

OSU - High Cost Location Table For CY2018				
Change Comparing 2018 to 2017				
State	Key City	County and Other Defined Location	Effective 1/1/18 - 12/31/2018	Effective 1/1/17- 12/31/17
CA	Mill Valley/San Rafael/Novato	Marin	6/1-9/30	6/1-10/31
	Monterey	Monterey	7/1-8/31	7/1-8/31
	Napa	Napa	5/1-9/30	5/1-10/31
	Oakland	Alameda	1/1-9/30	
	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	All year	1/1-3/31 & 6/1-8/31 & 12/1-12/31
	Denver, Aurora	Denver, Adams, Arapahoe, Jefferson	All year	2/1-11/30
	Grand Lake	Grand	1/1-3/31	1/1-3/31 & 12/1-12/31
	Silverthorn/Breckenridge	Summit	1/1-3/31	1/1-3/31 & 12/1-12/31
	Steamboat Springs	Routt	1/1-3/31	1/1-3/31 & 12/1-12/31
	Telluride	San Miguel	All year	1/1-3/31, 6/1-8/31 & 12/1-12/31
	Vail	Eagle	1/1-3/31 & 7/1-8/31	1/1-8/31 & 12/1-12/31
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)	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	
	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 & 12/1-12/31
Naples	Collier	1/1-4/30	1/1-4/30 & 12/1-12/31	
IL	Chicago	Cook, Lake	4/1-9/30	4/1-11/30
MA	Boston, Cambridge	Suffolk, City of Cambridge	All year	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	
	Martha's Vineyard	Dukes	6/1-9/30	6/1-9/30
Nantucket	Nantucket	6/1-9/30	6/1-12/31	
MD	Ocean City	Worcester	7/1-8/31	6/1-8/31
	Washington, DC Metro Area	Montgomery, Prince George's	All year	All year
ME	Bar Harbor	Hancock	7/1 - 8/31	7/1-8/31
MI	Petoskey	Emmet	7/1-8/31	
	Traverse City/Leland	Grand Traverse/Leelandau	7/1-8/31	7/1-8/31
NY	Lake Placid	Essex	7/1-8/31	7/1-8/31
	Manhattan / New York City (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens and Staten Island)	Bronx, Kings, New York, Queens, Richmond	All year	All year
	Saratoga Springs, Schenectady	Saratoga and Schenectady	7/1-8/31	7/1-8/31
OR	Portland	Multnomah	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	4/1-6/30 & 9/1-11/30
RI	Jamestown, Middletown, Newport	Newport	6/1-9/30	7/1-8/31
SC	Charleston	Charleston, Berkeley and Dorchester	3/1-9/30	3/1-11/30
UT	Park City	Summit	1/1-3/31	1/1 - 3/31 & 12/1-
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;	All year	All year
WA	Seattle	King	All year	All year
	Vancouver	Clark, Cowlitz and Skamania	3/1-9/30	
WY	Jackson, Pinedale	Teton, Sublette	6/1-9/30	7/1-8/31

*Note: Cities Removed as of 1/1/2018 : Sedona, AZ; Los Angeles, CA; Vero Beach, FL; Kill Devil, NC
As determined by IRS Notice 2017-54