

## Uncle Sam bumps up per diem rates

The IRS recently announced new per diem rates applicable to the 2010 fiscal year. (*IRS Revenue Procedure 2009-47*)

**Alert:** The per diem rate for high-cost areas increases to \$258 (\$193 for lodging plus \$65 for meals and incidental expenses). But that's just \$2 more per day than the rate for the prior year. The per diem rate for all other destinations (i.e., the low-cost areas) is \$163 (\$111 for lodging and \$52 for meals and incidental expenses), up \$5 per day.

Below is the updated list of high-cost areas for 2010. Note that key cities may also include surrounding areas. (Areas not on this list are low-cost areas.)

State/Key city	State/Key city
<b>Arizona</b>	Cambridge/
Phoenix/Scottsdale (Jan. 1—May 31)	St. Michaels (Jun. 1—Aug. 31)
Sedona (Mar. 1—Apr. 30)	Ocean City (Jun. 1—Aug. 31)
<b>California</b>	<b>Massachusetts</b>
Monterey*	Boston/Cambridge
Napa (Oct. 1—Nov. 30; Apr. 1—Sep. 30)	Martha's Vineyard (Jun. 1—Aug. 31)
San Diego	Nantucket (Jun. 1—Sep. 30)
San Francisco	<b>New Hampshire</b>
Santa Barbara	Conway (Jul. 1—Aug. 31)*
Santa Monica	<b>New York</b>
South Lake Tahoe (Dec. 1—Mar. 31)	Floral Park/Garden City/ Great Neck
<b>Colorado</b>	Glens Falls (Jul. 1—Aug. 31)*
Aspen (Dec. 1—Apr. 30)	Lake Placid (Jul. 1—Aug. 31)*
Denver/Aurora*	Manhattan (boroughs of Manhattan, Brooklyn, the Bronx, Staten Island and Queens)
Steamboat Springs (Dec. 1—Mar. 31)	Saratoga Springs/ Schenectady (Jul. 1—Aug. 31)
Telluride (Oct. 1—Apr. 30; Jun. 1—Sep. 30)	Tarrytown/White Plains/ New Rochelle/Yonkers
Vail (Dec. 1—Mar. 31)	<b>Pennsylvania</b>
<b>District of Columbia</b>	Hershey (Jun. 1—Aug. 31)
Washington, D.C. (also the Virginia cities of Alexandria, Falls Church and Fairfax, and Arlington and Fairfax counties and Montgomery and Prince George's counties in Maryland)	Philadelphia
<b>Florida</b>	<b>Rhode Island</b>
Fort Lauderdale (Oct. 1—Apr. 30)	Jamestown/Middletown/ Newport Oct. 1—Oct. 31; May 1—Sep. 30)
Fort Walton Beach/ DeFuniak Springs (Jun. 1—Jul. 31)	<b>Utah</b>
Key West	Park City (Jan. 1—Mar. 31)
Miami (Oct. 1—Feb. 28)	<b>Washington</b>
<b>Illinois</b>	Seattle
Chicago	<b>Wyoming</b>
<b>Maine</b>	Jackson/Pinedale (Jul. 1—Aug. 31)
Bar Harbor (Jul. 1—Aug. 31)*	
<b>Maryland</b>	
Baltimore (Oct. 1—Nov. 30; Mar. 1—Sep. 30)	

\* New area for 2009/2010 fiscal year