

OSU - High Cost Location Table For CY2020

State	City	County and Other Defined Location	Effective 1/1/20 - 12/31/2020
AZ	Sedona	City Limits of Sedona	All year
CA	Mill Valley, San Rafael, Novato	Marin	6/1-9/30
	Monterey	Monterey	7/1-8/31
	Napa	Napa	4/1-9/30
	Oakland	Alameda	All year
	San Francisco	San Francisco	All year
	San Mateo, Foster City, Belmont	San Mateo	All year
	Santa Barbara	Santa Barbara	7/1-8/31
	Santa Monica	City Limits of Santa Monica	All year
	San Jose, Sunnyvale, Palo Alto	Santa Clara	All year
CO	Aspen	Pitkin	1/1-3/31 & 6/1-9/30
	Crested Butte, Gunnison	Gunnison	1/1-3/31
	Denver, Aurora	Denver, Adams, Arapahoe, Jefferson	4/1-9/30
	Grand Lake	Grand	1/1-3/31
	Silverthorne, Breckenridge	Summit	1/1-3/31
	Telluride	San Miguel	All year
	Vail	Eagle	All year
DE	Lewes	Sussex	7/1-8/31
DC	Washington, DC (includes City of Alexandria, Fairfax and Falls Church)	Washington, DC (Counties of Arlington: Fairfax, Virginia, Montgomery and Prince George's in Maryland)	1/1-6/30 & 9/1-9/30
FL	Boca Raton, Delray Beach, Jupiter	Palm Beach, Hendry	1/1-4/30
	Fort Lauderdale	Broward	1/1-4/30
	Fort Meyers	Lee	2/1-3/31
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	6/1-7/31
	Key West	Monroe	1/1-7/31
	Miami	Miami-Dade	1/1-3/31
	Naples	Collier	2/1-4/30
	Vero Beach	Indian River	1/1-4/30
GA	Jekyll Island, Brunswick	Glynn	6/1-7/31
IL	Chicago	Cook, Lake	4/1-9/30
MA	Boston, Cambridge	Suffolk, City of Cambridge	3/1-9/30
	Falmouth	City Limits of Falmouth	7/1-8/31
	Hyannis	Barnstable (Less the City of Falmouth)	7/1-8/31
	Martha's Vineyard	Dukes	6/1-9/30
	Nantucket	Nantucket	6/1-9/30
MD	Ocean City	Worcester	7/1-8/31
	Washington, DC Metro Area	Montgomery, Prince George's	1/1-6/30 & 9/1-9/30
ME	Bar Harbor, Rockport	Hancock, Knox	7/1-8/31
MI	Petoskey	Emmet	7/1-8/31
	Traverse City	Grand Traverse	7/1-8/31
MT	Big Sky, West Yellowstone, Gardiner	Gallatin and Park	6/1-9/30
NM	Carlsbad	Eddy	All year
NY	Lake Placid	Essex	7/1-8/31
	New York City	Bronx, Kings, New York, Queens, Richmond	3/1-9/30
OR	Portland	Multnomah	6/1-9/30
	Seaside	Clatsop	7/1-8/31
PA	Hershey	Hershey	6/1 - 8/31
	Philadelphia	Philadelphia	9/1-9/30
RI	Jamestown, Middletown, Newport	Newport	6/1-9/30
SC	Charleston	Charleston, Berkeley and Dorchester	3/1-9/30
TN	Nashville	Davidson	All year
TX	Midland, Odessa	Midland, Andrews, Ector, and Martin	All year
	Pecos	Reeves	All year
UT	Park City	Summit	1/1-3/31
VA	Wallops Island	Accomack	7/1-8/31
	Washington, DC Metro Area	Cities of Alexandria, Fairfax, and Falls Church; Counties of Arlington and Fairfax	1/1-6/30 & 9/1-9/30
WA	Seattle	King	All year
	Vancouver	Clark, Cowlitz and Skamania	6/1-9/30
WY	Cody	Park	6/1-9/30
	Jackson, Pinedale	Teton, Sublette	6/1-9/30

*Note1: Cities Removed as of 1/1/2020: Los Angeles, CA; San Diego, CA; Duluth, MI; Moab, UT; Virginia Beach, VA

*Note2: Yellow highlighted city locations are new in CY20

High cost locations as determined by IRS Notice 2019-55