



24502V049

Print Using Blue or
Black Ink Only

_____	MI	_____	_____
Your First Name		Last Name	Social Security Number
_____	MI	_____	_____
Spouse's First Name		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.

1. Total mileage incurred in providing qualifying services from 01/01/24 to 12/31/24	1. _____	
2. Multiply Line 1 by 67¢ (.67) and enter that amount here	2. _____	00
3. Reimbursement received from mileage on Line 1	3. _____	00
4. Amount included as an itemized deduction on your Maryland return (See Instructions.)	4. _____	00
5. Total Maryland deductions from mileage allowance (Add Lines 3 and 4.)	5. _____	00
6. Modifications for charitable vehicle expenses (Subtract Line 5 from Line 2.) Enter on Line q of Form 502SU or Line q of Form 505SU	6. _____	00

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. A qualified organization is an organization defined by Section 170 of the Internal Revenue Code whose principal purpose or function is to provide medical, health or nutritional care.

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 67 cents per mile for the period of 01/01/2024 through 12/31/2024 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 **marylandtaxes.gov** or email **TAXHELP@marylandtaxes.gov**. You may also call 1-800-638-2937 or 410-260-7980.