



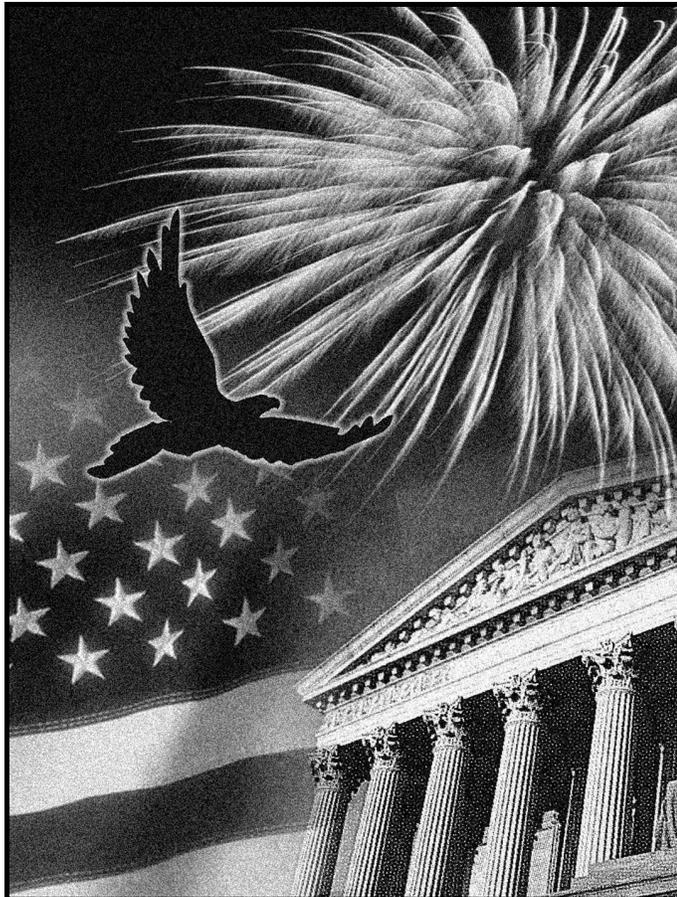
Publication 1542

(Rev. October 2011)

Cat. No. 12684I

Per Diem Rates

(For Travel Within the Continental United States)



Get forms and other information
faster and easier by:

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

Oct 25, 2011

Contents

| | |
|--|-----------|
| Introduction | 1 |
| How To Use Per Diem Rate Tables | 2 |
| The Two Substantiation Methods | 2 |
| Transition Rules | 2 |
| Per Diem Rate Tables | 4 |
| Table 1. Localities Eligible for \$233 (\$65 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2010 – September 30, 2011) | 4 |
| Table 2. Localities Eligible for \$242 (\$65 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2011) | 6 |
| Table 3. Maximum Federal Per Diem Rates (Effective October 1, 2010 – September 30, 2011) | 8 |
| Table 4. Maximum Federal Per Diem Rates (Effective October 1, 2011 – September 30, 2012) | 24 |
| How To Get Tax Help | 40 |

What's New

Future developments. The IRS has created a page on IRS.gov for information about Publication 1542, at www.irs.gov/pub1542. Information about any future developments affecting Publication 1542 (such as legislation enacted after we release it) will be posted on that page.

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, 2010, and before January 1, 2011. 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 2011-47, 2011-42 I.R.B. 520, which can be found on the Internet at www.irs.gov/irb/2011-42_IRB/ar12.html.

Per diem rates on the Internet. You will find links to per diem rates at www.gsa.gov/perdiem, including links to:

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

Publication 1542 revisions. Publication 1542 is available only on the Internet at IRS.gov. Print copies can no longer be ordered.

During the year, as changes to the federal per diem rates (updates) are announced by the General Services Administration (GSA), we will incorporate the changes into Publication 1542. An article on IRS.gov will alert you to which locations have updated rates. To reach these articles, go to www.irs.gov/formspubs and click on “Changes to Current Tax Products,” under *Important Changes*. You will find the new rates in [Table 4](#).

We will also incorporate mid-year changes to the high-low rates into Publication 1542. You will be alerted to these changes by a similar article on IRS.gov and can find the changes in [Table 2](#) of the revised publication.

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

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

You can write to us at the following address:

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

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at taxforms@irs.gov. Please put “Publications Comment” on the subject line. You can also send us comments from www.irs.gov/formspubs/, select “Comment on Tax Forms and Publications” under “Information about.”

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

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

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

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

How To Use Per Diem Rate Tables

This section contains information about the per diem rate substantiation methods available and the choice of rates you must make for the last 3 months of the year.

The Two Substantiation Methods

The tables in this publication reflect the high-low substantiation method and the regular federal per diem rate method.

High-low method. Tables 1 and 2 in this publication list the localities that are treated under the high-low substantiation method as high-cost localities for all or part of the year. [Table 1](#) lists the localities that are eligible for \$233 (\$65 meals and incidental expenses (M&IE)) per diem, effective October 1, 2010. For travel on or after October 1, 2010, all other localities within CONUS are eligible for \$160 (\$52 M&IE) per diem under the high-low method.

[Table 2](#) lists the localities that are eligible for \$242 (\$65 M&IE) per diem, effective October 1, 2011. For travel on or after October 1, 2011, the per diem for all other localities decreases to \$163 (\$52 M&IE).

Regular federal per diem rate method. Tables 3 and 4 give the regular federal per diem rates published by the General Services Administration (GSA). Both tables include the separate rate for meals and incidental expenses (M&IE) for each locality. The rates listed in [Table 3](#) are effective October 1, 2010; those in [Table 4](#) are effective October 1, 2011. The standard rate for all locations within CONUS not specifically listed in Table 3 is \$123 (\$77 for lodging and \$46 for M&IE). For Table 4, this rate is \$123 (\$77 for lodging and \$46 for M&IE).

Transition Rules

The transition period covers the last 3 months of the calendar year, from the time that new rates are effective (generally October 1) through December 31. During this period, you generally may change to the new rates or finish out the year with the rates you had been using.

High-low method. If you use the high-low substantiation method for an employee, when new rates become effective (generally October 1) you can either continue with the rates you used for the first part of the year or change to the new rates. However, you must continue using the high-low method for that employee for the rest of the calendar year (through December 31). Also, you must use the same rates for all employees reimbursed under the high-low method during that calendar year.

For example, Employee A travels extensively during March and April of 2012, and you determine A’s travel allowance (reimbursement) using the high-low method (Table 2). Employee A does not travel again until November 2012. For A’s November trip and any others during the remainder of 2012, 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, 2013, you must use the rates in effect for 2013, 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 2013 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 2012, 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 2012, while Employee Q's only other travel occurs in October 2012. 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, 2012. 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, 2012. You can choose a new method for either or both employees; this choice will become effective on January 1, 2013.

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



Per diem rates for localities listed in Table 4 may change at any time during the rest of 2011 or 2012. To be sure you have the most current rate, check IRS.gov for an updated Publication 1542, the other Internet website listed earlier under Per diem rates on the Internet, or call the IRS at 1-800-829-1040.

Per Diem Rate Tables

Table 1. **Localities Eligible for \$233 (\$65 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2010 – September 30, 2011)^{1,2}**

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

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

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

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

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 2011 must continue to use the high-low substantiation method for the remainder of calendar year 2011 for that employee. For travel on or after October 1, 2011, and before January 1, 2012, the payor may continue to use the rates and high-cost localities published in Table 1 or the updated rates and

high-cost localities published in the revenue procedure that supersedes Revenue Procedure 2010-39, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See [Transition Rules](#) under *How To Use Per Diem Rate Tables* for an example.

² Revenue Procedure 2010-39 in Internal Revenue Bulletin 2010-42.

Table 2. **Localities Eligible for \$242 (\$65 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2011)**^{1,2}

Note: The standard (“low”) rate of \$163 (\$111 for lodging and \$52 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point.

| Per Diem Locality | | | Effective Date of \$242 Rate |
|-------------------|---|---|--|
| State | Key City | County and/or Other Defined Location | |
| AZ | Sedona | City limits of Sedona | 3/1 - 4/30 |
| CA | Monterey | Monterey | All year |
| | Napa | Napa | 4/1 - 9/30 10/1 - 11/30 |
| | San Diego | San Diego | All year |
| | San Francisco | San Francisco | All year |
| | Santa Barbara | Santa Barbara | All year |
| | Santa Monica | City limits of Santa Monica | All year |
| | Yosemite National Park | Mariposa | 6/1 - 8/31 |
| CO | Aspen | Pitkin | 1/1 - 3/31 6/1 - 8/31 12/1 - 12/31 |
| | Denver, Aurora | Denver, Adams, Arapahoe, Jefferson | All year |
| | Steamboat Springs | Routt | 1/1 - 3/31 12/1 - 12/31 |
| | Telluride | San Miguel | 1/1 - 3/31 12/1 - 12/31 |
| | Vail | Eagle | 1/1 - 8/31 12/1 - 12/31 |
| DC | Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George’s in Maryland) | | All year |
| FL | Fort Lauderdale | Broward | 1/1 - 5/31 |
| | Fort Walton Beach, DeFuniak Springs | Okaloosa, Walton | 6/1 - 7/31 |
| | Key West | Monroe | All year |
| | Miami | Miami-Dade | 1/1 - 3/31 12/1 - 12/31 |
| | Naples | Collier | 1/1 - 4/30 |
| IL | Chicago | Cook, Lake | 4/1 - 9/30 10/1 - 11/30 |
| LA | New Orleans | Orleans, St. Bernard, Jefferson, Plaquemines Parishes | 1/1 - 6/30 10/1 - 12/31 |
| MA | Boston, Cambridge | Suffolk, City of Cambridge | All year |
| | Falmouth | City limits of Falmouth | 7/1 - 8/31 |
| | Martha’s Vineyard | Dukes | 7/1 - 8/31 |
| | Nantucket | Nantucket | 6/1 - 9/30 |

Table 2. (Effective October 1, 2011) (Continued)

| State | Per Diem Locality | | Effective Date of \$242 Rate |
|-------|--|--|------------------------------|
| | Key City | County and/or Other Defined Location | |
| MD | Counties of Montgomery and Prince George's | | All year |
| | Baltimore | Baltimore City | 3/1 - 9/30 10/1 - 11/30 |
| | Cambridge, St. Michaels | Dorchester, Talbot | 6/1 - 8/31 |
| | Ocean City | Worcester | 6/1 - 8/31 |
| ME | Bar Harbor | Hancock | 7/1 - 8/31 |
| NC | Kill Devil | Dare | 6/1 - 8/31 |
| NH | Conway | Carroll | 7/1 - 8/31 |
| NY | Floral Park, Garden City, Great Neck | Nassau | All year |
| | Glens Falls | Warren | 7/1 - 8/31 |
| | Lake Placid | Essex | 7/1 - 8/31 |
| | Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island) | Bronx, Kings, New York, Queens, Richmond | All year |
| | Saratoga Springs, Schenectady | Saratoga, Schenectady | 7/1 - 8/31 |
| | Tarrytown, White Plains, New Rochelle | Westchester | All year |
| PA | Philadelphia | Philadelphia | All year |
| RI | Jamestown, Middletown, Newport | Newport | 5/1 - 9/30 10/1 - 10/31 |
| UT | Park City | Summit | 1/1 - 3/31 |
| VA | Cities of Alexandria, Falls Church, and Fairfax; Counties of Arlington and Fairfax | | All year |
| | Virginia Beach | City of Virginia Beach | 6/1 - 8/31 |
| 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 2012 must continue to use the high-low substantiation method for the remainder of calendar year 2012 for that employee. For travel on or after October 1, 2012, and before January 1, 2013, 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 2011-47 and Notice 2011-81, 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 2011-47 and Notice 2011-81 in Internal Revenue Bulletin 2011-42.

Table 3. Maximum Federal Per Diem Rates (Effective October 1, 2010 – September 30, 2011)¹

Note: The standard rate of \$123 (\$77 for lodging and \$46 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation allowances. (See parts 302-2, 302-4, and 302-5 of 41 CFR.)

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

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

| 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 |
| AL | Birmingham | Jefferson, Shelby | All year | \$ 88 | \$56 | \$144 |
| | Gulf Shores | Baldwin | 1/1 - 5/31 | 101 | 51 | 152 |
| | | | 6/1 - 7/31 | 126 | 51 | 177 |
| | | | 8/1 - 12/31 | 101 | 51 | 152 |
| Huntsville | Madison, Limestone | All year | 86 | 51 | 137 | |
| Mobile | Mobile | 1/1 - 2/28 | 98 | 51 | 149 | |
| | | 3/1 - 12/31 | 90 | 51 | 141 | |
| AR | Hot Springs | Garland | All year | 101 | 46 | 147 |
| | Little Rock | Pulaski | All year | 88 | 61 | 149 |
| AZ | Grand Canyon, Flagstaff | Coconino (except city limits of Sedona), Yavapai | 1/1 - 2/28 | 77 | 66 | 143 |
| | | | 3/1 - 10/31 | 95 | 66 | 161 |
| | | | 11/1 - 12/31 | 77 | 66 | 143 |
| | Kayenta | Navajo | 1/1 - 4/30 | 77 | 46 | 123 |
| | | | 5/1 - 9/30 | 89 | 46 | 135 |
| | | | 10/1 - 12/31 | 77 | 46 | 123 |
| | Phoenix, Scottsdale | Maricopa | 1/1 - 5/31 | 126 | 71 | 197 |
| | | | 6/1 - 8/31 | 81 | 71 | 152 |
| | | | 9/1 - 12/31 | 106 | 71 | 177 |
| | Sedona | City limits of Sedona | 1/1 - 2/28 | 129 | 66 | 195 |
| 3/1 - 4/30 | | | 145 | 66 | 211 | |
| 5/1 - 12/31 | | | 129 | 66 | 195 | |
| Sierra Vista | Cochise | All year | 81 | 46 | 127 | |
| Tucson | Pima | 1/1 - 1/31 | 93 | 56 | 149 | |
| | | 2/1 - 5/31 | 111 | 56 | 167 | |
| | | 6/1 - 8/31 | 77 | 56 | 133 | |
| | | 9/1 - 12/31 | 93 | 56 | 149 | |
| Yuma | Yuma | All year | 81 | 46 | 127 | |
| CA | Antioch, Brentwood, Concord | Contra Costa | All year | 101 | 66 | 167 |
| | Barstow, Ontario, Victorville | San Bernardino | Before 4/01/11 | 83 | 56 | 139 |
| | | | After 3/31/11 | 99 | 56 | 155 |
| | Benicia, Dixon, Fairfield | Solano | All year | 84 | 56 | 140 |
| | Death Valley | Inyo | All year | 92 | 46 | 138 |
| | Eureka, Arcata, McKinleyville | Humboldt | 1/1 - 5/31 | 82 | 61 | 143 |
| | | | 6/1 - 8/31 | 92 | 61 | 153 |
| | | | 9/1 - 12/31 | 82 | 61 | 143 |
| Fresno | Fresno | All year | 91 | 61 | 152 | |
| Los Angeles | Los Angeles (except the city of Santa Monica), Orange, Ventura; Edwards AFB | All year | 123 | 71 | 194 | |
| Mammoth Lakes | Mono | All year | 116 | 61 | 177 | |

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 | Mill Valley, San Rafael, Novato | Marin | All year | \$106 | \$56 | \$162 | |
| | Modesto | Stanislaus | All year | 85 | 51 | 136 | |
| | Monterey | Monterey | 1/1 - 6/30 | 126 | 71 | 197 | |
| | | | 7/1 - 8/31 | 152 | 71 | 223 | |
| | | | 9/1 - 12/31 | 126 | 71 | 197 | |
| | Napa | Napa | 1/1 - 3/31 | 107 | 66 | 173 | |
| | | | 4/1 - 11/30 | 142 | 66 | 208 | |
| | | | 12/1 - 12/31 | 107 | 66 | 173 | |
| | Oakhurst | Madera | 1/1 - 4/30 | 78 | 56 | 134 | |
| | | | 5/1 - 8/31 | 92 | 56 | 148 | |
| | | | 9/1 - 12/31 | 78 | 56 | 134 | |
| | Oakland | Alameda | All year | 94 | 61 | 155 | |
| | Palm Springs | Riverside | 1/1 - 4/30 | 120 | 71 | 191 | |
| | | | 5/1 - 8/31 | 90 | 71 | 161 | |
| | | | 9/1 - 12/31 | 104 | 71 | 175 | |
| | Point Arena, Gualala | Mendocino | All year | 88 | 66 | 154 | |
| | Redding | Shasta | All year | 87 | 61 | 148 | |
| | Sacramento | Sacramento | All year | 101 | 61 | 162 | |
| | San Diego | San Diego | All year | 131 | 71 | 202 | |
| | San Francisco | San Francisco | Before 1/1/11: | | | | |
| | | | 10/1 - 10/31 | 174 | 71 | 245 | |
| | | | 11/1 - 12/31 | 142 | 71 | 213 | |
| | | | After 12/31/10: | | | | |
| | | | 1/1 - 3/31 | 142 | 71 | 213 | |
| | San Luis Obispo | San Luis Obispo | 4/1 - 8/31 | 150 | 71 | 221 | |
| | | | 9/1 - 12/31 | 180 | 71 | 251 | |
| | | | 1/1 - 6/30 | 104 | 66 | 170 | |
| San Mateo, Foster City, Belmont | San Mateo | 7/1 - 8/31 | 121 | 66 | 187 | | |
| | | 9/1 - 12/31 | 104 | 66 | 170 | | |
| | | All year | 108 | 61 | 169 | | |
| Santa Barbara | Santa Barbara | 1/1 - 6/30 | 143 | 66 | 209 | | |
| | | 7/1 - 8/31 | 172 | 66 | 238 | | |
| | | 9/1 - 12/31 | 143 | 66 | 209 | | |
| Santa Cruz | Santa Cruz | All year | 93 | 66 | 159 | | |
| Santa Monica | City limits of Santa Monica | All year | 180 | 71 | 251 | | |
| Santa Rosa | Sonoma | All year | 109 | 61 | 170 | | |
| South Lake Tahoe | El Dorado | All year | 125 | 71 | 196 | | |
| Stockton | San Joaquin | All year | 80 | 56 | 136 | | |
| Sunnyvale, Palo Alto, San Jose | Santa Clara | All year | 116 | 56 | 172 | | |
| Tahoe City | Placer | All year | 87 | 61 | 148 | | |
| Truckee | Nevada | 1/1 - 2/28 | 113 | 71 | 184 | | |
| | | 3/1 - 11/30 | 96 | 71 | 167 | | |
| | | 12/1 - 12/31 | 113 | 71 | 184 | | |
| Visalia, Lemoore | Tulare, Kings | All year | 83 | 61 | 144 | | |
| West Sacramento | Yolo | All year | 91 | 51 | 142 | | |
| Yosemite National Park | Mariposa | 1/1 - 5/31 | 129 | 71 | 200 | | |
| | | 6/1 - 8/31 | 162 | 71 | 233 | | |
| | | 9/1 - 12/31 | 129 | 71 | 200 | | |

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 | \$202 | \$71 | \$273 |
| | | | 4/1 - 5/31 | 107 | 71 | 178 |
| | | | 6/1 - 8/31 | 143 | 71 | 214 |
| | | | 9/1 - 11/30 | 103 | 71 | 174 |
| | | | 12/1 - 12/31 | 202 | 71 | 273 |
| | Boulder, Broomfield | Boulder, Broomfield | All year | 104 | 61 | 165 |
| | Colorado Springs | El Paso | All year | 84 | 66 | 150 |
| | Cortez | Montezuma | 1/1 - 5/31 | 87 | 51 | 138 |
| | | | 6/1 - 8/31 | 105 | 51 | 156 |
| | | | 9/1 - 12/31 | 87 | 51 | 138 |
| | Crested Butte, Gunnison | Gunnison | 1/1 - 3/31 | 82 | 51 | 133 |
| | | | 4/1 - 5/31 | 77 | 51 | 128 |
| | | | 6/1 - 8/31 | 95 | 51 | 146 |
| | | | 9/1 - 12/31 | 82 | 51 | 133 |
| | Denver, Aurora | Denver, Adams, Arapahoe, and Jefferson | All year | 141 | 66 | 207 |
| | Douglas County | Douglas | All year | 101 | 61 | 162 |
| | Durango | La Plata | 1/1 - 5/31 | 93 | 61 | 154 |
| | | | 6/1 - 9/30 | 128 | 61 | 189 |
| | | | 10/1 - 12/31 | 93 | 61 | 154 |
| Fort Collins, Loveland | Larimer | All year | 84 | 56 | 140 | |
| Glenwood Springs, Grand Junction | Garfield, Mesa | All year | 86 | 51 | 137 | |
| Montrose | Montrose | 1/1 - 5/31 | 79 | 56 | 135 | |
| | | 6/1 - 9/30 | 94 | 56 | 150 | |
| | | 10/1 - 12/31 | 79 | 56 | 135 | |
| Silverthorne, Breckenridge | Summit | 1/1 - 3/31 | 147 | 56 | 203 | |
| | | 4/1 - 11/30 | 93 | 56 | 149 | |
| | | 12/1 - 12/31 | 147 | 56 | 203 | |
| Steamboat Springs | Routt | 1/1 - 3/31 | 179 | 56 | 235 | |
| | | 4/1 - 11/30 | 103 | 56 | 159 | |
| | | 12/1 - 12/31 | 179 | 56 | 235 | |
| Telluride | San Miguel | 1/1 - 3/31 | 141 | 71 | 212 | |
| | | 4/1 - 5/31 | 93 | 71 | 164 | |
| | | 6/1 - 9/30 | 124 | 71 | 195 | |
| | | 10/1 - 11/30 | 94 | 71 | 165 | |
| | | 12/1 - 12/31 | 141 | 71 | 212 | |
| Vail | Eagle | 1/1 - 3/31 | 261 | 71 | 332 | |
| | | 4/1 - 8/31 | 130 | 71 | 201 | |
| | | 9/1 - 11/30 | 105 | 71 | 176 | |
| | | 12/1 - 12/31 | 261 | 71 | 332 | |
| CT | Bridgeport, Danbury | Fairfield | All year | 114 | 71 | 185 |
| | Cromwell, Old Saybrook | Middlesex | All year | 83 | 61 | 144 |
| | Hartford | Hartford | All year | 106 | 56 | 162 |
| | Lakeville, Salisbury | Litchfield | All year | 93 | 66 | 159 |
| | New Haven | New Haven | All year | 92 | 61 | 153 |
| | New London, Groton | New London | All year | 98 | 61 | 159 |

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 | District of Columbia | Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia) | 1/1 - 2/28 | \$181 | \$71 | \$252 |
| | | | 3/1 - 6/30 | 211 | 71 | 282 |
| | | | 7/1 - 8/31 | 157 | 71 | 228 |
| | | | 9/1 - 10/31 | 211 | 71 | 282 |
| | | | 11/1 - 12/31 | 181 | 71 | 252 |
| DE | Dover | Kent | 1/1 - 4/30 | 77 | 46 | 123 |
| | | | 5/1 - 9/30 | 92 | 46 | 138 |
| | | | 10/1 - 12/31 | 77 | 46 | 123 |
| | Lewes | Sussex | 1/1 - 6/30 | 82 | 46 | 128 |
| | | | 7/1 - 8/31 | 123 | 46 | 169 |
| | | | 9/1 - 12/31 | 82 | 46 | 128 |
| Wilmington | New Castle | All year | 109 | 56 | 165 | |
| FL | Altamonte Springs | Seminole | All year | 80 | 61 | 141 |
| | Boca Raton, Delray Beach, Jupiter | Palm Beach | 1/1 - 4/30 | 111 | 71 | 182 |
| | | | 5/1 - 12/31 | 82 | 71 | 153 |
| | Bradenton | Manatee | 1/1 - 4/30 | 100 | 56 | 156 |
| | | | 5/1 - 12/31 | 84 | 56 | 140 |
| | Cocoa Beach | Brevard | All year | 99 | 51 | 150 |
| | Daytona Beach | Volusia | 1/1 - 1/31 | 84 | 51 | 135 |
| | | | 2/1 - 7/31 | 107 | 51 | 158 |
| | | | 8/1 - 12/31 | 84 | 51 | 135 |
| | Fort Lauderdale | Broward | 1/1 - 2/28 | 173 | 71 | 244 |
| | | | 3/1 - 5/31 | 149 | 71 | 220 |
| | | | 6/1 - 9/30 | 103 | 71 | 174 |
| | | | 10/1 - 12/31 | 124 | 71 | 195 |
| | Fort Myers | Lee | 1/1 - 4/30 | 115 | 56 | 171 |
| | | | 5/1 - 12/31 | 87 | 56 | 143 |
| | Fort Walton Beach, DeFuniak Springs | Okaloosa, Walton | 1/1 - 2/28 | 78 | 51 | 129 |
| 3/1 - 5/31 | | | 126 | 51 | 177 | |
| 6/1 - 7/31 | | | 164 | 51 | 215 | |
| 8/1 - 10/31 | | | 112 | 51 | 163 | |
| 11/1 - 12/31 | | | 78 | 51 | 129 | |
| Gainesville | Alachua | All year | 89 | 51 | 140 | |
| Gulf Breeze | Santa Rosa | 1/1 - 2/28 | 92 | 51 | 143 | |
| | | 3/1 - 5/31 | 114 | 51 | 165 | |
| | | 6/1 - 8/31 | 140 | 51 | 191 | |
| | | 9/1 - 12/31 | 92 | 51 | 143 | |
| Jacksonville, Jacksonville Beach, Mayport Naval Station | Duval, Nassau; City of Jacksonville | All year | 82 | 51 | 133 | |
| Key West | Monroe | 1/1 - 1/31 | 193 | 71 | 264 | |
| | | 2/1 - 4/30 | 209 | 71 | 280 | |
| | | 5/1 - 11/30 | 145 | 71 | 216 | |
| | | 12/1 - 12/31 | 193 | 71 | 264 | |
| Kissimmee | Osceola | 1/1 - 5/31 | 84 | 46 | 130 | |
| | | 6/1 - 8/31 | 77 | 46 | 123 | |
| | | 9/1 - 12/31 | 84 | 46 | 130 | |
| Lakeland | Polk | All year | 81 | 46 | 127 | |

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 | Miami | Miami-Dade | 1/1 - 3/31 | \$151 | \$66 | \$217 |
| | | | 4/1 - 5/31 | 128 | 66 | 194 |
| | | | 6/1 - 11/30 | 104 | 66 | 170 |
| | | | 12/1 - 12/31 | 151 | 66 | 217 |
| | Naples | Collier | 1/1 - 4/30 | 155 | 61 | 216 |
| | | | 5/1 - 9/30 | 101 | 61 | 162 |
| | | | 10/1 - 12/31 | 111 | 61 | 172 |
| | Orlando | Orange | 1/1 - 5/31 | 104 | 56 | 160 |
| | | | 6/1 - 12/31 | 90 | 56 | 146 |
| | Panama City | Bay | 1/1 - 2/28 | 77 | 51 | 128 |
| | | | 3/1 - 7/31 | 110 | 51 | 161 |
| | | | 8/1 - 12/31 | 77 | 51 | 128 |
| | Pensacola, Pensacola Beach | Escambia | All year | 103 | 46 | 149 |
| | Punta Gorda | Charlotte | 1/1 - 1/31 | 77 | 51 | 128 |
| | | | 2/1 - 4/30 | 88 | 51 | 139 |
| 5/1 - 12/31 | | | 77 | 51 | 128 | |
| Sarasota | Sarasota | 1/1 - 4/30 | 110 | 56 | 166 | |
| | | 5/1 - 12/31 | 86 | 56 | 142 | |
| Sebring | Highlands | 1/1 - 3/31 | 123 | 46 | 169 | |
| | | 4/1 - 12/31 | 82 | 46 | 128 | |
| St. Augustine | St. Johns | All year | 97 | 56 | 153 | |
| Stuart | Martin | 1/1 - 4/30 | 102 | 51 | 153 | |
| | | 5/1 - 12/31 | 82 | 51 | 133 | |
| Tallahassee | Leon | All year | 87 | 46 | 133 | |
| Tampa, St. Petersburg | Pinellas, Hillsborough | 1/1 - 4/30 | 108 | 51 | 159 | |
| | | 5/1 - 12/31 | 92 | 51 | 143 | |
| Vero Beach | Indian River | 1/1 - 1/31 | 83 | 51 | 134 | |
| | | 2/1 - 3/31 | 99 | 51 | 150 | |
| | | 4/1 - 12/31 | 83 | 51 | 134 | |
| GA | Athens | Clarke | All year | 93 | 46 | 139 |
| | Atlanta | Fulton, DeKalb, Cobb | All year | 132 | 56 | 188 |
| | Augusta | Richmond | All year | 84 | 51 | 135 |
| | Columbus | Muscogee | All year | 85 | 46 | 131 |
| | Jekyll Island, Brunswick | Glynn | 1/1 - 3/31 | 92 | 56 | 148 |
| | | | 4/1 - 11/30 | 136 | 56 | 192 |
| 12/1 - 12/31 | | | 92 | 56 | 148 | |
| Savannah | Chatham | All year | 97 | 56 | 153 | |
| IA | Cedar Rapids | Linn | All year | 81 | 51 | 132 |
| | Des Moines | Polk | All year | 83 | 51 | 134 |
| | West Des Moines | Dallas | All year | 95 | 51 | 146 |
| ID | Bonner's Ferry, Sandpoint | Boundary, Bonner, Shoshone | 1/1 - 6/30 | 77 | 61 | 138 |
| | | | 7/1 - 8/31 | 99 | 61 | 160 |
| | | | 9/1 - 12/31 | 77 | 61 | 138 |
| | Coeur d'Alene | Kootenai | 1/1 - 5/31 | 77 | 61 | 138 |
| | | | 6/1 - 8/31 | 105 | 61 | 166 |
| | | | 9/1 - 12/31 | 77 | 61 | 138 |
| Driggs, Idaho Falls | Teton, Bonneville, Fremont | All year | 78 | 46 | 124 | |

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 |
| ID | Sun Valley, Ketchum | Blaine | 1/1 - 5/31 | \$ 79 | \$71 | \$150 |
| | | | 6/1 - 8/31 | 95 | 71 | 166 |
| | | | 9/1 - 12/31 | 79 | 71 | 150 |
| IL | Bolingbrook, Romeoville, Lemont | Will | All year | 82 | 51 | 133 |
| | Chicago | Cook, Lake | 1/1 - 3/31 | 128 | 71 | 199 |
| | | | 4/1 - 6/30 | 166 | 71 | 237 |
| | | | 7/1 - 8/31 | 146 | 71 | 217 |
| | | | 9/1 - 11/30 | 173 | 71 | 244 |
| | | | 12/1 - 12/31 | 128 | 71 | 199 |
| Oakbrook Terrace | DuPage | All year | 92 | 61 | 153 | |
| O'Fallon, Fairview Heights, Collinsville | Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair | All year | 105 | 56 | 161 | |
| Springfield | Sangamon | All year | 82 | 56 | 138 | |
| IN | Bloomington | Monroe | All year | 91 | 56 | 147 |
| | Fort Wayne | Allen | All year | 81 | 56 | 137 |
| | Hammond, Munster, Merrillville | Lake | All year | 85 | 46 | 131 |
| | Indianapolis, Carmel | Marion, Hamilton; Fort Benjamin Harrison | All year | 91 | 61 | 152 |
| | Lafayette | Tippecanoe | All year | 80 | 51 | 131 |
| | South Bend | St. Joseph | All year | 87 | 56 | 143 |
| | Valparaiso, Burlington Beach | Porter | All year | 79 | 51 | 130 |
| KS | Kansas City, Overland Park | Wyandotte, Johnson, Leavenworth | All year | 99 | 61 | 160 |
| | Wichita | Sedgwick | All year | 89 | 56 | 145 |
| KY | Boone County | Boone | All year | 88 | 51 | 139 |
| | Kenton County | Kenton | All year | 115 | 56 | 171 |
| | Lexington | Fayette | All year | 89 | 61 | 150 |
| | Louisville | Jefferson | 1/1 - 5/31 | 101 | 61 | 162 |
| 6/1 - 8/31 | | | 95 | 61 | 156 | |
| 9/1 - 12/31 | | | 101 | 61 | 162 | |
| LA | Baton Rouge | East Baton Rouge Parish | All year | 96 | 56 | 152 |
| | Covington, Slidell | St. Tammany Parish | All year | 88 | 56 | 144 |
| | Lafayette | Lafayette Consolidated Government | All year | 87 | 56 | 143 |
| | Lake Charles | Calcasieu Parish | All year | 79 | 61 | 140 |
| | New Orleans | Orleans, Jefferson, Plaquemines, and St. Bernard Parishes | 1/1 - 6/30 | 131 | 71 | 202 |
| 7/1 - 9/30 | | | 98 | 71 | 169 | |
| 10/1 - 12/31 | | | 131 | 71 | 202 | |
| MA | Andover | Essex | All year | 83 | 56 | 139 |
| | Boston, Cambridge | Suffolk; City of Cambridge | 1/1 - 3/31 | 154 | 71 | 225 |
| | | | 4/1 - 6/30 | 190 | 71 | 261 |
| | | | 7/1 - 8/31 | 171 | 71 | 242 |
| 9/1 - 10/31 | | | 206 | 71 | 277 | |
| 11/1 - 12/31 | 154 | 71 | 225 | | | |
| Burlington, Woburn | Middlesex less the city of Cambridge | All year | 108 | 71 | 179 | |

Table 3. (Effective October 1, 2010 – September 30, 2011) (Continued)

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

Table 3. (Effective October 1, 2010 – September 30, 2011) (Continued)

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

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 |
| MO | Kansas City | Jackson, Clay, Cass, Platte | All year | \$ 99 | \$61 | \$160 |
| | St. Louis | St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City | All year | 105 | 66 | 171 |
| | St. Robert | Pulaski | All year | 78 | 46 | 124 |
| MS | Gulfport, Biloxi | Harrison | All year | 82 | 56 | 138 |
| | Hattiesburg | Forrest, Lamar | All year | 85 | 51 | 136 |
| | Oxford | Lafayette County | Before 4/01/11 | 77 | 46 | 123 |
| | | | After 3/31/11 | 96 | 51 | 147 |
| | Robinsonville | Tunica | All year | 82 | 51 | 133 |
| | Southaven | Desoto | All year | 88 | 46 | 134 |
| Starkville | Oktibbeha | All year | 91 | 46 | 137 | |
| MT | Big Sky, West Yellowstone | Gallatin | 1/1 - 5/31 | 80 | 61 | 141 |
| | | | 6/1 - 8/31 | 105 | 61 | 166 |
| | | | 9/1 - 12/31 | 80 | 61 | 141 |
| | Butte | Silver Bow | All year | 86 | 51 | 137 |
| | Helena | Lewis and Clark | All year | 81 | 56 | 137 |
| NC | Asheville | Buncombe | 1/1 - 6/30 | 81 | 51 | 132 |
| | | | 7/1 - 10/31 | 90 | 51 | 141 |
| | | | 11/1 - 12/31 | 81 | 51 | 132 |
| Atlantic Beach, Morehead City | Carteret | 1/1 - 5/31 | 81 | 56 | 137 | |
| | | 6/1 - 8/31 | 110 | 56 | 166 | |
| 9/1 - 12/31 | 81 | 56 | 137 | | | |
| Chapel Hill | Orange | All year | 86 | 56 | 142 | |
| Charlotte | Mecklenburg | All year | 95 | 51 | 146 | |
| Durham | Durham | All year | 89 | 51 | 140 | |
| Fayetteville | Cumberland | All year | 91 | 51 | 142 | |
| Greensboro | Guilford | All year | 85 | 56 | 141 | |
| Greenville | Pitt | All year | 79 | 51 | 130 | |
| Kill Devil | Dare | 1/1 - 5/31 | 90 | 61 | 151 | |
| | | 6/1 - 8/31 | 143 | 61 | 204 | |
| | | 9/1 - 12/31 | 90 | 61 | 151 | |
| New Bern, Havelock | Craven | All year | 94 | 46 | 140 | |
| Raleigh | Wake | All year | 90 | 66 | 156 | |
| Wilmington | New Hanover | All year | 97 | 56 | 153 | |
| Winston-Salem | Forsyth | All year | 83 | 56 | 139 | |
| ND | The standard CONUS rate of \$123 (\$77 for lodging and \$46 for M&IE) applies to all per diem localities in North Dakota. | | | | | |
| NE | Omaha | Douglas | 1/1 - 4/30 | 93 | 61 | 154 |
| | | | 5/1 - 6/30 | 104 | 61 | 165 |
| | | | 7/1 - 12/31 | 93 | 61 | 154 |
| NH | Concord | Merrimack | 1/1 - 5/31 | 82 | 51 | 133 |
| | | | 6/1 - 9/30 | 92 | 51 | 143 |
| | | | 10/1 - 12/31 | 82 | 51 | 133 |
| Conway | Carroll | 1/1 - 2/28 | 116 | 61 | 177 | |
| | | 3/1 - 6/30 | 102 | 61 | 163 | |
| | | 7/1 - 8/31 | 141 | 61 | 202 | |
| | | 9/1 - 12/31 | 116 | 61 | 177 | |

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 | Durham | Strafford | All year | \$ 94 | \$46 | \$140 |
| | Laconia | Belknap | 1/1 - 5/31 | 85 | 51 | 136 |
| | | | 6/1 - 10/31 | 101 | 51 | 152 |
| | | | 11/1 - 12/31 | 85 | 51 | 136 |
| | Lebanon, Lincoln, West Lebanon | Grafton, Sullivan | All year | 101 | 56 | 157 |
| Manchester | Hillsborough | All year | 86 | 56 | 142 | |
| Portsmouth | Rockingham | 1/1 - 6/30 | 102 | 61 | 163 | |
| | | 7/1 - 9/30 | 126 | 61 | 187 | |
| | | 10/1 - 12/31 | 102 | 61 | 163 | |
| NJ | Atlantic City, Cape May, Ocean City | Atlantic, Cape May | 1/1 - 3/31 | 87 | 66 | 153 |
| | | | 4/1 - 12/31 | 100 | 66 | 166 |
| | Belle Mead | Somerset | All year | 116 | 56 | 172 |
| | Cherry Hill, Moorestown | Camden, Burlington | All year | 92 | 61 | 153 |
| | Eatontown, Freehold | Monmouth | All year | 110 | 56 | 166 |
| | Edison, Piscataway | Middlesex | All year | 109 | 51 | 160 |
| | Flemington | Hunterdon | All year | 107 | 61 | 168 |
| | Newark | Bergen, Essex, Hudson, Passaic | All year | 116 | 61 | 177 |
| | Parsippany | Morris | All year | 125 | 56 | 181 |
| | Princeton, Trenton | Mercer | All year | 126 | 61 | 187 |
| | Springfield, Cranford, New Providence | Union | All year | 94 | 56 | 150 |
| Toms River | Ocean | 1/1 - 5/31 | 78 | 51 | 129 | |
| | | 6/1 - 8/31 | 99 | 51 | 150 | |
| | | 9/1 - 12/31 | 78 | 51 | 129 | |
| NM | Albuquerque | Bernalillo | All year | 81 | 56 | 137 |
| | Las Cruces | Dona Ana | All year | 79 | 56 | 135 |
| | Los Alamos | Los Alamos | All year | 86 | 51 | 137 |
| | Santa Fe | Santa Fe | 1/1 - 6/30 | 82 | 71 | 153 |
| | | | 7/1 - 10/31 | 100 | 71 | 171 |
| 11/1 - 12/31 | | | 82 | 71 | 153 | |
| Taos | Taos | All year | 87 | 66 | 153 | |
| NV | Incline Village, Reno, Sparks | Washoe | 1/1 - 6/30 | 98 | 51 | 149 |
| | | | 7/1 - 8/31 | 123 | 51 | 174 |
| | | | 9/1 - 12/31 | 98 | 51 | 149 |
| Las Vegas | Clark | All year | 93 | 71 | 164 | |
| Stateline, Carson City | Douglas, Carson City | All year | 93 | 61 | 154 | |
| NY | Albany | Albany | All year | 104 | 61 | 165 |
| | Binghamton, Owego | Broome, Tioga | All year | 90 | 46 | 136 |
| | Buffalo | Erie | All year | 98 | 56 | 154 |
| | Floral Park, Garden City, Great Neck | Nassau | All year | 143 | 66 | 209 |
| | Glens Falls | Warren | 1/1 - 6/30 | 92 | 66 | 158 |
| | | | 7/1 - 8/31 | 133 | 66 | 199 |
| 9/1 - 12/31 | | | 92 | 66 | 158 | |
| Ithaca, Waterloo, Romulus | Tompkins, Seneca | All year | 114 | 46 | 160 | |

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 | Kingston | Ulster | All year | \$101 | \$66 | \$167 |
| | Lake Placid | Essex | 1/1 - 2/28 | 124 | 61 | 185 |
| | | | 3/1 - 6/30 | 99 | 61 | 160 |
| | | | 7/1 - 8/31 | 145 | 61 | 206 |
| | | | 9/1 - 11/30 | 103 | 61 | 164 |
| | | | 12/1 - 12/31 | 124 | 61 | 185 |
| | Manhattan (includes the boroughs of Manhattan, Brooklyn the Bronx, Queens, and Staten Island) | Bronx, Kings, New York, Queens, Richmond | Before 1/1/11: 10/1 - 12/31 | 269 | 71 | 340 |
| | | | After 12/31/10: 1/1 - 3/31 | 192 | 71 | 263 |
| | | | 4/1 - 5/31 | 212 | 71 | 283 |
| | | | 6/1 - 8/31 | 224 | 71 | 295 |
| | | | 9/1 - 12/31 | 295 | 71 | 366 |
| | Niagara Falls | Niagara | 1/1 - 5/31 | 77 | 51 | 128 |
| | | | 6/1 - 8/31 | 100 | 51 | 151 |
| | | | 9/1 - 12/31 | 77 | 51 | 128 |
| | Nyack, Palisades | Rockland | All year | 103 | 61 | 164 |
| | Poughkeepsie | Dutchess | All year | 95 | 66 | 161 |
| Riverhead, Ronkonkoma, Melville | Suffolk | 1/1 - 5/31 | 114 | 71 | 185 | |
| | | 6/1 - 8/31 | 137 | 71 | 208 | |
| | | 9/1 - 12/31 | 114 | 71 | 185 | |
| Rochester | Monroe | All year | 96 | 51 | 147 | |
| Saratoga Springs, Schenectady | Saratoga, Schenectady | 1/1 - 6/30 | 104 | 56 | 160 | |
| | | 7/1 - 8/31 | 151 | 56 | 207 | |
| | | 9/1 - 12/31 | 104 | 56 | 160 | |
| Syracuse, Oswego | Onondaga, Oswego | All year | 93 | 56 | 149 | |
| Tarrytown, White Plains, New Rochelle | Westchester | All year | 142 | 71 | 213 | |
| Troy | Rensselaer | All year | 94 | 51 | 145 | |
| West Point | Orange | All year | 109 | 51 | 160 | |
| OH | Akron | Summit | All year | 85 | 51 | 136 |
| | Canton | Stark | All year | 88 | 51 | 139 |
| | Cincinnati | Hamilton, Clermont | All year | 115 | 56 | 171 |
| | Cleveland | Cuyahoga | All year | 102 | 56 | 158 |
| | Columbus | Franklin | All year | 94 | 56 | 150 |
| | Dayton, Fairborn | Greene, Darke, Montgomery | All year | 81 | 56 | 137 |
| | Hamilton | Butler, Warren | All year | 92 | 51 | 143 |
| | Mentor | Lake | All year | 88 | 46 | 134 |
| | Rittman | Wayne, Medina | All year | 87 | 51 | 138 |
| | Sandusky, Bellevue | Erie, Huron | 1/1 - 5/31 | 77 | 46 | 123 |
| | | | 6/1 - 8/31 | 83 | 46 | 129 |
| | | | 9/1 - 12/31 | 77 | 46 | 123 |
| Youngstown | Mahoning, Trumbull | All year | 82 | 51 | 133 | |
| OK | Oklahoma City | Oklahoma | All year | 82 | 66 | 148 |
| | Tulsa | Tulsa, Creek, Osage, Rogers | All year | 80 | 61 | 141 |
| OR | Ashland, Crater Lake | Jackson, Klamath | All year | 80 | 56 | 136 |
| | Beaverton | Washington | All year | 90 | 51 | 141 |

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 |
| OR | Bend | Deschutes | 1/1 - 6/30 | \$ 88 | \$61 | \$149 |
| | | | 7/1 - 8/31 | 110 | 61 | 171 |
| | | | 9/1 - 12/31 | 88 | 61 | 149 |
| | Clackamas | Clackamas | All year | 87 | 61 | 148 |
| | Eugene, Florence | Lane | All year | 97 | 51 | 148 |
| | Lincoln City | Lincoln | 1/1 - 6/30 | 83 | 56 | 139 |
| 7/1 - 8/31 9/1 - 12/31 | | | 104 83 | 56 56 | 160 139 | |
| Portland | Multnomah | All year | 113 | 66 | 179 | |
| Seaside | Clatsop | 1/1 - 6/30 | 93 | 51 | 144 | |
| | | 7/1 - 8/31 9/1 - 12/31 | 130 93 | 51 51 | 181 144 | |
| PA | Allentown, Easton, Bethlehem | Lehigh, Northampton | All year | 84 | 51 | 135 |
| | Bucks County | Bucks | All year | 95 | 71 | 166 |
| | Chester, Radnor, Essington | Delaware | All year | 96 | 51 | 147 |
| | Erie | Erie | All year | 82 | 46 | 128 |
| | Gettysburg | Adams | 1/1 - 3/31 | 79 | 51 | 130 |
| | | | 4/1 - 10/31 | 98 | 51 | 149 |
| | | | 11/1 - 12/31 | 79 | 51 | 130 |
| | Harrisburg, Hershey | Dauphin | Before 1/1/11: 10/31 - 12/31 | 106 | 51 | 157 |
| | | | After 12/31/10: 1/1 - 3/31 | 106 | 51 | 157 |
| | | | 3/31 - 5/31 | 107 | 51 | 158 |
| | | | 6/1 - 8/31 | 134 | 51 | 185 |
| | | | 9/1 - 12/31 | 107 | 51 | 158 |
| | Lancaster | Lancaster | All year | 96 | 56 | 152 |
| | Malvern, Frazer, Berwyn | Chester | All year | 116 | 51 | 167 |
| Mechanicsburg | Cumberland | All year | 83 | 56 | 139 | |
| Montgomery County | Montgomery | All year | 115 | 66 | 181 | |
| Philadelphia | Philadelphia | 1/1 - 8/31 | 136 | 66 | 202 | |
| | | 9/1 - 11/30 | 149 | 66 | 215 | |
| | | 12/1 - 12/31 | 136 | 66 | 202 | |
| Pittsburgh | Allegheny | All year | 115 | 71 | 186 | |
| Reading | Berks | All year | 89 | 56 | 145 | |
| Scranton | Lackawanna | All year | 80 | 56 | 136 | |
| State College | Centre | All year | 86 | 56 | 142 | |
| RI | East Greenwich, Warwick, North Kingstown | Kent, Washington | All year | 84 | 56 | 140 |
| | Jamestown, Middletown, Newport | Newport | 1/1 - 4/30 | 96 | 71 | 167 |
| | | | 5/1 - 10/31 11/1 - 12/31 | 145 96 | 71 71 | 216 167 |
| Providence, Bristol | Providence, Bristol | All year | 122 | 71 | 193 | |
| SC | Aiken | Aiken | All year | 81 | 46 | 127 |
| | Charleston | Charleston, Berkeley, Dorchester | All year | 132 | 56 | 188 |
| | Columbia | Richland, Lexington | All year | 85 | 51 | 136 |
| | Greenville | Greenville | All year | 82 | 56 | 138 |

Table 3. (Effective October 1, 2010 – September 30, 2011) (Continued)

| Per Diem Locality | | | | Computing Maximum Rate | | |
|--------------------|----------------------------------|--|------------------|------------------------|-----------|-----------------------|
| State | Key City ² | County and/or Other Defined Location ^{3,4} | Effective Dates | Maximum Lodging Rate | M&IE Rate | Maximum Per Diem Rate |
| SC | Hilton Head | Beaufort | 1/1 - 3/31 | \$ 87 | \$61 | \$148 |
| | | | 4/1 - 8/31 | 127 | 61 | 188 |
| | | | 9/1 - 10/31 | 104 | 61 | 165 |
| | | | 11/1 - 12/31 | 87 | 61 | 148 |
| | Myrtle Beach | Horry | 1/1 - 3/31 | 77 | 51 | 128 |
| | | | 4/1 - 5/31 | 89 | 51 | 140 |
| | | | 6/1 - 8/31 | 116 | 51 | 167 |
| | | | 9/1 - 10/31 | 80 | 51 | 131 |
| 11/1 - 12/31 | | | 77 | 51 | 128 | |
| SD | Hot Springs | Fall River, Custer | 1/1 - 5/31 | 77 | 46 | 123 |
| | | | 6/1 - 8/31 | 101 | 46 | 147 |
| | | | 9/1 - 12/31 | 77 | 46 | 123 |
| | Rapid City | Pennington | 1/1 - 5/31 | 77 | 51 | 128 |
| | | | 6/1 - 8/31 | 121 | 51 | 172 |
| | | | 9/1 - 12/31 | 77 | 51 | 128 |
| | Sturgis, Spearfish | Meade, Butte, Lawrence | 1/1 - 5/31 | 77 | 51 | 128 |
| | | | 6/1 - 8/31 | 108 | 51 | 159 |
| | | | 9/1 - 12/31 | 77 | 51 | 128 |
| TN | Brentwood, Franklin | Williamson | All year | 94 | 56 | 150 |
| | Chattanooga | Hamilton | All year | 88 | 56 | 144 |
| | Knoxville | Knox | All year | 84 | 56 | 140 |
| | Memphis | Shelby | All year | 96 | 61 | 157 |
| | Nashville | Davidson | All year | 110 | 66 | 176 |
| | Oak Ridge | Anderson | All year | 90 | 46 | 136 |
| TX | Arlington, Fort Worth, Grapevine | Tarrant; City limits of Grapevine | All year | 138 | 56 | 194 |
| | Austin | Travis | All year | 104 | 71 | 175 |
| | Beaumont | Jefferson | All year | 86 | 51 | 137 |
| | College Station | Brazos | All year | 93 | 56 | 149 |
| | Corpus Christi | Nueces | All year | 87 | 51 | 138 |
| | Dallas | Dallas; City of Dallas | All year | 107 | 71 | 178 |
| | El Paso | El Paso | All year | 88 | 51 | 139 |
| | Galveston | Galveston | 1/1 - 2/28 | 84 | 56 | 140 |
| | | | 3/1 - 8/31 | 101 | 56 | 157 |
| | | | 9/1 - 12/31 | 84 | 56 | 140 |
| | Greenville | Hunt | Before 4/01/2011 | 78 | 51 | 129 |
| | | | After 3/31/2011 | 86 | 51 | 137 |
| | Houston | Montgomery, Fort Bend, Harris; L.B. Johnson Space Center | All year | 109 | 71 | 180 |
| | Laredo | Webb | All year | 78 | 56 | 134 |
| | McAllen | Hidalgo | All year | 85 | 56 | 141 |
| | Midland | Midland | All year | 92 | 51 | 143 |
| | Plano | Collin | All year | 100 | 61 | 161 |
| | Round Rock | Williamson | All year | 90 | 51 | 141 |
| | San Antonio | Bexar | All year | 106 | 66 | 172 |
| South Padre Island | Cameron | 1/1 - 5/31 | 85 | 56 | 141 | |
| | | 6/1 - 7/31 | 107 | 56 | 163 | |
| | | 8/1 - 12/31 | 85 | 56 | 141 | |
| Waco | McLennan | All year | 85 | 51 | 136 | |

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 |
| UT | Moab | Grand | 1/1 - 2/28 | \$77 | \$56 | \$133 |
| | | | 3/1 - 10/31 | 97 | 56 | 153 |
| | | | 11/1 - 12/31 | 77 | 56 | 133 |
| | Park City | Summit | 1/1 - 3/31 | 153 | 71 | 224 |
| | | | 4/1 - 12/31 | 89 | 71 | 160 |
| | Provo | Utah | All year | 80 | 51 | 131 |
| | Salt Lake City | Salt Lake, Tooele | All year | 95 | 61 | 156 |
| VA | Cities of Alexandria, Fairfax, and Falls Church; Counties of Arlington and Fairfax | | 1/1 - 2/28 | 181 | 71 | 252 |
| | | | 3/1 - 6/30 | 211 | 71 | 282 |
| | | | 7/1 - 8/31 | 157 | 71 | 228 |
| | | | 9/1 - 10/31 | 211 | 71 | 282 |
| | | | 11/1 - 12/31 | 181 | 71 | 252 |
| | Abingdon | Washington | All year | 86 | 46 | 132 |
| | Blacksburg | Montgomery | All year | 95 | 46 | 141 |
| | Bowling Green | Caroline County | Before 4/01/2011 | 77 | 46 | 123 |
| | | | After 3/31/2011 | 89 | 56 | 145 |
| | Charlottesville | Albemarle, Greene; City of Charlottesville | All year | 113 | 56 | 169 |
| | Chesapeake, Suffolk | City of Chesapeake, City of Suffolk | 1/1 - 5/31 | 78 | 56 | 134 |
| | | | 6/1 - 8/31 | 88 | 56 | 144 |
| | | | 9/1 - 12/31 | 78 | 56 | 134 |
| | Chesterfield, Henrico Counties | Chesterfield, Henrico | All year | 87 | 51 | 138 |
| | Fredericksburg | Stafford, Spotsylvania; City of Fredericksburg | All year | 89 | 56 | 145 |
| | James City, York, Williamsburg | James City and York Counties; City of Williamsburg | 1/1 - 3/31 | 77 | 51 | 128 |
| | | | 4/1 - 8/31 | 91 | 51 | 142 |
| | | | 9/1 - 12/31 | 77 | 51 | 128 |
| | Loudoun County | Loudoun | All year | 111 | 61 | 172 |
| | Lynchburg | Campbell; City of Lynchburg | All year | 79 | 51 | 130 |
| Manassas | City of Manassas | All year | 82 | 46 | 128 | |
| Norfolk, Portsmouth | City of Norfolk, City of Portsmouth | All year | 92 | 61 | 153 | |
| Prince William County | Prince William | All year | 89 | 56 | 145 | |
| Richmond City | City of Richmond | All year | 114 | 66 | 180 | |
| Roanoke | City limits of Roanoke | All year | 99 | 51 | 150 | |
| Virginia Beach | City of Virginia Beach | 1/1 - 5/31 | 89 | 56 | 145 | |
| | | 6/1 - 8/31 | 144 | 56 | 200 | |
| | | 9/1 - 12/31 | 89 | 56 | 145 | |
| Wallops Island | Accomack | 1/1 - 6/30 | 84 | 56 | 140 | |
| | | 7/1 - 8/31 | 125 | 56 | 181 | |
| | | 9/1 - 12/31 | 84 | 56 | 140 | |
| Warrenton | Fauquier | All year | 93 | 46 | 139 | |
| VT | Burlington, St. Albans | Chittenden, Franklin | 1/1 - 5/31 | 92 | 66 | 158 |
| | | | 6/1 - 10/31 | 111 | 66 | 177 |
| | | | 11/1 - 12/31 | 92 | 66 | 158 |
| | Manchester | Bennington | All year | 87 | 71 | 158 |
| | Middlebury | Addison | All year | 115 | 61 | 176 |
| Montpelier | Washington | All year | 100 | 61 | 161 | |
| Stowe | Lamoille | 1/1 - 3/31 | 133 | 71 | 204 | |
| | | 4/1 - 5/31 | 101 | 71 | 172 | |
| | | 6/1 - 12/31 | 133 | 71 | 204 | |

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 |
| VT | White River Junction | Windsor | 1/1 - 2/28 | \$ 101 | \$56 | \$157 |
| | | | 3/1 - 5/31 | 89 | 56 | 145 |
| | | | 6/1 - 12/31 | 101 | 56 | 157 |
| WA | Anacortes, Coupeville, Oak Harbor | San Juan, Skagit, Island | All year | 90 | 61 | 151 |
| | Bremerton | Kitsap | All year | 78 | 66 | 144 |
| | Everett, Lynnwood | Snohomish | All year | 94 | 61 | 155 |
| | Ocean Shores | Grays Harbor | 1/1 - 6/30 | 88 | 51 | 139 |
| | | | 7/1 - 8/31 | 107 | 51 | 158 |
| | | | 9/1 - 12/31 | 88 | 51 | 139 |
| | Olympia, Tumwater | Thurston | All year | 86 | 61 | 147 |
| | Port Angeles, Port Townsend | Clallam, Jefferson | 1/1 - 6/30 | 94 | 61 | 155 |
| | | | 7/1 - 8/31 | 123 | 61 | 184 |
| | | | 9/1 - 12/31 | 94 | 61 | 155 |
| | Richland | Benton | All year | 88 | 46 | 134 |
| Seattle | King | All year | 139 | 71 | 210 | |
| Spokane | Spokane | All year | 86 | 61 | 147 | |
| Tacoma | Pierce | All year | 109 | 61 | 170 | |
| Vancouver | Clark, Cowlitz, Skamania | All year | 113 | 56 | 169 | |
| WI | Appleton | Outagamie | All year | 81 | 46 | 127 |
| | Brookfield, Racine | Waukesha, Racine | All year | 87 | 56 | 143 |
| | Lake Geneva | Walworth | 1/1 - 5/31 | 90 | 51 | 141 |
| | | | 6/1 - 9/30 | 122 | 51 | 173 |
| | | | 10/1 - 12/31 | 90 | 51 | 141 |
| | Madison | Dane | All year | 88 | 56 | 144 |
| | Milwaukee | Milwaukee | All year | 95 | 61 | 156 |
| Sturgeon Bay | Door | 1/1 - 6/30 | 77 | 56 | 133 | |
| | | 7/1 - 9/30 | 86 | 56 | 142 | |
| | | 10/1 - 12/31 | 77 | 56 | 133 | |
| Wisconsin Dells | Columbia | 1/1 - 6/30 | 77 | 61 | 138 | |
| | | 7/1 - 8/31 | 85 | 61 | 146 | |
| | | 9/1 - 12/31 | 77 | 61 | 138 | |
| WV | Charleston | Kanawha | All year | 95 | 51 | 146 |
| | Morgantown | Monongalia | All year | 83 | 46 | 129 |
| | Shepherdstown | Jefferson, Berkeley | All year | 82 | 51 | 133 |
| | Wheeling | Ohio | All year | 94 | 46 | 140 |
| WY | Cody | Park | 1/1 - 5/31 | 84 | 51 | 135 |
| | | | 6/1 - 9/30 | 117 | 51 | 168 |
| 10/1 - 12/31 | | | 84 | 51 | 135 | |
| Evanston, Rock Springs | Uinta, Sweetwater | All year | 80 | 51 | 131 | |

Table 3. (Effective October 1, 2010 – September 30, 2011) (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 |
| WY | Gillette | Campbell | 1/1 - 5/31 | \$ 91 | \$51 | \$142 |
| | | | 6/1 - 8/31 | 109 | 51 | 160 |
| | | | 9/1 - 12/31 | 91 | 51 | 142 |
| | Jackson, Pinedale | Teton, Sublette | 1/1 - 6/30 | 109 | 56 | 165 |
| | | | 7/1 - 8/31 | 158 | 56 | 214 |
| | | | 9/1 - 12/31 | 109 | 56 | 165 |
| | Sheridan | Sheridan | 1/1 - 5/31 | 77 | 56 | 133 |
| | | | 6/1 - 8/31 | 89 | 56 | 145 |
| | | | 9/1 - 12/31 | 77 | 56 | 133 |

¹**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2011, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2011 (Table 3) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2011. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2011, through December 31, 2011. See [Transition Rules](#) under *How To Use Per Diem Rate Tables* for an example.

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, 2011 – September 30, 2012)¹**

Note: The standard rate of \$123 (\$77 for lodging and \$46 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation allowances. (See parts 302-2, 302-4, and 302-5 of 41 CFR.)

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

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

| 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 |
| AL | Birmingham | Jefferson, Shelby | All year | \$ 86 | \$56 | \$142 |
| | Gulf Shores | Baldwin | 1/1 - 5/31 | 100 | 51 | 151 |
| | | | 6/1 - 7/31 | 117 | 51 | 168 |
| | | | 8/1 - 12/31 | 100 | 51 | 151 |
| | Huntsville | Madison, Limestone | All year | 87 | 51 | 138 |
| Mobile | Mobile | All year | 94 | 51 | 145 | |
| Montgomery/Prattville | Montgomery/Autauga | All year | 80 | 51 | 131 | |
| AR | Hot Springs | Garland | All year | 101 | 46 | 147 |
| | Little Rock | Pulaski | All year | 86 | 61 | 147 |
| AZ | Grand Canyon, Flagstaff | Coconino (except city limits of Sedona), Yavapai | 1/1 - 2/29 | 77 | 66 | 143 |
| | | | 3/1 - 10/31 | 97 | 66 | 163 |
| | | | 11/1 - 12/31 | 77 | 66 | 143 |
| | Kayenta | Navajo | 1/1 - 4/30 | 79 | 46 | 125 |
| | | | 5/1 - 9/30 | 90 | 46 | 136 |
| | | | 10/1 - 12/31 | 79 | 46 | 125 |
| | Phoenix, Scottsdale | Maricopa | 1/1 - 5/31 | 128 | 71 | 199 |
| | | | 6/1 - 8/31 | 80 | 71 | 151 |
| | | | 9/1 - 12/31 | 105 | 71 | 176 |
| | Sedona | City limits of Sedona | 1/1 - 2/29 | 127 | 66 | 193 |
| 3/1 - 4/30 | | | 145 | 66 | 211 | |
| 5/1 - 12/31 | | | 127 | 66 | 193 | |
| Sierra Vista | Cochise | All year | 83 | 46 | 129 | |
| Tucson | Pima | 1/1 - 1/31 | 90 | 56 | 146 | |
| | | 2/1 - 5/31 | 103 | 56 | 159 | |
| | | 6/1 - 8/31 | 77 | 56 | 133 | |
| | | 9/1 - 12/31 | 90 | 56 | 146 | |
| Yuma | Yuma | All year | 78 | 46 | 124 | |
| CA | Antioch, Brentwood, Concord | Contra Costa | All year | 101 | 66 | 167 |
| | Barstow, Ontario, Victorville | San Bernardino | All year | 96 | 56 | 152 |
| | Benicia, Dixon, Fairfield | Solano | All year | 80 | 56 | 136 |
| | Death Valley | Inyo | All year | 91 | 46 | 137 |
| | Eureka, Arcata, McKinleyville | Humboldt | 1/1 - 5/31 | 83 | 61 | 144 |
| | | | 6/1 - 8/31 | 96 | 61 | 157 |
| | | | 9/1 - 12/31 | 83 | 61 | 144 |
| | Fresno | Fresno | All year | 86 | 61 | 147 |
| Los Angeles | Los Angeles (except the city of Santa Monica), Orange, Ventura; Edwards AFB | All year | 125 | 71 | 196 | |
| Mammoth Lakes | Mono | All year | 114 | 61 | 175 | |

Table 4. (Effective October 1, 2011 – September 30, 2012 (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 | Mill Valley, San Rafael, Novato | Marin | All year | \$113 | \$56 | \$169 |
| | Modesto | Stanislaus | All year | 81 | 51 | 132 |
| | Monterey | Monterey | 1/1 - 6/30 | 134 | 71 | 205 |
| | | | 7/1 - 8/31 | 149 | 71 | 220 |
| | | | 9/1 - 12/31 | 134 | 71 | 205 |
| | Napa | Napa | 1/1 - 3/31 | 117 | 66 | 183 |
| | | | 4/1 - 11/30 | 147 | 66 | 213 |
| | | | 12/1 - 12/31 | 117 | 66 | 183 |
| | Oakhurst | Madera | 1/1 - 4/30 | 79 | 56 | 135 |
| | | | 5/1 - 8/31 | 90 | 56 | 146 |
| | | | 9/1 - 12/31 | 79 | 56 | 135 |
| | Oakland | Alameda | All year | 99 | 61 | 160 |
| | Palm Springs | Riverside | 1/1 - 5/31 | 115 | 71 | 186 |
| | | | 6/1 - 8/31 | 82 | 71 | 153 |
| | | | 9/1 - 12/31 | 99 | 71 | 170 |
| | Point Arena, Gualala | Mendocino | All year | 90 | 66 | 156 |
| | Redding | Shasta | All year | 87 | 61 | 148 |
| | Sacramento | Sacramento | All year | 99 | 61 | 160 |
| | San Diego | San Diego | All year | 133 | 71 | 204 |
| | San Francisco | San Francisco | 1/1 - 8/31 | 155 | 71 | 226 |
| | | | 9/1 - 10/31 | 184 | 71 | 255 |
| | | | 11/1 - 12/31 | 155 | 71 | 226 |
| | San Luis Obispo | San Luis Obispo | 1/1 - 6/30 | 103 | 66 | 169 |
| | | | 7/1 - 8/31 | 121 | 66 | 187 |
| | | | 9/1 - 12/31 | 103 | 66 | 169 |
| | San Mateo, Foster City, Belmont | San Mateo | All year | 111 | 61 | 172 |
| | Santa Barbara | Santa Barbara | 1/1 - 6/30 | 139 | 66 | 205 |
| 7/1 - 8/31 | | | 180 | 66 | 246 | |
| 9/1 - 12/31 | | | 139 | 66 | 205 | |
| Santa Cruz | Santa Cruz | 1/1 - 5/31 | 97 | 66 | 163 | |
| | | 6/1 - 8/31 | 131 | 66 | 197 | |
| | | 9/1 - 12/31 | 97 | 66 | 163 | |
| Santa Monica | City limits of Santa Monica | All year | 169 | 71 | 240 | |
| Santa Rosa | Sonoma | All year | 110 | 61 | 171 | |
| South Lake Tahoe | El Dorado | All year | 118 | 71 | 189 | |
| Sunnyvale, Palo Alto, San Jose | Santa Clara | All year | 121 | 56 | 177 | |
| Tahoe City | Placer | All year | 82 | 61 | 143 | |
| Truckee | Nevada | 1/1 - 2/29 | 120 | 71 | 191 | |
| | | 3/1 - 11/30 | 96 | 71 | 167 | |
| | | 12/1 - 12/31 | 120 | 71 | 191 | |
| Visalia, Lemoore | Tulare, Kings | All year | 81 | 61 | 142 | |
| West Sacramento | Yolo | All year | 100 | 51 | 151 | |
| Yosemite National Park | Mariposa | 1/1 - 5/31 | 127 | 71 | 198 | |
| | | 6/1 - 8/31 | 166 | 71 | 237 | |
| | | 9/1 - 12/31 | 127 | 71 | 198 | |

Table 4. (Effective October 1, 2011 – September 30, 2012) (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 | \$207 | \$71 | \$278 |
| | | | 4/1 - 5/31 | 111 | 71 | 182 |
| | | | 6/1 - 8/31 | 150 | 71 | 221 |
| | | | 9/1 - 11/30 | 104 | 71 | 175 |
| | | | 12/1 - 12/31 | 207 | 71 | 278 |
| | Boulder, Broomfield | Boulder, Broomfield | All year | 109 | 61 | 170 |
| | Colorado Springs | El Paso | All year | 83 | 66 | 149 |
| | Cortez | Montezuma | 1/1 - 5/31 | 90 | 51 | 141 |
| | | | 6/1 - 8/31 | 112 | 51 | 163 |
| | | | 9/1 - 12/31 | 90 | 51 | 141 |
| | Crested Butte, Gunnison | Gunnison | 1/1 - 5/31 | 78 | 51 | 129 |
| | | | 6/1 - 8/31 | 96 | 51 | 147 |
| | | | 9/1 - 12/31 | 78 | 51 | 129 |
| | Denver, Aurora | Denver, Adams, Arapahoe, and Jefferson | All year | 149 | 66 | 215 |
| | Douglas County | Douglas | All year | 99 | 61 | 160 |
| | Durango | La Plata | 1/1 - 5/31 | 95 | 61 | 156 |
| | | | 6/1 - 9/30 | 133 | 61 | 194 |
| 10/1 - 12/31 | | | 95 | 61 | 156 | |
| Fort Collins, Loveland | Larimer | All year | 84 | 56 | 140 | |
| Glenwood Springs, Grand Junction | Garfield, Mesa | All year | 84 | 51 | 135 | |
| Montrose | Montrose | 1/1 - 5/31 | 80 | 56 | 136 | |
| | | 6/1 - 9/30 | 95 | 56 | 151 | |
| | | 10/1 - 12/31 | 80 | 56 | 136 | |
| Silverthorne, Breckenridge | Summit | 1/1 - 3/31 | 144 | 56 | 200 | |
| | | 4/1 - 11/30 | 92 | 56 | 148 | |
| | | 12/1 - 12/31 | 144 | 56 | 200 | |
| Steamboat Springs | Routt | 1/1 - 3/31 | 181 | 56 | 237 | |
| | | 4/1 - 11/30 | 99 | 56 | 155 | |
| | | 12/1 - 12/31 | 181 | 56 | 237 | |
| Telluride | San Miguel | 1/1 - 3/31 | 160 | 71 | 231 | |
| | | 4/1 - 5/31 | 90 | 71 | 161 | |
| | | 6/1 - 9/30 | 126 | 71 | 197 | |
| | | 10/1 - 11/30 | 92 | 71 | 163 | |
| | | 12/1 - 12/31 | 160 | 71 | 231 | |
| Vail | Eagle | 1/1 - 3/31 | 296 | 71 | 367 | |
| | | 4/1 - 8/31 | 148 | 71 | 219 | |
| | | 9/1 - 11/30 | 116 | 71 | 187 | |
| | | 12/1 - 12/31 | 296 | 71 | 367 | |
| CT | Bridgeport, Danbury | Fairfield | All year | 113 | 71 | 184 |
| | Cromwell, Old Saybrook | Middlesex | All year | 81 | 61 | 142 |
| | Hartford | Hartford | All year | 104 | 56 | 160 |
| | Lakeville, Salisbury | Litchfield | All year | 95 | 66 | 161 |
| | New Haven | New Haven | All year | 87 | 61 | 148 |
| | New London, Groton | New London | All year | 97 | 61 | 158 |

Table 4. (Effective October 1, 2011 – September 30, 2012) (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 | District of Columbia | Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia) | 1/1 - 2/29 | \$183 | \$71 | \$254 |
| | | | 3/1 - 6/30 | 224 | 71 | 295 |
| | | | 7/1 - 8/31 | 169 | 71 | 240 |
| | | | 9/1 - 10/31 | 226 | 71 | 297 |
| | | | 11/1 - 12/31 | 183 | 71 | 254 |
| DE | Dover | Kent | 1/1 - 4/30 | 77 | 46 | 123 |
| | | | 5/1 - 9/30 | 90 | 46 | 136 |
| | | | 10/1 - 12/31 | 77 | 46 | 123 |
| | Lewes | Sussex | 1/1 - 6/30 | 83 | 46 | 129 |
| | | | 7/1 - 8/31 | 122 | 46 | 168 |
| | | | 9/1 - 12/31 | 83 | 46 | 129 |
| | Wilmington | New Castle | All year | 114 | 56 | 170 |
| FL | Altamonte Springs | Seminole | 1/1 - 3/31 | 82 | 61 | 143 |
| | | | 4/1 - 12/31 | 77 | 61 | 138 |
| | Boca Raton, Delray Beach, Jupiter | Palm Beach | 1/1 - 4/30 | 118 | 71 | 189 |
| | | | 5/1 - 12/31 | 84 | 71 | 155 |
| | Bradenton | Manatee | 1/1 - 4/30 | 97 | 56 | 153 |
| | | | 5/1 - 12/31 | 80 | 56 | 136 |
| | Cocoa Beach | Brevard | All year | 99 | 51 | 150 |
| | Daytona Beach | Volusia | 1/1 - 1/31 | 82 | 51 | 133 |
| | | | 2/1 - 7/31 | 101 | 51 | 152 |
| | | | 8/1 - 12/31 | 82 | 51 | 133 |
| | Fort Lauderdale | Broward | 1/1 - 3/31 | 164 | 71 | 235 |
| | | | 4/1 - 5/31 | 137 | 71 | 208 |
| | | | 6/1 - 9/30 | 101 | 71 | 172 |
| | | | 10/1 - 12/31 | 124 | 71 | 195 |
| | Fort Myers | Lee | 1/1 - 4/30 | 115 | 56 | 171 |
| | | | 5/1 - 12/31 | 85 | 56 | 141 |
| | Fort Walton Beach, DeFuniak Springs | Okaloosa, Walton | 1/1 - 2/29 | 77 | 51 | 128 |
| | | | 3/1 - 5/31 | 121 | 51 | 172 |
| | | | 6/1 - 7/31 | 154 | 51 | 205 |
| | | | 8/1 - 10/31 | 109 | 51 | 160 |
| 11/1 - 12/31 | | | 77 | 51 | 128 | |
| Gainesville | Alachua | All year | 90 | 51 | 141 | |
| Gulf Breeze | Santa Rosa | 1/1 - 2/29 | 97 | 51 | 148 | |
| | | 3/1 - 5/31 | 117 | 51 | 168 | |
| | | 6/1 - 8/31 | 128 | 51 | 179 | |
| | | 9/1 - 12/31 | 97 | 51 | 148 | |
| Jacksonville, Jacksonville Beach, Mayport Naval Station | Duval, Nassau | All year | 80 | 51 | 131 | |
| Key West | Monroe | 1/1 - 1/31 | 190 | 71 | 261 | |
| | | 2/1 - 4/30 | 221 | 71 | 292 | |
| | | 5/1 - 11/30 | 150 | 71 | 221 | |
| | | 12/1 - 12/31 | 190 | 71 | 261 | |
| Kissimmee | Osceola | 1/1 - 5/31 | 79 | 46 | 125 | |
| | | 6/1 - 12/31 | 77 | 46 | 123 | |
| Lakeland | Polk | All year | 82 | 46 | 128 | |

Table 4. (Effective October 1, 2011 – September 30, 2012) (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 | Miami | Miami-Dade | 1/1 - 3/31 | \$152 | \$66 | \$218 |
| | | | 4/1 - 5/31 | 125 | 66 | 191 |
| | | | 6/1 - 11/30 | 105 | 66 | 171 |
| | | | 12/1 - 12/31 | 152 | 66 | 218 |
| | Naples | Collier | 1/1 - 4/30 | 156 | 61 | 217 |
| | | | 5/1 - 9/30 | 96 | 61 | 157 |
| | | | 10/1 - 12/31 | 109 | 61 | 170 |
| | Ocala | Marion | All year | 79 | 46 | 125 |
| | Orlando | Orange | 1/1 - 5/31 | 111 | 56 | 167 |
| | | | 6/1 - 12/31 | 97 | 56 | 153 |
| | Panama City | Bay | 1/1 - 2/29 | 79 | 51 | 130 |
| | | | 3/1 - 7/31 | 103 | 51 | 154 |
| | | | 8/1 - 12/31 | 79 | 51 | 130 |
| | Pensacola, Pensacola Beach | Escambia | All year | 102 | 46 | 148 |
| | Punta Gorda | Charlotte | 1/1 - 1/31 | 77 | 51 | 128 |
| 2/1 - 4/30 | | | 85 | 51 | 136 | |
| 5/1 - 12/31 | | | 77 | 51 | 128 | |
| Sarasota | Sarasota | 1/1 - 4/30 | 112 | 56 | 168 | |
| | | 5/1 - 12/31 | 87 | 56 | 143 | |
| Sebring | Highlands | 1/1 - 3/31 | 120 | 46 | 166 | |
| | | 4/1 - 12/31 | 80 | 46 | 126 | |
| St. Augustine | St. Johns | All year | 95 | 56 | 151 | |
| Stuart | Martin | 1/1 - 4/30 | 100 | 51 | 151 | |
| | | 5/1 - 12/31 | 81 | 51 | 132 | |
| Tallahassee | Leon | All year | 85 | 46 | 131 | |
| Tampa, St. Petersburg | Pinellas, Hillsborough | 1/1 - 4/30 | 112 | 51 | 163 | |
| | | 5/1 - 12/31 | 93 | 51 | 144 | |
| Vero Beach | Indian River | 1/1 - 1/31 | 99 | 51 | 150 | |
| | | 2/1 - 4/30 | 132 | 51 | 183 | |
| | | 5/1 - 12/31 | 99 | 51 | 150 | |
| GA | Athens | Clarke | All year | 91 | 46 | 137 |
| | Atlanta | Fulton, DeKalb, Cobb | All year | 133 | 56 | 189 |
| | Augusta | Richmond | All year | 83 | 51 | 134 |
| | Columbus | Muscogee | All year | 82 | 46 | 128 |
| | Jekyll Island, Brunswick | Glynn | 1/1 - 3/31 | 91 | 56 | 147 |
| | | | 4/1 - 11/30 | 112 | 56 | 168 |
| 12/1 - 12/31 | | | 91 | 56 | 147 | |
| Savannah | Chatham | All year | 95 | 56 | 151 | |
| IA | Cedar Rapids | Linn | All year | 80 | 51 | 131 |
| | Des Moines | Polk | All year | 84 | 51 | 135 |
| | Dallas County | Dallas | All year | 98 | 51 | 149 |
| ID | Bonner's Ferry, Sandpoint | Boundary, Bonner, Shoshone | 1/1 - 6/30 | 78 | 61 | 139 |
| | | | 7/1 - 8/31 | 100 | 61 | 161 |
| | | | 9/1 - 12/31 | 78 | 61 | 139 |
| | Coeur d'Alene | Kootenai | 1/1 - 5/31 | 81 | 61 | 142 |
| | | | 6/1 - 8/31 | 114 | 61 | 175 |
| | | | 9/1 - 12/31 | 81 | 61 | 142 |
| Driggs, Idaho Falls | Teton, Bonneville, Fremont | All year | 81 | 46 | 127 | |

Table 4. (Effective October 1, 2011 – September 30, 2012) (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 |
| ID | Sun Valley, Ketchum | Blaine | 1/1 - 5/31 | \$ 84 | \$71 | \$155 |
| | | | 6/1 - 8/31 | 102 | 71 | 173 |
| | | | 9/1 - 12/31 | 84 | 71 | 155 |
| IL | Bolingbrook, Romeoville, Lemont | Will | All year | 85 | 51 | 136 |
| | Chicago | Cook, Lake | 1/1 - 3/31 | 130 | 71 | 201 |
| | | | 4/1 - 6/30 | 171 | 71 | 242 |
| | | | 7/1 - 8/31 | 155 | 71 | 226 |
| | | | 9/1 - 11/30 | 190 | 71 | 261 |
| | | | 12/1 - 12/31 | 130 | 71 | 201 |
| Oakbrook Terrace | DuPage | All year | 92 | 61 | 153 | |
| O'Fallon, Fairview Heights, Collinsville | Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair | All year | 104 | 56 | 160 | |
| Springfield | Sangamon | All year | 81 | 56 | 137 | |
| IN | Bloomington | Monroe | All year | 97 | 56 | 153 |
| | Fort Wayne | Allen | All year | 84 | 56 | 140 |
| | Hammond, Munster, Merrillville | Lake | All year | 84 | 46 | 130 |
| | Indianapolis, Carmel | Marion, Hamilton | All year | 91 | 61 | 152 |
| | Lafayette, West Lafayette | Tippecanoe | All year | 82 | 51 | 133 |
| | Michigan City | LaPorte | All year | 78 | 56 | 134 |
| | South Bend | St. Joseph | All year | 86 | 56 | 142 |
| | Valparaiso, Burlington Beach | Porter | All year | 78 | 51 | 129 |
| KS | Kansas City, Overland Park | Wyandotte, Johnson, Leavenworth | All year | 99 | 61 | 160 |
| | Wichita | Sedgwick | All year | 86 | 56 | 142 |
| KY | Boone County | Boone | All year | 87 | 51 | 138 |
| | Kenton County | Kenton | All year | 118 | 56 | 174 |
| | Lexington | Fayette | All year | 100 | 61 | 161 |
| | Louisville | Jefferson | 1/1 - 1/31 | 97 | 61 | 158 |
| 2/1 - 5/31 | | | 109 | 61 | 170 | |
| 6/1 - 12/31 | | | 97 | 61 | 158 | |
| LA | Alexandria, Leesville, Natchitoches | Allen, Jefferson Davis, Natchitoches, Rapides, Vernon Parishes | All year | 80 | 61 | 141 |
| | Baton Rouge | East Baton Rouge Parish | All year | 93 | 56 | 149 |
| | Covington, Slidell | St. Tammany Parish | All year | 89 | 56 | 145 |
| | Lafayette | Lafayette Consolidated Government | All year | 85 | 56 | 141 |
| | New Orleans | Orleans, Jefferson, Plaquemines, and St. Bernard Parishes | 1/1 - 6/30 | 135 | 71 | 206 |
| 7/1 - 9/30 | | | 101 | 71 | 172 | |
| 10/1 - 12/31 | | | 135 | 71 | 206 | |
| MA | Andover | Essex | All year | 87 | 56 | 143 |
| | Boston, Cambridge | Suffolk; City of Cambridge | 1/1 - 3/31 | 158 | 71 | 229 |
| | | | 4/1 - 6/30 | 201 | 71 | 272 |
| | | | 7/1 - 8/31 | 183 | 71 | 254 |
| 9/1 - 10/31 | | | 221 | 71 | 292 | |
| 11/1 - 12/31 | 158 | 71 | 229 | | | |
| Burlington, Woburn | Middlesex less the city of Cambridge | All year | 111 | 71 | 182 | |

Table 4. (Effective October 1, 2011 – September 30, 2012) (Continued)

| State | Per Diem Locality | | | Computing Maximum Rate | | |
|------------------------------------|--|---|-----------------|------------------------|-----------|-----------------------|
| | Key City ² | County and/or Other Defined Location ^{3,4} | Effective Dates | Maximum Lodging Rate | M&IE Rate | Maximum Per Diem Rate |
| MA | Falmouth | City limits of Falmouth | 1/1 - 4/30 | \$ 98 | \$51 | \$149 |
| | | | 5/1 - 6/30 | 115 | 51 | 166 |
| | | | 7/1 - 8/31 | 167 | 51 | 218 |
| | | | 9/1 - 12/31 | 98 | 51 | 149 |
| | Hyannis | Barnstable less the city of Falmouth | 1/1 - 6/30 | 87 | 56 | 143 |
| | | | 7/1 - 8/31 | 128 | 56 | 184 |
| | | | 9/1 - 12/31 | 87 | 56 | 143 |
| | Martha's Vineyard | Dukes | 1/1 - 6/30 | 111 | 71 | 182 |
| | | | 7/1 - 8/31 | 207 | 71 | 278 |
| | | | 9/1 - 12/31 | 111 | 71 | 182 |
| Nantucket | Nantucket | 1/1 - 5/31 | 133 | 61 | 194 | |
| | | 6/1 - 9/30 | 249 | 61 | 310 | |
| | | 10/1 - 12/31 | 133 | 61 | 194 | |
| Northampton | Hampshire | All year | 94 | 56 | 150 | |
| Pittsfield | Berkshire | 1/1 - 6/30 | 111 | 61 | 172 | |
| | | 7/1 - 8/31 | 135 | 61 | 196 | |
| | | 9/1 - 12/31 | 111 | 61 | 172 | |
| Plymouth, Taunton, New Bedford | Plymouth, Bristol | All year | 90 | 56 | 146 | |
| Quincy | Norfolk | All year | 115 | 51 | 166 | |
| Springfield | Hampden | All year | 94 | 51 | 145 | |
| Worcester | Worcester | All year | 93 | 61 | 154 | |
| MD | Counties of Montgomery and Prince George's | | 1/1 - 2/29 | 183 | 71 | 254 |
| | | | 3/1 - 6/30 | 224 | 71 | 295 |
| | | | 7/1 - 8/31 | 169 | 71 | 240 |
| | | | 9/1 - 10/31 | 226 | 71 | 297 |
| | | | 11/1 - 12/31 | 183 | 71 | 254 |
| | Aberdeen, Bel Air, Belcamp | Harford | All year | 83 | 56 | 139 |
| | Annapolis | Anne Arundel | 1/1 - 4/30 | 101 | 61 | 162 |
| | | | 5/1 - 10/31 | 116 | 61 | 177 |
| | | | 11/1 - 12/31 | 101 | 61 | 162 |
| | Baltimore City | Baltimore City | 1/1 - 2/29 | 121 | 71 | 192 |
| | | | 3/1 - 11/30 | 145 | 71 | 216 |
| | | | 12/1 - 12/31 | 121 | 71 | 192 |
| | Baltimore County | Baltimore | All year | 97 | 61 | 158 |
| | Cambridge, St. Michaels | Dorchester, Talbot | 1/1 - 3/31 | 105 | 61 | 166 |
| | | | 4/1 - 5/31 | 120 | 61 | 181 |
| 6/1 - 8/31 | | | 164 | 61 | 225 | |
| 9/1 - 10/31 | | | 133 | 61 | 194 | |
| 11/1 - 12/31 | | | 105 | 61 | 166 | |
| Centreville | Queen Anne | All year | 106 | 51 | 157 | |
| Columbia | Howard | All year | 105 | 61 | 166 | |
| Frederick | Frederick | All year | 95 | 56 | 151 | |
| Hagerstown | Washington | All year | 79 | 56 | 135 | |
| La Plata, Indian Head, Waldorf | Charles | All year | 83 | 51 | 134 | |
| Lexington Park, Leonardtown, Lusby | St. Mary's, Calvert | All year | 102 | 61 | 163 | |
| Ocean City | Worcester | 1/1 - 3/31 | 77 | 71 | 148 | |
| | | 4/1 - 5/31 | 88 | 71 | 159 | |

Table 4. (Effective October 1, 2011 – September 30, 2012) (Continued)

| Per Diem Locality | | | | Computing Maximum Rate | | |
|-----------------------|---|---|-----------------|------------------------|-----------|-----------------------|
| State | Key City ² | County and/or Other Defined Location ^{3,4} | Effective Dates | Maximum Lodging Rate | M&IE Rate | Maximum Per Diem Rate |
| MD | Ocean City | Worcester | 6/1 - 8/31 | \$ 195 | \$71 | \$266 |
| | | | 9/1 - 10/31 | 105 | 71 | 176 |
| | | | 11/1 - 12/31 | 77 | 71 | 148 |
| ME | Bar Harbor | Hancock | 1/1 - 6/30 | 97 | 61 | 158 |
| | | | 7/1 - 8/31 | 154 | 61 | 215 |
| | | | 9/1 - 10/31 | 123 | 61 | 184 |
| | | | 11/1 - 12/31 | 97 | 61 | 158 |
| | Kennebunk, Kittery, Sanford | York | 1/1 - 3/31 | 77 | 56 | 133 |
| | | | 4/1 - 6/30 | 89 | 56 | 145 |
| | | | 7/1 - 8/31 | 124 | 56 | 180 |
| | | | 9/1 - 10/31 | 97 | 56 | 153 |
| | Portland | Cumberland, Sagadahoc | 1/1 - 6/30 | 92 | 56 | 148 |
| | | | 7/1 - 9/30 | 117 | 56 | 173 |
| | | | 10/1 - 12/31 | 92 | 56 | 148 |
| | Rockport | Knox | 1/1 - 6/30 | 81 | 56 | 137 |
| 7/1 - 9/30 | | | 105 | 56 | 161 | |
| 10/1 - 12/31 | | | 81 | 56 | 137 | |
| MI | Ann Arbor | Washtenaw | All year | 90 | 56 | 146 |
| | Benton Harbor, St. Joseph, Stevensville | Berrien | All year | 80 | 51 | 131 |
| | Detroit | Wayne | All year | 91 | 56 | 147 |
| | East Lansing, Lansing | Ingham, Eaton | All year | 81 | 51 | 132 |
| | Grand Rapids | Kent | All year | 82 | 51 | 133 |
| | Holland | Ottawa | All year | 82 | 56 | 138 |
| | Kalamazoo, Battle Creek | Kalamazoo, Calhoun | All year | 88 | 51 | 139 |
| | Mackinac Island | Mackinac | 1/1 - 6/30 | 77 | 66 | 143 |
| | | | 7/1 - 8/31 | 80 | 66 | 146 |
| | | | 9/1 - 12/31 | 77 | 66 | 143 |
| | Midland | Midland | All year | 88 | 46 | 134 |
| | Mount Pleasant | Isabella | All year | 78 | 51 | 129 |
| | Muskegon | Muskegon | 1/1 - 5/31 | 77 | 46 | 123 |
| | | | 6/1 - 8/31 | 93 | 46 | 139 |
| | | | 9/1 - 12/31 | 77 | 46 | 123 |
| Petoskey | Emmet | 1/1 - 6/30 | 79 | 51 | 130 | |
| | | 7/1 - 8/31 | 105 | 51 | 156 | |
| | | 9/1 - 12/31 | 79 | 51 | 130 | |
| Pontiac, Auburn Hills | Oakland | All year | 86 | 56 | 142 | |
| South Haven | Van Buren | 1/1 - 5/31 | 77 | 56 | 133 | |
| | | 6/1 - 8/31 | 92 | 56 | 148 | |
| | | 9/1 - 12/31 | 77 | 56 | 133 | |
| Traverse City, Leland | Grand Traverse, Leelanau | 1/1 - 6/30 | 77 | 51 | 128 | |
| | | 7/1 - 8/31 | 120 | 51 | 171 | |
| | | 9/1 - 12/31 | 77 | 51 | 128 | |
| MN | Duluth | St. Louis | 1/1 - 5/31 | 82 | 56 | 138 |
| | | | 6/1 - 10/31 | 99 | 56 | 155 |
| | | | 11/1 - 12/31 | 82 | 56 | 138 |
| | Eagan, Burnsville, Mendota Heights | Dakota | All year | 83 | 56 | 139 |
| Minneapolis, St. Paul | Hennepin, Ramsey | All year | 121 | 71 | 192 | |
| Rochester | Olmsted | All year | 101 | 51 | 152 | |

Table 4. (Effective October 1, 2011 – September 30, 2012) (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 |
| MO | Columbia | Boone | All year | \$ 80 | \$51 | \$131 |
| | Jefferson City | Cole | All year | 79 | 51 | 130 |
| | Kansas City | Jackson, Clay, Cass, Platte | All year | 99 | 61 | 160 |
| | St. Louis | St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City | All year | 104 | 66 | 170 |
| | St. Robert | Pulaski | All year | 80 | 46 | 126 |
| MS | Gulfport, Biloxi | Harrison | All year | 82 | 56 | 138 |
| | Hattiesburg | Forrest, Lamar | All year | 84 | 51 | 135 |
| | Oxford | Lafayette | All year | 96 | 51 | 147 |
| | Southaven | Desoto | All year | 87 | 46 | 133 |
| | Starkville | Oktibbeha | All year | 95 | 46 | 141 |
| MT | Big Sky, West Yellowstone | Gallatin | 1/1 - 5/31 | 82 | 61 | 143 |
| | | | 6/1 - 8/31 | 110 | 61 | 171 |
| | | | 9/1 - 12/31 | 82 | 61 | 143 |
| | Butte | Silver Bow | All year | 89 | 51 | 140 |
| | Helena | Lewis and Clark | All year | 83 | 56 | 139 |
| NC | Asheville | Buncombe | 1/1 - 6/30 | 86 | 51 | 137 |
| | | | 7/1 - 10/31 | 95 | 51 | 146 |
| | | | 11/1 - 12/31 | 86 | 51 | 137 |
| | Atlantic Beach, Morehead City | Carteret | 1/1 - 5/31 | 85 | 56 | 141 |
| | | | 6/1 - 8/31 | 116 | 56 | 172 |
| | | | 9/1 - 12/31 | 85 | 56 | 141 |
| | Chapel Hill | Orange | All year | 83 | 56 | 139 |
| | Charlotte | Mecklenburg | All year | 97 | 51 | 148 |
| | Durham | Durham | All year | 91 | 51 | 142 |
| | Fayetteville | Cumberland | All year | 94 | 51 | 145 |
| | Greensboro | Guilford | All year | 86 | 56 | 142 |
| | Greenville | Pitt | All year | 79 | 51 | 130 |
| | | | 1/1 - 5/31 | 89 | 61 | 150 |
| 6/1 - 8/31 | | | 144 | 61 | 205 | |
| Kill Devil | Dare | 9/1 - 12/31 | 89 | 61 | 150 | |
| | | All year | 93 | 46 | 139 | |
| | | Raleigh | Wake | All year | 91 | 66 |
| Wilmington | New Hanover | All year | 91 | 56 | 147 | |
| Winston-Salem | Forsyth | All year | 82 | 56 | 138 | |
| ND | The standard CONUS rate of \$123 (\$77 for lodging and \$46 for M&IE) applies to all per diem localities in North Dakota. | | | | | |
| NE | Omaha | Douglas | 1/1 - 3/31 | 91 | 61 | 152 |
| | | | 4/1 - 6/30 | 102 | 61 | 163 |
| | | | 7/1 - 12/31 | 91 | 61 | 152 |
| NH | Concord | Merrimack | 1/1 - 5/31 | 81 | 51 | 132 |
| | | | 6/1 - 9/30 | 89 | 51 | 140 |
| | | | 10/1 - 12/31 | 81 | 51 | 132 |
| | Conway | Carroll | 1/1 - 2/29 | 120 | 61 | 181 |
| | | | 3/1 - 6/30 | 103 | 61 | 164 |
| | | | 7/1 - 8/31 | 145 | 61 | 206 |
| | | | 9/1 - 12/31 | 120 | 61 | 181 |

Table 4. (Effective October 1, 2011 – September 30, 2012) (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 |
| NH | Durham | Strafford | All year | \$ 97 | \$46 | \$143 |
| | Laconia | Belknap | 1/1 - 5/31 | 86 | 51 | 137 |
| | | | 6/1 - 10/31 | 104 | 51 | 155 |
| | | | 11/1 - 12/31 | 86 | 51 | 137 |
| | Lebanon, Lincoln, West Lebanon | Grafton, Sullivan | All year | 103 | 56 | 159 |
| Manchester | Hillsborough | All year | 87 | 56 | 143 | |
| Portsmouth | Rockingham | 1/1 - 6/30 | 100 | 61 | 161 | |
| | | 7/1 - 9/30 | 130 | 61 | 191 | |
| | | 10/1 - 12/31 | 100 | 61 | 161 | |
| NJ | Atlantic City, Cape May, Ocean City | Atlantic, Cape May | All year | 96 | 66 | 162 |
| | Belle Mead | Somerset | All year | 119 | 56 | 175 |
| | Cherry Hill, Moorestown | Camden, Burlington | All year | 90 | 61 | 151 |
| | Eatontown, Freehold | Monmouth | All year | 108 | 56 | 164 |
| | Edison, Piscataway | Middlesex | All year | 108 | 51 | 159 |
| | Flemington | Hunterdon | All year | 107 | 61 | 168 |
| | Newark | Bergen, Essex, Hudson, Passaic | All year | 120 | 61 | 181 |
| | Parsippany | Morris | All year | 121 | 56 | 177 |
| | Princeton, Trenton | Mercer | All year | 119 | 61 | 180 |
| | Springfield, Cranford, New Providence | Union | All year | 95 | 56 | 151 |
| | Toms River | Ocean | 1/1 - 5/31 | 77 | 51 | 128 |
| 6/1 - 8/31 | | | 105 | 51 | 156 | |
| 9/1 - 12/31 | | | 77 | 51 | 128 | |
| NM | Albuquerque | Bernalillo | All year | 81 | 56 | 137 |
| | Las Cruces | Dona Ana | All year | 84 | 56 | 140 |
| | Los Alamos | Los Alamos | All year | 87 | 51 | 138 |
| | Santa Fe | Santa Fe | 1/1 - 5/31 | 83 | 71 | 154 |
| | | | 6/1 - 10/31 | 105 | 71 | 176 |
| 11/1 - 12/31 | | | 83 | 71 | 154 | |
| Taos | Taos | All year | 90 | 66 | 156 | |
| NV | Incline Village, Reno, Sparks | 1/1 - 6/30 | 94 | 51 | 145 | |
| | | 7/1 - 8/31 | 121 | 51 | 172 | |
| | | 9/1 - 12/31 | 94 | 51 | 145 | |
| Las Vegas | Clark | All year | 99 | 71 | 170 | |
| Stateline, Carson City | Douglas, Carson City | All year | 91 | 61 | 152 | |
| NY | Albany | Albany | All year | 104 | 61 | 165 |
| | Binghamton, Owego | Broome, Tioga | All year | 92 | 46 | 138 |
| | Buffalo | Erie | All year | 100 | 56 | 156 |
| | Floral Park, Garden City, Great Neck | Nassau | All year | 142 | 66 | 208 |
| | Glens Falls | Warren | 1/1 - 6/30 | 94 | 66 | 160 |
| | | | 7/1 - 8/31 | 138 | 66 | 204 |
| 9/1 - 12/31 | | | 94 | 66 | 160 | |
| Ithaca, Waterloo, Romulus | Tompkins, Seneca | All year | 118 | 46 | 164 | |

Table 4. (Effective October 1, 2011 – September 30, 2012) (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 | Kingston | Ulster | All year | \$105 | \$66 | \$171 |
| | Lake Placid | Essex | 1/1 - 2/29 | 126 | 61 | 187 |
| | | | 3/1 - 6/30 | 99 | 61 | 160 |
| | | | 7/1 - 8/31 | 151 | 61 | 212 |
| | | | 9/1 - 11/30 | 108 | 61 | 169 |
| | | | 12/1 - 12/31 | 126 | 61 | 187 |
| | Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island) | Bronx, Kings, New York, Queens, Richmond | 1/1 - 3/31 | 204 | 71 | 275 |
| | | | 4/1 - 6/30 | 241 | 71 | 312 |
| | | | 7/1 - 8/31 | 216 | 71 | 287 |
| | | | 9/1 - 12/31 | 295 | 71 | 366 |
| | Niagara Falls | Niagara | 1/1 - 5/31 | 77 | 51 | 128 |
| | | | 6/1 - 8/31 | 103 | 51 | 154 |
| | | | 9/1 - 12/31 | 77 | 51 | 128 |
| | Nyack, Palisades | Rockland | All year | 105 | 61 | 166 |
| | Poughkeepsie | Dutchess | All year | 99 | 66 | 165 |
| Riverhead, Ronkonkoma, Melville | Suffolk | 1/1 - 5/31 | 112 | 71 | 183 | |
| | | 6/1 - 8/31 | 127 | 71 | 198 | |
| | | 9/1 - 12/31 | 112 | 71 | 183 | |
| Rochester | Monroe | All year | 96 | 51 | 147 | |
| Saratoga Springs, Schenectady | Saratoga, Schenectady | 1/1 - 6/30 | 104 | 56 | 160 | |
| | | 7/1 - 8/31 | 148 | 56 | 204 | |
| | | 9/1 - 12/31 | 104 | 56 | 160 | |
| Syracuse, Oswego | Onondaga, Oswego | All year | 94 | 56 | 150 | |
| Tarrytown, White Plains, New Rochelle | Westchester | All year | 136 | 71 | 207 | |
| Troy | Rensselaer | All year | 96 | 51 | 147 | |
| West Point | Orange | All year | 108 | 51 | 159 | |
| OH | Akron | Summit | All year | 87 | 51 | 138 |
| | Canton | Stark | All year | 89 | 51 | 140 |
| | Cincinnati | Hamilton, Clermont | All year | 118 | 56 | 174 |
| | Cleveland | Cuyahoga | All year | 101 | 56 | 157 |
| | Columbus | Franklin | All year | 94 | 56 | 150 |
| | Dayton, Fairborn | Greene, Darke, Montgomery | All year | 82 | 56 | 138 |
| | Hamilton | Butler, Warren | All year | 92 | 51 | 143 |
| | Mentor | Lake | All year | 86 | 46 | 132 |
| | Medina, Wooster | Wayne, Medina | All year | 86 | 51 | 137 |
| | Sandusky, Bellevue | Erie, Huron | 1/1 - 1/31 | 77 | 46 | 123 |
| | | | 2/1 - 8/31 | 84 | 46 | 130 |
| 9/1 - 12/31 | | | 77 | 46 | 123 | |
| Youngstown | Mahoning, Trumbull | All year | 84 | 51 | 135 | |
| OK | Oklahoma City | Oklahoma | All year | 81 | 66 | 147 |
| OR | Ashland, Crater Lake | Jackson, Klamath | All year | 82 | 56 | 138 |
| | Beaverton | Washington | All year | 93 | 51 | 144 |

Table 4. (Effective October 1, 2011 – September 30, 2012) (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 |
| OR | Bend | Deschutes | 1/1 - 6/30 | \$ 89 | \$61 | \$150 |
| | | | 7/1 - 8/31 | 114 | 61 | 175 |
| | | | 9/1 - 12/31 | 89 | 61 | 150 |
| | Clackamas | Clackamas | All year | 88 | 61 | 149 |
| | Eugene, Florence | Lane | All year | 97 | 51 | 148 |
| | Lincoln City | Lincoln | 1/1 - 6/30 | 84 | 56 | 140 |
| 7/1 - 8/31 9/1 - 12/31 | | | 105 84 | 56 56 | 161 140 | |
| Portland | Multnomah | All year | 113 | 66 | 179 | |
| Seaside | Clatsop | 1/1 - 6/30 | 96 | 51 | 147 | |
| | | 7/1 - 8/31 9/1 - 12/31 | 131 96 | 51 51 | 182 147 | |
| PA | Allentown, Easton, Bethlehem | Lehigh, Northampton | All year | 83 | 51 | 134 |
| | Bucks County | Bucks | All year | 95 | 71 | 166 |
| | Chester, Radnor, Essington | Delaware | All year | 95 | 51 | 146 |
| | Erie | Erie | All year | 84 | 46 | 130 |
| | Gettysburg | Adams | 1/1 - 3/31 | 77 | 51 | 128 |
| | | | 4/1 - 10/31 | 98 | 51 | 149 |
| | | | 11/1 - 12/31 | 77 | 51 | 128 |
| | Harrisburg, Hershey | Dauphin | 1/1 - 5/31 | 108 | 51 | 159 |
| | | | 6/1 - 8/31 | 134 | 51 | 185 |
| | | | 9/1 - 12/31 | 108 | 51 | 159 |
| | Lancaster | Lancaster | All year | 95 | 56 | 151 |
| | Malvern, Frazer, Berwyn | Chester | All year | 118 | 51 | 169 |
| | Mechanicsburg | Cumberland | All year | 85 | 56 | 141 |
| | Montgomery County | Montgomery | All year | 116 | 66 | 182 |
| Philadelphia | Philadelphia | 1/1 - 8/31 | 137 | 66 | 203 | |
| | | 9/1 - 11/30 | 143 | 66 | 209 | |
| | | 12/1 - 12/31 | 137 | 66 | 203 | |
| Pittsburgh | Allegheny | All year | 119 | 71 | 190 | |
| Reading | Berks | All year | 86 | 56 | 142 | |
| Scranton | Lackawanna | All year | 82 | 56 | 138 | |
| State College | Centre | All year | 88 | 56 | 144 | |
| RI | East Greenwich, Warwick, North Kingstown | Kent, Washington | All year | 86 | 56 | 142 |
| | Jamestown, Middletown, Newport | Newport | 1/1 - 4/30 | 93 | 71 | 164 |
| | | | 5/1 - 10/31 11/1 - 12/31 | 149 93 | 71 71 | 220 164 |
| Providence, Bristol | Providence, Bristol | All year | 121 | 71 | 192 | |
| SC | Aiken | Aiken | All year | 86 | 46 | 132 |
| | Charleston | Charleston, Berkeley, Dorchester | All year | 137 | 56 | 193 |
| | Columbia | Richland, Lexington | All year | 85 | 51 | 136 |
| | Greenville | Greenville | All year | 79 | 56 | 135 |

Table 4. (Effective October 1, 2011– September 30, 2012 (Continued))

| Per Diem Locality | | | | Computing Maximum Rate | | |
|-------------------|----------------------------------|--|-----------------|------------------------|-----------|-----------------------|
| State | Key City ² | County and/or Other Defined Location ^{3,4} | Effective Dates | Maximum Lodging Rate | M&IE Rate | Maximum Per Diem Rate |
| SC | Hilton Head | Beaufort | 1/1 - 3/31 | \$ 87 | \$61 | \$148 |
| | | | 4/1 - 8/31 | 123 | 61 | 184 |
| | | | 9/1 - 10/31 | 105 | 61 | 166 |
| | | | 11/1 - 12/31 | 87 | 61 | 148 |
| | Myrtle Beach | Horry | 1/1 - 3/31 | 77 | 51 | 128 |
| | | | 4/1 - 5/31 | 89 | 51 | 140 |
| | | | 6/1 - 8/31 | 126 | 51 | 177 |
| | | | 9/1 - 10/31 | 84 | 51 | 135 |
| 11/1 - 12/31 | | | 77 | 51 | 128 | |
| SD | Hot Springs | Fall River, Custer | 1/1 - 5/31 | 77 | 46 | 123 |
| | | | 6/1 - 8/31 | 110 | 46 | 156 |
| | | | 9/1 - 12/31 | 77 | 46 | 123 |
| | Rapid City | Pennington | 1/1 - 5/31 | 77 | 51 | 128 |
| | | | 6/1 - 8/31 | 126 | 51 | 177 |
| | | | 9/1 - 12/31 | 77 | 51 | 128 |
| | Sturgis, Spearfish | Meade, Butte, Lawrence | 1/1 - 5/31 | 77 | 51 | 128 |
| | | | 6/1 - 8/31 | 114 | 51 | 165 |
| | | | 9/1 - 12/31 | 77 | 51 | 128 |
| TN | Brentwood, Franklin | Williamson | All year | 97 | 56 | 153 |
| | Chattanooga | Hamilton | All year | 94 | 56 | 150 |
| | Knoxville | Knox | All year | 86 | 56 | 142 |
| | Memphis | Shelby | All year | 93 | 61 | 154 |
| | Nashville | Davidson | All year | 107 | 66 | 173 |
| | Oak Ridge | Anderson | All year | 91 | 46 | 137 |
| TX | Arlington, Fort Worth, Grapevine | Tarrant; City limits of Grapevine | All year | 139 | 56 | 195 |
| | Austin | Travis | All year | 108 | 71 | 179 |
| | Beaumont | Jefferson | All year | 79 | 51 | 130 |
| | College Station | Brazos | All year | 93 | 56 | 149 |
| | Corpus Christi | Nueces | All year | 88 | 51 | 139 |
| | Dallas | Dallas | All year | 113 | 71 | 184 |
| | El Paso | El Paso | All year | 88 | 51 | 139 |
| | Galveston | Galveston | 1/1 - 5/31 | 82 | 56 | 138 |
| | | | 6/1 - 7/31 | 100 | 56 | 156 |
| | | | 8/1 - 12/31 | 82 | 56 | 138 |
| | Greenville | Hunt | All year | 86 | 51 | 137 |
| | Houston | Montgomery, Fort Bend, Harris; L.B. Johnson Space Center | All year | 109 | 71 | 180 |
| | Laredo | Webb | All year | 82 | 56 | 138 |
| | McAllen | Hidalgo | All year | 84 | 56 | 140 |
| | Midland | Midland | All year | 95 | 51 | 146 |
| | Plano | Collin | All year | 99 | 61 | 160 |
| | Round Rock | Williamson | All year | 88 | 51 | 139 |
| | San Antonio | Bexar | All year | 106 | 66 | 172 |
| | South Padre Island | Cameron | 1/1 - 5/31 | 86 | 56 | 142 |
| 6/1 - 7/31 | | | 106 | 56 | 162 | |
| 8/1 - 12/31 | | | 86 | 56 | 142 | |
| Waco | McLennan | All year | 82 | 51 | 133 | |

Table 4. (Effective October 1, 2011– September 30, 2012 (Continued))

| Per Diem Locality | | | | Computing Maximum Rate | | |
|---------------------------------|--|--|-----------------|------------------------|-----------|-----------------------|
| State | Key City ² | County and/or Other Defined Location ^{3,4} | Effective Dates | Maximum Lodging Rate | M&IE Rate | Maximum Per Diem Rate |
| UT | Moab | Grand | 1/1 - 2/29 | \$77 | \$56 | \$133 |
| | | | 3/1 - 10/31 | 104 | 56 | 160 |
| | | | 11/1 - 12/31 | 77 | 56 | 133 |
| | Park City | Summit | 1/1 - 3/31 | 163 | 71 | 234 |
| | | | 4/1 - 12/31 | 94 | 71 | 165 |
| | Provo | Utah | All year | 81 | 51 | 132 |
| | Salt Lake City | Salt Lake, Tooele | All year | 96 | 61 | 157 |
| VA | Cities of Alexandria, Fairfax, and Falls Church; Counties of Arlington and Fairfax | | 1/1 - 2/29 | 183 | 71 | 254 |
| | | | 3/1 - 6/30 | 224 | 71 | 295 |
| | | | 7/1 - 8/31 | 169 | 71 | 240 |
| | | | 9/1 - 10/31 | 226 | 71 | 297 |
| | | | 11/1 - 12/31 | 183 | 71 | 254 |
| | Abingdon | Washington | All year | 88 | 46 | 134 |
| | Blacksburg | Montgomery | All year | 95 | 46 | 141 |
| | Charlottesville | Albemarle, Greene; City of Charlottesville | All year | 115 | 56 | 171 |
| | Chesapeake, Suffolk | City of Chesapeake, City of Suffolk | 1/1 - 5/31 | 77 | 56 | 133 |
| | | | 6/1 - 8/31 | 86 | 56 | 142 |
| | | | 9/1 - 12/31 | 77 | 56 | 133 |
| | Chesterfield, Henrico Counties | Chesterfield, Henrico | All year | 83 | 51 | 134 |
| | Fredericksburg | Stafford, Spotsylvania; City of Fredericksburg, Caroline | All year | 88 | 56 | 144 |
| | York, Williamsburg | James City and York Counties; City of Williamsburg | 1/1 - 8/31 | 96 | 51 | 147 |
| | | | 9/1 - 10/31 | 77 | 51 | 128 |
| | | | 11/1 - 12/31 | 96 | 51 | 147 |
| | Loudoun County | Loudoun | All year | 108 | 61 | 169 |
| Lynchburg | Campbell; City of Lynchburg | All year | 80 | 51 | 131 | |
| Norfolk, Portsmouth | City of Norfolk, City of Portsmouth | All year | 89 | 61 | 150 | |
| Prince William County, Manassas | Prince William, City of Manassas | All year | 88 | 56 | 144 | |
| Richmond | City of Richmond | All year | 112 | 66 | 178 | |
| Roanoke | City limits of Roanoke | All year | 96 | 51 | 147 | |
| Virginia Beach | City of Virginia Beach | 1/1 - 5/31 | 89 | 56 | 145 | |
| | | 6/1 - 8/31 | 151 | 56 | 207 | |
| | | 9/1 - 12/31 | 89 | 56 | 145 | |
| Wallops Island | Accomack | 1/1 - 6/30 | 85 | 56 | 141 | |
| | | 7/1 - 8/31 | 127 | 56 | 183 | |
| | | 9/1 - 12/31 | 85 | 56 | 141 | |
| Warrenton | Fauquier | All year | 92 | 46 | 138 | |
| VT | Burlington, St. Albans | Chittenden, Franklin | 1/1 - 4/30 | 94 | 66 | 160 |
| | | | 5/1 - 10/31 | 112 | 66 | 178 |
| | | | 11/1 - 12/31 | 94 | 66 | 160 |
| | Manchester | Bennington | All year | 86 | 71 | 157 |
| | Middlebury | Addison | All year | 117 | 61 | 178 |
| Montpelier | Washington | All year | 101 | 61 | 162 | |
| Stowe | Lamoille | 1/1 - 3/31 | 129 | 71 | 200 | |
| | | 4/1 - 5/31 | 102 | 71 | 173 | |
| | | 6/1 - 12/31 | 129 | 71 | 200 | |

Table 4. (Effective October 1, 2011 – September 30, 2012) (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 |
| VT | White River Junction | Windsor | 1/1 - 2/29 | \$ 101 | \$56 | \$157 |
| | | | 3/1 - 5/31 | 89 | 56 | 145 |
| | | | 6/1 - 12/31 | 101 | 56 | 157 |
| WA | Anacortes, Coupeville, Oak Harbor | San Juan, Skagit, Island | All year | 89 | 61 | 150 |
| | Everett, Lynnwood | Snohomish | All year | 96 | 61 | 157 |
| | Ocean Shores | Grays Harbor | 1/1 - 6/30 | 97 | 51 | 148 |
| | | | 7/1 - 8/31 | 117 | 51 | 168 |
| | | | 9/1 - 12/31 | 97 | 51 | 148 |
| | Olympia, Tumwater | Thurston | All year | 88 | 61 | 149 |
| | Port Angeles, Port Townsend | Clallam, Jefferson | 1/1 - 6/30 | 93 | 61 | 154 |
| | | | 7/1 - 8/31 | 123 | 61 | 184 |
| | | | 9/1 - 12/31 | 93 | 61 | 154 |
| | Richland | Benton | All year | 93 | 46 | 139 |
| Seattle | King | All year | 137 | 71 | 208 | |
| Spokane | Spokane | All year | 87 | 61 | 148 | |
| Tacoma | Pierce | All year | 105 | 61 | 166 | |
| Vancouver | Clark, Cowlitz, Skamania | All year | 113 | 56 | 169 | |
| WI | Appleton | Outagamie | All year | 82 | 46 | 128 |
| | Brookfield, Racine | Waukesha, Racine | All year | 88 | 56 | 144 |
| | Lake Geneva | Walworth | 1/1 - 5/31 | 91 | 51 | 142 |
| | | | 6/1 - 9/30 | 118 | 51 | 169 |
| | | | 10/1 - 12/31 | 91 | 51 | 142 |
| | Madison | Dane | All year | 89 | 56 | 145 |
| | Milwaukee | Milwaukee | All year | 97 | 61 | 158 |
| | Sheboygan | Sheboygan | All year | 79 | 51 | 130 |
| Sturgeon Bay | Door | 1/1 - 6/30 | 77 | 56 | 133 | |
| | | 7/1 - 9/30 | 83 | 56 | 139 | |
| | | 10/1 - 12/31 | 77 | 56 | 133 | |
| Wisconsin Dells | Columbia | 1/1 - 6/30 | 77 | 61 | 138 | |
| | | 7/1 - 8/31 | 90 | 61 | 151 | |
| | | 9/1 - 12/31 | 77 | 61 | 138 | |
| WV | Charleston | Kanawha | All year | 97 | 51 | 148 |
| | Morgantown | Monongalia | All year | 82 | 46 | 128 |
| | Shepherdstown | Jefferson, Berkeley | All year | 83 | 51 | 134 |
| | Wheeling | Ohio | All year | 94 | 46 | 140 |
| WY | Cody | Park | 1/1 - 5/31 | 91 | 51 | 142 |
| | | | 6/1 - 9/30 | 120 | 51 | 171 |
| 10/1 - 12/31 | | | 91 | 51 | 142 | |
| Evanston, Rock Springs | Uinta, Sweetwater | All year | 79 | 51 | 130 | |

Table 4. (Effective October 1, 2011 – September 30, 2012) (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 |
| WY | Gillette | Campbell | 1/1 - 5/31 | \$ 79 | \$51 | \$130 |
| | | | 6/1 - 8/31 | 88 | 51 | 139 |
| | | | 9/1 - 12/31 | 79 | 51 | 130 |
| | Jackson, Pinedale | Teton, Sublette | 1/1 - 6/30 | 113 | 56 | 169 |
| | | | 7/1 - 8/31 | 163 | 56 | 219 |
| | | | 9/1 - 12/31 | 113 | 56 | 169 |
| | Sheridan | Sheridan | 1/1 - 5/31 | 77 | 56 | 133 |
| | | | 6/1 - 8/31 | 88 | 56 | 144 |
| | | | 9/1 - 12/31 | 77 | 56 | 133 |

¹**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2012, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2012 (Table 4) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2012. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2012, through December 31, 2012. 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.

Free help with your return. Free help in preparing your return is available nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-moderate income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Most VITA and TCE 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, visit IRS.gov or call 1-800-906-9887 or 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 IRS.gov and enter keyword "VITA" in the upper right-hand corner.



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

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2011 refund. Go to IRS.gov and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2011 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, including talking tax forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at www.irs.gov/individuals.
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant available online at www.irs.gov/individuals.

- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-TAX -FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts 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 2011 refund, call 1-800-829-1954 or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2011 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- *Other refund information.* To check the status of a prior-year refund or amended return refund, call 1-800-829-1040.

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



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

- **Products.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- **Services.** You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to www.irs.gov/localcontacts 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

Taxpayer Advocate Service. The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We offer free help to guide you through the often-confusing process of resolving tax problems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all.

TAS can help if you can't resolve your problem with the IRS and:

- Your problem is causing financial difficulties for you, your family, or your business.

- You face (or your business is facing) an immediate threat of adverse action.
- You have tried repeatedly to contact the IRS but no one has responded, or the IRS has not responded to you by the date promised.

If you qualify for our help, we'll do everything we can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at www.TaxpayerAdvocate.irs.gov can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at www.irs.gov/advocate. You can also call our toll-free number at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/advocate.

Low Income Taxpayer Clinics (LITCs). Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on www.irs.gov/advocate or IRS Publication 4134, *Low Income Taxpayer Clinic List*. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

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

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



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.
 - Links to other Internet based Tax Research materials.
 - 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 2012.
 - The final release will ship the beginning of March 2012.

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).