$ 94	\$49	\$143
	Binghamton, Owego	Broome, Tioga	All year	71	39	110
	Buffalo	Erie	Before 11/20/05 After 11/19/05	70 79	54 54	124 133
	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year	162	64	226
	Glens Falls	Warren	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	75 121 75	49 49 49	124 170 124
	Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	86	49	130
	Kingston	Ulster	All year	83	49	132
	Lake Placid	Essex	1/1 - 2/28 3/1 - 6/30 7/1 - 8/31 9/1 - 11/30 12/1 - 12/31	114 83 142 95 114	54 54 54 54 54	168 137 196 149 168
	Manhattan	The boroughs of Manhattan, Brooklyn, Queens, The Bronx, and Staten Island	Before 5/1/06: 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 After 4/30/06: 5/1 - 6/30 7/1 - 8/31 9/1 - 9/30	201 180 226 212 202 282	64 64 64 64 64 64	265 244 290 276 266 346
	Niagara Falls	Niagara	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	60 83 60	44 44 44	104 127 104
	Nyack, Palisades	Rockland	All year	95	49	144
	Poughkeepsie	Dutchess	All year	102	54	156
	Riverhead, Ronkonkoma, Melville, Smithtown, Huntington Station, Amagansett, East Hampton, Montauk, Southampton, Islandia, Commack, Medford, Stony Brook, Hauppauge, Centereach	Suffolk	All year	126	64	190
	Rochester	Monroe	All year	81	44	125
	Saratoga Springs, Schenectady	Saratoga, Schenectady	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	93 147 93	44 44 44	137 191 137
	Syracuse	Onondaga	All year	78	44	122
	Tarrytown, White Plains, New Rochelle, Yonkers	Westchester	All year	130	59	189
	Troy	Rensselaer	All year	80	39	119
	West Point	Orange	All year	97	44	141
OH	Akron	Summit	All year	65	49	114
	Canton	Stark	All year	70	44	114
	Cincinnati	Hamilton, Clermont	Before 5/1/06 After 4/30/06	78 88	54 54	132 142

Table 3. (Effective October 1, 2005 – September 30, 2006) (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
OH	Cleveland	Cuyahoga	All year	\$ 96	\$54	\$150
	Columbus	Franklin	Before 11/20/05 After 11/19/05	81 88	49 49	130 137
	Dayton, Fairborn	Greene, Darke, Montgomery	Before 11/20/05 After 11/19/05	70 77	44 44	114 121
	Hamilton	Butler, Warren	All year	75	49	124
	Mentor	Lake	All year	73	44	117
	Port Clinton	Ottawa	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	60 76 60	44 44 44	104 120 104
	Rittman	Wayne, Medina	All year	62	39	101
	Sandusky, Bellevue	Erie, Huron	All year	88	39	127
	Toledo	Lucas	All year	70	44	114
	Youngstown	Mahoning, Trumbull	All year	72	39	111
OK	Oklahoma City	Oklahoma	All year	67	49	116
	Tulsa	Tulsa, Creek, Osage, Rogers	All year	66	44	110
OR	Ashland	Jackson	All year	70	44	114
	Beaverton	Washington	All year	72	44	116
	Bend	Deschutes	All year	66	44	110
	Clackamas	Clackamas	All year	67	39	106
	Crater Lake	Klamath	All year	68	39	107
	Eugene, Florence	Lane	All year	76	44	120
	Lincoln City	Lincoln	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	74 94 74	49 49 49	123 143 123
	Portland	Multnomah	All year	98	49	147
	Seaside	Clatsop	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	71 98 71	54 54 54	125 152 125
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	71	44	115
	Chambersburg	Franklin	All year	61	44	105
	Chester, Radnor, Essington	Delaware	All year	84	44	128
	Erie	Erie	1/1 - 8/31 9/1 - 11/30 12/1 - 12/31	77 70 77	39 39 39	116 109 116
	Gettysburg	Adams	1/1 - 3/31 4/1 - 10/31 11/1 - 12/31	70 87 70	54 54 54	124 141 124
	Harrisburg, Hershey	Dauphin	Before 11/20/05: 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	77 101 77	44 44 44	121 145 121
	Harrisburg	Dauphin (except City of Hershey)	After 11/19/05	83	44	127
	Hershey	City limits of Hershey	After 11/19/05: 1/1 - 2/28 3/1 - 5/31 6/1 - 9/30 10/1 - 12/31	78 87 139 78	44 44 44 44	122 131 183 122

Table 3. (Effective October 1, 2005 – September 30, 2006) (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	King of Prussia, Fort Washington, Warminster	Montgomery, Bucks	All year	\$100	\$54	\$154
	Lancaster	Lancaster	All year	78	49	127
	Malvern, Frazer, Berwyn, Phoenixville	Chester	All year	99	49	148
	Mechanicsburg	Cumberland	All year	70	54	124
	Philadelphia	Philadelphia	All year	125	64	189
	Pittsburgh	Allegheny	All year	91	54	145
	Reading	Berks	All year	72	44	116
	Scranton	Lackawanna	All year	70	39	109
	State College	Centre	All year	71	44	115
RI	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	98	49	147
	Jamestown, Middletown, Newport	Newport	1/1 - 4/30	90	64	154
			5/1 - 10/31	136	64	200
			11/1 - 12/31	90	64	154
	Providence	Providence	All year	139	54	193
SC	Aiken	Aiken	After 4/30/06	68	44	112
	Charleston	Charleston, Berkeley, Dorchester	Before 11/20/05	78	54	132
			After 11/19/05	89	54	143
	Columbia	Richland	All year	66	44	110
	Greenville	Greenville	All year	65	49	114
	Hilton Head	Beaufort	1/1 - 2/28	75	54	129
			3/1 - 10/31	112	54	166
			11/1 - 12/31	75	54	129
SD	Hot Springs, Custer	Fall River, Custer	1/1 - 5/31	60	39	99
			6/1 - 8/31	92	39	131
			9/1 - 12/31	60	39	99
	Rapid City	Pennington	1/1 - 5/31	60	44	104
			6/1 - 8/31	99	44	143
			9/1 - 12/31	60	44	104
	Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 4/30	60	44	104
			5/1 - 8/31	86	44	130
			9/1 - 12/31	60	44	104
TN	Brentwood, Franklin	Williamson	All year	75	49	124
	Chattanooga	Hamilton	All year	77	44	121
	Gatlinburg, Townsend	Sevier, Blount	All year	66	49	115
	Knoxville	Knox	All year	69	49	118
	Memphis	Shelby	Before 11/20/05	73	49	122
			After 11/19/05	78	49	127
	Nashville	Davidson	All year	96	54	150
	Oak Ridge	Anderson	After 1/31/06	68	39	107

Table 3. (Effective October 1, 2005 – September 30, 2006) (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
TX	Arlington, Fort Worth, Grapevine	Tarrant; City limits of Grapevine	All year	\$117	\$44	\$181
	Austin	Travis	All year	78	54	132
	College Station	Brazos	All year	69	39	108
	Corpus Christi	Nueces	All year	72	44	116
	Dallas	Dallas; City limits of Dallas	1/1 - 3/31 4/1 - 12/31	104 95	59 59	163 154
	El Paso	El Paso	Before 2/1/06 After 1/31/06	66 69	44 44	110 113
	Galveston	Galveston	All year	87	49	136
	Houston	Montgomery, Fort Bend, Harris; L.B. Johnson Space Center	All year	92	59	151
	Hunt County		All year	62	39	101
	Killeen	Bell	All year	63	39	102
	Laredo	Webb	All year	86	44	130
	McAllen	Hidalgo	All year	68	44	112
	Plano	Collin	All year	74	49	123
	Round Rock	Williamson	All year	71	44	115
	San Antonio	Bexar	Before 11/20/05 After 11/19/05	89 96	54 54	143 150
	South Padre Island	Cameron	1/1 - 2/28 3/1 - 8/31 9/1 - 12/31	67 89 67	44 44 44	111 133 111
	Waco	McLennan	All year	72	39	111
UT	Ogden	Weber	All year	63	44	107
	Park City	Summit	1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	127 68 127	64 64 64	191 132 191
	Provo	Utah	All year	64	49	113
	Salt Lake City	Salt Lake, Tooele	All year	78	54	132
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		Before 2/1/06: 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 After 1/31/06: 1/1 - 6/30 7/1 - 8/31 9/1 - 11/30 12/1 - 12/31	187 145 166 180 150 192 180	64 64 64 64 64 64 64	251 209 230 244 214 256 244
	Charlottesville	Albemarle (After 11/19/05); City of Charlottesville	All year	78	44	122
	Fredericksburg	Spotsylvania, Stafford; City of Fredericksburg	All year	61	49	110
	Lynchburg	Campbell; City of Lynchburg	All year	66	44	110
	Manassas	City of Manassas	All year	76	39	115
	Richmond	Chesterfield, Richmond, Goochland, Henrico; City of Richmond	All year	96	54	150
	Roanoke	City limits of Roanoke	All year	69	44	113

Table 3. (Effective October 1, 2005 – September 30, 2006) (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	Virginia Beach	Cities of Virginia Beach, Norfolk, Portsmouth, Chesapeake, and Suffolk	1/1 - 3/31	\$ 62	\$49	\$112
			4/1 - 5/31	84	49	133
			6/1 - 9/30	124	49	173
			10/1 - 12/31	62	49	112
	Wallops Island	Accomack	1/1 - 5/31	70	49	119
			6/1 - 8/31	98	49	147
			9/1 - 12/31	70	49	119
	Warrenton	Fauquier	All year	67	44	111
	Williamsburg	York, James City; Cities of Williamsburg, Poquoson, Hampton, and Newport News	1/1 - 3/31	67	54	121
			4/1 - 8/31	82	54	136
			9/1 - 12/31	67	54	121
	Woodbridge	Prince William	All year	76	44	120
VT	Burlington, St. Albans	Chittenden, Franklin	1/1 - 4/30	78	49	127
			5/1 - 10/31	92	49	141
			11/1 - 12/31	70	49	127
	Manchester	Bennington	All year	76	59	135
	Montpelier	Washington	1/1 - 4/30	70	54	124
			5/1 - 10/31	81	54	135
			11/1 - 12/31	70	54	124
	Stowe	Lamoille	All year	113	64	177
	White River Junction	Windsor	1/1 - 2/28	81	54	135
			3/1 - 8/31	72	54	126
			9/1 - 12/31	81	54	135
WA	Anacortes, Camano Island, Coupeville, Mount Vernon, La Connor, Burlington, Friday Harbor	San Juan, Skagit, Island	All year	71	59	130
	Bremerton	Kitsap	All year	70	59	129
	Everett, Lynnwood	Snohomish	All year	76	54	130
	Ocean Shores	Grays Harbor	All year	81	44	125
	Olympia, Tumwater	Thurston	All year	68	49	117
	Port Angeles, Port Townsend	Clallam, Jefferson	1/1 - 6/30	71	59	130
			7/1 - 8/31	98	59	157
			9/1 - 12/31	71	59	130
	Seattle	King	All year	124	64	188
	Spokane	Spokane	All year	64	49	163
	Tacoma	Pierce	Before 5/1/06	74	59	133
			After 4/30/06	99	59	158
	Vancouver	Clark, Cowlitz, Skamania	All year	98	49	147
WI	Appleton	City of Appleton	All year	73	44	117
	Brookfield	Waukesha	All year	77	44	121
	Green Bay	Brown	All year	67	44	111
	Lake Geneva	Walworth	1/1 - 5/31	90	54	144
			6/1 - 9/30	122	54	176
			10/1 - 12/31	90	54	144
	Madison	Dane	All year	80	54	134
	Milwaukee	Milwaukee	Before 11/20/05	79	44	123
			After 11/19/05	89	44	133
	Racine	Racine	All year	76	44	120

Table 3. (Effective October 1, 2005 – September 30, 2006) (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	Sheboygan	Sheboygan	All year	\$ 68	\$44	\$112
	Sturgeon Bay	Door	1/1 - 6/30	62	49	111
			7/1 - 8/31	77	49	126
			9/1 - 12/31	62	49	111
	Wisconsin Dells	Columbia	1/1 - 6/30	60	64	124
			7/1 - 8/31	83	64	147
			9/1 - 12/31	60	64	124
WV	Charleston	Kanawha	All year	77	44	121
	Morgantown	Monongalia	All year	66	44	110
	Shepherdstown	Jefferson	All year	63	44	107
	Wheeling	Ohio	All year	66	44	110
WY	Cody	Park	1/1 - 3/31	66	44	110
			4/1 - 5/31	60	44	104
			6/1 - 10/31	107	44	151
			11/1 - 12/31	66	44	110
	Jackson, Pinedale	Teton, Sublette	1/1 - 5/31	71	54	125
			6/1 - 9/30	110	54	164
			10/1 - 12/31	71	54	125

¹**Transition rule.** In lieu of the updated GSA rates in Table 4, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2006 (Table 3) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2006. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2006, through December 31, 2006. 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, 2006 – September 30, 2007)¹

Note: The standard rate of \$99 (\$60 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	\$ 80	\$44	\$124
	Gulf Shores	Baldwin	1/1 - 5/31	88	39	127
			6/1 - 7/31	107	39	146
			8/1 - 12/31	88	39	127
	Huntsville	Madison, Limestone	All year	71	44	115
	Montgomery	Montgomery	All year	73	39	112
AR	Hot Springs	Garland	All year	87	49	136
	Little Rock	Pulaski	All year	76	54	130
AZ	Grand Canyon, Flagstaff	Coconino (except city limits of Sedona)	1/1 - 2/28	65	44	109
			3/1 - 10/31	81	44	125
			11/1 - 12/31	65	44	109
	Kayenta	Navajo	All year	71	54	125
	Phoenix, Scottsdale	Maricopa	1/1 - 3/31	141	59	200
			4/1 - 5/31	109	59	168
			6/1 - 8/31	74	59	133
			9/1 - 12/31	103	59	162
	Sedona	City of Sedona that falls within Yavapai and Coconino Counties	1/1 - 2/28	107	64	171
			3/1 - 5/31	118	64	182
			6/1 - 12/31	107	64	171
	Sierra Vista	Cochise	All year	66	39	105
	Tucson	Pima	1/1 - 3/31	119	49	168
			4/1 - 12/31	83	49	132
	Yuma	Yuma	All year	71	39	110
CA	Antioch, Brentwood, Concord, Lafayette, Martinez, Pleasant Hill, Richmond, San Ramon, Walnut Creek	Contra Costa	All year	104	49	153
	Bakersfield, Delano (Naval Weapons Center and Ordnance Test Station, China Lake)	Kern	All year	70	44	114
	Barstow, Ontario, Victorville	San Bernardino	All year	87	59	146
	Benicia, Dixon, Fairfield, Vacaville, Vallejo	Solano	All year	87	44	131
	Brawley, Calexico, El Centro, Imperial	Imperial	All year	75	39	114
	Chico, Oroville	Butte	All year	68	39	107
	Clearlake	Lake	All year	65	44	109
	Death Valley	Inyo	All year	76	49	125
	Fresno	Fresno	All year	79	54	133
	Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB	All year	110	64	174

Table 4. (Effective October 1, 2006 – September 30, 2007) (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	Mammoth Lakes	Mono	All year	\$101	\$54	\$155
	Mill Valley, San Rafael, Novato, Corte Madera, Sausalito, Tiburon, Larkspur	Marin	All year	104	54	158
	Modesto	Stanislaus	All year	79	49	128
	Monterey	Monterey	All year	111	64	175
	Napa	Napa	All year	129	64	193
	Oakhurst	Madera	1/1 - 1/31	64	39	103
			2/1 - 8/31	75	39	114
			9/1 - 12/31	64	39	103
	Oakland	Alameda	All year	94	59	153
	Palm Springs	Riverside	1/1 - 4/30	131	59	190
			5/1 - 8/31	88	59	147
			9/1 - 12/31	105	59	164
	Point Arena, Gualala	Mendocino	All year	71	54	125
	Redding	Shasta	All year	78	44	122
	Sacramento	Sacramento	All year	103	59	162
	San Diego	San Diego	All year	131	64	195
	San Francisco	San Francisco	All year	140	64	204
	San Luis Obispo	San Luis Obispo	All year	102	54	156
	San Mateo, Foster City, Belmont	San Mateo	All year	98	54	152
	Santa Barbara	Santa Barbara	1/1 - 6/30	130	59	189
			7/1 - 8/31	169	59	228
			9/1 - 12/31	130	59	189
	Santa Cruz	Santa Cruz	1/1 - 5/31	101	54	155
			6/1 - 8/31	126	54	180
			9/1 - 12/31	101	54	155
	Santa Monica	City limits of Santa Monica	All year	170	64	234
	Santa Rosa	Sonoma	All year	108	64	172
	South Lake Tahoe	El Dorado	1/1 - 3/31	144	54	198
			4/1 - 6/30	106	54	160
			7/1 - 11/30	122	54	176
			12/1 - 12/31	144	54	198
	Stockton	San Joaquin	All year	75	44	119
	Sunnyvale, Palo Alto, San Jose	Santa Clara	All year	110	59	169
	Tahoe City	Placer	All year	98	59	157
	Truckee	Nevada	All year	87	59	146
	Visalia, Lemoore	Tulare, Kings	All year	70	49	119
	West Sacramento	Yolo	All year	75	44	119
	Yosemite National Park	Mariposa	1/1 - 3/31	129	64	193
			4/1 - 8/31	85	64	149
			9/1 - 12/31	129	64	193

Table 4. (Effective October 1, 2006 – September 30, 2007) (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
CO	Aspen	Pitkin	1/1 - 4/30 5/1 - 8/31 9/1 - 11/30 12/1 - 12/31	\$225 127 108 225	\$64 64 64 64	\$289 191 172 289
	Boulder, Broomfield	Boulder, Broomfield	All year	93	54	147
	Colorado Springs	El Paso	All year	80	44	124
	Cortez	Montezuma	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	70 86 70	39 39 39	109 125 109
	Crested Butte, Gunnison	Gunnison	1/1 - 1/31 2/1 - 4/30 5/1 - 11/30 12/1 - 12/31	240 222 84 240	49 49 49 49	289 271 133 289
	Denver, Aurora	Denver, Adams, Jefferson, and Arapahoe	All year	127	49	176
	Douglas County	Douglas	All year	84	54	138
	Durango	La Plata	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	81 106 81	49 49 49	130 155 130
	Fort Collins, Loveland	Larimer	All year	80	44	124
	Glenwood Springs, Grand Junction	Garfield, Mesa	All year	69	49	118
	Montrose	Montrose	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	64 79 64	39 39 39	103 118 103
	Silverthorne, Breckenridge	Summit	1/1 - 4/30 5/1 - 11/30 12/1 - 12/31	140 92 140	54 54 54	194 146 194
	Steamboat Springs	Routt	1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	169 95 169	54 54 54	223 149 223
	Telluride	San Miguel	1/1 - 1/31 2/1 - 4/30 5/1 - 9/30 10/1 - 12/31	150 192 119 150	59 59 59 59	209 251 178 209
	Vail	Eagle	1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	301 127 301	64 64 64	365 191 365
CT	Bridgeport, Danbury	Fairfield	All year	113	64	177
	Cromwell, Old Saybrook	Middlesex	All year	79	44	123
	Hartford	Hartford	All year	99	49	148
	Lakeville, Salisbury	Litchfield	All year	90	64	154
	New Haven	New Haven	All year	89	64	153
	New London, Groton	New London	All year	94	64	158
	Putnam, Danielson, Storrs, Mansfield	Windham, Tolland	All year	71	59	130

Table 4. (Effective October 1, 2006 – September 30, 2007) (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 - 5/31	\$188	\$64	\$252
			6/1 - 8/31	162	64	226
			9/1 - 11/30	195	64	259
			12/1 - 12/31	188	64	252
DE	Dover	Kent	1/1 - 5/31	76	44	120
			6/1 - 9/30	86	44	130
			10/1 - 12/31	76	44	120
	Lewes	Sussex	1/1 - 6/30	73	39	112
			7/1 - 8/31	106	39	145
			9/1 - 12/31	73	39	112
	Wilmington	New Castle	All year	102	39	141
FL	Altamonte Springs	Seminole	All year	80	39	119
	Bradenton	Manatee	1/1 - 1/31	89	39	128
			2/1 - 3/31	131	39	170
			4/1 - 12/31	89	39	128
	Cocoa Beach	Brevard	1/1 - 3/31	103	44	147
			4/1 - 12/31	93	44	137
	Daytona Beach	Volusia	1/1 - 1/31	83	39	122
			2/1 - 3/31	138	39	177
			4/1 - 7/31	91	39	130
			8/1 - 12/31	83	39	122
	Fort Lauderdale	Broward	1/1 - 3/31	172	54	226
			4/1 - 5/31	126	54	180
			6/1 - 9/30	94	54	148
			10/1 - 12/31	126	54	180
	Fort Myers	Lee	1/1 - 4/30	127	49	176
			5/1 - 12/31	81	49	130
	Fort Pierce	St. Lucie	1/1 - 1/31	89	49	138
			2/1 - 3/31	129	49	178
			4/1 - 12/31	89	49	138
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	1/1 - 2/28	80	44	124
			3/1 - 5/31	128	44	172
			6/1 - 7/31	168	44	212
			8/1 - 10/31	109	44	153
			11/1 - 12/31	80	44	124
	Gainesville	Alachua	All year	79	44	123
	Gulf Breeze	Santa Rosa	1/1 - 2/28	87	39	126
			3/1 - 9/30	103	39	142
			10/1 - 12/31	87	39	126
	Jacksonville, Jacksonville Beach, Mayport Naval Station, Fernadina Beach, Atlantic Beach	Duval, Nassau; City of Jacksonville	All year	78	49	127

Table 4. (Effective October 1, 2006 – September 30, 2007) (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	\$168	\$64	\$232
			2/1 - 3/31	214	64	278
			4/1 - 11/30	139	64	203
			12/1 - 12/31	168	64	232
	Kissimmee	Osceola	1/1 - 6/30	75	39	114
			7/1 - 8/31	63	39	102
			9/1 - 12/31	75	39	114
	Lakeland	Polk	All year	81	39	120
	Leesburg	Lake	1/1 - 3/31	75	44	119
			4/1 - 11/30	67	44	111
			12/1 - 12/31	75	44	119
	Miami	Miami-Dade	1/1 - 3/31	157	59	216
			4/1 - 12/31	107	59	166
	Naples	Collier	1/1 - 1/31	110	64	174
			2/1 - 3/31	190	64	254
			4/1 - 12/31	110	64	174
	Ocala	Marion	1/1 - 3/31	92	44	136
			4/1 - 12/31	77	44	121
	Orlando	Orange	1/1 - 3/31	114	49	163
			4/1 - 12/31	89	49	138
	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 - 1/31	110	64	174
			2/1 - 3/31	163	64	227
			4/1 - 12/31	110	64	174
	Panama City	Bay	1/1 - 2/28	79	49	128
			3/1 - 5/31	106	49	155
			6/1 - 7/31	127	49	176
			8/1 - 12/31	79	49	128
	Pensacola, Pensacola Beach	Escambia	All year	94	49	143
	Punta Gorda	Charlotte	1/1 - 1/31	78	44	122
			2/1 - 3/31	110	44	154
			4/1 - 12/31	78	44	122
	Sarasota	Sarasota	1/1 - 1/31	88	49	137
			2/1 - 3/31	133	49	182
			4/1 - 12/31	88	49	137
	Sebring	Highlands	All year	92	39	131
	St. Augustine	St. Johns	1/1 - 1/31	92	54	146
			2/1 - 3/31	111	54	165
			4/1 - 12/31	92	54	146
	Stuart	Martin	1/1 - 1/31	119	49	168
			2/1 - 3/31	159	49	208
			4/1 - 10/31	101	49	150
			11/1 - 12/31	119	49	168
	Tallahassee	Leon	All year	82	44	126
	Tampa, St. Petersburg	Pinellas, Hillsborough	1/1 - 3/31	111	54	165
			4/1 - 12/31	88	54	142
	Vero Beach	Indian River	1/1 - 1/31	98	49	147
			2/1 - 3/31	131	49	180
			4/1 - 12/31	98	49	147

Table 4. (Effective October 1, 2006 – September 30, 2007) (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
GA	Athens	Clarke	All year	\$ 81	39	120
	Atlanta	Fulton, DeKalb, Cobb	All year	124	49	173
	Augusta	Richmond	All year	72	39	111
	Columbus	Muscogee	All year	79	39	118
	Conyers	Rockdale	All year	71	39	110
	Duluth, Norcross, Lawrenceville, Braselton	Gwinnett	All year	72	44	116
	Jekyll Island, Brunswick	Glynn	All year	100	49	149
	Savannah	Chatham	All year	95	49	144
IA	Cedar Rapids	Linn	All year	72	39	111
	Des Moines	Polk	All year	74	44	118
ID	Boise	Ada	All year	79	49	128
	Coeur d'Alene	Kootenai	1/1 - 5/31	65	59	124
			6/1 - 8/31	95	59	154
			9/1 - 12/31	65	59	124
	Sun Valley, Ketchum	Blaine	1/1 - 6/30	71	59	130
			7/1 - 8/31	82	59	141
			9/1 - 12/31	71	59	130
	Twin Falls	Twin Falls	All year	71	39	110
IL	Bolingbrook, Romeoville, Lemont, Lockport, Homer Glen, Mokena, New Lenox	Will	All year	76	44	120
	Chicago	Cook, Lake	1/1 - 4/30	138	64	202
			5/1 - 6/30	169	64	233
			7/1 - 8/31	141	64	205
			9/1 - 11/30	173	64	237
			12/1 - 12/31	138	64	202
	Elgin, Aurora	Kane; City of Elgin	All year	80	44	124
	Oakbrook Terrace	DuPage	All year	95	49	144
	Rockford	Winnebago	All year	65	39	104
	Springfield	Sangamon	All year	76	49	125
IN	Bloomington	Monroe	All year	84	44	128
	Brownsburg, Plainfield	Hendricks	All year	67	44	111
	Fort Wayne	Allen	All year	68	39	107
	Hammond, Munster, Merrillville	Lake	All year	77	44	121
	Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year	93	44	137
	Lafayette	Tippecanoe	All year	75	39	114
	Michigan City	La Porte	All year	75	39	114
	Nashville	Brown	All year	66	49	115
	South Bend	St. Joseph	All year	86	44	130
	Valparaiso, Burlington Beach	Porter	All year	75	49	124

Table 4. (Effective October 1, 2006 – September 30, 2007) (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
KS	Fort Riley, Manhattan	Geary, Riley, Pottawatomie	All year	\$ 67	\$39	\$106
	Kansas City, Overland Park	Wyandotte, Johnson	All year	96	44	140
	Wichita	Sedgwick	All year	75	49	124
KY	Boone County	Boone	All year	88	44	132
	Kenton County	Kenton	All year	94	44	138
	Lexington	Fayette	All year	84	49	133
	Louisville	Jefferson	1/1 - 5/31	94	49	143
			6/1 - 8/31	85	49	134
LA	Baton Rouge	East Baton Rouge Parish	9/1 - 12/31	94	49	143
			1/1 - 3/31	94	44	138
			4/1 - 6/30	80	44	124
	Covington, Slidell	St. Tammany Parish	7/1 - 12/31	94	44	138
			1/1 - 3/31	95	49	144
			4/1 - 8/31	70	49	119
			9/1 - 12/31	95	49	144
	Lake Charles	Calcasieu Parish	All year	71	39	110
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 5/31	148	59	207
			6/1 - 9/30	102	59	161
			10/1 - 12/31	148	59	207
	Shreveport	Caddo and Bossier Parishes	All year	66	44	110
MA	Andover	Essex	All year	84	59	143
	Boston, Cambridge	Suffolk; City of Cambridge	1/1 - 8/31	168	64	232
			9/1 - 10/31	203	64	267
			11/1 - 12/31	168	64	232
	Burlington, Woburn	Middlesex	All year	104	59	163
	Falmouth	City limits of Falmouth	1/1 - 6/30	85	49	134
			7/1 - 8/31	128	49	177
			9/1 - 12/31	85	49	134
	Hyannis	Barnstable	1/1 - 4/30	80	59	139
			5/1 - 6/30	95	59	154
			7/1 - 8/31	124	59	183
			9/1 - 12/31	80	59	139
	Martha's Vineyard	Dukes	1/1 - 5/31	96	64	160
			6/1 - 8/31	175	64	239
			9/1 - 10/31	116	64	180
			11/1 - 12/31	96	64	160
	Nantucket	Nantucket	1/1 - 5/31	130	64	194
			6/1 - 8/31	224	64	288
			9/1 - 11/30	154	64	218
			12/1 - 12/31	130	64	194
	Northampton	Hampshire	All year	88	39	127
	Pittsfield	Berkshire	1/1 - 6/30	87	59	146
			7/1 - 8/31	104	59	163
			9/1 - 12/31	87	59	146
	Plymouth, Taunton, New Bedford	Plymouth, Bristol	All year	91	54	145
	Quincy	Norfolk	All year	111	44	155
	Springfield	Hampden	All year	90	44	134
	Worcester	Worcester	All year	87	49	136

Table 4. (Effective October 1, 2006 – September 30, 2007) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MD	Counties of Montgomery and Prince George's		1/1 - 5/31	\$188	\$64	\$252
			6/1 - 8/31	162	64	226
			9/1 - 11/30	195	64	259
			12/1 - 12/31	188	64	252
	Aberdeen, Bel Air, Belcamp, Edgewood	Harford	All year	82	44	126
	Annapolis	Anne Arundel	All year	116	64	180
	Baltimore	Baltimore City	All year	148	59	207
	Baltimore County	Baltimore	All year	92	54	146
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 4/30	99	54	153
			5/1 - 8/31	146	54	200
			9/1 - 10/31	135	54	189
			11/1 - 12/31	99	54	153
	Columbia	Howard	All year	104	49	153
	Frederick	Frederick	All year	85	39	124
	Hagerstown	Washington	All year	65	39	104
ME	La Plata, Indian Head	Charles	All year	70	39	109
	Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year	82	39	121
	Ocean City	Worcester	1/1 - 5/31	74	64	138
			6/1 - 9/30	159	64	223
			10/1 - 12/31	74	64	138
	Bar Harbor	Hancock	1/1 - 5/31	67	49	116
			6/1 - 9/30	123	49	172
			10/1 - 12/31	67	49	116
	Kennebunk, Kittery, Sanford	York	1/1 - 6/30	69	54	123
			7/1 - 8/31	108	54	162
			9/1 - 10/31	81	54	135
			11/1 - 12/31	69	54	123
	Portland	Cumberland	1/1 - 6/30	82	44	126
			7/1 - 9/30	103	44	147
			10/1 - 12/31	82	44	126
MI	Rockport	Knox	1/1 - 6/30	60	49	109
	Ann Arbor	Washtenaw	7/1 - 8/31	85	49	134
			9/1 - 12/31	60	49	109
	Benton Harbor, St. Joseph, Stevensville	Berrien	All year	68	49	117
	Charlevoix	Charlevoix	All year	71	49	120
	Detroit	Wayne	All year	100	44	144
	East Lansing, Lansing	Ingham, Eaton	All year	75	39	114

Table 4. (Effective October 1, 2006 – September 30, 2007) (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
MI	Flint	Genesee	All year	\$ 73	\$39	\$112
	Frankenmuth	Saginaw	All year	67	44	111
	Grand Rapids	Kent	All year	75	39	114
	Holland	Ottawa	All year	72	44	116
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	75	44	119
	Mackinac Island	Mackinac	1/1 - 6/30	65	49	114
			7/1 - 8/31	88	49	137
			9/1 - 12/31	65	49	114
	Midland	Midland	All year	85	39	124
	Mount Pleasant	Isabella	All year	68	44	112
	Muskegon	Muskegon	1/1 - 5/31	64	39	103
			6/1 - 8/31	80	39	119
			9/1 - 12/31	64	39	103
	Ontonagon, Baraga, Houghton	Ontonagon, Baraga, Houghton	All year	72	39	111
	Petosky	Emmet	1/1 - 6/30	67	54	121
			7/1 - 8/31	90	54	144
			9/1 - 12/31	67	54	121
	Pontiac, Auburn Hills	Oakland	All year	94	44	138
	Sault Ste. Marie	Chippewa	All year	62	39	101
	South Haven	Van Buren	1/1 - 5/31	63	39	102
			6/1 - 8/31	85	39	124
			9/1 - 12/31	63	39	102
	Traverse City, Leland	Grand Traverse, Leelanau	1/1 - 6/30	66	44	110
			7/1 - 8/31	103	44	147
			9/1 - 12/31	66	44	110
	Warren	Macomb	All year	75	39	114
MN	Coon Rapids, Ramsey	Anoka	All year	72	44	116
	Duluth	St. Louis	1/1 - 5/31	71	49	120
			6/1 - 9/30	87	49	136
			10/1 - 12/31	71	49	120
	Eagan, Burnsville, Mendota Heights, Lakeville, Inver Grove Heights	Dakota	All year	80	49	129
	Minneapolis, St. Paul	Hennepin, Ramsey	All year	113	64	177
	Rochester	Olmsted	All year	90	44	134
MO	Kansas City	Jackson, Clay, Cass, Platte	All year	96	49	145
	Osage Beach, St. Robert, Fort Leonard Wood	Camden, Miller, Pulaski	All year	70	49	119
	Springfield	Greene	All year	70	39	109
	St. Louis	St. Louis, St. Charles; St. Louis City	All year	103	59	162
MS	Gulfport, Biloxi	Harrison	1/1 - 3/31	94	44	138
			4/1 - 8/31	63	44	107
			9/1 - 12/31	94	44	138
	Robinsonville	Tunica	All year	65	44	109
	Starkville	Oktibbeha	All year	70	44	114

Table 4. (Effective October 1, 2006 – September 30, 2007) (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
MT	Big Sky, West Yellowstone	Gallatin	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	\$ 73 96 73	\$49 49 49	\$122 145 122
	Butte	Silver Bow	All year	65	44	109
	Helena	Lewis and Clark	All year	67	39	106
	Missoula, Polson, Kalispell	Missoula, Lake, Flathead	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	73 90 73	44 44 44	117 134 117
NC	Asheville	Buncombe	1/1 - 6/30 7/1 - 10/31 11/1 - 12/31	71 82 71	49 49 49	120 131 120
	Atlantic Beach, Morehead City	Carteret	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	67 96 67	49 49 49	116 145 116
	Chapel Hill	Orange	All year	80	49	129
	Charlotte	Mecklenburg	All year	78	49	127
	Durham	Durham	All year	88	49	137
	Greensboro	Guilford	1/1 - 4/30 5/1 - 9/30 10/1 - 12/31	90 78 90	44 44 44	134 122 134
	Greenville	Pitt	All year	68	39	107
	Kill Devil	Dare	1/1 - 9/30 10/1 - 12/31	91 60	54 54	145 114
	New Bern, Havelock	Craven	All year	76	44	120
	Raleigh	Wake	All year	80	54	134
	Shallotte, Southport, Whiteville	Brunswick, Columbus	All year	65	39	104
	Wilmington	New Hanover	All year	81	49	130
	Winston-Salem	Forsyth	All year	78	44	122
ND	The standard CONUS rate of \$99 (\$60 for lodging and \$39 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	84	49	133
NH	Concord	Merrimack	1/1 - 5/31 6/1 - 10/31 11/1 - 12/31	72 92 72	44 44 44	116 136 116
	Conway	Carroll	1/1 - 2/28 3/1 - 6/30 7/1 - 8/31 9/1 - 12/31	120 97 146 120	49 49 49 49	169 146 195 169
	Durham	Strafford	All year	81	44	125
	Laconia	Belknap	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	81 100 81	39 39 39	120 139 120
	Lebanon, Lincoln, West Lebanon, Franconia, Hanover, Holderness, Sunapee, Waterville Valley, North Woodstock, Plymouth	Grafton, Sullivan	All year	116	49	165

Table 4. (Effective October 1, 2006 – September 30, 2007) (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	Manchester	Hillsborough	All year	\$ 90	\$44	\$134
	Portsmouth	Rockingham	1/1 - 6/30	93	44	137
			7/1 - 9/30	121	44	165
			10/1 - 12/31	93	44	137
NJ	Atlantic City, Cape May, Ocean City	Atlantic, Cape May	1/1 - 4/30	94	54	148
			5/1 - 10/31	114	54	168
			11/1 - 12/31	94	54	148
	Belle Mead	Somerset	All year	125	44	169
	Cherry Hill, Moorestown	Camden, Burlington	All year	82	44	126
	Eatontown, Freehold	Monmouth	All year	106	49	155
	Edison, Piscataway	Middlesex	All year	109	44	153
	Flemington	Hunterdon	All year	100	39	139
	Newark	Bergen, Essex, Hudson, Passaic	All year	116	49	165
	Parsippany	Morris	All year	121	49	170
	Princeton, Trenton	Mercer	All year	133	44	177
	Springfield, Cranford, New Providence, Westfield, Clark, Summit, Linden	Union	All year	98	49	147
NM	Toms River	Ocean	1/1 - 5/31	79	39	118
			6/1 - 8/31	102	39	141
			9/1 - 12/31	79	39	118
	Albuquerque	Bernalillo	All year	70	49	119
NV	Los Alamos	Los Alamos	All year	75	49	124
	Santa Fe	Santa Fe	All year	83	59	142
	Taos	Taos	All year	69	39	108
	Incline Village, Crystal Bay, Reno, Sparks	Washoe	1/1 - 5/31	101	49	150
	Las Vegas	Clark	6/1 - 8/31	139	49	188
			9/1 - 12/31	101	49	150
			1/1 - 4/30	114	64	178
	Stateline, Carson City	Douglas, Carson City	5/1 - 8/31	100	64	164
			9/1 - 12/31	114	64	178
			All year	83	64	147

Table 4. (Effective October 1, 2006 – September 30, 2007) (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
NY	Albany	Albany	All year	\$103	\$49	\$152
	Binghamton, Owego	Broome, Tioga	All year	79	39	118
	Buffalo	Erie	All year	81	54	135
	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year	159	64	223
	Glens Falls	Warren	1/1 - 5/31	83	49	132
			6/1 - 8/31	129	49	178
			9/1 - 12/31	83	49	132
	Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	90	44	134
	Kingston	Ulster	All year	94	49	143
	Lake Placid	Essex	1/1 - 6/30	94	54	148
			7/1 - 8/31	157	54	211
			9/1 - 12/31	105	54	159
	Manhattan	The boroughs of Manhattan, Brooklyn, The Bronx, and Staten Island	1/1 - 6/30	214	64	278
			7/1 - 8/31	196	64	260
			9/1 - 12/31	274	64	338
	Niagara Falls	Niagara	1/1 - 5/31	63	44	107
			6/1 - 8/31	93	44	137
			9/1 - 12/31	63	44	107
	Nyack, Palisades	Rockland	All year	105	49	154
	Poughkeepsie	Dutchess	All year	103	54	157
	Queens	Queens	1/1 - 4/30	152	59	211
			5/1 - 6/30	163	59	222
			7/1 - 8/31	153	59	212
			9/1 - 12/31	177	59	236
	Riverhead, Ronkonkoma, Melville, Smithtown, Huntington Station, Amagansett, East Hampton, Montauk, Southampton, Islandia, Commack, Medford, Stony Brook, Hauppauge, Centereach	Suffolk	All year	128	64	192
	Rochester	Monroe	All year	87	44	131
	Saratoga Springs, Schenectady	Saratoga, Schenectady	1/1 - 6/30	99	44	143
			7/1 - 8/31	160	44	204
			9/1 - 12/31	99	44	143
	Syracuse	Onondaga	All year	82	44	126
	Tarrytown, White Plains, New Rochelle, Yonkers	Westchester	All year	137	59	196
	Troy	Rensselaer	All year	83	39	122
	West Point	Orange	All year	98	44	142
OH	Akron	Summit	All year	78	49	127
	Canton	Stark	All year	73	44	117
	Cincinnati	Hamilton, Clermont	All year	86	54	140

Table 4. (Effective October 1, 2006 – September 30, 2007) (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
OH	Cleveland	Cuyahoga	All year	\$ 98	\$54	\$152
	Columbus	Franklin	All year	93	49	142
	Dayton, Fairborn	Greene, Darke, Montgomery	All year	80	44	124
	Hamilton	Butler, Warren	All year	82	49	131
	Mentor	Lake	All year	80	44	124
	Port Clinton	Ottawa	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	60 87 60	44 44 44	104 131 104
	Rittman	Wayne, Medina	All year	72	39	111
	Sandusky, Bellevue	Erie, Huron	All year	91	39	130
	Toledo	Lucas	All year	73	44	117
	Youngstown	Mahoning, Trumbull	All year	75	39	114
OK	Oklahoma City	Oklahoma	All year	73	49	122
	Tulsa	Tulsa, Creek, Osage, Rogers	All year	68	44	112
OR	Ashland, Crater Lake	Jackson, Klamath	All year	74	44	118
	Beaverton	Washington	All year	79	44	123
	Bend	Deschutes	All year	75	44	119
	Clackamas	Clackamas	All year	72	39	111
	Eugene, Florence	Lane	All year	84	44	128
	Lincoln City	Lincoln	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	76 100 76	49 49 49	125 149 125
	Portland	Multnomah	All year	98	49	147
	Seaside	Clatsop	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	77 111 77	54 54 54	131 165 131
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	80	44	124
	Bucks County	Bucks	All year	95	59	154
	Chambersburg	Franklin	All year	66	44	110
	Chester, Radnor, Essington	Delaware	All year	88	44	132
	Erie	Erie	All year	79	39	118
	Gettysburg	Adams	1/1 - 3/31 4/1 - 10/31 11/1 - 12/31	72 101 72	54 54 54	126 155 126
	Harrisburg	Dauphin (except City of Hershey)	All year	85	44	129
	Hershey	City limits of Hershey	1/1 - 2/28 3/1 - 5/31 6/1 - 9/30 10/1 - 12/31	82 88 139 82	44 44 44 44	126 132 183 126

Table 4. (Effective October 1, 2006 – September 30, 2007) (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	\$ 83	\$49	\$132
	Malvern, Frazer, Berwyn, Phoenixville	Chester	All year	106	49	155
	Mechanicsburg	Cumberland	All year	75	54	129
	Montgomery County	Montgomery	All year	114	59	173
	Philadelphia	Philadelphia	All year	138	64	202
	Pittsburgh	Allegheny	All year	100	54	154
	Reading	Berks	All year	78	44	122
	Scranton	Lackawanna	All year	71	39	110
	State College	Centre	All year	76	44	120
RI	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	99	49	148
	Jamestown, Middletown, Newport	Newport	1/1 - 2/28	83	64	147
			3/1 - 11/30	137	64	201
			12/1 - 12/31	83	64	147
	Providence	Providence	All year	144	54	198
SC	Aiken	Aiken	All year	70	39	109
	Charleston	Charleston, Berkeley, Dorchester	All year	92	54	146
	Columbia	Richland	All year	75	44	119
	Greenville	Greenville	All year	75	49	124
	Hilton Head	Beaufort	1/1 - 2/28	80	54	134
			3/1 - 10/31	120	54	174
			11/1 - 12/31	80	54	134
SD	Hot Springs	Fall River, Custer	1/1 - 5/31	61	39	100
			6/1 - 8/31	89	39	128
			9/1 - 12/31	61	39	100
	Rapid City	Pennington	1/1 - 5/31	63	44	107
			6/1 - 8/31	106	44	150
			9/1 - 12/31	63	44	107
	Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 4/30	60	44	104
TN	Brentwood, Franklin	Williamson	5/1 - 8/31	88	44	132
			9/1 - 12/31	60	44	104
	Chattanooga	Hamilton	All year	82	49	131
	Gatlinburg, Townsend	Sevier, Blount	All year	81	44	125
	Knoxville	Knox	All year	67	49	116
	Memphis	Shelby	All year	74	49	123
TN	Nashville	Davidson	All year	83	49	132
	Oak Ridge	Anderson	All year	99	54	153
			All year	72	39	111

Table 4. (Effective October 1, 2006 – September 30, 2007) (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
TX	Arlington, Fort Worth, Grapevine	Tarrant; City limits of Grapevine	All year	\$120	\$44	\$164
	Austin	Travis	All year	85	54	139
	College Station	Brazos	All year	73	39	112
	Corpus Christi	Nueces	All year	78	44	122
	Dallas	Dallas; City limits of Dallas	1/1 - 4/30 5/1 - 12/31	111 100	59 59	170 159
	El Paso	El Paso	All year	76	44	120
	Galveston	Galveston	All year	96	49	145
	Houston	Montgomery, Fort Bend, Harris; L.B. Johnson Space Center	All year	95	59	154
	Hunt County	Hunt	All year	64	39	103
	Killeen	Bell	All year	65	39	104
	Laredo	Webb	All year	88	44	132
	McAllen	Hidalgo	All year	75	44	119
	Plano	Collin	All year	81	49	130
	Round Rock	Williamson	All year	78	44	122
	San Antonio	Bexar	All year	103	54	157
	South Padre Island	Cameron	1/1 - 2/28 3/1 - 8/31 9/1 - 12/31	71 96 71	44 44 44	115 140 115
	Waco	McLennan	All year	76	39	115
UT	Ogden	Weber	All year	61	44	105
	Park City	Summit	1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	135 68 135	64 64 64	199 132 199
	Provo	Utah	All year	69	49	118
	Salt Lake City	Salt Lake, Tooele	All year	90	54	144
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax		1/1 - 5/31 6/1 - 8/31 9/1 - 11/30 12/1 - 12/31	188 162 195 188	64 64 64 64	252 226 259 252
	Charlottesville	City of Charlottesville	All year	87	44	131
	Chesapeake, Suffolk	Cities of Chesapeake, Suffolk	1/1 - 3/31 4/1 - 8/31 9/1 - 12/31	74 99 74	44 44 44	118 143 118
	Chesterfield, Henrico Counties	Chesterfield, Henrico	All year	81	49	130
	Hampton City, Newport News	Cities of Hampton City, Newport News	1/1 - 3/31 4/1 - 6/30 7/1 - 12/31	73 88 73	44 44 44	117 132 117
	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
	Loudon County	Loudon	All year	131	59	190
	Lynchburg	Campbell; City of Lynchburg	All year	68	44	112

Table 4. (Effective October 1, 2006 – September 30, 2007) (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	Manassas	City of Manassas	All year	\$ 87	\$39	\$126
	Norfolk, Portsmouth	Cities of Norfolk, Portsmouth	1/1 - 3/31	77	59	136
			4/1 - 10/31	94	59	153
			11/1 - 12/31	77	59	136
	Richmond City	City of Richmond	All year	102	54	156
	Roanoke	City limits of Roanoke	All year	76	44	120
	Spotsylvania County; City of Fredericksburg	Spotsylvania	All year	63	49	112
	Stafford, Prince William Counties	Stafford, Prince William	All year	80	44	124
	Virginia Beach County	Virginia Beach	1/1 - 3/31	68	54	122
			4/1 - 5/31	83	54	137
6/1 - 8/31			129	54	183	
9/1 - 12/31			68	54	122	
Wallops Island	Accomack	1/1 - 6/30	78	49	127	
		7/1 - 8/31	111	49	160	
		9/1 - 12/31	78	49	127	
Warrenton	Fauquier	All year	73	44	117	
VT	Burlington, St. Albans	Chittenden, Franklin	1/1 - 4/30	81	49	130
			5/1 - 10/31	95	49	144
			11/1 - 12/31	81	49	130
	Manchester	Bennington	All year	79	59	138
	Montpelier	Washington	All year	88	54	142
	Stowe	Lamoille	1/1 - 2/28	125	64	189
			3/1 - 11/30	108	64	172
			12/1 - 12/31	125	64	189
White River Junction	Windsor	1/1 - 2/28	89	54	143	
		3/1 - 8/31	78	54	132	
		9/1 - 12/31	89	54	143	
WA	Anacortes, Camano Island, Coupeville, Mount Vernon, La Connor, Burlington, Friday Harbor	San Juan, Skagit, Island	All year	74	59	133
	Bremerton	Kitsap	All year	74	59	133
	Everett, Lynnwood	Snohomish	All year	81	54	135
	Ocean Shores	Grays Harbor	All year	82	44	126
	Olympia, Tumwater	Thurston	All year	76	49	125
	Port Angeles, Port Townsend	Clallam, Jefferson	1/1 - 6/30	81	59	140
			7/1 - 8/31	114	59	173
			9/1 - 12/31	81	59	140
	Seattle	King	All year	136	64	200
	Spokane	Spokane	All year	70	49	119
Tacoma	Pierce	All year	96	59	155	
Vancouver	Clark, Cowlitz, Skamania	All year	101	49	150	

Table 4. (Effective October 1, 2006 – September 30, 2007) (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	City of Appleton	All year	\$ 75	\$44	\$119
	Brookfield, Racine	Waukesha, Racine	All year	77	44	121
	Green Bay	Brown	All year	71	44	115
	Lake Geneva	Walworth	1/1 - 4/30	91	54	145
			5/1 - 10/31	120	54	174
			11/1 - 12/31	91	54	145
	Madison	Dane	All year	84	54	138
	Milwaukee	Milwaukee	All year	87	44	131
	Sheboygan	Sheboygan	1/1 - 6/30	68	44	112
			7/1 - 8/31	77	44	121
			9/1 - 12/31	68	44	112
WV	Sturgeon Bay	Door	1/1 - 6/30	60	49	109
			7/1 - 10/31	74	49	123
			11/1 - 12/31	60	49	109
	Wisconsin Dells	Columbia	1/1 - 6/30	60	64	124
			7/1 - 8/31	82	64	146
			9/1 - 12/31	60	64	124
	Charleston	Kanawha	All year	87	44	131
	Huntington, Barboursville	Cabell, Wayne	All year	61	44	105
	Morgantown	Monongalia	All year	76	44	120
	Shepherdstown	Jefferson	All year	69	44	113
WY	Wheeling	Ohio	All year	71	44	115
			All year	71	44	115
			All year	71	44	115
	Cody	Park	1/1 - 4/30	60	44	104
			5/1 - 9/30	94	44	138
			10/1 - 12/31	60	44	104
	Jackson, Pinedale	Teton, Sublette	1/1 - 6/30	85	54	139
			7/1 - 8/31	127	54	181
			9/1 - 12/31	85	54	139

¹**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2007, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2007 (Table 4) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2007. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2007, through December 31, 2007. 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 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 Taxpayer Advocate Service by calling toll-free 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 to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems. You can file Form 911, 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 tax 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 with limited English proficiency or 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 at 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 a list of free tax publications and describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



Internet. You can access the IRS website 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 2006 refund. Click on *Where's My Refund*. Wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2006 tax return available because you will need to know 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 our withholding calculator.
- 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 2006 refund, call 1-800-829-4477 and press 1 for automated refund information or call 1-800-829-1954. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2006 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.

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're 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, but 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. To find the number, go to www.irs.gov/local-contacts or look in the phone book under *United States Government, Internal Revenue Service*.



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- Tax law changes for 2006.
- Tax Map: an electronic research tool and finding aid.
- Web links to various government agencies, business associations, and IRS organizations.
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