

Western Oregon University - High Cost Location Table For 2022-2023

State	City	County and Other Defined Location	Effective 10/1/2022 - 09/30/2023
AL	Gulf Shores	Baldwin	6/1-7/31
AZ	Phoenix/Scottsdale	Maricopa	2/1-3/31
	Sedona	City Limits of Sedona	All year
CA	Los Angeles	Los Angeles, Orange, Ventura, Edwards AFB less the city of Santa Monica	10/1-10/31 & 1/1-9/30
	Mill Valley/San Rafael/Novato	Marin	10/1-10/31 & 6/1-9/30
	Monterey	Monterey	6/1-8/31
	Napa	Napa	All year
	Oakland	Alameda	All year
	San Diego	San Diego	2/1-8/31
	San Francisco	San Francisco	All year
	San Luis Obispo	San Luis Obispo	6/1-8/31
	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	10/1-3/31 & 6/1-9/30
	Denver/Aurora	Denver, Adams, Arapahoe, and Jefferson	10/1-10/31 & 4/1-9/30
	Durango	La Plata	6/1-9/30
	Grand Lake	Grand	12/1-3/31
	Silverthorne/Breckenridge	Summit	10/1-3/31 & 6/1-9/30
	Steamboat Springs	Routt	12/1-3/31
	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	12/1-4/30
	Bradenton	Manatee	2/1-3/31
	Cocoa Beach	Brevard	2/1-3/31
	Fort Lauderdale	Broward	10/1-4/30
	Fort Meyers	Lee	2/1-3/31
	Fort Walton Beach/De Funiak Springs	Okaloosa and Walton	10/1-10/31 & 3/1-9/30
	Gulf Breeze	Santa Rosa	6/1-7/31
	Key West	Monroe	All year
	Miami	Miami-Dade	12/1-3/31
	Naples	Collier	12/1-4/30
	Panama City	Bay	6/1-7/31
	Pensacola	Escambia	6/1-7/31
	Punta Gorda	Charlotte	2/1-3/31
	Sarasota	Sarasota	2/1-4/30
	Sebring	Highlands	2/1-3/31
	Stuart	Martin	2/1-3/31
	Vero Beach	Indian River	12/1-4/30
GA	Jekyll Island/Brunswick	Glynn	3/1-7/31
ID	Sun Valley/Ketchum	Blaine and Elmore	12/1-3/31 & 6/1-9/30
IL	Chicago	Cook and Lake	10/1-11/30 & 4/1-9/30
MA	Boston/Cambridge	Suffolk, City of Cambridge	All year
	Falmouth	City Limits of Falmouth	5/1-8/31
	Hyannis	Barnstable (Less the City of Falmouth)	7/1-8/31
	Martha's Vineyard	Dukes	All year
	Nantucket	Nantucket	All year
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	10/1-10/31 & 7/1-9/30
	Kennebunk/Kittery/Sanford	York	7/1-8/31
	Portland	Cumberland and Sagadahoc	7/1-8/31

MI	Mackinac Island	Mackinac	7/1-8/31
	Petoskey	Emmet	7/1-8/31
	Traverse City	Grand Traverse	7/1-8/31
MN	Duluth	St. Louis	10/1-10/31 & 6/1-9/30
MT	Big Sky/West Yellowstone/Gardiner	Gallatin and Park	6/1-9/30
	Kalispell/Whitefish	Flathead	7/1-8/31
NM	Carlsbad	Eddy	All year
NJ	Toms River	Ocean	7/1-8/31
NY	Glens Falls	Warren	7/1-8/31
	Lake Placid	Essex	7/1-8/31
	New York City	Bronx, Kings, New York, Queens, and Richmond	10/1-12/31 & 3/1-9/30
NC	Kill Devil Hills	Dare	4/1-9/30
OR	Lincoln City	Lincoln	7/1-8/31
	Portland	Multnomah	10/1-10/31 & 6/1-9/30
	Seaside	Clatsop	7/1-8/31
PA	Hershey	Hershey	6/1 - 8/31
	Philadelphia	Philadelphia	10/1-11/30 & 3/1-6/30 & 9/1-9/30
RI	Jamestown/Middletown/Newport	Newport	10/1-10/31 & 6/1-9/30
SC	Charleston	Charleston, Berkeley and Dorchester	All year
	Hilton Head	Beaufort	6/1-8/31
	Myrtle Beach	Horry	6/1-8/31
TN	Nashville	Davidson	All year
UT	Moab	Grand	10/1-10/31 & 3/1-9/30
	Park City	Summit	All year
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, Falls Church, and Fairfax; Counties	All year
VT	Manchester	Bennington	All year
WA	Port Angeles/Port Townsend	Clallam and Jefferson	7/1-8/31
	Seattle	King	All year
	Vancouver	Clark, Cowlitz and Skamania	10/1-10/31 & 6/1-9/30
WY	Cody	Park	6/1-9/30
	Jackson/Pinedale	Teton and Sublette	All year

High cost locations as determined by IRS Notice 2022-44

Changes in high-cost localities. The list of high-cost localities in this notice differs from the list of high-cost localities in section 5 of Notice 2021-52.

- a. The following localities have been added to the list of high-cost localities: Gulf Shores, Alabama; Phoenix/Scottsdale, Arizona; San Luis Obispo, California; Durango, Colorado; Steamboat Springs, Colorado; Bradenton, Florida; Cocoa Beach, Florida; Gulf Breeze, Florida; Panama City, Florida; Pensacola, Florida; Punta Gorda, Florida; Sarasota, Florida; Sebring, Florida; Stuart, Florida; Sun Valley/Ketchum, Idaho; Portland, Maine; Mackinac Island, Michigan; Duluth, Minnesota; Kalispell/Whitefish, Montana; Toms River, New Jersey; Glens Falls, New York; Kill Devil Hills, North Carolina; Lincoln City, Oregon; Myrtle Beach, South Carolina; Moab, Utah; Manchester, Vermont; Port Angeles/Port Townsend, Washington.
- b. The following localities have changed the portion of the year in which it is a high cost locality: Sedona, Arizona; Napa, California; San Diego, California; Silverthorne/Breckenridge, Colorado; Fort Lauderdale, Florida; Fort Walton Beach/De Funiak Springs, Florida; Key West, Florida; Bar Harbor/Rockport, Maine; Falmouth, Massachusetts; Martha's Vineyard, Massachusetts; Nantucket, Massachusetts; Jamestown/Middleton/Newport, Rhode Island; Charleston, South Carolina; Park City, Utah; Jackson/Pinedale, Wyoming.
- c. The following locality has been removed from the list of high-cost localities: Crested Butte/Gunnison, Colorado.