

<b>OSU - High Cost Location Table For CY2016</b>				
<b>Change Comparing 2015 to 2016</b>				
State	Key City	County and Other Defined Location	Effective 1/1/15 - 12/31/15	Effective 1/1/16 - 12/31/16
CA	Mammoth Lakes	Mono		1/1-2/29 & 12/1-12/31
	Monterey	Monterey	7/1-8/31	7/1-8/31
	Napa	Napa	2/1-9/30	5/1-10/31
	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 & 6/1-8/31	1/1-3/31 & 6/1-8/31 & 12/1-12/31
	Denver, Aurora	Denver, Adams, Arapahoe, Jefferson	All year	All year
	Grand Lake	Grand		1/1-3/31 & 12/1-12/31
	Silverthorn/Breckenridge	Summit		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	1/1 - 3/31 & 6/1-9/30	1/1-3/31, 6/1-8/31 & 12/1-12/31
	Vail	Eagle	1/1 - 8/31	1/1-3/31, 7/1-8/31 & 12/1-12/31
DC	Washington, DC	Washington, DC (also the cities of Alexandria, Fairfax and Falls Church, and the counties of Arlington and Fairfax in Virginia, and the counties of 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		
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	1/1 - 3/31 6/1 - 7/31	1/1 - 3/31 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
	Chicago	Cook, Lake	3/1-9/30	3/1-11/30
MA	Boston, Cambridge	Suffolk, City of Cambridge	All year	All year
	Falmouth	City limits of Falmouth	7/1 - 8/31	7/1 - 8/31
	Martha's Vineyard	Dukes	7/1 - 8/31	6/1 - 9/30
	Nantucket	Nantucket	6/1 - 9/30	6/1-12/31
MD	Ocean City	Worcester	6/1 - 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	Traverse City/Leland	Grand Traverse/Leelandau		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
PA	Hershey	Hershey		6/1 - 8/31
	Philadelphia	Philadelphia	3/1-6/30 & 9/1-9/30	3/1-6/30 & 9/1-11/30
RI	Jamestown, Middletown, Newport	Newport	5/1-9/30	6/1 - 8/31
SC	Charleston	Charleston, Berkeley and Dorchester	3/1-5/31	3/1-11/30
TX	Midland	Midland	All year	All year
UT	Park City	Summit	1/1 - 3/31	1/1 - 3/31 & 12/1-12/31
VA	Virginia Beach	City of Virginia Beach	6/1 - 8/31	6/1 - 8/31
	Wallops Island	Accomack		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
WY	Jackson, Pinedale	Teton, Sublette	7/1 - 8/31	6/1 - 9/30

**\*\*Cities Removed as of 1/1/2016:** Sedona, AZ; Santa Cruz, CA; New Orleans, LA; Baltimore City, MD; Cambridge/St. Michaels, MD; Glendive/Sidney, MT; Conway, NH; Glens Falls, NY; Tarrytown/White Plains/New Rochelle, NY; Kill Devil, NC; and Williston, NC

\*\*As determined by IRS Notice 2015-63