



2025 Schedule M1UE, Unreimbursed Employee Business Expenses

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

YOUR FIRST NAME, INIT

YOUR LAST NAMEXXXXXX

999999999

Your First Name and Initial

Last Name

Social Security Number

Part 1: Your Expenses

Column A

Column B

1 Vehicle expenses from line 20 or line 28 (see instructions if you incurred expenses for more than one vehicle)

1

12345678

2 Parking fees, tolls, and transportation that did not involve overnight travel or commuting from work (see instructions)

2

12345678

3 Travel expenses that did involve overnight travel, including lodging and transportation. Do not include meals

3

12345678

4 Business expenses not included above. Do not include meals

4

12345678

5 Meals (see instructions)

5

12345678

6 Column A: Add lines 1 through 4. Column B: Enter the amount from line 5

6

12345678

12345678

7 Enter reimbursements from your employer that were not included in box 1 of your federal Form W-2 (see instructions)

7

12345678

12345678

8 Subtract line 7 from line 6. If zero or less, enter 0

8

12345678

12345678

9 Column A: Enter the amount from line 8. Column B: Multiply line 8 by 50% (0.50). Employees covered by U.S. Department of Transportation service limits, multiply line 8 by 80% (0.80).

9

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12345678

10 Add the amounts on line 9 of both columns.

Enter the total here and include on line 20 of Schedule M1SA

10

12345678

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	11	<u>12345678</u>
12	Total miles driven during 2025	12	<u>12345678</u>
13	Business miles included on line 12	13	<u>12345678</u>
14	Divide line 13 by line 12	14	<u>12345678</u>
15	Average daily roundtrip commuting distance	15	<u>12345678</u>
16	Commuting miles included on line 12	16	<u>12345678</u>
17	Other miles. Add lines 13 and 16 and subtract the result from line 12	17	<u>12345678</u>
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	<u>12345678</u>
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Actual Expenses (see instructions to determine whether to complete this section or "Standard Mileage Rate")

21	Gasoline, oil, repairs, vehicle, insurance, etc.....	21	<u>12345678</u>
22a	Vehicle rentals	22a	<u>12345678</u>
22b	Inclusion amount (see instructions)	22b	<u>12345678</u>
23	Subtract line 22b from line 22a	23	<u>12345678</u>
24	Value of employer-provided vehicle (if 100% of the annual lease value was included in federal adjusted gross income).	24	<u>12345678</u>
25	Add lines 21, 23, and 24	25	<u>12345678</u>
26	Multiply line 25 by the percentage on line 14	26	<u>12345678</u>
27	Depreciation (determine from worksheet in the instructions)	27	<u>12345678</u>
28	Add lines 26 and 27. Enter the result here and on line 1	28	<u>12345678</u>