

OSU - High Cost Location Table For CY2021

State	City	County and Other Defined Location	Effective
AZ	Sedona	City Limits of Sedona	3/1-4/30 & 9/1-9/30
CA	Los Angeles	Los Angeles, Orange, Ventura, Edwards AFB less the city of Santa Monica	1/1 - 9/30
	Mill Valley, San Rafael, Novato	Marin	6/1 - 9/30
	Monterey	Monterey	6/1 - 8/31
	Napa	Napa	4/1 - 9/30
	Oakland	Alameda	1/1 - 9/30
	San Diego	San Diego	2/1 - 7/31
	San Francisco	San Francisco	All year
	San Mateo, Foster City, Belmont	San Mateo	All year
	Santa Barbara	Santa Barbara	All year
	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	Washington, DC (Counties of Arlington & Fairfax in Virginia, Montgomery & Prince George in	All year
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	Okaloosa, Walton	6/1 - 7/31
	Gulf Breeze	Santa Rosa	6/1 - 7/31
	Key West	Monroe	1/1 - 7/31
	Miami	Miami-Dade	1/1 - 3/31
	Naples	Collier	1/1 - 4/30
Vero Beach	Indian River	1/1 - 4/30	
GA	Jekyll Island, Brunswick	Glynn	3/1 - 7/31
IL	Chicago	Cook, Lake	4/1 - 9/30
MA	Boston, Cambridge	Suffolk, City of Cambridge	All year
	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	All year
ME	Bar Harbor, Rockport	Hancock, Knox	7/1 - 8/31
	Kennebunk/Kittery/ Sanford	York	7/1 - 8/31
MI	Petoskey	Emmet	7/1 - 8/31
	Traverse City	Grand Traverse	7/1 - 8/31
MT	Big Sky, West Yellowstone,	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	3/1-6/30 & 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
UT	Park City	Summit	1/1 - 3/31
VA	Virginia Beach	City of Virginia Beach	6/1 - 8/31
	Wallops Island	Accomack	7/1 - 8/31
	Washington, DC Metro Area	Cities of Alexandria, Fairfax, and Falls Church; Counties of Arlington and Fairfax	All year
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

High cost locations as determined by IRS Notice 2020-71

*Note1: Cities Removed Midland/Odessa, Texas; Pecos, Texas.

*Note2: Blue highlighted city locations are new in CY21