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United States Trustee Program

Means Testing

IRS LOCAL TRANSPORTATION* EXPENSE STANDARDS West Census Region

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

IRS LOCAL TRANSPORTATION* EXPENSE STANDARDS West Census Region

Operating Costs & Public Transportation Costs

(Line 22, Form B22A)
(Line 27, Form B22C)

Region	No Car	One Car	Two Cars
West Census Region	\$246	\$305	\$399
MSA Locations Within Census Region:			
Los Angeles	\$275	\$353	\$448

San Francisco	\$317	\$373	\$466
San Diego	\$311	\$318	\$415
Portland	\$189	\$246	\$339
Seattle	\$258	\$335	\$427
Honolulu	\$295	\$314	\$409
Anchorage	\$312	\$336	\$431
Phoenix	\$273	\$326	\$420
Denver	\$302	\$351	\$442

Ownership Costs (Lines 23 and 24, Form B22A) (Lines 28 and 29, Form B22C)		
National	First Car	Second Car
	\$475	\$338

* Does not include personal property taxes (effective January 1, 2005).

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 If you are writing about a particular bankruptcy case, please specify: (1) the bankruptcy court location & (2) the debtor's name and/or bankruptcy case number.

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