DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 8/3/26

* 2 6 1 6 4 1 *

2026 Schedule M1UE, Unreimbursed Employee Business Expenses

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

Your First Name and Initial | Last Name | Social Security Number

Part 1: Your Expenses

		Column A	Column B
1	Vehicle expenses from line 20c or line 28 *(see instructions if you incurred expenses for more than one vehicle)* 1		
2	Parking fees, tolls, and transportation that did not involve overnight travel or commuting from work *(see instructions)* 2		
3	Travel expenses that did involve overnight travel, including lodging and transportation. Do not include meals 3		
4	Business expenses not included above. Do not include meals 4		
5	Meals *(see instructions)* 5		
6	**Column A:** Add lines 1 through 4. **Column B:** Enter the amount from line 5 6		
7	Enter reimbursements from your employer that were not included in box 1 of your federal Form W-2 *(see instructions)* 7		
8	Subtract line 7 from line 6. If zero or less, enter 0 8		
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		
10	Add the amounts on line 9 of both columns. Enter the total here and include on line 23 of Schedule M1SA 10		

Continued

2026 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** _____

12a Total miles driven during 2026 from January 1 to June 30 . . . . . **12a** _____

12b Total miles driven during 2026 from July 1 to December 31. . . . . **12b** _____

13a Business miles included on line 12a . . . . . **13a** _____

13b Business miles included on line 12b . . . . . **13b** _____

14 Divide total of line 13a and 13b by total of line 12a and 12b . . . . . **14** _____

15 Average daily roundtrip commuting distance . . . . . **15** _____

16 Commuting miles included on lines 12a and 12b . . . . . **16** _____

17 Other miles. Add lines 13a, 13b, and 16 from the total of lines 12a and 12b . . . . . **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")

20a Multiply line 13a by 72.5 cents (0.725). Enter the result here . . . . . **20a** _____

20b Multiply line 13b by 76 cents (0.76). Enter the result here. . . . . **20b** _____

20c Add lines 20a and 20b. Enter the result here and on line 1 . . . . . **20c** _____

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** _____