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Per Diem Rates

(For Travel Within the Continental United States)



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Introduction

This publication is for employers who pay a per diem allowance to employees for business travel away from home within the continental United States (CONUS), on or after October 1, 2005, and before January 1, 2008. It gives the maximum per diem rate you can use without treating part of the per diem allowance as wages for tax purposes. For a detailed discussion on the tax treatment of a per diem allowance, see chapter 13 of Publication 535, Business Expenses, or Revenue Procedure 2006-41, 2006-43 I.R.B. You can find the revenue procedure in the weekly Internal Revenue Bulletin (IRB) on the Internet at www.irs.gov/irb.

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

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

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

During the year, as changes to the federal per diem rates (updates) are announced by the General Services Administration (GSA), we will incorporate the changes into Publication 1542. A “What’s Hot” article on the IRS website will alert you to which locations have updated rates. You will find the new rates in Table 4 of the revised publication. To reach the “What’s Hot” articles, go to www.irs.gov/

formspubs; click on *What's Hot in forms and publications*; then click on the link provided under *Changes to Our Current Tax Products*.

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

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

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

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How To Use Per Diem Rate Tables

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

The Two Substantiation Methods

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

High-low method. The first two tables in this publication list the localities that are treated under the high-low substantiation method as high-cost localities for all or part of the year. Table 1 lists the localities that are eligible for \$226 (\$58 meals and incidental expenses (M&IE)) per diem, effective October 1, 2005. For travel on or after October 1, 2005, all other localities within CONUS are eligible for \$141 (\$45 M&IE) per diem under the high-low method.

Table 2 lists the localities that are eligible for \$246 (\$58 M&IE) per diem, effective October 1, 2006. For travel on or after October 1, 2006, the per diem for all other localities increases to \$148 (\$45 M&IE).

Regular federal per diem rate method. Tables 3 and 4 give the regular federal per diem rates published by the General Services Administration (GSA). Both tables include the separate rate for meals and incidental expenses (M&IE) for each locality. The rates listed in Table 3 are effective October 1, 2005; those in Table 4 are effective October 1, 2006. The standard rate for all locations within CONUS not specifically listed in both Table 3 and Table 4 is \$99 (\$60 for lodging and \$39 for M&IE).

Transition Rules

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

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

For example, Employee A travels extensively during March and April of 2007, and you determine A's travel allowance (reimbursement) using the high-low method (Table 2). Employee A does not travel again until November 2007. For A's November trip and any others during the remainder of 2007, you may continue using the same set of rates (Table 2) or change to the new rates that generally will be effective in October. Assume that two of your other employees, B and C, are also reimbursed under the high-low method—your choice of rates must also apply to them.

For Employee A's travel on or after January 1, 2008, you must use the rates in effect for 2008, but may either continue with the high-low method or choose the regular federal per diem rate method. The choice of method stays in effect for the entire 2008 calendar year.

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

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

For example, Employees P and Q attend an industry conference in February 2007 and you reimburse their expenses using the per diem rate method (Table 4). Employee P attends other conferences in July (reimbursed

using Table 4) and December 2007, while Employee Q's only other travel occurs in October 2007. When determining Q's travel allowance for the October travel, you must decide whether to continue with the old (Table 4) rates, or adopt the new ones effective October 1, 2007. Your choice of rates will also apply to Employee P's December travel. Both employees must continue being reimbursed under the per diem rate method for travel through December 31, 2007. You can choose a new method for either or both employees; this choice will become effective on January 1, 2008.

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



Per diem rates for localities listed in Table 4 may change at any time during the rest of 2006 or 2007. To be sure you have the most current rate, check the IRS website (www.irs.gov) for an updated Publication 1542, the other Internet website listed earlier under Per diem rates on the Internet, or call the IRS at 1-800-829-1040.

Per Diem Rate Tables

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

Note: The standard (“low”) rate of \$141 (\$96 for lodging and \$45 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point.

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

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

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

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

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

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

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

Note: The standard ("low") rate of \$148 (\$103 for lodging and \$45 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point.

Per Diem Locality			Effective Date of
State	Key City	County and/or Other Defined Location	\$246 Rate
AZ	Phoenix, Scottsdale	Maricopa	1/1 - 3/31
CA	San Francisco	San Francisco	All year
	Santa Barbara	Santa Barbara	7/1 - 8/31
	Santa Monica	City limits of Santa Monica	All year
	South Lake Tahoe	El Dorado	1/1 - 3/31 12/1 - 12/31
CO	Aspen	Pitkin	1/1 - 4/30 12/1 - 12/31
	Crested Butte, Gunnison	Gunnison	1/1 - 4/30 12/1 - 12/31
	Steamboat Springs	Routt	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	1/1 - 4/30 10/1 - 12/31
	Vail	Eagle	1/1 - 3/31 12/1 - 12/31
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland)		All year
FL	Fort Lauderdale	Broward	1/1 - 3/31
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	6/1 - 7/31
	Key West	Monroe	All year
	Miami	Miami-Dade	1/1 - 3/31
	Naples	Collier	2/1 - 3/31
	Palm Beach	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	2/1 - 3/31
	Stuart	Martin	2/1 - 3/31
IL	Chicago	Cook, Lake	All year
LA	New Orleans	Orleans, St. Bernard, Jefferson, and Plaquemines Parishes	1/1 - 5/31 10/1 - 12/31
MA	Boston, Cambridge	Suffolk; City of Cambridge	All year
	Martha's Vineyard	Dukes	7/1 - 8/31
	Nantucket	Nantucket	6/1 - 11/30
MD	Counties of Montgomery and Prince George's		All year
	Baltimore	Baltimore City	All year
	Cambridge, St. Michaels	Dorchester, Talbot	5/1 - 8/31
	Ocean City	Worcester	6/1 - 9/30

Table 2. (Effective October 1, 2006) (Continued)

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

¹ **Transition rule.** A payor who uses the high-low substantiation method in Table 2 for an employee during the first 9 months of calendar year 2007 must continue to use the high-low substantiation method for the remainder of calendar year 2007 for that employee. For travel on or after October 1, 2007, and before January 1, 2008, the payor may continue to use the rates and high-cost localities published in Table 2 or the updated rates and

high-cost localities published in the revenue procedure that supersedes Revenue Procedure 2006-41, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

² Revenue Procedure 2006-41 in *Internal Revenue Bulletin* No. 2006-43.

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

Note: The standard rate of \$99 (\$60 for lodging and \$39 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation allowances. (See parts 302-2, 302-4, and 302-5 of 41 CFR.)

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

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

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

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

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

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

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

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

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

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

State	Per Diem Locality			Computing Maximum Rate					
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate			
GA	Conyers	Rockdale	All year	\$ 69	\$39	\$108			
	Duluth, Norcross, Lawrenceville, Braselton	Gwinnett	All year	61	44	105			
	Jekyll Island	Glynn	Before 11/20/05	72	49	121			
			After 11/19/05: 1/1 - 3/31 4/1 - 12/31	86 104	49 49	135 153			
Savannah	Chatham	Before 5/1/06	87	49	136				
		After 4/30/06	92	49	141				
IA	Cedar Rapids	Linn	All year	66	39	105			
	Des Moines	Polk	All year	73	44	117			
ID	Boise	Ada	All year	73	49	122			
	Coeur d'Alene	Kootenai	1/1 - 5/31	62	59	121			
			6/1 - 8/31	89	59	148			
			9/1 - 12/31	62	59	121			
	Sun Valley, Ketchum	Blaine	1/1 - 6/30	69	59	128			
7/1 - 8/31			83	59	142				
9/1 - 12/31			69	59	128				
Twin Falls	Twin Falls	After 11/19/05	65	39	104				
IL	Bolingbrook, Romeoville	Will	After 1/31/06	74	44	118			
	Chicago	Cook, Lake	Before 11/20/05: 1/1 - 3/31 4/1 - 6/30 7/1 - 8/31 9/1 - 12/31	136 152 127 136	49 49 49 49	185 201 176 185			
			After 11/19/05: 1/1 - 3/31 4/1 - 6/30 7/1 - 8/31 9/1 - 12/31	136 152 127 136	64 64 64 64	200 216 191 200			
			After 4/30/06: 5/1 - 5/31 6/1 - 8/31 9/1 - 9/30	135 149 169	64 64 64	199 213 233			
			Elgin, Aurora	Kane; City of Elgin	All year	66	44	110	
			Oakbrook Terrace	DuPage	All year	78	49	127	
			Rockford	Winnebago	All year	64	39	103	
			Springfield	Sangamon	All year	71	49	120	
			IN	Bloomington	Monroe	1/1 - 5/31	68	44	112
						6/1 - 8/31	79	44	123
9/1 - 12/31	68	44				112			
Brownsburg, Plainfield	Hendricks	All year		65	44	109			
Fort Wayne	Allen	All year		61	39	100			
Hammond, Munster, Merrillville	Lake	All year		75	44	119			
Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year		84	44	128			
Lafayette	Tippecanoe	All year	77	39	116				
Michigan City	La Porte	All year	73	39	112				

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

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

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

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

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

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MI	Flint	Genesee	All year	\$ 74	\$39	\$113
	Frankenmuth	Saginaw	All year	62	44	106
	Grand Rapids	Kent	All year	71	39	110
	Holland	Ottawa	All year	71	44	115
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	71	44	115
	Mackinac Island	Mackinac	1/1 - 6/30	67	49	116
			7/1 - 8/31	81	49	130
			9/1 - 12/31	67	49	116
	Midland	Midland	All year	79	39	118
	Mount Pleasant	Isabella	All year	68	44	112
	Muskegon	Muskegon	1/1 - 5/31	63	39	102
			6/1 - 8/31	79	39	118
			9/1 - 12/31	63	39	102
	Ontonagon, Baraga, Houghton	Ontonagon, Baraga, Houghton	All year	64	39	103
	Petosky	Emmet	1/1 - 5/31	62	54	116
			6/1 - 8/31	83	54	137
			9/1 - 12/31	62	54	116
Pontiac, Auburn Hills	Oakland	All year	86	44	130	
Sault Ste. Marie	Chippewa	1/1 - 6/30	60	39	99	
		7/1 - 8/31	68	39	107	
		9/1 - 12/31	60	39	99	
South Haven	Van Buren	1/1 - 5/31	61	39	100	
		6/1 - 8/31	72	39	111	
		9/1 - 12/31	61	39	100	
Traverse City, Leland	Grand Traverse, Leelanau	1/1 - 6/30	61	44	105	
		7/1 - 8/31	95	44	139	
		9/1 - 12/31	61	44	105	
Warren	Macomb	All year	68	39	107	
MN	Coon Rapids, Ramsey	Anoka	All year	62	44	106
	Duluth	St. Louis	1/1 - 5/31	67	49	116
			6/1 - 9/30	85	49	134
			10/1 - 12/31	67	49	116
	Eagan	Dakota	After 1/31/06	78	49	127
	Eagan, Burnsville, Mendota Heights, Lakeville, Inver Grove Heights	Dakota	Before 2/1/06	65	49	114
Minneapolis, St. Paul	Hennepin, Ramsey	All year	113	64	177	
Rochester	Olmsted	All year	81	44	125	
MO	Kansas City	Jackson, Clay, Cass, Platte	Before 11/20/05	87	49	136
			After 11/19/05	91	49	140
	Osage Beach	Camden, Miller	All year	68	49	117
	Springfield	Greene	All year	65	39	104
	St. Louis	St. Louis, St. Charles; St. Louis City	All year	101	59	160
St. Robert, Fort Leonard Wood	Pulaski	All year	66	39	105	
MS	Robinsonville	Tunica	All year	66	44	110
	Starkville	Oktibbeha	All year	66	44	110

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

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

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

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

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

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

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

Table 3. (Effective October 1, 2005 – September 30, 2006) (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
PA	King of Prussia, Fort Washington, Warminster	Montgomery, Bucks	All year	\$100	\$54	\$154
	Lancaster	Lancaster	All year	78	49	127
	Malvern, Frazer, Berwyn, Phoenixville	Chester	All year	99	49	148
	Mechanicsburg	Cumberland	All year	70	54	124
	Philadelphia	Philadelphia	All year	125	64	189
	Pittsburgh	Allegheny	All year	91	54	145
	Reading	Berks	All year	72	44	116
	Scranton	Lackawanna	All year	70	39	109
	State College	Centre	All year	71	44	115
RI	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	98	49	147
	Jamestown, Middletown, Newport	Newport	1/1 - 4/30	90	64	154
			5/1 - 10/31	136	64	200
			11/1 - 12/31	90	64	154
Providence	Providence	All year	139	54	193	
SC	Aiken	Aiken	After 4/30/06	68	44	112
	Charleston	Charleston, Berkeley, Dorchester	Before 11/20/05	78	54	132
			After 11/19/05	89	54	143
	Columbia	Richland	All year	66	44	110
	Greenville	Greenville	All year	65	49	114
	Hilton Head	Beaufort	1/1 - 2/28	75	54	129
			3/1 - 10/31	112	54	166
11/1 - 12/31			75	54	129	
Myrtle Beach	Horry	1/1 - 2/28	65	54	119	
		3/1 - 5/31	78	54	132	
		6/1 - 8/31	107	54	161	
		9/1 - 12/31	65	54	119	
SD	Hot Springs, Custer	Fall River, Custer	1/1 - 5/31	60	39	99
			6/1 - 8/31	92	39	131
			9/1 - 12/31	60	39	99
	Rapid City	Pennington	1/1 - 5/31	60	44	104
			6/1 - 8/31	99	44	143
			9/1 - 12/31	60	44	104
Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 4/30	60	44	104	
		5/1 - 8/31	86	44	130	
		9/1 - 12/31	60	44	104	
TN	Brentwood, Franklin	Williamson	All year	75	49	124
	Chattanooga	Hamilton	All year	77	44	121
	Gatlinburg, Townsend	Sevier, Blount	All year	66	49	115
	Knoxville	Knox	All year	69	49	118
	Memphis	Shelby	Before 11/20/05	73	49	122
			After 11/19/05	78	49	127
	Nashville	Davidson	All year	96	54	150
Oak Ridge	Anderson	After 1/31/06	68	39	107	

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

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

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

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

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

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
WI	Sheboygan	Sheboygan	All year	\$ 68	\$44	\$112
			Sturgeon Bay	Door	1/1 - 6/30	62
	7/1 - 8/31	77			49	126
	9/1 - 12/31	62			49	111
	Wisconsin Dells	Columbia	1/1 - 6/30	60	64	124
			7/1 - 8/31	83	64	147
9/1 - 12/31			60	64	124	
WV	Charleston	Kanawha	All year	77	44	121
	Morgantown	Monongalia	All year	66	44	110
	Shepherdstown	Jefferson	All year	63	44	107
	Wheeling	Ohio	All year	66	44	110
WY	Cody	Park	1/1 - 3/31	66	44	110
			4/1 - 5/31	60	44	104
			6/1 - 10/31	107	44	151
			11/1 - 12/31	66	44	110
	Jackson, Pinedale	Teton, Sublette	1/1 - 5/31	71	54	125
			6/1 - 9/30	110	54	164
			10/1 - 12/31	71	54	125

¹**Transition rule.** In lieu of the updated GSA rates in Table 4, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2006 (Table 3) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2006. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2006, through December 31, 2006. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

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

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

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

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

Table 4. Maximum Federal Per Diem Rates (Effective October 1, 2006 – September 30, 2007)¹

Note: The standard rate of \$99 (\$60 for lodging and \$39 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation allowances. (See parts 302-2, 302-4, and 302-5 of 41 CFR.)

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

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

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

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

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

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

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia)		1/1 - 5/31	\$188	\$64	\$252
			6/1 - 8/31	162	64	226
			9/1 - 11/30	195	64	259
			12/1 - 12/31	188	64	252
DE	Dover	Kent	1/1 - 5/31	76	44	120
			6/1 - 9/30	86	44	130
			10/1 - 12/31	76	44	120
	Lewes	Sussex	1/1 - 6/30	73	39	112
			7/1 - 8/31	106	39	145
			9/1 - 12/31	73	39	112
Wilmington	New Castle	All year	102	39	141	
FL	Altamonte Springs	Seminole	All year	80	39	119
	Bradenton	Manatee	1/1 - 1/31	89	39	128
			2/1 - 3/31	131	39	170
			4/1 - 12/31	89	39	128
	Cocoa Beach	Brevard	1/1 - 3/31	103	44	147
			4/1 - 12/31	93	44	137
	Daytona Beach	Volusia	1/1 - 1/31	83	39	122
			2/1 - 3/31	138	39	177
			4/1 - 7/31	91	39	130
			8/1 - 12/31	83	39	122
	Fort Lauderdale	Broward	1/1 - 3/31	172	54	226
			4/1 - 5/31	126	54	180
			6/1 - 9/30	94	54	148
			10/1 - 12/31	126	54	180
	Fort Myers	Lee	1/1 - 4/30	127	49	176
5/1 - 12/31			81	49	130	
Fort Pierce	St. Lucie	1/1 - 1/31	89	49	138	
		2/1 - 3/31	129	49	178	
		4/1 - 12/31	89	49	138	
Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	1/1 - 2/28	80	44	124	
		3/1 - 5/31	128	44	172	
		6/1 - 7/31	168	44	212	
		8/1 - 10/31	109	44	153	
		11/1 - 12/31	80	44	124	
Gainesville	Alachua	All year	79	44	123	
Gulf Breeze	Santa Rosa	1/1 - 2/28	87	39	126	
		3/1 - 9/30	103	39	142	
		10/1 - 12/31	87	39	126	
Jacksonville, Jacksonville Beach, Mayport Naval Station, Fernadina Beach, Atlantic Beach	Duval, Nassau; City of Jacksonville	All year	78	49	127	

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

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

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

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
GA	Athens	Clarke	All year	\$ 81	39	120
	Atlanta	Fulton, DeKalb, Cobb	All year	124	49	173
	Augusta	Richmond	All year	72	39	111
	Columbus	Muscogee	All year	79	39	118
	Conyers	Rockdale	All year	71	39	110
	Duluth, Norcross, Lawrenceville, Braselton	Gwinnett	All year	72	44	116
	Jekyll Island, Brunswick	Glynn	All year	100	49	149
	Savannah	Chatham	All year	95	49	144
IA	Cedar Rapids	Linn	All year	72	39	111
	Des Moines	Polk	All year	74	44	118
ID	Boise	Ada	All year	79	49	128
	Coeur d'Alene	Kootenai	1/1 - 5/31	65	59	124
			6/1 - 8/31	95	59	154
			9/1 - 12/31	65	59	124
	Sun Valley, Ketchum	Blaine	1/1 - 6/30	71	59	130
7/1 - 8/31 9/1 - 12/31			82 71	59 59	141 130	
Twin Falls	Twin Falls	All year	71	39	110	
IL	Bolingbrook, Romeoville, Lemont, Lockport, Homer Glen, Mokena, New Lenox	Will	All year	76	44	120
	Chicago	Cook, Lake	1/1 - 4/30	138	64	202
			5/1 - 6/30	169	64	233
			7/1 - 8/31	141	64	205
			9/1 - 11/30	173	64	237
			12/1 - 12/31	138	64	202
	Elgin, Aurora	Kane; City of Elgin	All year	80	44	124
Oakbrook Terrace	DuPage	All year	95	49	144	
Rockford	Winnebago	All year	65	39	104	
Springfield	Sangamon	All year	76	49	125	
IN	Bloomington	Monroe	All year	84	44	128
	Brownsburg, Plainfield	Hendricks	All year	67	44	111
	Fort Wayne	Allen	All year	68	39	107
	Hammond, Munster, Merrillville	Lake	All year	77	44	121
	Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year	93	44	137
	Lafayette	Tippecanoe	All year	75	39	114
	Michigan City	La Porte	All year	75	39	114
	Nashville	Brown	All year	66	49	115
	South Bend	St. Joseph	All year	86	44	130
	Valparaiso, Burlington Beach	Porter	All year	75	49	124

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

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

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

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
MD	Counties of Montgomery and Prince George's		1/1 - 5/31	\$188	\$64	\$252
			6/1 - 8/31	162	64	226
			9/1 - 11/30	195	64	259
			12/1 - 12/31	188	64	252
	Aberdeen, Bel Air, Belcamp, Edgewood	Harford	All year	82	44	126
	Annapolis	Anne Arundel	All year	116	64	180
	Baltimore	Baltimore City	All year	148	59	207
	Baltimore County	Baltimore	All year	92	54	146
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 4/30	99	54	153
			5/1 - 8/31	146	54	200
			9/1 - 10/31	135	54	189
			11/1 - 12/31	99	54	153
	Columbia	Howard	All year	104	49	153
Frederick	Frederick	All year	85	39	124	
Hagerstown	Washington	All year	65	39	104	
La Plata, Indian Head	Charles	All year	70	39	109	
Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year	82	39	121	
Ocean City	Worcester	1/1 - 5/31	74	64	138	
		6/1 - 9/30	159	64	223	
		10/1 - 12/31	74	64	138	
ME	Bar Harbor	Hancock	1/1 - 5/31	67	49	116
			6/1 - 9/30	123	49	172
			10/1 - 12/31	67	49	116
	Kennebunk, Kittery, Sanford	York	1/1 - 6/30	69	54	123
			7/1 - 8/31	108	54	162
			9/1 - 10/31	81	54	135
			11/1 - 12/31	69	54	123
	Portland	Cumberland	1/1 - 6/30	82	44	126
			7/1 - 9/30	103	44	147
			10/1 - 12/31	82	44	126
Rockport	Knox	1/1 - 6/30	60	49	109	
		7/1 - 8/31	85	49	134	
		9/1 - 12/31	60	49	109	
MI	Ann Arbor	Washtenaw	All year	86	44	130
	Benton Harbor, St. Joseph, Stevensville	Berrien	All year	68	49	117
	Charlevoix	Charlevoix	All year	71	49	120
	Detroit	Wayne	All year	100	44	144
	East Lansing, Lansing	Ingham, Eaton	All year	75	39	114

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

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MI	Flint	Genesee	All year	\$ 73	\$39	\$112
	Frankenmuth	Saginaw	All year	67	44	111
	Grand Rapids	Kent	All year	75	39	114
	Holland	Ottawa	All year	72	44	116
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	75	44	119
	Mackinac Island	Mackinac	1/1 - 6/30	65	49	114
			7/1 - 8/31	88	49	137
			9/1 - 12/31	65	49	114
	Midland	Midland	All year	85	39	124
	Mount Pleasant	Isabella	All year	68	44	112
	Muskegon	Muskegon	1/1 - 5/31	64	39	103
			6/1 - 8/31	80	39	119
			9/1 - 12/31	64	39	103
	Ontonagon, Baraga, Houghton	Ontonagon, Baraga, Houghton	All year	72	39	111
	Petosky	Emmet	1/1 - 6/30	67	54	121
			7/1 - 8/31	90	54	144
9/1 - 12/31			67	54	121	
Pontiac, Auburn Hills	Oakland	All year	94	44	138	
Sault Ste. Marie	Chippewa	All year	62	39	101	
South Haven	Van Buren	1/1 - 5/31	63	39	102	
		6/1 - 8/31	85	39	124	
		9/1 - 12/31	63	39	102	
Traverse City, Leland	Grand Traverse, Leelanau	1/1 - 6/30	66	44	110	
		7/1 - 8/31	103	44	147	
		9/1 - 12/31	66	44	110	
Warren	Macomb	All year	75	39	114	
MN	Coon Rapids, Ramsey	Anoka	All year	72	44	116
	Duluth	St. Louis	1/1 - 5/31	71	49	120
			6/1 - 9/30	87	49	136
			10/1 - 12/31	71	49	120
	Eagan, Burnsville, Mendota Heights, Lakeville, Inver Grove Heights	Dakota	All year	80	49	129
Minneapolis, St. Paul	Hennepin, Ramsey	All year	113	64	177	
Rochester	Olmsted	All year	90	44	134	
MO	Kansas City	Jackson, Clay, Cass, Platte	All year	96	49	145
	Osage Beach, St. Robert, Fort Leonard Wood	Camden, Miller, Pulaski	All year	70	49	119
	Springfield	Greene	All year	70	39	109
	St. Louis	St. Louis, St. Charles; St. Louis City	All year	103	59	162
MS	Gulfport, Biloxi	Harrison	1/1 - 3/31	94	44	138
			4/1 - 8/31	63	44	107
			9/1 - 12/31	94	44	138
Robinsonville	Tunica	All year	65	44	109	
Starkville	Oktibbeha	All year	70	44	114	

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

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

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

Per Diem Locality				Computing Maximum Rate								
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate						
NH	Manchester	Hillsborough	All year	\$ 90	\$44	\$134						
	Portsmouth	Rockingham	1/1 - 6/30	93	44	137						
			7/1 - 9/30	121	44	165						
			10/1 - 12/31	93	44	137						
NJ	Atlantic City, Cape May, Ocean City	Atlantic, Cape May	1/1 - 4/30	94	54	148						
			5/1 - 10/31	114	54	168						
			11/1 - 12/31	94	54	148						
	Belle Mead	Somerset	All year	125	44	169						
	Cherry Hill, Moorestown	Camden, Burlington	All year	82	44	126						
	Eatontown, Freehold	Monmouth	All year	106	49	155						
	Edison, Piscataway	Middlesex	All year	109	44	153						
	Flemington	Hunterdon	All year	100	39	139						
	Newark	Bergen, Essex, Hudson, Passaic	All year	116	49	165						
	Parsippany	Morris	All year	121	49	170						
	Princeton, Trenton	Mercer	All year	133	44	177						
Springfield, Cranford, New Providence, Westfield, Clark, Summit, Linden	Union	All year		98	49	147						
Toms River	Ocean	1/1 - 5/31	6/1 - 8/31	79	39	118						
							9/1 - 12/31	102	39	141		
											79	39
NM	Albuquerque	Bernalillo	All year	70	49	119						
	Los Alamos	Los Alamos	All year	75	49	124						
	Santa Fe	Santa Fe	All year	83	59	142						
	Taos	Taos	All year	69	39	108						
NV	Incline Village, Crystal Bay, Reno, Sparks	Washoe	1/1 - 5/31	101	49	150						
			6/1 - 8/31	139	49	188						
			9/1 - 12/31	101	49	150						
	Las Vegas	Clark	1/1 - 4/30	114	64	178						
			5/1 - 8/31	100	64	164						
			9/1 - 12/31	114	64	178						
Stateline, Carson City	Douglas, Carson City	All year	83	64	147							

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

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
NY	Albany	Albany	All year	\$103	\$49	\$152
	Binghamton, Owego	Broome, Tioga	All year	79	39	118
	Buffalo	Erie	All year	81	54	135
	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year	159	64	223
	Glens Falls	Warren	1/1 - 5/31	83	49	132
			6/1 - 8/31	129	49	178
			9/1 - 12/31	83	49	132
	Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	90	44	134
	Kingston	Ulster	All year	94	49	143
	Lake Placid	Essex	1/1 - 6/30	94	54	148
			7/1 - 8/31	157	54	211
			9/1 - 12/31	105	54	159
	Manhattan	The boroughs of Manhattan, Brooklyn, The Bronx, and Staten Island	1/1 - 6/30	214	64	278
			7/1 - 8/31	196	64	260
			9/1 - 12/31	274	64	338
	Niagara Falls	Niagara	1/1 - 5/31	63	44	107
			6/1 - 8/31	93	44	137
			9/1 - 12/31	63	44	107
	Nyack, Palisades	Rockland	All year	105	49	154
	Poughkeepsie	Dutchess	All year	103	54	157
Queens	Queens	1/1 - 4/30	152	59	211	
		5/1 - 6/30	163	59	222	
		7/1 - 8/31	153	59	212	
		9/1 - 12/31	177	59	236	
Riverhead, Ronkonkoma, Melville, Smithtown, Huntington Station, Amagansett, East Hampton, Montauk, Southampton, Islandia, Commack, Medford, Stony Brook, Hauppauge, Centereach	Suffolk	All year	128	64	192	
Rochester	Monroe	All year	87	44	131	
Saratoga Springs, Schenectady	Saratoga, Schenectady	1/1 - 6/30	99	44	143	
		7/1 - 8/31	160	44	204	
		9/1 - 12/31	99	44	143	
Syracuse	Onondaga	All year	82	44	126	
Tarrytown, White Plains, New Rochelle, Yonkers	Westchester	All year	137	59	196	
Troy	Rensselaer	All year	83	39	122	
West Point	Orange	All year	98	44	142	
OH	Akron	Summit	All year	78	49	127
	Canton	Stark	All year	73	44	117
	Cincinnati	Hamilton, Clermont	All year	86	54	140

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

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

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

State	Key City ²	Per Diem Locality		Computing Maximum Rate		
		County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
PA	Lancaster	Lancaster	All year	\$ 83	\$49	\$132
	Malvern, Frazer, Berwyn, Phoenixville	Chester	All year	106	49	155
	Mechanicsburg	Cumberland	All year	75	54	129
	Montgomery County	Montgomery	All year	114	59	173
	Philadelphia	Philadelphia	All year	138	64	202
	Pittsburgh	Allegheny	All year	100	54	154
	Reading	Berks	All year	78	44	122
	Scranton	Lackawanna	All year	71	39	110
	State College	Centre	All year	76	44	120
RI	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	99	49	148
	Jamestown, Middletown, Newport	Newport	1/1 - 2/28 3/1 - 11/30 12/1 - 12/31	83 137 83	64 64 64	147 201 147
	Providence	Providence	All year	144	54	198
SC	Aiken	Aiken	All year	70	39	109
	Charleston	Charleston, Berkeley, Dorchester	All year	92	54	146
	Columbia	Richland	All year	75	44	119
	Greenville	Greenville	All year	75	49	124
	Hilton Head	Beaufort	1/1 - 2/28 3/1 - 10/31 11/1 - 12/31	80 120 80	54 54 54	134 174 134
	Myrtle Beach	Horry	1/1 - 2/28	67	54	121
			3/1 - 5/31	82	54	136
6/1 - 8/31			118	54	172	
9/1 - 12/31			67	54	121	
SD	Hot Springs	Fall River, Custer	1/1 - 5/31	61	39	100
			6/1 - 8/31	89	39	128
			9/1 - 12/31	61	39	100
	Rapid City	Pennington	1/1 - 5/31	63	44	107
			6/1 - 8/31	106	44	150
			9/1 - 12/31	63	44	107
Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 4/30	60	44	104	
		5/1 - 8/31	88	44	132	
		9/1 - 12/31	60	44	104	
TN	Brentwood, Franklin	Williamson	All year	82	49	131
	Chattanooga	Hamilton	All year	81	44	125
	Gatlinburg, Townsend	Sevier, Blount	All year	67	49	116
	Knoxville	Knox	All year	74	49	123
	Memphis	Shelby	All year	83	49	132
	Nashville	Davidson	All year	99	54	153
	Oak Ridge	Anderson	All year	72	39	111

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

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
TX	Arlington, Fort Worth, Grapevine	Tarrant; City limits of Grapevine	All year	\$120	\$44	\$164
	Austin	Travis	All year	85	54	139
	College Station	Brazos	All year	73	39	112
	Corpus Christi	Nueces	All year	78	44	122
	Dallas	Dallas; City limits of Dallas	1/1 - 4/30 5/1 - 12/31	111 100	59 59	170 159
	El Paso	El Paso	All year	76	44	120
	Galveston	Galveston	All year	96	49	145
	Houston	Montgomery, Fort Bend, Harris; L.B. Johnson Space Center	All year	95	59	154
	Hunt County	Hunt	All year	64	39	103
	Killeen	Bell	All year	65	39	104
	Laredo	Webb	All year	88	44	132
	McAllen	Hidalgo	All year	75	44	119
	Plano	Collin	All year	81	49	130
	Round Rock	Williamson	All year	78	44	122
	San Antonio	Bexar	All year	103	54	157
	South Padre Island	Cameron	1/1 - 2/28 3/1 - 8/31 9/1 - 12/31	71 96 71	44 44 44	115 140 115
	Waco	McLennan	All year	76	39	115
UT	Ogden	Weber	All year	61	44	105
	Park City	Summit	1/1 - 3/31	135	64	199
			4/1 - 11/30	68	64	132
			12/1 - 12/31	135	64	199
Provo	Utah	All year	69	49	118	
Salt Lake City	Salt Lake, Tooele	All year	90	54	144	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax		1/1 - 5/31	188	64	252
			6/1 - 8/31	162	64	226
			9/1 - 11/30	195	64	259
			12/1 - 12/31	188	64	252
	Charlottesville	City of Charlottesville	All year	87	44	131
	Chesapeake, Suffolk	Cities of Chesapeake, Suffolk	1/1 - 3/31	74	44	118
			4/1 - 8/31	99	44	143
			9/1 - 12/31	74	44	118
	Chesterfield, Henrico Counties	Chesterfield, Henrico	All year	81	49	130
Hampton City, Newport News	Cities of Hampton City, Newport News	1/1 - 3/31	73	44	117	
		4/1 - 6/30	88	44	132	
		7/1 - 12/31	73	44	117	
James City and York Counties; Williamsburg	James City and York Counties; City of Williamsburg	1/1 - 3/31	70	54	124	
		4/1 - 8/31	89	54	143	
		9/1 - 12/31	70	54	124	
Loudon County	Loudon	All year	131	59	190	
Lynchburg	Campbell; City of Lynchburg	All year	68	44	112	

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

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

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

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

¹**Transition rule.** In lieu of the updated GSA rates that will be effective October 1, 2007, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2007 (Table 4) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2007. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2007, through December 31, 2007. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

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

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

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

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

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the Taxpayer Advocate Service by calling toll-free 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. You can also call or write to your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems. You can file Form 911, Application for Taxpayer Assistance Order, or ask an IRS employee to complete it on your behalf. For more information, go to www.irs.gov/advocate.

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

Free tax services. To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains a list of free tax publications and describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



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

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2006 refund. Click on *Where's My Refund*. Wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2006 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.

- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using our withholding calculator.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-829-3676 to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* To check the status of your 2006 refund, call 1-800-829-4477 and press 1 for automated refund information or call 1-800-829-1954. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2006 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.

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



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

- **Products.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- **Services.** You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you're more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary, but if you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. To find the number, go to www.irs.gov/local-contacts or look in the phone book under *United States Government, Internal Revenue Service*.



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- Tax law changes for 2006.
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- Web links to various government agencies, business associations, and IRS organizations.
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