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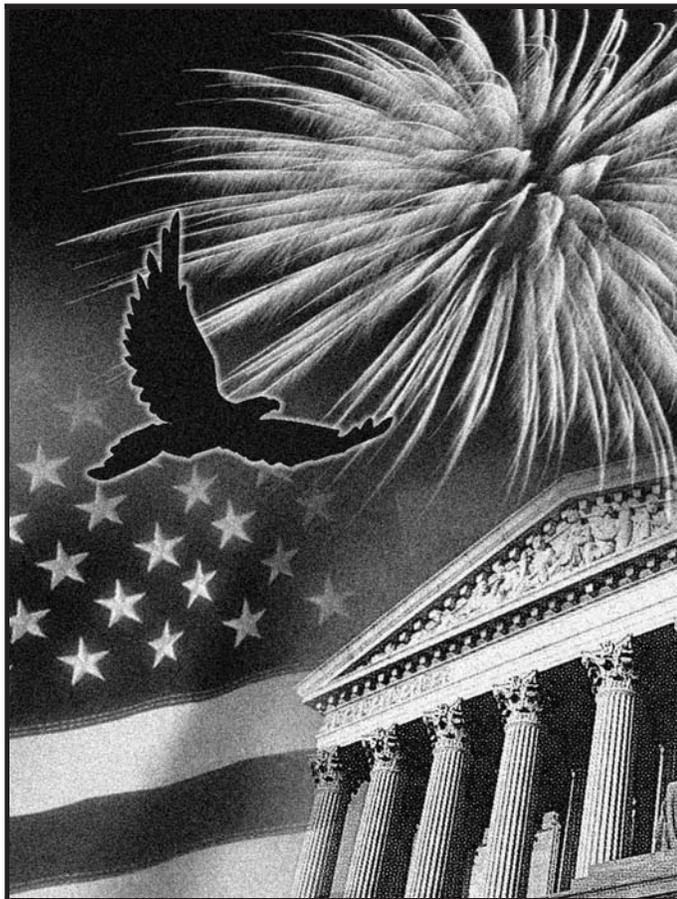
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Per Diem Rates

(For Travel Within the Continental United States)



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What's New

Maximum federal per diem rates. Beginning November 20, 2005, the maximum per diem rate changes for certain locations in the following states.

- California
- Colorado
- Florida
- Georgia
- Idaho
- Illinois
- Kansas
- Missouri
- New Jersey
- New York
- Ohio
- Pennsylvania
- South Carolina
- Tennessee
- Texas
- Virginia
- Wisconsin

See Table 4 for the new rates.

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, 2004, and before January 1, 2007. 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 2005-67, 2005-42 I.R.B. You can find the revenue procedure in the weekly Internal Revenue Bulletin (IRB) on the Internet at www.irs.gov/irb.

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

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

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

During the year, as changes to the federal per diem rates (updates) are announced by the General Services Administration (GSA), we will incorporate the changes into Publication 1542. A "What's Hot" article on the IRS website will alert you to which locations have updated rates. You will find the new rates in Table 4 of the revised publication. To reach the "What's Hot" articles, go to www.irs.gov/formspubs; click on *What's Hot in forms and publications*; then click on the link provided under *Changes to Our Current Tax Products*.

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

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

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

You can write to us at the following address:

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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. (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

Tax questions. If you have a tax question, visit www.irs.gov or call 1-800-829-1040. We cannot answer tax questions at either of the addresses listed above.

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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 \$199 (\$46 meals and incidental expenses (M&IE)) per diem, effective October 1, 2004 through December 31, 2004, and \$204 (\$46 M&IE) per diem, effective January 1, 2005. For travel on or after January 1, 2005, all other localities within CONUS are eligible for \$129 (\$36 M&IE) per diem under the high-low method.

Table 2 lists the localities that are eligible for \$226 (\$58 M&IE) per diem, effective October 1, 2005. For travel on or after October 1, 2005, the per diem for all other localities increases to \$141 (\$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, 2004; those in Table 4 are effective October 1, 2005. The standard rate for all locations within CONUS not specifically listed in Table 3 is \$91 (\$60 for lodging and \$31 for M&IE); that for 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 2006, and you determine A's travel allowance (reimbursement) using the high-low method (Table 2). Employee A does not travel again until November 2006. For A's November trip and any others during the remainder of 2006, 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, 2007, you must use the rates in effect for 2007, 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 2007 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 2006 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 2006, while Employee Q's only other travel occurs in October 2006. 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, 2006. 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, 2006. You can choose a new method for either or both employees; this choice will become effective on January 1, 2007.

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 2005 or 2006. 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 High-Cost Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2004 – September 30, 2005)**^{1,2,3}

Note: The standard (“low”) rate applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. See footnotes 4 and 5 for standard rate in effect for each period.

Per Diem Locality			10/1/04–12/31/04 ⁴	1/1/05–9/30/05 ⁵
State	Key City	County and/or Other Defined Location	Effective Dates of \$199 Rate	Effective Dates of \$204 Rate
AZ	Phoenix, Scottsdale	Maricopa	— —	1/1 - 5/31
CA	Monterey	Monterey	10/1 - 11/30	2/1 - 11/30
	Napa	Napa	10/1 - 10/31	5/1 - 10/31
	Palm Springs	Riverside	— —	1/1 - 5/31
	San Diego	San Diego	10/1 - 12/31	All year
	San Francisco	San Francisco	10/1 - 12/31	All year
	Santa Barbara	Santa Barbara	10/1 - 12/31	All year
	Santa Monica	City limits of Santa Monica	10/1 - 12/31	All year
	South Lake Tahoe	El Dorado	12/1 - 12/31	1/1 - 8/31 12/1 - 12/31
CO	Aspen	Pitkin	10/1 - 12/31	All year
	Crested Butte	City limits of Crested Butte (Gunnison County)	12/1 - 12/31	1/1 - 3/31 12/1 - 12/31
	Silverthorne, Breckenridge	Summit	10/1 - 12/31	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	12/1 - 12/31	1/1 - 9/30 12/1 - 12/31
	Vail	Eagle	10/1 - 12/31	All year
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)		10/1 - 12/31	All year
DE	Lewes	Sussex	— —	7/1 - 8/31
FL	Daytona Beach	Volusia	— —	2/1 - 3/31
	Fort Lauderdale	Broward	10/1 - 12/31	1/1 - 5/31
	Key West	Monroe	10/1 - 12/31	All year
	Miami	Miami-Dade	10/1 - 12/31	1/1 - 5/31 10/1 - 12/31
	Naples	Collier	— —	1/1 - 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)	10/1 - 12/31	1/1 - 5/31 10/1 - 12/31
IL	Chicago	Cook, Lake	10/1 - 12/31	All year
LA	New Orleans	Orleans and St. Bernard Parishes	10/1 - 12/31	2/1 - 4/30 9/1 - 11/30
MA	Boston	Suffolk	10/1 - 12/31	All year
	Cambridge	City limits of Cambridge	10/1 - 12/31	All year
	Hyannis	Barnstable	— —	7/1 - 8/31
	Martha's Vineyard	Dukes	— —	5/1 - 8/31
	Nantucket	Nantucket	10/1 - 12/31	All year

Table 1. (Effective October 1, 2004 – September 30, 2005) (Continued)

Per Diem Locality			10/1/04 – 12/31/04 ⁴	1/1/05 – 9/30/05 ⁵
State	Key City	County and/or Other Defined Location	Effective Dates of \$199 Rate	Effective Dates of \$204 Rate
MD	Counties of Montgomery and Prince George's		10/1 - 12/31	All year
	Baltimore	Baltimore	10/1 - 12/31	All year
	Cambridge, St. Michaels	Dorchester, Talbot	— —	6/1 - 8/31
	Ocean City	Worcester	— —	7/1 - 8/31
MI	Mackinac Island	Mackinac	10/1 - 12/31	
	Traverse City	Grand Traverse		7/1 - 8/31
NC	Kill Devil	Dare	10/1 - 10/31	4/1 - 10/31
NJ	Atlantic City	Atlantic	10/1 - 10/31	5/1 - 10/31
	Cape May	Cape May (except Ocean City)	— —	6/1 - 8/31
	Ocean City	City limits of Ocean City	10/1 - 10/31	6/1 - 10/31
	Princeton, Trenton	Mercer	10/1 - 12/31	All year
	Toms River	Ocean	— —	
NM	Santa Fe	Santa Fe	— —	7/1 - 8/31
NV	Las Vegas	Clark	10/1 - 12/31	
NY	Brooklyn, The Bronx, Queens, Staten Island	Richmond; the boroughs of Brooklyn, The Bronx, and Queens	10/1 - 12/31	All year
	Carle Place, Garden City, Glen Cove, Great Neck, Plainview, Rockville Centre, Syosset, Uniondale, Woodbury	Nassau	10/1 - 12/31	All year
	Lake Placid	Essex	— —	7/1 - 8/31
	Manhattan	The borough of Manhattan	10/1 - 12/31	All year
	Riverhead, Ronkonkoma, Melville	Suffolk	10/1 - 12/31	All year
	Tarrytown	Westchester (except White Plains)	10/1 - 12/31	All year
	White Plains	City limits of White Plains	10/1 - 12/31	All year
PA	Hershey	City limits of Hershey	— —	5/1 - 8/31
	Philadelphia	Philadelphia	10/1 - 12/31	All year
RI	Jamestown, Middletown, Newport	Newport	10/1 - 10/31	5/1 - 10/31
	Providence	Providence	10/1 - 12/31	All year
SC	Hilton Head	Beaufort	10/1 - 10/31	4/1 - 10/31
	Myrtle Beach	Horry	— —	
UT	Park City	Summit	12/1 - 12/31	1/1 - 3/31 12/1 - 12/31
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		10/1 - 12/31	All year
	Virginia Beach	Cities of Virginia Beach, Norfolk, Portsmouth, Chesapeake, and Suffolk	— —	6/1 - 8/31
WA	Seattle	King	10/1 - 10/31	5/1 - 10/31

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 2005 must continue to use the high-low substantiation method for the remainder of calendar year 2005 for that employee. For travel on or after October 1, 2005, and before January 1, 2006, 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 2004-60 in *Internal Revenue Bulletin* No. 2004-42 and Revenue Procedure 2005-10 in *Internal Revenue Bulletin* No. 2005-03.

³ Shaded areas indicate that the city does not qualify as a high-cost locality.

⁴ The standard ("low") rate of \$127 (\$91 for lodging and \$36 for M&IE) applies, when appropriate, from 10/1/04 through 12/31/04.

⁵ The standard ("low") rate of \$129 (\$93 for lodging and \$36 for M&IE) applies, when appropriate, beginning 1/1/05.

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

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

Per Diem Locality			Effective Date of \$226 Rate
State	Key City	County and/or Other Defined Location	
AZ	Phoenix, Scottsdale	Maricopa	1/1 - 3/31
CA	Napa	Napa	All year
	San Diego	San Diego	All year
	San Francisco	San Francisco	All year
	Santa Monica	City limits of Santa Monica	All year
CO	Aspen	Pitkin	12/1 - 3/31
	Crested Butte, Gunnison	Gunnison	1/1 - 4/30 12/1 - 12/31
	Silverthorne, Breckenridge	Summit	1/1 - 3/31 12/1 - 12/31
	Steamboat Springs	Routt	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	1/1 - 4/30 10/1 - 12/31
	Vail	Eagle	1/1 - 3/31 12/1 - 12/31
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George’s in Maryland)		All year
FL	Key West	Monroe	All year
	Miami	Miami-Dade	1/1 - 4/30
	Naples	Collier	2/1 - 3/31
	Palm Beach	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Garden, 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 2. (Effective October 1, 2005) (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 2 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 2 or the updated rates and

high-cost localities published in the revenue procedure that supersedes Revenue Procedure 2005-67, 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 3. Maximum Federal Per Diem Rates (Effective October 1, 2004 – September 30, 2005)¹

Note: The standard rate of \$91 (\$60 for lodging and \$31 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	\$ 77	\$43	\$120	
	Gulf Shores	Baldwin	1/1 - 2/28	60	39	99	
			3/1 - 5/31	76	39	115	
			6/1 - 8/31	94	39	133	
			9/1 - 12/31	60	39	99	
	Huntsville	Madison, Limestone	All year	65	39	104	
Montgomery	Montgomery	All year	65	43	108		
Tuscaloosa	Tuscaloosa	All year	64	35	99		
AR	Hot Springs	Garland	All year	66	35	101	
	Little Rock	Pulaski	All year	71	39	110	
AZ	Flagstaff, Kayenta	All points in Coconino County not covered under Grand Canyon per diem area; Navajo	1/1 - 4/30	60	39	99	
			5/1 - 8/31	73	39	112	
			9/1 - 12/31	60	39	99	
	Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	Before 5/6/05				
			1/1 - 3/31	60	47	107	
			4/1 - 10/31	85	47	132	
			11/1 - 12/31	60	47	107	
			After 5/5/05				
1/1 - 3/31	68	47	115				
4/1 - 10/31	87	47	134				
11/1 - 12/31	68	47	115				
Phoenix, Scottsdale	Maricopa	1/1 - 5/31	121	47	168		
		6/1 - 9/30	75	47	122		
		10/1 - 12/31	103	47	150		
Sedona	All points in Coconino County not covered under Flagstaff and Grand Canyon; Yavapai	All year	104	31	135		
Tucson	Pima	1/1 - 4/30	105	43	148		
		5/1 - 12/31	76	43	119		
Yuma	Yuma	All year	63	39	102		
CA	Antioch, Brentwood, Concord, Lafayette, Martinez, Pleasant Hill, Richmond, San Ramon, Walnut Creek	Contra Costa	All year	99	47	146	
	Bakersfield, Delano	Kern; Naval Weapons Center and Ordnance Test Station, China Lake	All year	67	43	110	
	Barstow, Ontario, Victorville	San Bernardino	All year	82	43	125	
	Benicia, Dixon, Fairfield, Vacaville, Vallejo	Solano	All year	104	47	151	
	Brawley, Calexico, El Centro, Imperial	Imperial	All year	64	31	95	
	Clearlake	Lake	All year	69	35	104	
	Death Valley	Inyo	All year	71	47	118	
	Fresno	Fresno	All year	70	35	105	
	Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB (see Santa Monica)	All year	100	51	151	
	Mammoth Lakes	Mono	All year	71	47	118	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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	\$107	\$47	\$154
	Modesto	Stanislaus	All year	78	39	117
	Monterey	Monterey	1/1 - 1/31	106	47	153
			2/1 - 11/30	132	47	179
			12/1 - 12/31	106	47	153
	Napa	Napa	1/1 - 4/30	115	47	162
			5/1 - 10/31	143	47	190
			11/1 - 12/31	115	47	162
	Oakhurst	Madera	All year	76	43	119
	Oakland	Alameda	All year	100	43	143
	Palm Springs	Riverside	1/1 - 5/31	140	47	187
			6/1 - 8/31	86	47	133
			9/1 - 12/31	104	47	151
	Point Arena, Gualala	Mendocino	All year	65	43	108
	Redding	Shasta	All year	76	35	111
	Sacramento	Sacramento	All year	91	47	138
	San Diego	San Diego	All year	129	51	180
	San Francisco	San Francisco	All year	126	51	177
	San Luis Obispo	San Luis Obispo	All year	103	43	146
	San Mateo, Foster City, Belmont	San Mateo	All year	95	47	142
	Santa Barbara	Santa Barbara	All year	143	43	186
	Santa Cruz	Santa Cruz	1/1 - 6/30	74	47	121
			7/1 - 8/31	100	47	147
9/1 - 12/31			74	47	121	
Santa Monica	City limits of Santa Monica	All year	151	43	194	
Santa Rosa	Sonoma	All year	104	47	151	
South Lake Tahoe	El Dorado	1/1 - 8/31	136	47	183	
		9/1 - 11/30	113	47	160	
		12/1 - 12/31	136	47	183	
Stockton	San Joaquin	All year	77	31	108	
Sunnyvale, Palo Alto, San Jose	Santa Clara	All year	111	51	162	
Tahoe City	Placer	All year	97	47	144	
Truckee	Nevada	All year	87	47	134	
Visalia, Lemoore	Tulare, Kings	All year	66	43	109	
West Sacramento	Yolo	All year	97	35	132	
Yosemite National Park	Mariposa	All year	81	47	128	
CO	Aspen	Pitkin	1/1 - 3/31	194	47	241
			4/1 - 11/30	138	47	185
			12/1 - 12/31	194	47	241
	Aurora	Arapahoe	Before 12/27/04	69	31	100
After 12/26/04			112	47	159	
Boulder, Broomfield	Boulder, Broomfield	All year	87	47	134	
Colorado Springs	El Paso	1/1 - 4/30	73	43	116	
		5/1 - 10/31	104	43	147	
		11/1 - 12/31	73	43	116	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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	Cortez	Montezuma	All year	\$ 65	\$35	\$100
	Crested Butte	City limits of Crested Butte (Gunnison County)	1/1 - 3/31	146	47	193
			4/1 - 9/30	107	47	154
			10/1 - 11/30	98	47	145
			12/1 - 12/31	146	47	193
	Denver	Denver, Adams, Jefferson, and Arapahoe Counties, that portion of Westminster located in Jefferson County, and Lone Tree in Douglas County	All year	112	47	159
	Durango	La Plata	1/1 - 5/31	77	43	120
			6/1 - 9/30	99	43	142
			10/1 - 12/31	77	43	120
	Fort Collins	Larimer (except Loveland)	All year	74	39	113
	Glenwood Springs	Garfield	1/1 - 5/31	61	35	96
			6/1 - 8/31	78	35	113
			9/1 - 12/31	61	35	96
	Grand Junction	Mesa	All year	66	35	101
	Gunnison	Gunnison (except Crested Butte)	1/1 - 5/31	67	39	106
			6/1 - 8/31	86	39	125
9/1 - 12/31			67	39	106	
Loveland	City limits of Loveland	1/1 - 6/30	61	35	96	
		7/1 - 8/31	76	35	111	
		9/1 - 12/31	61	35	96	
Montrose	Montrose	1/1 - 4/30	60	39	99	
		5/1 - 9/30	74	39	113	
		10/1 - 12/31	60	39	99	
Pueblo	Pueblo	1/1 - 5/31	60	39	99	
		6/1 - 8/31	66	39	105	
		9/1 - 12/31	60	39	99	
Silverthorne, Breckenridge	Summit	1/1 - 3/31	154	43	197	
		4/1 - 11/30	121	43	164	
		12/1 - 12/31	154	43	197	
Steamboat Springs	Routt	All year	105	43	148	
Telluride	San Miguel	1/1 - 3/31	196	47	243	
		4/1 - 9/30	122	47	169	
		10/1 - 11/30	81	47	128	
		12/1 - 12/31	196	47	243	
Vail	Eagle	1/1 - 3/31	249	47	296	
		4/1 - 11/30	132	47	179	
		12/1 - 12/31	249	47	296	
CT	Bridgeport, Danbury	Fairfield	All year	89	43	132
	Cromwell, Old Saybrook	Middlesex	All year	77	35	112
	Hartford	Hartford	All year	94	43	137
	Lakeville, Salisbury	Litchfield	All year	95	43	138
	New Haven	New Haven	All year	96	39	135
	New London, Groton	New London	1/1 - 4/30	80	39	119
			5/1 - 10/31	99	39	138
			11/1 - 12/31	80	39	119
Putnam, Danielson	Windham	All year	68	35	103	
Storrs, Mansfield	Tolland	All year	78	35	113	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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)		All year	\$153	\$51	\$204
DE	Dover	Kent	1/1 - 5/31	71	39	110
			6/1 - 10/31	81	39	120
			11/1 - 12/31	71	39	110
	Lewes	Sussex	1/1 - 4/30	71	43	114
			5/1 - 6/30	91	43	134
			7/1 - 8/31	124	43	167
			9/1 - 12/31	71	43	114
	Wilmington	New Castle	All year	108	39	147
FL	Altamonte Springs	Seminole	All year	67	43	110
	Bradenton	Manatee	All year	64	35	99
	Cocoa Beach	Brevard	Before 12/27/04	83	39	122
			After 12/26/04	93	39	132
	Daytona Beach	Volusia	1/1 - 1/31	79	43	122
			2/1 - 3/31	134	43	177
			4/1 - 12/31	79	43	122
	De Funiak Springs	Walton	1/1 - 2/28	82	31	113
			3/1 - 10/31	104	31	135
			11/1 - 12/31	82	31	113
	Fort Lauderdale	Broward	1/1 - 5/31	137	47	184
			6/1 - 9/30	86	47	133
			10/1 - 12/31	117	47	164
	Fort Myers	Lee	1/1 - 1/31	61	47	108
			2/1 - 3/31	93	47	140
			4/1 - 12/31	61	47	108
	Fort Pierce	St. Lucie	1/1 - 1/31	70	43	113
2/1 - 3/31			86	43	129	
4/1 - 12/31			70	43	113	
Fort Walton Beach	Okaloosa	1/1 - 2/28	70	43	113	
		3/1 - 8/31	105	43	148	
		9/1 - 12/31	70	43	113	
Gainesville	Alachua	All year	71	39	110	
Gulf Breeze	Santa Rosa	1/1 - 2/28	71	43	114	
		3/1 - 8/31	101	43	144	
		9/1 - 12/31	71	43	114	
Jacksonville, Mayport Naval Station, Fernadina Beach	City of Jacksonville; Duval and Nassau Counties	All year	78	39	117	
Key West	Monroe	1/1 - 1/31	135	47	182	
		2/1 - 3/31	184	47	231	
		4/1 - 12/31	135	47	182	
Kissimmee	Osceola	All year	69	39	108	
Lakeland	Polk	All year	66	39	105	
Leesburg	Lake	All year	67	35	102	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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	Miami	Miami-Dade	1/1 - 5/31	\$138	\$47	\$185
			6/1 - 9/30	99	47	146
			10/1 - 12/31	138	47	185
	Naples	Collier	1/1 - 3/31	127	43	170
			4/1 - 12/31	79	43	122
	Ocala	Marion	All year	69	35	104
	Orlando	Orange	All year	98	47	145
	Palm Beach	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	1/1 - 3/31	132	47	179
			4/1 - 5/31	142	47	189
			6/1 - 9/30	97	47	144
			10/1 - 12/31	128	47	175
	Panama City	Bay	1/1 - 2/28	68	43	111
			3/1 - 8/31	89	43	132
			9/1 - 12/31	68	43	111
	Pensacola, Pensacola Beach	Escambia	Before 5/6/05	67	35	102
After 5/5/05			73	35	108	
Punta Gorda	Charlotte	1/1 - 4/30	95	39	134	
		5/1 - 12/31	68	39	107	
Sarasota	Sarasota	1/1 - 1/31	86	43	129	
		2/1 - 4/30	110	43	153	
		5/1 - 12/31	86	43	129	
Sebring	Highlands	All year	63	35	98	
St. Augustine	St. Johns	All year	79	43	122	
Stuart	Martin	1/1 - 1/31	60	43	103	
		2/1 - 3/31	79	43	122	
		4/1 - 12/31	60	43	103	
Tallahassee	Leon	All year	73	39	112	
Tampa, St. Petersburg	Pinellas, Hillsborough	All year	93	43	136	
Vero Beach	Indian River	1/1 - 1/31	69	35	104	
		2/1 - 3/31	91	35	126	
		4/1 - 12/31	69	35	104	
GA	Athens	Clarke	All year	72	39	111
	Atlanta, Stone Mountain, Smyrna	Fulton, DeKalb, Cobb	All year	113	43	156
	Columbus	Muscogee	All year	65	39	104
	Conyers	Rockdale	All year	68	39	107
	Duluth, Norcross, Lawrenceville	Gwinnett	All year	67	43	110
	Jekyll Island	Glynn	1/1 - 3/31	77	31	108
			4/1 - 8/31	100	31	131
9/1 - 12/31			77	31	108	
Savannah	Chatham	All year	103	43	146	
IA	Cedar Rapids	Linn	All year	66	31	97
	Des Moines	Polk	All year	70	35	105

Table 3. (Effective October 1, 2004 – September 30, 2005) (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
ID	Boise	Ada	All year	\$ 70	\$43	\$113
	Coeur d'Alene	Kootenai	1/1 - 4/30	78	39	117
			5/1 - 9/30	114	39	153
			10/1 - 12/31	78	39	117
	Ketchum	Blaine (except Sun Valley)	All year	67	43	110
McCall	Valley	1/1 - 6/30	63	43	106	
		7/1 - 8/31	76	43	119	
		9/1 - 12/31	63	43	106	
Sun Valley	City limits of Sun Valley	All year	100	43	143	
IL	Aurora	Kane (except Elgin)	All year	67	35	102
	Chicago	Cook, Lake	All year	149	51	200
	Elgin	City limits of Elgin	All year	64	35	99
	Oakbrook Terrace	Du Page	All year	83	43	126
	Rockford	Winnebago	All year	65	35	100
	Springfield	Sangamon	All year	71	31	102
IN	Bloomington	Monroe	All year	73	31	104
	Brownsburg, Plainfield	Hendricks	All year	64	31	95
	Fort Wayne	Allen	All year	66	35	101
	Indianapolis, Carmel	Marion, Hamilton; Ft. Benjamin Harrison	All year	87	47	134
	Lafayette	Tippecanoe	All year	75	35	110
	Michigan City	La Porte	All year	76	39	115
	Nashville	Brown	All year	67	43	110
	South Bend	St. Joseph	All year	77	39	116
	Valparaiso, Burlington Beach	Porter	All year	69	39	108
KS	Fort Riley, Manhattan	Geary, Riley, Pottawatomie	All year	63	31	94
	Kansas City, Overland Park	Wyandotte, Johnson	All year	98	43	141
	Wichita	Sedgwick	All year	67	43	110
KY	Covington, Hebron, Florence, Newport	Kenton, Boone, Campbell	All year	87	43	130
	Lexington	Fayette	All year	75	35	110
	Louisville	Jefferson	All year	81	43	124
LA	Baton Rouge	East Baton Rouge Parish	All year	70	43	113
	Lake Charles	Calcasieu Parish	All year	66	39	105
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 1/31	119	47	166
			2/1 - 4/30	153	47	200
			5/1 - 8/31	109	47	156
			9/1 - 11/30	133	47	180
12/1 - 12/31	119	47	166			
Shreveport	Caddo and Bossier Parishes	All year	64	43	107	
St. Francisville	West Feliciana Parish	All year	62	43	105	
MA	Andover	Essex	All year	82	43	125
	Boston	Suffolk	1/1 - 3/31	127	51	178
			4/1 - 10/31	161	51	212
11/1 - 12/31			127	51	178	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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	Burlington, Woburn	Middlesex	All year	\$ 94	\$39	\$133
	Cambridge	City limits of Cambridge	1/1 - 3/31	127	51	178
			4/1 - 10/31	161	51	212
			11/1 - 12/31	127	51	178
	Falmouth	City limits of Falmouth	1/1 - 6/30	66	39	105
			7/1 - 8/31	117	39	156
			9/1 - 12/31	66	39	105
	Hyannis	Barnstable	1/1 - 6/30	87	43	130
			7/1 - 8/31	127	43	170
			9/1 - 12/31	87	43	130
	Martha's Vineyard	Dukes	1/1 - 4/30	105	47	152
			5/1 - 6/30	134	47	181
			7/1 - 8/31	199	47	246
			9/1 - 12/31	105	47	152
	Nantucket	Nantucket	1/1 - 6/30	121	47	168
7/1 - 8/31			199	47	246	
9/1 - 12/31			121	47	168	
New Bedford	City limits of New Bedford	All year	86	39	125	
Northampton	Hampshire	1/1 - 4/30	78	39	117	
		5/1 - 11/30	93	39	132	
		12/1 - 12/31	78	39	117	
Pittsfield	Berkshire	1/1 - 6/30	86	43	129	
		7/1 - 10/31	112	43	155	
		11/1 - 12/31	86	43	129	
Plymouth	Plymouth	1/1 - 5/31	87	39	126	
		6/1 - 10/31	107	39	146	
		11/1 - 12/31	87	39	126	
Quincy	Norfolk	All year	87	43	130	
Springfield	Hampden	All year	83	39	122	
Taunton	Bristol (except New Bedford)	All year	77	35	112	
Worcester	Worcester	All year	87	39	126	
MD	Counties of Montgomery and Prince George's		All year	153	51	204
	Aberdeen, Bel Air, Belcamp, Edgewood	Harford	All year	75	43	118
	Annapolis	Anne Arundel	1/1 - 4/30	93	47	140
			5/1 - 10/31	114	47	161
			11/1 - 12/31	93	47	140
	Baltimore	Baltimore	All year	133	47	180
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 5/31	86	47	133
			6/1 - 8/31	152	47	199
			9/1 - 12/31	86	47	133
Columbia	Howard	All year	100	47	147	
Frederick	Frederick	All year	75	35	110	
Hagerstown	Washington	After 5/5/05	62	31	93	
La Plata, Indian Head	Charles	All year	67	31	98	
Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year	76	39	115	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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 - 4/30	\$ 71	\$47	\$118
			5/1 - 6/30	108	47	155
			7/1 - 8/31	191	47	238
			9/1 - 10/31	98	47	145
			11/1 - 12/31	71	47	118
ME	Bar Harbor	Hancock	All year	116	43	159
	Kennebunk, Kittery/ Sanford	York	1/1 - 6/30	82	43	125
			7/1 - 8/31	118	43	161
			9/1 - 12/31	82	43	125
Portland	Cumberland, Sagadahoc, Lincoln	1/1 - 6/30	72	43	115	
		7/1 - 10/31	98	43	141	
		11/1 - 12/31	72	43	115	
Rockport	Knox	All year	83	47	130	
MI	Ann Arbor	Washtenaw	All year	80	43	123
	Benton Harbor, St. Joseph, Stevensville	Berrien	All year	65	35	100
	Charlevoix	Charlevoix	1/1 - 6/30	64	43	107
			7/1 - 8/31	82	43	125
			9/1 - 12/31	64	43	107
	Detroit	Wayne	All year	107	51	158
	East Lansing, Lansing	Ingham, Eaton	All year	74	43	117
	Flint	Genesee	All year	70	31	101
	Frankenmuth	Saginaw	All year	69	35	104
	Frankfort	Benzie	1/1 - 2/28	111	35	146
			3/1 - 5/31	81	35	116
			6/1 - 9/30	111	35	146
			10/1 - 11/30	76	35	111
			12/1 - 12/31	111	35	146
	Grand Rapids	Kent	All year	70	39	109
	Holland	Ottawa	All year	79	39	118
	Kalamazoo, Battle Creek	Kalamazoo, Calhoun	All year	61	31	92
	Leland	Leelanau	1/1 - 6/30	69	39	108
			7/1 - 8/31	106	39	145
			9/1 - 12/31	69	39	108
Mackinac Island	Mackinac	All year	116	47	163	
Midland	Midland	All year	69	39	108	
Mount Pleasant	Isabella	1/1 - 6/30	74	39	113	
		7/1 - 8/31	86	39	125	
		9/1 - 12/31	74	39	113	
Muskegon	Muskegon	1/1 - 5/31	67	35	102	
		6/1 - 8/31	90	35	125	
		9/1 - 12/31	67	35	102	
Ontonagon, Baraga, Houghton	Ontonagon, Baraga, Houghton	All year	71	35	106	
Petoskey	Emmet	1/1 - 6/30	70	43	113	
		7/1 - 8/31	94	43	137	
		9/1 - 12/31	70	43	113	
Pontiac, Auburn Hills	Oakland	All year	82	43	125	

Table 3. (Effective October 1, 2004 – September 30, 2005) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MI	Sault Ste. Marie	Chippewa	1/1 - 6/30	\$ 60	\$39	\$ 99
			7/1 - 8/31	72	39	111
			9/1 - 12/31	60	39	99
	South Haven	Van Buren	1/1 - 6/30	63	39	102
7/1 - 8/31			91	39	130	
9/1 - 12/31			63	39	102	
Traverse City	Grand Traverse	1/1 - 6/30	78	47	125	
		7/1 - 8/31	127	47	174	
		9/1 - 12/31	78	47	125	
Warren	Macomb	All year	74	39	113	
MN	Coon Rapids, Ramsey	Anoka	All year	64	39	103
	Duluth	St. Louis	1/1 - 5/31	68	43	111
			6/1 - 10/31	92	43	135
			11/1 - 12/31	68	43	111
	Eagan, Burnsville	Dakota	All year	77	39	116
Minneapolis, St. Paul	Hennepin, Ramsey	All year	105	51	156	
Rochester	Olmsted	All year	68	39	107	
MO	Jefferson City	Cole	All year	61	35	96
	Kansas City	Jackson, Clay, Cass, Platte	All year	98	47	145
	Osage Beach	Camden, Miller	1/1 - 4/30	74	35	109
			5/1 - 8/31	99	35	134
			9/1 - 12/31	74	35	109
	Springfield	Greene	All year	61	35	96
St. Louis	St. Louis, St. Charles	All year	98	51	149	
St. Robert, Fort Leonard Wood	Pulaski	Before 5/6/05	67	35	102	
		After 5/5/05	68	35	103	
MS	Biloxi, Gulfport	Harrison	All year	65	43	108
	Robinsonville	Tunica	All year	68	35	103
	Starkville	Oktibbeha	All year	65	31	96
MT	Big Sky	Gallatin (except West Yellowstone)	All year	78	47	125
	Butte	Silver Bow	All year	63	31	94
	Missoula	Missoula	1/1 - 4/30	60	31	91
			5/1 - 10/31	77	31	108
			11/1 - 12/31	60	31	91
Polson, Kalispell	Lake, Flathead	1/1 - 5/31	60	35	95	
		6/1 - 9/30	83	35	118	
		10/1 - 12/31	60	35	95	
West Yellowstone	City limits of West Yellowstone	1/1 - 3/31	67	39	106	
		4/1 - 5/31	60	39	99	
		6/1 - 9/30	89	39	128	
		10/1 - 12/31	67	39	106	
NC	Asheville	Buncombe	All year	81	31	112
	Atlantic Beach	Carteret	1/1 - 3/31	60	35	95
			4/1 - 5/31	82	35	117
			6/1 - 8/31	113	35	148
			9/1 - 10/31	75	35	110
11/1 - 12/31			60	35	95	
Chapel Hill	Orange	All year	105	43	148	
Charlotte	Mecklenburg	All year	76	43	119	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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
NC	Cherokee	Swain	All year	\$ 64	\$35	\$ 99
	Durham	Durham	All year	74	47	121
	Greensboro	Guilford	All year	84	43	127
	Greenville	Pitt	All year	62	35	97
	Kill Devil	Dare	1/1 - 3/31	67	43	110
			4/1 - 10/31	124	43	167
			11/1 - 12/31	67	43	110
	Moorehead City	Carteret	1/1 - 3/31	60	31	91
			4/1 - 10/31	68	31	99
			11/1 - 12/31	60	31	91
	New Bern, Havelock	Craven	All year	68	39	107
Raleigh	Wake	All year	74	43	117	
Shalotte, Southport, Whiteville	Brunswick, Columbus	After 5/5/05	62	31	93	
Wilmington	New Hanover	All year	72	39	111	
Winston-Salem	Forsyth	All year	62	43	105	
ND	The standard CONUS rate of \$91 (\$60 for lodging and \$31 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	68	43	111
NH	Concord	Merrimack	1/1 - 5/31	67	39	106
			6/1 - 10/31	93	39	132
			11/1 - 12/31	67	39	106
	Conway	Carroll	All year	100	43	143
	Durham	Strafford	1/1 - 5/31	81	35	116
			6/1 - 10/31	108	35	143
			11/1 - 12/31	81	35	116
Laconia	Belknap	1/1 - 5/31	78	39	117	
		6/1 - 10/31	102	39	141	
		11/1 - 12/31	78	39	117	
Lebanon, Lincoln, Sunapee	Grafton, Sullivan	All year	97	39	136	
Manchester	Hillsborough	All year	86	39	125	
Portsmouth	Rockingham	1/1 - 5/31	81	43	124	
		6/1 - 10/31	112	43	155	
		11/1 - 12/31	81	43	124	
NJ	Atlantic City	Atlantic	1/1 - 4/30	100	47	147
			5/1 - 10/31	123	47	170
			11/1 - 12/31	100	47	147
	Cape May	Cape May (except Ocean City)	1/1 - 5/31	82	47	129
			6/1 - 8/31	131	47	178
			9/1 - 12/31	82	47	129
	Cherry Hill, Moorestown	Camden, Burlington	All year	78	47	125
	Eatontown, Freehold	Monmouth	1/1 - 4/30	91	43	134
5/1 - 10/31			115	43	158	
11/1 - 12/31			91	43	134	
Edison	Middlesex (except Piscataway)	All year	120	35	155	
Flemington	Hunterdon	All year	98	39	137	
Millville	Cumberland	All year	61	35	96	
Newark	Bergen, Essex, Hudson, and Passaic	Before 5/6/05	83	47	130	
		After 5/5/05	104	47	151	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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
NJ	Ocean City	City limits of Ocean City (Cape May County)	1/1 - 5/31	\$ 91	\$43	\$134
			6/1 - 10/31	166	43	209
			11/1 - 12/31	91	43	134
	Parsippany	Morris	All year	112	43	155
	Piscataway, Belle Mead	Somerset; city limits of Piscataway	All year	105	43	148
	Princeton, Trenton	Mercer	All year	126	47	173
NJ	Springfield, Cranford	Union	All year	105	43	148
			1/1 - 6/30	84	43	127
			7/1 - 8/31	123	43	166
	Toms River	Ocean	9/1 - 12/31	84	43	127
			All year	68	43	111
			Before 5/6/05	61	39	100
NM	Albuquerque	Bernalillo	After 5/5/05	67	39	106
			1/1 - 6/30	94	47	141
	Los Alamos, Espanola	Los Alamos, Rio Arriba	7/1 - 8/31	134	47	181
9/1 - 12/31			94	47	141	
NV	Incline Village, Crystal Bay	City limits of Incline Village and Crystal Bay	1/1 - 5/31	89	43	132
			6/1 - 9/30	111	43	154
			10/1 - 12/31	89	43	132
NV	Las Vegas	Clark	1/1 - 5/31	122	43	165
			6/1 - 8/31	106	43	149
			9/1 - 12/31	122	43	165
Reno, Sparks	Washoe	All year	94	31	125	
Stateline	Douglas	All year	80	47	127	
NY	Albany	Albany	All year	92	47	139
	Binghamton	Broome	After 5/5/05	76	31	107
	Buffalo	Erie	All year	81	43	124
	Carle Place, Garden City, Glen Cove, Plainview, Rockville Centre, Syosset, Uniondale, Woodbury	Nassau	All year	141	47	188
	Glens Falls	Warren	1/1 - 5/31	69	39	108
			6/1 - 8/31	103	39	142
			9/1 - 12/31	69	39	108
	Great Neck	Nassau	Before 1/10/05	141	47	188
			After 1/9/05	159	47	206
	Ithaca	Tompkins	All year	100	39	139
	Kingston	Ulster	All year	73	43	116
	Lake Placid	Essex	1/1 - 2/28	100	43	143
			3/1 - 6/30	81	43	124
7/1 - 8/31			135	43	178	
9/1 - 12/31			100	43	143	
Manhattan	Richmond County; the boroughs of Manhattan, Brooklyn, The Bronx, and Queens	1/1 - 4/30	177	51	228	
		5/1 - 6/30	200	51	251	
		7/1 - 8/31	177	51	228	
		9/1 - 12/31	208	51	259	
Niagara Falls	Niagara	1/1 - 4/30	60	39	99	
		5/1 - 9/30	85	39	124	
		10/1 - 12/31	60	39	99	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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	Nyack, Palisades	Rockland	All year	\$100	\$43	\$143
	Owego	Tioga	All year	80	35	115
	Poughkeepsie	Dutchess	All year	100	43	143
	Riverhead, Ronkonkoma, Melville	Suffolk	All year	126	43	169
	Rochester	Monroe	All year	77	47	124
	Saratoga Springs, Schenectady	Saratoga, Schenectady	1/1 - 6/30	81	43	124
			7/1 - 8/31	118	43	161
			9/1 - 12/31	81	43	124
	Syracuse	Onondaga	All year	76	39	115
	Tarrytown	Westchester (except White Plains)	All year	121	47	168
	Troy	Rensselaer	All year	72	31	103
	Waterloo, Romulus	Seneca	1/1 - 5/31	67	35	102
			6/1 - 10/31	86	35	121
11/1 - 12/31			67	35	102	
West Point	Orange	Before 5/6/05	88	39	127	
		After 5/5/05	94	39	133	
White Plains	City limits of White Plains	All year	131	47	178	
OH	Akron	Summit	All year	68	43	111
	Bellevue	Huron	1/1 - 6/30	60	35	95
			7/1 - 8/31	77	35	112
			9/1 - 12/31	60	35	95
	Canton	Stark	After 5/5/05	69	31	100
	Cincinnati	Hamilton, Clermont	All year	87	51	138
	Cleveland	Cuyahoga	All year	99	47	146
	Columbus	Franklin	All year	95	43	138
	Dayton, Fairborn	Greene, Darke, and Montgomery	All year	75	35	110
	Geneva	Ashtabula	All year	67	39	106
	Hamilton	Butler, Warren	All year	70	39	109
	Lancaster	Fairfield	All year	62	35	97
	Mentor	Lake	After 5/5/05	73	31	104
	Port Clinton	Ottawa	1/1 - 5/31	60	39	99
			6/1 - 8/31	93	39	132
			9/1 - 12/31	60	39	99
	Rittman	Wayne, Medina	After 5/5/05	63	31	94
Sandusky	Erie	1/1 - 5/31	60	43	103	
		6/1 - 8/31	94	43	137	
		9/1 - 12/31	60	43	103	
Toledo	Lucas	All year	65	35	100	
Youngstown	Mahoning, Trumbull	After 5/5/05	71	31	102	
OK	Oklahoma City	Oklahoma	All year	66	43	109
	Tulsa	Tulsa, Creek, Osage, and Rogers	All year	64	31	95
OR	Ashland	1/1 - 5/31	68	47	115	
		6/1 - 9/30	100	47	147	
10/1 - 12/31		68	47	115		
Beaverton	Washington	All year	73	43	116	

Table 3. (Effective October 1, 2004 – September 30, 2005) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
OR	Bend	Deschutes	1/1 - 6/30	\$ 66	\$43	\$109
			7/1 - 8/31	80	43	123
			9/1 - 12/31	66	43	109
	Clackamas	Clackamas	All year	67	39	106
	Crater Lake	Klamath	1/1 - 5/31	60	35	95
			6/1 - 8/31	67	35	102
			9/1 - 12/31	60	35	95
	Eugene	Lane (except Florence)	All year	71	43	114
	Florence	City limits of Florence	1/1 - 6/30	82	39	121
7/1 - 8/31			99	39	138	
9/1 - 12/31			82	39	121	
Gold Beach	Curry	All year	67	35	102	
Lincoln City	Lincoln	1/1 - 8/31	84	39	123	
		9/1 - 12/31	70	39	109	
Portland	Multnomah	All year	93	43	136	
Seaside	Clatsop	1/1 - 6/30	71	39	110	
		7/1 - 8/31	88	39	127	
		9/1 - 12/31	71	39	110	
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	73	35	108
	Chambersburg	Franklin	After 5/5/05	65	31	96
	Chester, Radnor, Essington	Delaware	Before 5/6/05	75	39	114
			After 5/5/05	78	39	117
	Erie	Erie	All year	75	35	110
	Gettysburg	Adams	1/1 - 3/31	68	39	107
			4/1 - 10/31	94	39	133
			11/1 - 12/31	68	39	107
	Harrisburg	Dauphin (except Hershey)	All year	81	47	128
	Hershey	City limits of Hershey	1/1 - 4/30	99	43	142
			5/1 - 8/31	150	43	193
			9/1 - 12/31	99	43	142
	King of Prussia, Fort Washington, Warminster	Montgomery, Bucks	All year	106	47	153
	Lancaster	Lancaster	All year	82	43	125
	Malvern, Frazer, Exton	Chester	All year	103	43	146
Mechanicsburg	Cumberland	All year	78	35	113	
Philadelphia	Philadelphia	All year	116	51	167	
Pittsburgh	Allegheny	All year	85	47	132	
Reading	Berks	All year	85	43	128	
Scranton	Lackawanna	All year	70	35	105	
State College	Centre	All year	76	31	107	
RI	East Greenwich	Kent; Naval Construction Battalion Center, Davisville	All year	100	43	143
	Jamestown, Middletown, Newport	Newport	1/1 - 4/30	94	47	141
			5/1 - 10/31	154	47	201
			11/1 - 12/31	94	47	141
North Kingstown	Washington	All year	109	31	140	
Providence	Providence	1/1 - 4/30	128	47	175	
		5/1 - 10/31	138	47	185	
		11/1 - 12/31	128	47	175	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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
SC	Charleston	Charleston, Berkeley, Dorchester	All year	\$ 98	\$43	\$141
	Columbia	Richland	All year	67	35	102
	Greenville	Greenville	All year	66	43	109
	Hilton Head	Beaufort	1/1 - 3/31	77	47	124
			4/1 - 10/31	122	47	169
			11/1 - 12/31	77	47	124
	Myrtle Beach	Horry	1/1 - 3/31	63	47	110
			4/1 - 5/31	97	47	144
			6/1 - 8/31	116	47	163
9/1 - 10/31			78	47	125	
11/1 - 12/31			63	47	110	
SD	Custer	Custer	1/1 - 5/31	60	35	95
			6/1 - 8/31	92	35	127
			9/1 - 12/31	60	35	95
	Hot Springs	Fall River	All year	70	35	105
	Rapid City	Pennington	1/1 - 5/31	60	35	95
			6/1 - 9/30	93	35	128
			10/1 - 12/31	60	35	95
	Sturgis, Spearfish	Meade, Butte, Lawrence	1/1 - 5/31	60	31	91
			6/1 - 8/31	84	31	115
			9/1 - 12/31	60	31	91
TN	Brentwood, Franklin	Williamson	All year	66	35	101
	Chattanooga	Hamilton	All year	88	31	119
	Gatlinburg, Townsend	Sevier, Blount	All year	79	43	122
	Knoxville	Knox	All year	65	31	96
	Memphis	Shelby	All year	80	43	123
	Nashville	Davidson	All year	94	47	141
TX	Amarillo	Potter	All year	66	35	101
	Arlington, Fort Worth	Tarrant	All year	96	43	139
	Austin	Travis	All year	85	43	128
	College Station	Brazos	All year	65	39	104
	Corpus Christi	Nueces	All year	76	43	119
	Dallas	City limits of Dallas; Dallas County	Before 12/27/04	88	51	139
			After 12/26/04	96	51	147
	El Paso	El Paso	All year	70	35	105
	Galveston	Galveston	1/1 - 1/31	84	47	131
			2/1 - 8/31	114	47	161
			9/1 - 12/31	84	47	131
	Grapevine	City limits of Grapevine	All year	111	39	150
	Houston	Montgomery, Fort Bend, and Harris; L.B. Johnson Space Center	All year	99	47	146
	Killeen	Bell	All year	62	35	97
	Laredo	Webb	All year	81	35	116
	McAllen	Hidalgo	All year	68	39	107
	Plano	Collin	All year	71	39	110
Round Rock	Williamson	All year	71	31	102	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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	San Antonio	Bexar	All year	\$ 93	\$47	\$140
	South Padre Island	Cameron	1/1 - 5/31	86	39	125
			6/1 - 8/31	106	39	145
9/1 - 12/31			86	39	125	
Waco	McLennan	All year	72	35	107	
UT	Bullfrog	San Juan	All year	64	35	99
	Park City	Summit	1/1 - 3/31	150	47	197
			4/1 - 11/30	73	47	120
			12/1 - 12/31	150	47	197
Provo	Utah	All year	65	43	108	
Salt Lake City	Salt Lake, Tooele	All year	79	39	118	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		All year	153	51	204
	Charlottesville	City of Charlottesville; Albemarle County	All year	65	47	112
	Fredericksburg	City of Fredericksburg; Spotsylvania and Stafford Counties	All year	61	31	92
	Lynchburg	Campbell	All year	65	43	108
	Manassas	City of Manassas	All year	70	39	109
	Petersburg	City of Petersburg	All year	63	35	98
	Richmond	City of Richmond; Chesterfield, Goochland, and Henrico Counties	All year	74	43	117
	Roanoke	City limits of Roanoke	All year	68	39	107
	Shenandoah	Page	1/1 - 3/31	60	31	91
			4/1 - 11/30	84	31	115
			12/1 - 12/31	60	31	91
	Virginia Beach	Cities of Virginia Beach, Norfolk, Portsmouth, Chesapeake, and Suffolk	1/1 - 3/31	67	43	110
			4/1 - 5/31	101	43	144
			6/1 - 8/31	133	43	176
			9/1 - 12/31	67	43	110
	Wallops Island	Accomack	1/1 - 6/30	71	39	110
7/1 - 8/31			93	39	132	
9/1 - 12/31			71	39	110	
Warrenton	Fauquier	All year	73	31	104	
Williamsburg	Cities of Williamsburg, Poquoson, Hampton, and Newport News; York and James City Counties	1/1 - 3/31	79	43	122	
		4/1 - 8/31	101	43	144	
		9/1 - 12/31	79	43	122	
Wintergreen	Nelson	Before 5/6/05	76	47	123	
		After 5/5/05	87	47	134	
Woodbridge	Prince William	All year	70	39	109	
VT	Burlington, St. Albans	Chittenden, Franklin	All year	91	39	130
	Manchester	Bennington	1/1 - 2/28	115	47	162
			3/1 - 11/30	90	47	137
			12/1 - 12/31	115	47	162
Montpelier	Washington	1/1 - 4/30	69	35	104	
		5/1 - 10/31	85	35	120	
		11/1 - 12/31	69	35	104	
Stowe	Lamoille	All year	104	31	135	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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
VT	White River Junction	Windsor	1/1 - 2/28	\$116	\$35	\$151
			3/1 - 5/31	84	35	119
			6/1 - 11/30	104	35	139
			12/1 - 12/31	116	35	151
WA	Anacortes, Camano Island, Coupeville	San Juan (except Friday Harbor), Skagit, Island	All year	67	43	110
	Bremerton	Kitsap	All year	66	39	105
	Everett	Snohomish (except Lynnwood)	All year	64	43	107
	Friday Harbor	City limits of Friday Harbor	1/1 - 6/30	74	47	121
			7/1 - 8/31	94	47	141
			9/1 - 12/31	74	47	121
	Lynnwood	City limits of Lynnwood	All year	79	39	118
	Ocean Shores	Grays Harbor	1/1 - 6/30	80	43	123
			7/1 - 8/31	104	43	147
			9/1 - 12/31	80	43	123
	Olympia, Tumwater	Thurston	All year	71	43	114
	Port Angeles	City limits of Port Angeles	1/1 - 5/31	66	43	109
			6/1 - 9/30	86	43	129
			10/1 - 12/31	66	43	109
Port Townsend	Jefferson	All year	64	39	103	
Seattle	King	Before 5/6/05				
		1/1 - 4/30	110	51	161	
		5/1 - 10/31	127	51	178	
		11/1 - 12/31	110	51	161	
		After 5/5/05				
		1/1 - 4/30	113	51	164	
5/1 - 10/31	128	51	179			
11/1 - 12/31	113	51	164			
Spokane	Spokane	All year	67	43	110	
Tacoma	Pierce	All year	79	35	114	
Vancouver	Clark, Cowlitz, Skamania	All year	93	31	124	
WI	Brookfield	Waukesha	All year	75	43	118
	Green Bay	Brown	All year	67	39	106
	Lake Geneva	Walworth	1/1 - 6/30	76	43	119
			7/1 - 8/31	102	43	145
			9/1 - 12/31	76	43	119
	Madison	Dane	All year	75	43	118
	Milwaukee	Milwaukee	All year	99	47	146
	Racine	Racine	All year	77	35	112
	Sheboygan	Sheboygan	All year	70	35	105
Sturgeon Bay	Door	1/1 - 5/31	66	39	105	
		6/1 - 10/31	91	39	130	
		11/1 - 12/31	66	39	105	
Wisconsin Dells	Columbia	All year	65	43	108	
WV	Berkeley Springs	Morgan	All year	61	39	100
	Charleston	Kanawha	All year	84	43	127
	Martinsburg, Hedgesville	Berkeley	All year	61	35	96
	Morgantown	Monongalia	1/1 - 3/31	65	39	104
4/1 - 11/30			77	39	116	
12/1 - 12/31			65	39	104	

Table 3. (Effective October 1, 2004 – September 30, 2005) (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
WV	Shepherdstown	Jefferson	All year	\$ 75	\$39	\$114
	Wheeling	Ohio	All year	67	39	106
WY	Cody	Park	1/1 - 5/31	60	35	95
			6/1 - 9/30	91	35	126
			10/1 - 12/31	60	35	95
	Jackson	Teton	1/1 - 5/31	74	47	121
			6/1 - 9/30	113	47	160
			10/1 - 12/31	74	47	121
Pinedale	Sublette	1/1 - 5/31	60	31	91	
		6/1 - 8/31	78	31	109	
		9/1 - 12/31	60	31	91	

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 2005 (Table 3) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2005. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2005, through December 31, 2005. 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, 2005)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)	All year	68	44	112
	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	1/1 - 2/28	88	49	137	
		3/1 - 9/30	75	49	124	
		10/1 - 12/31	88	49	137	
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	All year	96	64	160
	Mammoth Lakes	Mono	1/1 - 1/31	106	54	160
2/1 - 11/30			79	54	133	
12/1 - 12/31			106	54	160	

Table 4. (Effective October 1, 2005) (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, 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	All year	89	59	148
	Palm Springs	Riverside	1/1 - 4/30	122	59	181
			5/1 - 9/30	83	59	142
			10/1 - 12/31	99	59	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	127	64	191
			6/1 - 12/31	120	64	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	1/1 - 6/30	100	59	159
			7/1 - 8/31	117	59	176
			9/1 - 12/31	100	59	159
	Santa Cruz	Santa Cruz	1/1 - 5/31	70	54	124
			6/1 - 8/31	85	54	139
			9/1 - 12/31	70	54	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	114	54	168
			7/1 - 12/31	124	54	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	93	59	152	
		3/1 - 11/30	80	59	139	
		12/1 - 12/31	93	59	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	80	64	144	
		11/1 - 12/31	104	64	168	
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	

Table 4. (Effective October 1, 2005) (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	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 Counties	All year	119	49	168
	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 4. (Effective October 1, 2005) (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)		1/1 - 5/31	\$187	\$64	\$251
			6/1 - 8/31	145	64	209
			9/1 - 12/31	166	64	230
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	
Key West	Monroe	1/1 - 1/31	157	64	221	
		2/1 - 3/31	200	64	264	
		4/1 - 11/30	132	64	196	
		12/1 - 12/31	157	64	221	

Table 4. (Effective October 1, 2005) (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	Kissimmee	Osceola	1/1 - 4/30 5/1 - 12/31	\$68 60	\$39 39	\$107 99
	Lakeland	Polk	All year	66	39	105
	Leesburg	Lake	All year	61	44	105
	Miami	Miami-Dade	1/1 - 4/30	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	All year	61	49	110
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
	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			86	49	135	
4/1 - 12/31	104	49	153			

Table 4. (Effective October 1, 2005) (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
GA	Savannah	Chatham	All year	\$87	\$49	\$136
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	Chicago	Cook, Lake	Before 11/20/05:			
			1/1 - 3/31	136	49	185
			4/1 - 6/30	152	49	201
			7/1 - 8/31	127	49	176
			9/1 - 12/31	136	49	185
			After 11/19/05			
	1/1 - 3/31	136	64	200		
	4/1 - 6/30	152	64	216		
	7/1 - 8/31	127	64	191		
	9/1 - 12/31	136	64	200		
Elgin, Aurora	Kane; City of Elgin	All year	66	44	110	
Oakbrook Terrace	Du Page	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
	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	87	44	131
			After 11/19/05	91	44	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

Table 4. (Effective October 1, 2005) (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
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
Shreveport	Caddo and Bossier Parishes	10/1 - 12/31	133	59	192	
MA	Andover	Essex	All year	63	44	107
	Boston, Cambridge	Suffolk; City of Cambridge	All year	83	59	142
	Burlington, Woburn	Middlesex	All year	165	64	229
	Falmouth	City limits of Falmouth	1/1 - 5/31	99	59	158
			6/1 - 8/31	78	49	127
			9/1 - 12/31	105	49	154
	Hyannis	Barnstable	7/1 - 8/31	78	49	127
			9/1 - 12/31	72	59	131
			1/1 - 4/30	87	59	146
			5/1 - 6/30	109	59	168
	Martha's Vineyard	Dukes	7/1 - 8/31	72	59	131
			9/1 - 12/31	110	64	174
			1/1 - 6/30	185	64	249
	Nantucket	Nantucket	7/1 - 8/31	110	64	174
			9/1 - 12/31	105	64	169
1/1 - 5/31			175	64	239	
Northampton	Hampshire	6/1 - 8/31	105	64	169	
		9/1 - 12/31	87	39	126	
		All year	92	59	151	
Pittsfield	Berkshire	7/1 - 8/31	107	59	166	
		9/1 - 12/31	92	59	151	
		All year	90	54	144	
Plymouth	Plymouth	All year	106	44	150	
Quincy	Norfolk	All year	82	44	126	
Springfield	Hampden	All year	85	44	129	
Taunton, New Bedford	Bristol	All year	85	49	134	
Worcester	Worcester	All year	187	64	251	
MD	Counties of Montgomery and Prince George's		1/1 - 5/31	145	64	209
			6/1 - 8/31	166	64	230
			9/1 - 12/31	76	44	120
	Aberdeen, Bel Air, Belcamp, Edgewood	Harford	All year	104	64	168
	Annapolis	Anne Arundel	All year	141	59	200
	Baltimore	Baltimore; Baltimore City	All year	101	54	155
	Cambridge, St. Michaels	Dorchester, Talbot	1/1 - 5/31	139	54	193
			6/1 - 8/31	101	54	155
			9/1 - 12/31	103	49	152
Columbia	Howard	All year	71	39	110	
Frederick	Frederick	All year	68	39	107	
La Plata, Indian Head	Charles	All year	76	39	115	
Lexington Park, Leonardtown, Lusby	St. Mary's, Calvert	All year				

Table 4. (Effective October 1, 2005) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
MD	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	1/1 - 6/30	68	54	122
			7/1 - 8/31	105	54	159
			9/1 - 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	All year	90	44	134
	East Lansing, Lansing	Ingham, Eaton	All year	73	39	112
	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	
Petoskey	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	

Table 4. (Effective October 1, 2005) (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	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, Burnsville, Mendota Heights, Lakeville, Inver Grove Heights	Dakota	All year	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
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
	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	
NC	Asheville	Buncombe	1/1 - 5/31	63	49	112
			6/1 - 10/31	73	49	122
			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	132
			9/1 - 12/31	60	49	109
Chapel Hill	Orange	All year	76	49	125	
Charlotte	Mecklenburg	All year	70	49	119	

Table 4. (Effective October 1, 2005) (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
NC	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
Shalotte, 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	
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	Cape May	Before 11/20/05:			
			1/1 - 6/30	76	64	140
			7/1 - 8/31	131	64	195
			9/1 - 12/31	76	64	140
			After 11/19/05:			
			1/1 - 4/30	91	54	145
5/1 - 10/31	112	54	166			
11/1 - 12/31	91	54	145			

Table 4. (Effective October 1, 2005) (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
NJ	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 7/1 - 8/31 9/1 - 12/31	78 110 78	39 39 39	117 149 117
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
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	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	
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	44	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	

Table 4. (Effective October 1, 2005) (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	Manhattan	The boroughs of Manhattan, Brooklyn, Queens, The Bronx, and Staten Island	1/1 - 5/31	\$201	\$64	\$265
			6/1 - 8/31	180	64	244
			9/1 - 12/31	226	64	290
	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	All year	78	54	132
	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

Table 4. (Effective October 1, 2005) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate
OR	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
	Harrisburg	Dauphin (except City of Hershey)	9/1 - 12/31	77	44	121
			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	
Hershey	City limits of Hershey	10/1 - 12/31	78	44	122	
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	

Table 4. (Effective October 1, 2005) (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
SC	Charleston	Charleston, Berkeley, Dorchester	Before 11/20/05 After 11/19/05	\$ 78 89	\$54 54	\$132 143
	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	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	
TX	Arlington, Fort Worth, Grapevine	Tarrant; City limits of Grapevine	All year	117	44	161
	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	104	59	163
			4/1 - 12/31	95	59	154
	El Paso	El Paso	All year	66	44	110
	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	

Table 4. (Effective October 1, 2005) (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	San Antonio	Bexar	Before 11/20/05 After 11/19/05	\$ 89 96	\$54 54	\$143 150
	South Padre Island	Cameron	1/1 - 2/28 3/1 - 8/31 9/1 - 12/31	67 89 67	44 44 44	111 133 111
	Waco	McLennan	All year	72	39	111
UT	Ogden	Weber	All year	63	44	107
	Park City	Summit	1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	127 68 127	64 64 64	191 132 191
	Provo	Utah	All year	64	49	113
	Salt Lake City	Salt Lake, Tooele	All year	78	54	132
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	187 145 166	64 64 64	251 209 230
	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
	Virginia Beach	Cities of Virginia Beach, Norfolk, Portsmouth, Chesapeake, and Suffolk	1/1 - 3/31 4/1 - 5/31 6/1 - 9/30 10/1 - 12/31	62 84 124 62	49 49 49 49	112 133 173 112
	Wallops Island	Accomack	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	70 98 70	49 49 49	119 147 119
	Warrenton	Fauquier	All year	67	44	111
	Williamsburg	York, James City; Cities of Williamsburg, Poquoson, Hampton, and Newport News	1/1 - 3/31 4/1 - 8/31 9/1 - 12/31	67 82 67	54 54 54	121 136 121
	Woodbridge	Prince William	All year	76	44	120
VT	Burlington, St. Albans	Chittenden, Franklin	1/1 - 4/30 5/1 - 10/31 11/1 - 12/31	78 92 78	49 49 49	127 141 127
	Manchester	Bennington	All year	76	59	135
	Montpelier	Washington	1/1 - 4/30 5/1 - 10/31 11/1 - 12/31	70 81 70	54 54 54	124 135 124
	Stowe	Lamoille	All year	113	64	177

Table 4. (Effective October 1, 2005) (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	\$ 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	All year	74	59	133	
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
Sheboygan	Sheboygan	All year	68	44	112	
Sturgeon Bay	Door	1/1 - 6/30	62	49	111	
		7/1 - 8/31	77	49	126	
		9/1 - 12/31	62	49	111	
Wisconsin Dells	Columbia	1/1 - 6/30	60	64	124	
		7/1 - 8/31	83	64	147	
		9/1 - 12/31	60	64	124	
WV	Charleston	Kanawha	All year	77	44	121
	Morgantown	Monongalia	All year	66	44	110

Table 4. (Effective October 1, 2005) (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
WV	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 that will be effective October 1, 2006, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2006 (Table 4) 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.

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. If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate toll free at 1-877-777-4778.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call 1-800-829-4059 if you are a TTY/TDD user.
- Visit www.irs.gov/advocate.

For more information, see Publication 1546, How To Get Help With Unresolved Tax Problems (now available in Chinese, Korean, Russian, and Vietnamese, in addition to English and Spanish).

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 an index of tax topics. It also 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 24 hours a day, 7 days a week, at www.irs.gov 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 2005 refund. Click on *Where's My Refund*. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2005 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 Form W-4 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/local-contacts 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 and press 2 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* If you would like to check the status of your 2005 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 2005 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.

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- *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-ROM 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/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.



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