

# Per Diem Rates by City, County and State

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STATE	KEY CITY	COUNTY AND/OR OTHER DEFINED LOCATIONS	EFFECTIVE DATES	MAXIMUM LODGING RATE	MAXIMUM MEALS & INCIDENTAL EXPENSES (M&IE)	TOTAL
<b>AR</b>	LITTLE ROCK	PULASKI	ALL YEAR	\$86	\$61	<b>\$147</b>
<b>DE</b>	<b>DOVER</b>	<b>KENT</b>	1/1 - 4/30	<b>\$77</b>	<b>\$46</b>	<b>\$123</b>
			5/1 - 9/30	\$90	\$46	<b>\$136</b>
			10/1 - 12/31	<b>\$77</b>	<b>\$46</b>	<b>\$123</b>
<a href="http://www.irs.gov/publications/p1542/ar02.html#en_US_2011_publink1000250832">http://www.irs.gov/publications/p1542/ar02.html#en_US_2011_publink1000250832</a>						

These rates apply to the city of incorporation for your non-profit, which is Arkansas (AR) or Delaware (DE). Please note that DE has different per diem rates based upon the different periods of the year. For any other states, please click the link above.