

IRS Local Transportation Expense Standards - West Census Region

(Cases Filed On or After May 1, 2020)**For Use with Allowable Transportation Expenses Table**

The Operating Costs and Public Transportation Costs sections 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.

West Census Region

New Mexico, Arizona, Colorado, Wyoming, Montana, Nevada, Utah, Washington, Oregon, Idaho, California, Alaska, Hawaii

Metropolitan Statistical Areas (MSAs) Within the West Census Region

MSA	COUNTIES (unless otherwise specified)	
Anchorage	<i>in AK:</i>	Anchorage, Matanuska-Susitna
Denver	<i>in CO:</i>	Adams, Arapahoe, Broomfield, Clear Creek, Denver, Douglas, Elbert, Gilpin, Jefferson, Park
Honolulu	<i>in HI:</i>	Honolulu
Los Angeles	<i>in CA:</i>	Los Angeles, Orange, Riverside, San Bernadino
Phoenix	<i>in AZ:</i>	Maricopa, Pinal
San Diego	<i>in CA:</i>	San Diego
San Francisco	<i>in CA:</i>	Alameda, Contra Costa, Marin, San Francisco, San Mateo
Seattle	<i>in WA:</i>	King, Pierce, Snohomish

**IRS LOCAL TRANSPORTATION* EXPENSE STANDARDS
West Census Region**

**Public Transportation Costs
(Line 14, Form 122A-2)
(Line 14, Form 122C-2)**

Public Transportation Costs (Line 14, Form 122A-2) (Line 14, Form 122C-2)		
National	\$224	
Operating Costs (Line 12, Form 122A-2) (Line 12, Form 122C-2)		
Region	One Car	Two Cars
West Region	\$209	\$418
MSA Locations Within Census Region:		
Anchorage	\$162	\$324
Denver	\$217	\$434
Honolulu	\$178	\$356
Los Angeles	\$254	\$508
Phoenix	\$225	\$450
San Diego	\$230	\$460
San Francisco	\$231	\$462
Seattle	\$250	\$500
Ownership Costs (Lines 13a and 13d, Form 122A-2) (Lines 13a and 13d, Form 122C-2)		
National	One Car	Two Cars
	\$521	\$1,042

* Does not include personal property taxes.