

OSU - High Cost Location Table For CY2019				
State	Key City	County and Other Defined Location	Effective 1/1/19 - 12/31/2019	Effective 1/1/18 - 12/31/2018
AZ	Sedona		All year	
CA	Los Angeles	Los Angeles, Orange, Ventura, Edwards AFB (Less City of Santa Monica)	1/1-9/30	
	Monterey	Monterey	7/1-8/31	7/1-8/31
	Napa	Napa	5/1-9/30	5/1-9/30
	Oakland	Alameda	All year	1/1-9/30
	San Diego	San Diego	1/1-7/31	
	San Francisco	San Francisco	All year	All year
	San Mateo, Foster City, Belmont	San Mateo	All year	All year
	Santa Barbara	Santa Barbara	All year	All year
	Santa Monica	City Limits of Santa Monica	All year	All year
	San Jose, Sunnyvale, Palo Alto	Santa Clara	All year	All year
CO	Aspen	Pitkin	1/1-3/31 & 6/1-9/30	All year
	Denver, Aurora	Denver, Adams, Arapahoe, Jefferson	All year	All year
	Grand Lake	Grand	1/1-3/31	1/1-3/31
	Silverthorne, Breckenridge	Summit	1/1-3/31	1/1-3/31
	Telluride	San Miguel	All year	All year
	Vail	Eagle	1/1-3/31 & 7/1-8/31	1/1-3/31 & 7/1-8/31
DE	Lewes	Sussex	7/1-8/31	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)	All year	All year
FL	Boca Raton, Delray Beach, Jupiter	Palm Beach, Hendry	1/1-4/30	1/1-4/30
	Fort Lauderdale	Broward	1/1-4/30	1/1-4/30
	Fort Meyers	Lee	2/1-3/31	2/1-3/31
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	6/1-7/31	6/1-7/31
	Key West	Monroe	All year	All year
	Miami	Miami-Dade	1/1-3/31	1/1-3/31
	Naples	Collier	2/1-4/30	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	4/1-9/30
MA	Boston, Cambridge	Suffolk, City of Cambridge	3/1-9/30	All year
	Falmouth	City Limits of Falmouth	7/1-8/31	7/1-8/31
	Hyannis	Barnstable (Less the City of Falmouth)	7/1-8/31	7/1-8/31
	Martha's Vineyard	Dukes	6/1-9/30	6/1-9/30
	Nantucket	Nantucket	6/1-9/30	6/1-9/30
MD	Ocean City	Worcester	7/1-8/31	7/1-8/31
	Washington, DC Metro Area	Montgomery, Prince George's	All year	All year
ME	Bar Harbor, Rockport	Hancock, Knox	7/1-8/31	7/1-8/31
MI	Traverse City	Grand Traverse	7/1-8/31	7/1-8/31
MN	Duluth	St. Louis	6/1-8/31	
NY	Lake Placid	Essex	7/1-8/31	7/1-8/31
	New York City	Bronx, Kings, New York, Queens, Richmond	All year	All year
OR	Portland	Multnomah	4/1-9/30	3/1-9/30
	Seaside	Clatsop	7/1-8/31	7/1-8/31
PA	Hershey	Hershey	6/1-8/31	6/1 - 8/31
	Philadelphia	Philadelphia	4/1-9/30	4/1-9/30
RI	Jamestown, Middletown, Newport	Newport	6/1-8/31	6/1-9/30
SC	Charleston	Charleston, Berkeley and Dorchester	3/1-9/30	3/1-9/30
TX	Pecos	Reeves	1/1-3/31	
UT	Moab	Grand	3/1-9/30	
	Park City	Summit	1/1-3/31	1/1-3/31
VA	Virginia Beach	City of Virginia Beach	6/1-8/31	6/1-8/31
	Wallops Island	Accomack	7/1-8/31	7/1-8/31
	Washington, DC Metro Area	Cities of Alexandria, Fairfax, and Falls Church; Counties of Arlington and Fairfax	All year	All year
WA	Seattle	King	All year	All year
	Vancouver	Clark, Cowlitz and Skamania	4/1-9/30	3/1-9/30
WY	Cody	Park	6/1-9/30	
	Jackson, Pinedale	Teton, Sublette	7/1-8/31	6/1-9/31

*Note1: Cities Removed as of 1/1/2019: Mill Valley/San Rafael/Novato, CA; Streamboat Springs, CO; Petoskey, MI, Saratoga Springs/Schenectady, NY

*Note2: Yellow highlighted city locations are new in CY19
High cost locations as determined by IRS Notice 2018-77