

**Western Oregon University - High Cost Location Table For CY2021**

State	City	County and Other Defined Location	Effective 1/1/2021 - 12/31/2021
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	All year
	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
	Sunnyvale/Palo Alto/San Jose	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, and 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 D.C. (also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (See also Maryland and Virginia)		All year
FL	Boca Raton/Delray Beach/Jupiter	Palm Beach and Hendry	1/1-4/30
	Fort Lauderdale	Broward	1/1-4/30
	Fort Meyers	Lee	2/1-3/31
	Fort Walton Beach/De Funiak Springs	Okaloosa and 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 and 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 and Prince George's	All year
ME	Bar Harbor/Rockport	Hancock and 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/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, and 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 and Sublette	6/1-9/30

**High cost locations as determined by IRS Notice 2020-71**

\*Note1: Cities Removed as of 1/1/2021: Midland-Odessa and Pecos, TX

\*Note2: Green highlighted city locations are new in CY2021