



## 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 . . . . . **11** \_\_\_\_\_
- 12** Total miles driven during 2025 . . . . . **12** \_\_\_\_\_
- 13** Business miles included on line 12 . . . . . **13** \_\_\_\_\_
- 14** Divide line 13 by line 12 . . . . . **14** \_\_\_\_\_
- 15** Average daily roundtrip commuting distance . . . . . **15** \_\_\_\_\_
- 16** Commuting miles included on line 12. . . . . **16** \_\_\_\_\_
- 17** Other miles. Add lines 13 and 16 and subtract the result from line 12 . . . . . **17** \_\_\_\_\_
- 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? ☐ Yes ☐ No

**Standard 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 . . . . . **20** \_\_\_\_\_

**Actual Expenses (see instructions to determine whether to complete this section or "Standard Mileage Rate")**

- 21** Gasoline, oil, repairs, vehicle, insurance, etc.. . . . . **21** \_\_\_\_\_
- 22a** Vehicle rentals . . . . . **22a** \_\_\_\_\_
- 22b** Inclusion amount (*see instructions*) . . . . . **22b** \_\_\_\_\_
- 23** Subtract line 22b from line 22a . . . . . **23** \_\_\_\_\_
- 24** Value of employer-provided vehicle (if 100% of the annual lease value was included in federal adjusted gross income). . . . . **24** \_\_\_\_\_
- 25** Add lines 21, 23, and 24. . . . . **25** \_\_\_\_\_
- 26** Multiply line 25 by the percentage on line 14 . . . . . **26** \_\_\_\_\_
- 27** Depreciation (*determine from worksheet in the instructions*) . . . . . **27** \_\_\_\_\_
- 28** Add lines 26 and 27. Enter the result here and on line 1 . . . . . **28** \_\_\_\_\_