

## IRS Local Transportation Expense Standards - South Census Region

**(Cases Filed On or After May 1, 2019)****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.

**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

**Metropolitan Statistical Areas (MSAs) Within the South Census Region**

<b>MSA</b>	<b>COUNTIES (unless otherwise specified)</b>	
Atlanta	<i>in GA:</i>	Barrow, Bartow, Butts, Carroll, Cherokee, Clayton, Cobb, Coweta, Dawson, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Haralson, Heard, Henry, Jasper, Lamar, Meriwether, Morgan, Newton, Paulding, Pickens, Pike, Rockdale, Spalding, Walton
Baltimore	<i>in MD:</i>	Anne Arundel, Baltimore county, Carroll, Harford, Howard, Queen Anne's, Baltimore city
Dallas-Ft. Worth	<i>in TX:</i>	Collin, Dallas, Denton, Ellis, Hood, Hunt, Johnson, Kaufman, Parker, Rockwall, Somervell, Tarrant, Wise
Houston	<i>in TX:</i>	Austin, Brazoria, Chambers, Fort Bend, Galveston, Harris, Liberty, Montgomery, Waller
Miami	<i>in FL:</i>	Broward, Miami-Dade, Palm Beach
Tampa	<i>in FL:</i>	Hernando, Hillsborough, Pasco, Pinellas
Washington, D.C.	<i>in DC:</i>	District of Columbia
	<i>in MD:</i>	Calvert, Charles, Frederick, Montgomery, Prince George
	<i>in VA:</i>	Arlington, Clarke, Culpeper, Fairfax county, Fauquier, Loudoun, Prince William, Rappahannock, Spotsylvania, Stafford, Warren, Alexandria city, Fairfax city, Falls Church city, Fredericksburg city, Manassas city, Manassas Park city
	<i>in WV:</i>	Jefferson

**IRS LOCAL TRANSPORTATION\* EXPENSE STANDARDS**  
**South Census Region**

Public Transportation Costs (Line 14, Form 122A-2) (Line 14, Form 122C-2)		
National	\$217	
Operating Costs (Lines 12, Form 122A-2) (Lines 12, Form 122C-2)		
Region	One Car	Two Cars
South Region	\$210	\$420
MSA Locations Within Census Region:		
Atlanta	\$240	\$480
Baltimore	\$258	\$516
Dallas-Ft. Worth	\$281	\$562
Houston	\$287	\$574
Miami	\$316	\$632
Tampa	\$236	\$472
Washington, D.C.	\$242	\$484
Ownership Costs (Lines 13a and 13d, Form 122A-2) (Lines 13a and 13d, Form 122C-2)		
National	One Car	Two Cars
	\$508	\$1,016

\* Does not include personal property taxes.