

Weith Professional Services

Tax Services

Phone: (419) 382-2002 or (419) 380-8315

IRS M&IE Rates for Tax Year 2006

State	Key City	County and/or Other Defined Locations	Effective Dates	High - Low Rate	Standard Rate
IL	Chicago	Cook, Lake	All year	64	39
IN	Elkhart		All year	39	39
	Peru		All year	39	39
	Garrett		All year	39	39
MI	Detroit	Wayne	Before 2/1/06	44	39
			After 1/31/06 & Before 10/1/06	49	39
			After 9/30/06	44	39
	Grand Rapids	Kent	All year	39	39
OH	Cincinnati	Hamilton, Clermont	All year	54	39
	Cleveland	Cuyahoga	All year	54	39
	Columbus	Franklyn	All year	49	39
	Sandusky, Bellview	Erie, Huron	All year	39	39
	Toledo	Lucas	All year	44	39
PA	Pittsburg	Allegheny	All year	54	39

Special Rate*	01/01/06 thru 09/30/06 = \$41
Transportation Workers	10/01/06 thru 12/31/06 = \$52

Note * Using the special rate for transportation workers eliminates the need for you to determine the standard meal allowance for every area where you stop for sleep or rest. However, if you choose to use the special rate for any trip, you must use the special rate for all trips you take that year.