

MARYLAND
USE OF VEHICLE FOR CHARITABLE PURPOSES
Attach to your tax return

Your first name and initial	Last name	Social security number
Spouse's first name and initial	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 1/01/2005 through 8/31/2005 _____
2. Multiply line 1 by 40.5¢ (.405) and enter that amount here \$ _____
3. Total mileage incurred in providing qualifying services from 09/01/2005 through 12/31/2005 _____
4. Multiply line 3 by 48.5¢ (.485) and enter that amount here \$ _____
5. Add lines 2 and 4 and enter the total here..... \$ _____
6. Reimbursement received for mileage on lines 1 and 3 \$ _____
7. Amount included as an itemized deduction on your Maryland return (See Instructions) \$ _____
8. Total Maryland deductions from mileage allowance (Add lines 6 and 7)..... \$ _____
9. Modification for charitable vehicle expenses (Subtract line 8 from line 5)
Enter on line 14, Form 502, or line 23, Form 505 \$ _____

Instructions for Form 502V
USE OF VEHICLE FOR CHARITABLE PURPOSES

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 40.5 cents per mile for the period 1/01/2005 through 8/31/2005 and 48.5 cents per mile for the period 9/01/2005 through 12/31/2005 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 lines 1 and 3 of Form 502V should include the mileage traveled from home, performing the service and returning home. You should maintain the appropriate documentation.