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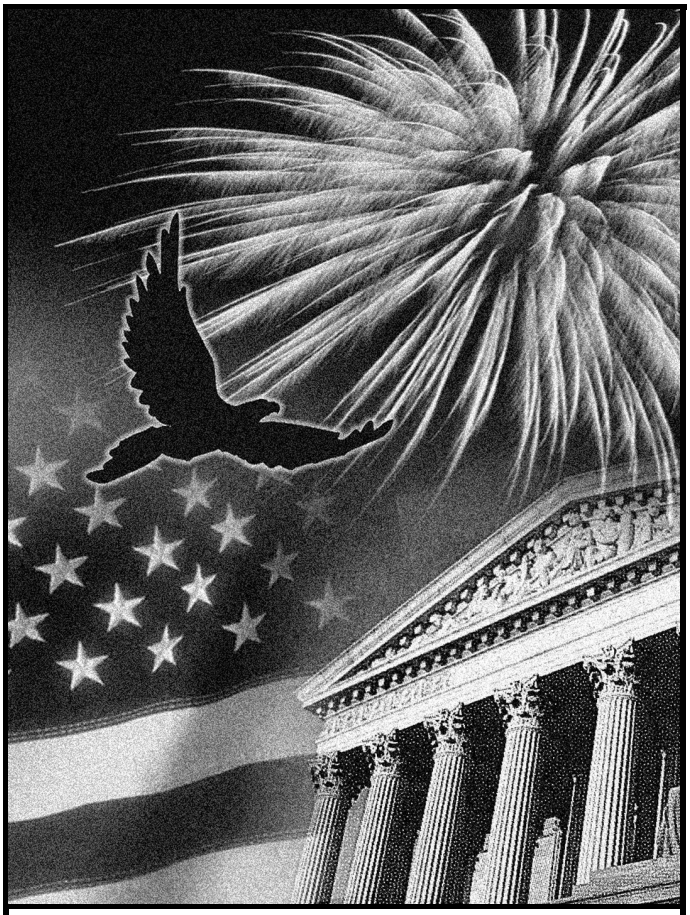
Per Diem Rates

(For Travel Within the Continental United States)



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Oct 25, 2011

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What's New

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

Introduction

This publication is for employers who pay a per diem allowance to employees for business travel away from home within the continental United States (CONUS) (the 48 contiguous states), on or after October 1, 2010, and before January 1, 2011. It gives the maximum per diem rate you can use without treating part of the per diem allowance as wages for tax purposes. For a detailed discussion on the tax treatment of a per diem allowance, see chapter 11 of Publication 535, Business Expenses, or Revenue Procedure 2011-47, 2011-42 I.R.B. 520, which can be found on the Internet at *www.irs.gov/irb/2011-42_IRB/ar12.html*.

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

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

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

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

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

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

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

You can write to us at the following address:

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

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

How To Use Per Diem Rate Tables

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

The Two Substantiation Methods

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

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

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

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

Transition Rules

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

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

For example, Employee A travels extensively during March and April of 2012, and you determine A's travel allowance (reimbursement) using the high-low method (Table 2). Employee A does not travel again until November 2012. For A's November trip and any others during the remainder of 2012, you may continue using the same set of rates (Table 2) or change to the new rates that generally

will be effective in October. Assume that two of your other employees, B and C, are also reimbursed under the high-low method—your choice of rates must also apply to them.

For Employee A's travel on or after January 1, 2013, you must use the rates in effect for 2013, but may either continue with the high-low method or choose the regular federal per diem rate method. The choice of method stays in effect for the entire 2013 calendar year.

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

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

For example, Employees P and Q attend an industry conference in February 2012, and you reimburse their expenses using the per diem rate method (Table 4). Employee P attends other conferences in July (reimbursed using Table 4) and December 2012, while Employee Q's only other travel occurs in October 2012. When determining Q's travel allowance for the October travel, you must decide whether to continue with the old (Table 4) rates or adopt the new ones effective October 1, 2012. Your choice of rates will also apply to Employee P's December travel. Both employees must continue being reimbursed under the per diem rate method for travel through December 31, 2012. You can choose a new method for either or both employees; this choice will become effective on January 1, 2013.

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

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

Per Diem Rate Tables

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

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

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

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

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

[1] **Transition rule.** A payor who uses the high-low substantiation method in Table 1 for an employee during the first 9 months of calendar year 2011 must continue to use the high-low substantiation method for the remainder of calendar year 2011 for that employee. For travel on or after October 1, 2011, and before January 1, 2012, the payor may continue to use the rates and high-cost localities published in Table 1 or the updated rates and high-cost localities published in the revenue procedure that supersedes Revenue Procedure 2010-39, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

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

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

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

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

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

Per Diem Locality			Effective Date of
State	**Key City**	**County and/or Other Defined Location**	**$242 Rate**
MD	Counties of Montgomery and Prince George's		All year
	Baltimore	Baltimore City	3/1 - 9/30 10/1 - 11/30
	Cambridge, St. Michaels	Dorchester, Talbot	6/1 - 8/31
	Ocean City	Worcester	6/1 - 8/31
ME	Bar Harbor	Hancock	7/1 - 8/31
NC	Kill Devil	Dare	6/1 - 8/31
NH	Conway	Carroll	7/1 - 8/31
NY	Floral Park, Garden City, Great Neck	Nassau	All year
	Glens Falls	Warren	7/1 - 8/31
	Lake Placid	Essex	7/1 - 8/31
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	All year
	Saratoga Springs, Schenectady	Saratoga, Schenectady	7/1 - 8/31
	Tarrytown, White Plains, New Rochelle	Westchester	All year
PA	Philadelphia	Philadelphia	All year
RI	Jamestown, Middletown, Newport	Newport	5/1 - 9/30 10/1 - 10/31
UT	Park City	Summit	1/1 - 3/31
VA	Cities of Alexandria, Falls Church, and Fairfax; Counties of Arlington and Fairfax		All year
	Virginia Beach	City of Virginia Beach	6/1 - 8/31
WA	Seattle	King	All year
WY	Jackson, Pinedale	Teton, Sublette	7/1 - 8/31

[1] **Transition rule.** A payor who uses the high-low substantiation method in Table 2 for an employee during the first 9 months of calendar year 2012 must continue to use the high-low substantiation method for the remainder of calendar year 2012 for that employee. For travel on or after October 1, 2012, and before January 1, 2013, the payor may continue to use the rates and high-cost localities published in Table 2 or the updated rates and high-cost localities published in the revenue procedure that supersedes Revenue Procedure 2011-47 and Notice 2011-81, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

[2] Revenue Procedure 2011-47 and Notice 2011-81 in Internal Revenue Bulletin 2011-42.

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

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

Table 4 lists all per diem rates alphabetically by state abbreviation. Click on a link below to find rates for your state:
Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas , Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming

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

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

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

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

Per Diem Locality				Computing Maximum Rate		
State	**Key City[2]**	**County and/or Other Defined Location[3,4]**	**Effective Dates**	**Maximum Lodging Rate**	**M&IE Rate**	**Maximum Per Diem Rate**
CO	Aspen	Pitkin	1/1 - 3/31 4/1 - 5/31 6/1 - 8/31 9/1 - 11/30 12/1 - 12/31	$202 107 143 103 202	$71 71 71 71 71	$273 178 214 174 273
	Boulder, Broomfield	Boulder, Broomfield	All year	104	61	165
	Colorado Springs	El Paso	All year	84	66	150
	Cortez	Montezuma	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	87 105 87	51 51 51	138 156 138
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31 4/1 - 5/31 6/1 - 8/31 9/1 - 12/31	82 77 95 82	51 51 51 51	133 128 146 133
	Denver, Aurora	Denver, Adams, Arapahoe, and Jefferson	All year	141	66	207
	Douglas County	Douglas	All year	101	61	162
	Durango	La Plata	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	93 128 93	61 61 61	154 189 154
	Fort Collins, Loveland	Larimer	All year	84	56	140
	Glenwood Springs, Grand Junction	Garfield, Mesa	All year	86	51	137
	Montrose	Montrose	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	79 94 79	56 56 56	135 150 135
	Silverthorne, Breckenridge	Summit	1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	147 93 147	56 56 56	203 149 203
	Steamboat Springs	Routt	1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	179 103 179	56 56 56	235 159 235
	Telluride	San Miguel	1/1 - 3/31 4/1 - 5/31 6/1 - 9/30 10/1 - 11/30 12/1 - 12/31	141 93 124 94 141	71 71 71 71 71	212 164 195 165 212
	Vail	Eagle	1/1 - 3/31 4/1 - 8/31 9/1 - 11/30 12/1 - 12/31	261 130 105 261	71 71 71 71	332 201 176 332
CT	Bridgeport, Danbury	Fairfield	All year	114	71	185
	Cromwell, Old Saybrook	Middlesex	All year	83	61	144
	Hartford	Hartford	All year	106	56	162
	Lakeville, Salisbury	Litchfield	All year	93	66	159
	New Haven	New Haven	All year	92	61	153
	New London, Groton	New London	All year	98	61	159

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

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

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

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

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

Per Diem Locality				Computing Maximum Rate		
State	**Key City[2]**	**County and/or Other Defined Location[3,4]**	**Effective Dates**	**Maximum Lodging Rate**	**M&IE Rate**	**Maximum Per Diem Rate**
ID	Sun Valley, Ketchum	Blaine	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	$ 79 95 79	$71 71 71	$150 166 150
IL	Bolingbrook, Romeoville, Lemont	Will	All year	82	51	133
	Chicago	Cook, Lake	1/1 - 3/31 4/1 - 6/30 7/1 - 8/31 9/1 - 11/30 12/1 - 12/31	128 166 146 173 128	71 71 71 71 71	199 237 217 244 199
	Oakbrook Terrace	DuPage	All year	92	61	153
	O'Fallon, Fairview Heights, Collinsville	Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair	All year	105	56	161
	Springfield	Sangamon	All year	82	56	138
IN	Bloomington	Monroe	All year	91	56	147
	Fort Wayne	Allen	All year	81	56	137
	Hammond, Munster, Merrillville	Lake	All year	85	46	131
	Indianapolis, Carmel	Marion, Hamilton; Fort Benjamin Harrison	All year	91	61	152
	Lafayette	Tippecanoe	All year	80	51	131
	South Bend	St. Joseph	All year	87	56	143
	Valparaiso, Burlington Beach	Porter	All year	79	51	130
KS	Kansas City, Overland Park	Wyandotte, Johnson, Leavenworth	All year	99	61	160
	Wichita	Sedgwick	All year	89	56	145
KY	Boone County	Boone	All year	88	51	139
	Kenton County	Kenton	All year	115	56	171
	Lexington	Fayette	All year	89	61	150
	Louisville	Jefferson	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	101 95 101	61 61 61	162 156 162
LA	Baton Rouge	East Baton Rouge Parish	All year	96	56	152
	Covington, Slidell	St. Tammany Parish	All year	88	56	144
	Lafayette	Lafayette Consolidated Government	All year	87	56	143
	Lake Charles	Calcasieu Parish	All year	79	61	140
	New Orleans	Orleans, Jefferson, Plaquemines, and St. Bernard Parishes	1/1 - 6/30 7/1 - 9/30 10/1 - 12/31	131 98 131	71 71 71	202 169 202
MA	Andover	Essex	All year	83	56	139
	Boston, Cambridge	Suffolk; City of Cambridge	1/1 - 3/31 4/1 - 6/30 7/1 - 8/31 9/1 - 10/31 11/1 - 12/31	154 190 171 206 154	71 71 71 71 71	225 261 242 277 225
	Burlington, Woburn	Middlesex less the city of Cambridge	All year	108	71	179

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

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

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

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

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

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**
MO	Kansas City	Jackson, Clay, Cass, Platte	All year	$ 99	$61	$160
	St. Louis	St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City	All year	105	66	171
	St. Robert	Pulaski	All year	78	46	124
MS	Gulfport, Biloxi	Harrison	All year	82	56	138
	Hattiesburg	Forrest, Lamar	All year	85	51	136
	Oxford	Lafayette County	Before 4/01/11 After 3/31/11	77 96	46 51	123 147
	Robinsonville	Tunica	All year	82	51	133
	Southaven	Desoto	All year	88	46	134
	Starkville	Oktibbeha	All year	91	46	137
MT	Big Sky, West Yellowstone	Gallatin	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	80 105 80	61 61 61	141 166 141
	Butte	Silver Bow	All year	86	51	137
	Helena	Lewis and Clark	All year	81	56	137
	Missoula, Polson, Kalispell	Missoula, Lake, Flathead	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	87 104 87	51 51 51	138 155 138
NC	Asheville	Buncombe	1/1 - 6/30 7/1 - 10/31 11/1 - 12/31	81 90 81	51 51 51	132 141 132
	Atlantic Beach, Morehead City	Carteret	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	81 110 81	56 56 56	137 166 137
	Chapel Hill	Orange	All year	86	56	142
	Charlotte	Mecklenburg	All year	95	51	146
	Durham	Durham	All year	89	51	140
	Fayetteville	Cumberland	All year	91	51	142
	Greensboro	Guilford	All year	85	56	141
	Greenville	Pitt	All year	79	51	130
	Kill Devil	Dare	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	90 143 90	61 61 61	151 204 151
	New Bern, Havelock	Craven	All year	94	46	140
	Raleigh	Wake	All year	90	66	156
	Wilmington	New Hanover	All year	97	56	153
	Winston-Salem	Forsyth	All year	83	56	139
ND	The standard CONUS rate of $123 ($77 for lodging and $46 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	1/1 - 4/30 5/1 - 6/30 7/1 - 12/31	93 104 93	61 61 61	154 165 154
NH	Concord	Merrimack	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	82 92 82	51 51 51	133 143 133
	Conway	Carroll	1/1 - 2/28 3/1 - 6/30 7/1 - 8/31 9/1 - 12/31	116 102 141 116	61 61 61 61	177 163 202 177

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

Per Diem Locality				Computing Maximum Rate		
State	**Key City[2]**	**County and/or Other Defined Location[3,4]**	**Effective Dates**	**Maximum Lodging Rate**	**M&IE Rate**	**Maximum Per Diem Rate**
NH	Durham	Strafford	All year	$ 94	$46	$140
	Laconia	Belknap	1/1 - 5/31 6/1 - 10/31 11/1 - 12/31	85 101 85	51 51 51	136 152 136
	Lebanon, Lincoln, West Lebanon	Grafton, Sullivan	All year	101	56	157
	Manchester	Hillsborough	All year	86	56	142
	Portsmouth	Rockingham	1/1 - 6/30 7/1 - 9/30 10/1 - 12/31	102 126 102	61 61 61	163 187 163
NJ	Atlantic City, Cape May, Ocean City	Atlantic, Cape May	1/1 - 3/31 4/1 - 12/31	87 100	66 66	153 166
	Belle Mead	Somerset	All year	116	56	172
	Cherry Hill, Moorestown	Camden, Burlington	All year	92	61	153
	Eatontown, Freehold	Monmouth	All year	110	56	166
	Edison, Piscataway	Middlesex	All year	109	51	160
	Flemington	Hunterdon	All year	107	61	168
	Newark	Bergen, Essex, Hudson, Passaic	All year	116	61	177
	Parsippany	Morris	All year	125	56	181
	Princeton, Trenton	Mercer	All year	126	61	187
	Springfield, Cranford, New Providence	Union	All year	94	56	150
	Toms River	Ocean	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	78 99 78	51 51 51	129 150 129
NM	Albuquerque	Bernalillo	All year	81	56	137
	Las Cruces	Dona Ana	All year	79	56	135
	Los Alamos	Los Alamos	All year	86	51	137
	Santa Fe	Santa Fe	1/1 - 6/30 7/1 - 10/31 11/1 - 12/31	82 100 82	71 71 71	153 171 153
	Taos	Taos	All year	87	66	153
NV	Incline Village, Reno, Sparks	Washoe	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	98 123 98	51 51 51	149 174 149
	Las Vegas	Clark	All year	93	71	164
	Stateline, Carson City	Douglas, Carson City	All year	93	61	154
NY	Albany	Albany	All year	104	61	165
	Binghamton, Owego	Broome, Tioga	All year	90	46	136
	Buffalo	Erie	All year	98	56	154
	Floral Park, Garden City, Great Neck	Nassau	All year	143	66	209
	Glens Falls	Warren	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	92 133 92	66 66 66	158 199 158
	Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	114	46	160

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

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

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

Per Diem Locality				Computing Maximum Rate		
State	**Key City[2]**	**County and/or Other Defined Location[3,4]**	**Effective Dates**	**Maximum Lodging Rate**	**M&IE Rate**	**Maximum Per Diem Rate**
OR	Bend	Deschutes	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	$ 88 110 88	$61 61 61	$149 171 149
	Clackamas	Clackamas	All year	87	61	148
	Eugene, Florence	Lane	All year	97	51	148
	Lincoln City	Lincoln	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	83 104 83	56 56 56	139 160 139
	Portland	Multnomah	All year	113	66	179
	Seaside	Clatsop	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	93 130 93	51 51 51	144 181 144
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	84	51	135
	Bucks County	Bucks	All year	95	71	166
	Chester, Radnor, Essington	Delaware	All year	96	51	147
	Erie	Erie	All year	82	46	128
	Gettysburg	Adams	1/1 - 3/31 4/1 - 10/31 11/1 - 12/31	79 98 79	51 51 51	130 149 130
	Harrisburg, Hershey	Dauphin	Before 1/1/11: 10/31 - 12/31 After 12/31/10: 1/1 - 3/31 3/31 - 5/31 6/1 - 8/31 9/1 - 12/31	 106 106 107 134 107	 51 51 51 51 51	 157 157 158 185 158
	Lancaster	Lancaster	All year	96	56	152
	Malvern, Frazer, Berwyn	Chester	All year	116	51	167
	Mechanicsburg	Cumberland	All year	83	56	139
	Montgomery County	Montgomery	All year	115	66	181
	Philadelphia	Philadelphia	1/1 - 8/31 9/1 - 11/30 12/1 - 12/31	136 149 136	66 66 66	202 215 202
	Pittsburgh	Allegheny	All year	115	71	186
	Reading	Berks	All year	89	56	145
	Scranton	Lackawanna	All year	80	56	136
	State College	Centre	All year	86	56	142
RI	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	84	56	140
	Jamestown, Middletown, Newport	Newport	1/1 - 4/30 5/1 - 10/31 11/1 - 12/31	96 145 96	71 71 71	167 216 167
	Providence, Bristol	Providence, Bristol	All year	122	71	193
SC	Aiken	Aiken	All year	81	46	127
	Charleston	Charleston, Berkeley, Dorchester	All year	132	56	188
	Columbia	Richland, Lexington	All year	85	51	136
	Greenville	Greenville	All year	82	56	138

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

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

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

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

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

Per Diem Locality				Computing Maximum Rate		
State	**Key City[2]**	**County and/or Other Defined Location[3,4]**	**Effective Dates**	**Maximum Lodging Rate**	**M&IE Rate**	**Maximum Per Diem Rate**
VT	White River Junction	Windsor	1/1 - 2/28 3/1 - 5/31 6/1 - 12/31	$ 101 89 101	$56 56 56	$157 145 157
WA	Anacortes, Coupeville, Oak Harbor	San Juan, Skagit, Island	All year	90	61	151
	Bremerton	Kitsap	All year	78	66	144
	Everett, Lynnwood	Snohomish	All year	94	61	155
	Ocean Shores	Grays Harbor	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	88 107 88	51 51 51	139 158 139
	Olympia, Tumwater	Thurston	All year	86	61	147
	Port Angeles, Port Townsend	Clallam, Jefferson	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	94 123 94	61 61 61	155 184 155
	Richland	Benton	All year	88	46	134
	Seattle	King	All year	139	71	210
	Spokane	Spokane	All year	86	61	147
	Tacoma	Pierce	All year	109	61	170
	Vancouver	Clark, Cowlitz, Skamania	All year	113	56	169
WI	Appleton	Outagamie	All year	81	46	127
	Brookfield, Racine	Waukesha, Racine	All year	87	56	143
	Lake Geneva	Walworth	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	90 122 90	51 51 51	141 173 141
	Madison	Dane	All year	88	56	144
	Milwaukee	Milwaukee	All year	95	61	156
	Sturgeon Bay	Door	1/1 - 6/30 7/1 - 9/30 10/1 - 12/31	77 86 77	56 56 56	133 142 133
	Wisconsin Dells	Columbia	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	77 85 77	61 61 61	138 146 138
WV	Charleston	Kanawha	All year	95	51	146
	Morgantown	Monongalia	All year	83	46	129
	Shepherdstown	Jefferson, Berkeley	All year	82	51	133
	Wheeling	Ohio	All year	94	46	140
WY	Cody	Park	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	84 117 84	51 51 51	135 168 135
	Evanston, Rock Springs	Uinta, Sweetwater	All year	80	51	131

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

Per Diem Locality				Computing Maximum Rate		
State	**Key City[2]**	**County and/or Other Defined Location[3,4]**	**Effective Dates**	**Maximum Lodging Rate**	**M&IE Rate**	**Maximum Per Diem Rate**
WY	Gillette	Campbell	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	$ 91 109 91	$51 51 51	$142 160 142
	Jackson, Pinedale	Teton, Sublette	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	109 158 109	56 56 56	165 214 165
	Sheridan	Sheridan	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	77 89 77	56 56 56	133 145 133

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

[2]Unless 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."

[3]Per 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)."

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

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

Table 4. **Maximum Federal Per Diem Rates (Effective October 1, 2011 – September 30, 2012)[1]**

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

Table 4 lists all per diem rates alphabetically by state abbreviation. Click on a link below to find rates for your state:
Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas , Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming

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

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

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

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

Per Diem Locality				Computing Maximum Rate		
State	**Key City[2]**	**County and/or Other Defined Location[3,4]**	**Effective Dates**	**Maximum Lodging Rate**	**M&IE Rate**	**Maximum Per Diem Rate**
CO	Aspen	Pitkin	1/1 - 3/31 4/1 - 5/31 6/1 - 8/31 9/1 - 11/30 12/1 - 12/31	$207 111 150 104 207	$71 71 71 71 71	$278 182 221 175 278
	Boulder, Broomfield	Boulder, Broomfield	All year	109	61	170
	Colorado Springs	El Paso	All year	83	66	149
	Cortez	Montezuma	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	90 112 90	51 51 51	141 163 141
	Crested Butte, Gunnison	Gunnison	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	78 96 78	51 51 51	129 147 129
	Denver, Aurora	Denver, Adams, Arapahoe, and Jefferson	All year	149	66	215
	Douglas County	Douglas	All year	99	61	160
	Durango	La Plata	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	95 133 95	61 61 61	156 194 156
	Fort Collins, Loveland	Larimer	All year	84	56	140
	Glenwood Springs, Grand Junction	Garfield, Mesa	All year	84	51	135
	Montrose	Montrose	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	80 95 80	56 56 56	136 151 136
	Silverthorne, Breckenridge	Summit	1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	144 92 144	56 56 56	200 148 200
	Steamboat Springs	Routt	1/1 - 3/31 4/1 - 11/30 12/1 - 12/31	181 99 181	56 56 56	237 155 237
	Telluride	San Miguel	1/1 - 3/31 4/1 - 5/31 6/1 - 9/30 10/1 - 11/30 12/1 - 12/31	160 90 126 92 160	71 71 71 71 71	231 161 197 163 231
	Vail	Eagle	1/1 - 3/31 4/1 - 8/31 9/1 - 11/30 12/1 - 12/31	296 148 116 296	71 71 71 71	367 219 187 367
CT	Bridgeport, Danbury	Fairfield	All year	113	71	184
	Cromwell, Old Saybrook	Middlesex	All year	81	61	142
	Hartford	Hartford	All year	104	56	160
	Lakeville, Salisbury	Litchfield	All year	95	66	161
	New Haven	New Haven	All year	87	61	148
	New London, Groton	New London	All year	97	61	158

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

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

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

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

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

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

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

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

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

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

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

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**
MO	Columbia	Boone	All year	$ 80	$51	$131
	Jefferson City	Cole	All year	79	51	130
	Kansas City	Jackson, Clay, Cass, Platte	All year	99	61	160
	St. Louis	St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City	All year	104	66	170
	St. Robert	Pulaski	All year	80	46	126
MS	Gulfport, Biloxi	Harrison	All year	82	56	138
	Hattiesburg	Forrest, Lamar	All year	84	51	135
	Oxford	Lafayette	All year	96	51	147
	Southaven	Desoto	All year	87	46	133
	Starkville	Oktibbeha	All year	95	46	141
MT	Big Sky, West Yellowstone	Gallatin	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	82 110 82	61 61 61	143 171 143
	Butte	Silver Bow	All year	89	51	140
	Helena	Lewis and Clark	All year	83	56	139
	Missoula, Polson, Kalispell	Missoula, Lake, Flathead	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	87 110 87	51 51 51	138 161 138
NC	Asheville	Buncombe	1/1 - 6/30 7/1 - 10/31 11/1 - 12/31	86 95 86	51 51 51	137 146 137
	Atlantic Beach, Morehead City	Carteret	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	85 116 85	56 56 56	141 172 141
	Chapel Hill	Orange	All year	83	56	139
	Charlotte	Mecklenburg	All year	97	51	148
	Durham	Durham	All year	91	51	142
	Fayetteville	Cumberland	All year	94	51	145
	Greensboro	Guilford	All year	86	56	142
	Greenville	Pitt	All year	79	51	130
	Kill Devil	Dare	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	89 144 89	61 61 61	150 205 150
	New Bern, Havelock	Craven	All year	93	46	139
	Raleigh	Wake	All year	91	66	157
	Wilmington	New Hanover	All year	91	56	147
	Winston-Salem	Forsyth	All year	82	56	138
ND	The standard CONUS rate of $123 ($77 for lodging and $46 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	1/1 - 3/31 4/1 - 6/30 7/1 - 12/31	91 102 91	61 61 61	152 163 152
NH	Concord	Merrimack	1/1 - 5/31 6/1 - 9/30 10/1 - 12/31	81 89 81	51 51 51	132 140 132
	Conway	Carroll	1/1 - 2/29 3/1 - 6/30 7/1 - 8/31 9/1 - 12/31	120 103 145 120	61 61 61 61	181 164 206 181

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

Per Diem Locality				Computing Maximum Rate		
State	**Key City[2]**	**County and/or Other Defined Location[3,4]**	**Effective Dates**	**Maximum Lodging Rate**	**M&IE Rate**	**Maximum Per Diem Rate**
NH	Durham	Strafford	All year	$ 97	$46	$143
	Laconia	Belknap	1/1 - 5/31 6/1 - 10/31 11/1 - 12/31	86 104 86	51 51 51	137 155 137
	Lebanon, Lincoln, West Lebanon	Grafton, Sullivan	All year	103	56	159
	Manchester	Hillsborough	All year	87	56	143
	Portsmouth	Rockingham	1/1 - 6/30 7/1 - 9/30 10/1 - 12/31	100 130 100	61 61 61	161 191 161
NJ	Atlantic City, Cape May, Ocean City	Atlantic, Cape May	All year	96	66	162
	Belle Mead	Somerset	All year	119	56	175
	Cherry Hill, Moorestown	Camden, Burlington	All year	90	61	151
	Eatontown, Freehold	Monmouth	All year	108	56	164
	Edison, Piscataway	Middlesex	All year	108	51	159
	Flemington	Hunterdon	All year	107	61	168
	Newark	Bergen, Essex, Hudson, Passaic	All year	120	61	181
	Parsippany	Morris	All year	121	56	177
	Princeton, Trenton	Mercer	All year	119	61	180
	Springfield, Cranford, New Providence	Union	All year	95	56	151
	Toms River	Ocean	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	77 105 77	51 51 51	128 156 128
NM	Albuquerque	Bernalillo	All year	81	56	137
	Las Cruces	Dona Ana	All year	84	56	140
	Los Alamos	Los Alamos	All year	87	51	138
	Santa Fe	Santa Fe	1/1 - 5/31 6/1 - 10/31 11/1 - 12/31	83 105 83	71 71 71	154 176 154
	Taos	Taos	All year	90	66	156
NV	Incline Village, Reno, Sparks	Washoe	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	94 121 94	51 51 51	145 172 145
	Las Vegas	Clark	All year	99	71	170
	Stateline, Carson City	Douglas, Carson City	All year	91	61	152
NY	Albany	Albany	All year	104	61	165
	Binghamton, Owego	Broome, Tioga	All year	92	46	138
	Buffalo	Erie	All year	100	56	156
	Floral Park, Garden City, Great Neck	Nassau	All year	142	66	208
	Glens Falls	Warren	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	94 138 94	66 66 66	160 204 160
	Ithaca, Waterloo, Romulus	Tompkins, Seneca	All year	118	46	164

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

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

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

Per Diem Locality				Computing Maximum Rate		
State	**Key City[2]**	**County and/or Other Defined Location[3,4]**	**Effective Dates**	**Maximum Lodging Rate**	**M&IE Rate**	**Maximum Per Diem Rate**
OR	Bend	Deschutes	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	$ 89 114 89	$61 61 61	$150 175 150
	Clackamas	Clackamas	All year	88	61	149
	Eugene, Florence	Lane	All year	97	51	148
	Lincoln City	Lincoln	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	84 105 84	56 56 56	140 161 140
	Portland	Multnomah	All year	113	66	179
	Seaside	Clatsop	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	96 131 96	51 51 51	147 182 147
PA	Allentown, Easton, Bethlehem	Lehigh, Northampton	All year	83	51	134
	Bucks County	Bucks	All year	95	71	166
	Chester, Radnor, Essington	Delaware	All year	95	51	146
	Erie	Erie	All year	84	46	130
	Gettysburg	Adams	1/1 - 3/31 4/1 - 10/31 11/1 - 12/31	77 98 77	51 51 51	128 149 128
	Harrisburg, Hershey	Dauphin	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	108 134 108	51 51 51	159 185 159
	Lancaster	Lancaster	All year	95	56	151
	Malvern, Frazer, Berwyn	Chester	All year	118	51	169
	Mechanicsburg	Cumberland	All year	85	56	141
	Montgomery County	Montgomery	All year	116	66	182
	Philadelphia	Philadelphia	1/1 - 8/31 9/1 - 11/30 12/1 - 12/31	137 143 137	66 66 66	203 209 203
	Pittsburgh	Allegheny	All year	119	71	190
	Reading	Berks	All year	86	56	142
	Scranton	Lackawanna	All year	82	56	138
	State College	Centre	All year	88	56	144
RI	East Greenwich, Warwick, North Kingstown	Kent, Washington	All year	86	56	142
	Jamestown, Middletown, Newport	Newport	1/1 - 4/30 5/1 - 10/31 11/1 - 12/31	93 149 93	71 71 71	164 220 164
	Providence, Bristol	Providence, Bristol	All year	121	71	192
SC	Aiken	Aiken	All year	86	46	132
	Charleston	Charleston, Berkeley, Dorchester	All year	137	56	193
	Columbia	Richland, Lexington	All year	85	51	136
	Greenville	Greenville	All year	79	56	135

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

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

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

Per Diem Locality				Computing Maximum Rate		
State	**Key City[2]**	**County and/or Other Defined Location[3,4]**	**Effective Dates**	**Maximum Lodging Rate**	**M&IE Rate**	**Maximum Per Diem Rate**
UT	Moab	Grand	1/1 - 2/29 3/1 - 10/31 11/1 - 12/31	$77 104 77	$56 56 56	$133 160 133
	Park City	Summit	1/1 - 3/31 4/1 - 12/31	163 94	71 71	234 165
	Provo	Utah	All year	81	51	132
	Salt Lake City	Salt Lake, Tooele	All year	96	61	157
VA	Cities of Alexandria, Fairfax, and Falls Church; Counties of Arlington and Fairfax		1/1 - 2/29 3/1 - 6/30 7/1 - 8/31 9/1 - 10/31 11/1 - 12/31	183 224 169 226 183	71 71 71 71 71	254 295 240 297 254
	Abingdon	Washington	All year	88	46	134
	Blacksburg	Montgomery	All year	95	46	141
	Charlottesville	Albemarle, Greene; City of Charlottesville	All year	115	56	171
	Chesapeake, Suffolk	City of Chesapeake, City of Suffolk	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	77 86 77	56 56 56	133 142 133
	Chesterfield, Henrico Counties	Chesterfield, Henrico	All year	83	51	134
	Fredericksburg	Stafford, Spotsylvania; City of Fredericksburg, Caroline	All year	88	56	144
	York, Williamsburg	James City and York Counties; City of Williamsburg	1/1 - 831 9/1 - 10/31 11/1 - 12/31	96 77 96	51 51 51	147 128 147
	Loudoun County	Loudoun	All year	108	61	169
	Lynchburg	Campbell; City of Lynchburg	All year	80	51	131
	Norfolk, Portsmouth	City of Norfolk, City of Portsmouth	All year	89	61	150
	Prince William County, Manassas	Prince William, City of Manassas	All year	88	56	144
	Richmond	City of Richmond	All year	112	66	178
	Roanoke	City limits of Roanoke	All year	96	51	147
	Virginia Beach	City of Virginia Beach	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	89 151 89	56 56 56	145 207 145
	Wallops Island	Accomack	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	85 127 85	56 56 56	141 183 141
	Warrenton	Fauquier	All year	92	46	138
VT	Burlington, St. Albans	Chittenden, Franklin	1/1 - 4/30 5/1 - 10/31 11/1 - 12/31	94 112 94	66 66 66	160 178 160
	Manchester	Bennington	All year	86	71	157
	Middlebury	Addison	All year	117	61	178
	Montpelier	Washington	All year	101	61	162
	Stowe	Lamoille	1/1 - 3/31 4/1 - 5/31 6/1 - 12/31	129 102 129	71 71 71	200 173 200

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

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

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

Per Diem Locality				Computing Maximum Rate		
State	**Key City[2]**	**County and/or Other Defined Location[3,4]**	**Effective Dates**	**Maximum Lodging Rate**	**M&IE Rate**	**Maximum Per Diem Rate**
WY	Gillette	Campbell	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	$ 79 88 79	$51 51 51	$130 139 130
	Jackson, Pinedale	Teton, Sublette	1/1 - 6/30 7/1 - 8/31 9/1 - 12/31	113 163 113	56 56 56	169 219 169
	Sheridan	Sheridan	1/1 - 5/31 6/1 - 8/31 9/1 - 12/31	77 88 77	56 56 56	133 144 133

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

[2]Unless 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."

[3]Per 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)."

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

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

How To Get Tax Help

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

Free help with your return. Free help in preparing your return is available nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-moderate income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the nearest VITA or TCE site, visit IRS.gov or call 1-800-906-9887 or 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at *www.aarp.org/money/taxaide*.

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

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

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

Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-TAX -FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to *www.irs.gov/localcontacts* or look in the phone book under *United States Government, Internal Revenue Service*.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* To check the status of your 2011 refund, call 1-800-829-1954 or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2011 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- *Other refund information.* To check the status of a prior-year refund or amended return refund, call 1-800-829-1040.

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

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

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

Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

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

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

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

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

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

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

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

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

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

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

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

DVD for tax products. You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.

- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.
- Links to other Internet based Tax Research materials.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- Two releases during the year.
  – The first release will ship the beginning of January 2012.
  – The final release will ship the beginning of March 2012.

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