

High Cost Localities for High-Low Substantiation Method

Key city	County or other defined location
California	
Mammoth Lakes (December 1-February 29)	Mono
Monterey (July 1-August 31)	Monterey
Napa (October 1-October 31 and May 1-September 30)	Napa
San Francisco	San Francisco
San Mateo/Foster City/Belmont	San Mateo
Santa Barbara	Santa Barbara
Santa Monica	City limits of Santa Monica
Sunnyvale/Palo Alto/San Jose	Santa Clara
Colorado	
Aspen (December 1-March 31 and June 1-August 31)	Pitkin
Denver/Aurora	Denver, Adams, Arapahoe, and Jefferson
Grand Lake (December 1-March 31)	Grand
Silverthorne/Breckenridge (December 1-March 31)	Summit
Steamboat Springs (December 1-March 31)	Routt
Telluride (December 1-March 31 and June 1-August 31)	San Miguel
Vail (December 1-March 31 and July 1-August 31)	Eagle
District of Columbia	
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)	
Florida	
Boca Raton/Delray Beach/Jupiter (January 1-April 30)	Palm Beach and Hendry
Fort Lauderdale (January 1-March 31)	Broward
Fort Walton Beach/De Funiak Springs (June 1-July 31)	Okaloosa and Walton
Key West	Monroe

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Miami (December 1-March 31)	Miami-Dade
Naples (January 1-April 30)	Collier
Illinois Chicago (October 1-Nov 30 and March 1-September 30)	Cook and Lake
Maine Bar Harbor (July 1-August 31)	Hancock
Maryland Ocean City (June 1-August 31)	Worcester
Washington, DC Metro Area	Montgomery and Prince George's
Massachusetts Boston/Cambridge Falmouth (July 1-August 31) Martha's Vineyard (June 1-September 30) Nantucket (October 1-Dec 31 and June 1-September 30)	Suffolk, City of Cambridge City limits of Falmouth Dukes Nantucket
Michigan Traverse City/Leland (July 1-August 31)	Grand Traverse/Leelanau
New York Lake Placid (July 1-August 31) New York City Saratoga Springs/Schenectady (July 1-August 31)	Essex Bronx, Kings, New York, Queens, and Richmond Saratoga and Schenectady
Pennsylvania	

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Hershey (June 1-August 31)	Hershey
Philadelphia (Oct 1-Nov 30, Mar 1-Jun 30, and Sept 1-Sept-30)	Philadelphia
Rhode Island	
Jamestown/Middletown/Newport (June 1-August 31)	Newport
South Carolina	
Charleston (Oct 1-Nov 30 and March 1-September 30)	Charleston, Berkeley and Dorchester
Texas	
Midland	Midland
Utah	
Park City (December 1-March 31)	Summit
Virginia	
Virginia Beach (June 1-August 31)	City of Virginia Beach
Wallops Island (July 1-August 31)	Accomack
Washington, DC Metro Area	Cities of Alexandria, Fairfax, and Falls Church; counties of Arlington and Fairfax
Washington	
Seattle	King
Wyoming	
Jackson/Pinedale (June 1-September 30)	Teton and Sublette