



25502V049

Print Using Blue or Black Ink Only

Your First Name MI Last Name Social Security Number

Spouse's First Name MI Spouse's Last Name Social Security Number

Qualifying Organization*

* Qualifying Organizations are nonprofit volunteer fire companies and other organizations qualified under Section 170 of the Internal Revenue Code, whose principal purpose or function is to provide medical, health, or nutritional care.

Table with 6 rows and 2 columns: Description and Amount. Row 1: Total mileage incurred... 1. Row 2: Multiply Line 1 by 70¢... 2. Row 3: Reimbursement received... 3. Row 4: Amount included as an itemized deduction... 4. Row 5: Total Maryland deductions... 5. Row 6: Modifications for charitable vehicle expenses... 6.

INSTRUCTIONS

COMPUTATION OF SUBTRACTION

You may subtract from federal adjusted gross income unreimbursed automobile travel expenses incurred in connection with service as a volunteer for a nonprofit volunteer fire company or other qualified organization.

You may subtract the unreimbursed vehicle expense incurred while providing assistance, other than providing transportation, to handicapped individuals, as defined in Section 190 of the Internal Revenue Code, who are enrolled as students in Maryland community colleges.

The charitable expense modification is 70 cents per mile for the period of 01/01/2025 through 12/31/2025 to the extent this amount is unreimbursed.

The amount must be reduced by any reimbursement received for the charitable travel. The amount must also be reduced by any portion which is claimed as an itemized deduction on your Maryland income tax return for charitable vehicle expenses.

Total mileage on Line 1 of this form should include the mileage traveled from home, performing the service, and returning home. You should maintain the appropriate documentation.

For more information, visit marylandcomptroller.gov. You may also call 1-800-638-2937 or 410-260-7980.