

Local Standards: Transportation

Disclaimer: IRS Collection Financial Standards are intended for use in calculating repayment of delinquent taxes. These Transportation Standards are effective on October 1, 2007 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the [U.S. Trustee Program](#).

The transportation standards consist of nationwide figures for monthly loan or lease payments referred to as ownership costs, and additional amounts for monthly operating costs. The operating costs include maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking and tolls (These standard amounts do not include personal property taxes).

The ownership costs provide maximum allowances for the lease or purchase of up to two automobiles, if allowed as a necessary expense. A single taxpayer is normally allowed one automobile.

If a taxpayer has a car payment, the allowable ownership cost added to the allowable operating cost equals the allowable transportation expense. The taxpayer is allowed the amount actually spent, or the standard, whichever is less.

If a taxpayer has a car, but no car payment, only the operating costs portion of the transportation standard is used to figure the allowable transportation expense. The taxpayer is allowed the amount actually spent, or the standard, whichever is less.

There is a single nationwide allowance for public transportation based on Bureau of Labor Statistics expenditure data for mass transit fares for a train, bus, taxi, ferry, etc. Taxpayers with no vehicle are allowed the standard amount monthly, per household, without questioning the amount actually spent.

If a taxpayer owns a vehicle and uses public transportation, expenses may be allowed for both, provided they are needed for the health and welfare of the taxpayer or family, or for the production of income. However, the expenses allowed would be actual expenses incurred for ownership costs, operating costs and public transportation, or the standard amounts, whichever is less.

If the amount claimed is more than the total allowed by the transportation standards, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses.

Public Transportation	
National	\$163

Ownership Costs		
	One Car	Two Cars
National	\$478	\$956
Operating Costs		
	One Car	Two Cars
Northeast Region	\$206	\$412
Boston	\$209	\$418
New York	\$268	\$536
Philadelphia	\$221	\$442
Pittsburgh	\$172	\$344
Midwest Region	\$173	\$346
Chicago	\$203	\$406
Cleveland	\$181	\$362
Detroit	\$248	\$496
Minneapolis-St. Paul	\$169	\$338
St. Louis	\$169	\$338
South Region	\$181	\$362
Atlanta	\$198	\$396
Baltimore	\$186	\$372
Dallas-Ft. Worth	\$206	\$412
Houston	\$240	\$480
Miami	\$236	\$472
Washington, D.C.	\$208	\$416
West Region	\$194	\$388
Anchorage	\$185	\$370
Denver	\$199	\$398
Honolulu	\$202	\$404
Los Angeles	\$251	\$502

Phoenix	\$225	\$450
Portland	\$170	\$340
San Diego	\$216	\$432
San Francisco	\$256	\$512
Seattle	\$173	\$346

The Operating Costs section of the Transportation Standards are provided by Census Region and Metropolitan Statistical Area (MSA). The following table lists the states that comprise each Census Region. Once the taxpayer's Census Region has been ascertained, to determine if an MSA standard is applicable, use the definitions below to see if the taxpayer lives within an MSA (MSAs are defined by county and city, where applicable). If the taxpayer does not reside in an MSA, use the regional standard.

Northeast Census Region		
Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, Pennsylvania, New York, New Jersey		
MSA	COUNTIES	
New York	<i>in NY:</i>	Bronx, Dutchess, Kings, Nassau, New York, Orange, Putnam, Queens, Richmond, Rockland, Suffolk, Westchester
	<i>in NJ:</i>	Bergen, Essex, Hudson, Hunterdon, Mercer, Middlesex, Monmouth, Morris, Ocean, Passaic, Somerset, Sussex, Union, Warren
	<i>in CT:</i>	Fairfield, Litchfield, Middlesex, New Haven
	<i>in PA:</i>	Pike
Philadelphia	<i>in PA:</i>	Bucks, Chester, Delaware, Montgomery, Philadelphia
	<i>in NJ:</i>	Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, Salem
	<i>in DE:</i>	New Castle
	<i>in MD:</i>	Cecil

Boston	<i>in</i> <i>MA:</i>	Bristol, Essex, Hampden, Middlesex, Norfolk, Plymouth, Suffolk, Worcester
	<i>in</i> <i>NH:</i>	Hillsborough, Merrimack, Rockingham, Strafford
	<i>in</i> <i>CT:</i>	Windham
	<i>in</i> <i>ME:</i>	York
Pittsburgh	<i>in</i> <i>PA:</i>	Allegheny, Beaver, Butler, Fayette, Washington, Westmoreland

Midwest Census Region		
North Dakota, South Dakota, Nebraska, Kansas, Missouri, Illinois, Indiana, Ohio, Michigan, Wisconsin, Minnesota, Iowa		
MSA	COUNTIES (unless otherwise specified)	
Chicago	<i>in</i> <i>IL:</i>	Cook, DeKalb, DuPage, Grundy, Kane, Kankakee, Kendall, Lake, McHenry, Will
	<i>in</i> <i>IN:</i>	Lake, Porter
	<i>in</i> <i>WI:</i>	Kenosha
Detroit	<i>in</i> <i>MI:</i>	Genesee, Lapeer, Lenawee, Livingston, Macomb, Monroe, Oakland, St. Clair, Washtenaw, Wayne
Minneapolis-St. Paul	<i>in</i> <i>MN:</i>	Anoka, Carver, Chisago, Dakota, Hennepin, Isanti, Ramsey, Scott, Sherburne, Washington, Wright
	<i>in</i> <i>WI:</i>	Pierce, St. Croix
Cleveland	<i>in</i> <i>OH:</i>	Ashtabula, Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, Summit
St. Louis	<i>in</i> <i>MO:</i>	Crawford, Franklin, Jefferson, Lincoln, St. Charles, St. Louis, Warren, St. Louis city
	<i>in</i> <i>IL:</i>	Clinton, Jersey, Madison, Monroe, St. Clair

South Census Region		
Texas, Oklahoma, Arkansas, Louisiana, Mississippi, Tennessee, Kentucky, West Virginia, Virginia, Maryland, District of Columbia, Delaware, North Carolina, South Carolina, Georgia, Florida, Alabama		
MSA	COUNTIES (unless otherwise specified)	
Washington, D.C.	<i>in DC:</i>	District of Columbia
	<i>in MD:</i>	Calvert, Charles, Frederick, Montgomery, Prince George's, Washington
	<i>in VA:</i>	Arlington, Clarke, Culpepper, Fairfax, Fauquier, King George, Loudoun, Prince William, Spotsylvania, Stafford, Warren, Alexandria city, Fairfax city, Falls Church city, Fredericksburg city, Manassas city, Manassas Park city
	<i>in WV:</i>	Berkeley, Jefferson
Baltimore	<i>in MD:</i>	Anne Arundel, Baltimore, Carroll, Harford, Howard, Queen Anne's, Baltimore city
Atlanta	<i>in GA:</i>	Barrow, Bartow, Carroll, Cherokee, Clayton, Cobb, Coweta, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Henry, Newton, Paulding, Pickens, Rockdale, Spalding, Walton
Miami	<i>in FL:</i>	Broward, Miami-Dade
Dallas-Ft. Worth	<i>in TX:</i>	Collin, Dallas, Denton, Ellis, Henderson, Hood, Hunt, Johnson, Kaufman, Parker, Rockwall, Tarrant
Houston	<i>in TX:</i>	Brazoria, Chambers, Fort Bend, Galveston, Harris, Liberty, Montgomery, Waller

West Census Region		
New Mexico, Arizona, Colorado, Wyoming, Montana, Nevada, Utah, Washington, Oregon, Idaho, California, Alaska, Hawaii		
MSA	COUNTIES (unless otherwise specified)	
Los Angeles	<i>in CA:</i>	Los Angeles, Orange, Riverside, San Bernadino, Ventura

San Francisco	<i>in</i> <i>CA:</i>	Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, Santa Cruz, Solano, Sonoma
San Diego	<i>in</i> <i>CA:</i>	San Diego
Portland	<i>in</i> <i>OR:</i>	Clackamas, Columbia, Marion, Multnomah, Polk, Washington, Yamhill
	<i>in</i> <i>WA:</i>	Clark
Seattle	<i>in</i> <i>WA:</i>	Island, King, Kitsap, Pierce, Snohomish, Thurston
Honolulu	<i>in</i> <i>HI:</i>	Honolulu
Anchorage	<i>in</i> <i>AK:</i>	Anchorage borough
Phoenix	<i>in</i> <i>AZ:</i>	Maricopa, Pinal
Denver	<i>in</i> <i>CO:</i>	Adams, Arapahoe, Boulder, Denver, Douglas, Jefferson, Weld