



2025 Schedule M1UE, Unreimbursed Employee Business Expenses

Before you complete this schedule, read the instructions to see if you are eligible.

Your Fi	st Name and Initial	Last Name		Social Security Number	
Part 1	: Your Expenses		Column A	Column B	
1		e 20 or line 28 (see instructions if you incurre			
	expenses for more than o	ne vehicle)	1		
2	Parking fees, tolls, and tra	ansportation that did not involve overnight			
	travel or commuting from	n work (see instructions)	2		
3		nvolve overnight travel, including lodging			
	and transportation. Do no	ot include meals	3		
4	Business expenses not in	cluded above. Do not include meals	4		
5	Meals (see instructions) .			5	
6	Column A: Add lines 1 th	rough 4. Column B: Enter the amount from lin	ne 5 6		
7	Enter reimbursements fro	om your employer that were			
	not included in box 1 of y	our federal Form W-2 (see instructions)	7		
8	Subtract line 7 from line 6	5. If zero or less, enter 0	8		
9	Column A: Enter the amo	ount from line 8. Column B: Multiply line 8 by	50%		
	(0.50). Employees covere	ed by U.S. Department of Transportation			
	service limits, multiply lin	e 8 by 80% (0.80)	9		
10	Add the amounts on line	9 of both columns.			
	Enter the total here and i	nclude on line 20 of Schedule M1SA		10	

Continued

2025 M1UE, Page 2



Part 2: Vehicle Expenses. If you are claiming expenses for multiple vehicles, complete and enclose a separate Part 2 of Schedule M1UE for each vehicle.

11	Enter the date the vehicle was placed in service	
12	Total miles driven during 2025	
13	Business miles included on line 12	
14	Divide line 13 by line 12	
15	Average daily roundtrip commuting distance	
16	Commuting miles included on line 12 16	
17	Other miles. Add lines 13 and 16 and subtract the result from line 12	
18	Was your vehicle available for personal use during off-duty hours? Yes No	
19	Do you (or your spouse) have another vehicle available for personal use?	
Stand	ard Mileage Rate (see instructions to determine whether to complete this section or "Actual Expenses")	
20	Multiply line 13 by 70 cents (.70). Enter the result here and on line 1	_
	Multiply line 13 by 70 cents (.70). Enter the result here and on line 1	
Actua		
Actua 21	I Expenses (see instructions to determine whether to complete this section or "Standard Mileage Rate")	
Actua 21 22a	I Expenses (see instructions to determine whether to complete this section or "Standard Mileage Rate") Gasoline, oil, repairs, vehicle, insurance, etc	
21 22a 22b	I Expenses (see instructions to determine whether to complete this section or "Standard Mileage Rate") Gasoline, oil, repairs, vehicle, insurance, etc	
21 22a 22b 23	I Expenses (see instructions to determine whether to complete this section or "Standard Mileage Rate") Gasoline, oil, repairs, vehicle, insurance, etc	
21 22a 22b 23 24	I Expenses (see instructions to determine whether to complete this section or "Standard Mileage Rate") Gasoline, oil, repairs, vehicle, insurance, etc	
21 22a 22b 23 24	I Expenses (see instructions to determine whether to complete this section or "Standard Mileage Rate") Gasoline, oil, repairs, vehicle, insurance, etc	
21 22a 22b 23 24 25 26	I Expenses (see instructions to determine whether to complete this section or "Standard Mileage Rate") Gasoline, oil, repairs, vehicle, insurance, etc	