



2023 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 20 or line 28 (<i>see instructions if you incurred expenses for more than one vehicle</i>)	1 _____	
2 Parking fees, tolls, and transportation that did not involve overnight travel or commuting from work (<i>see instructions</i>)	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 (<i>see instructions</i>)		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 (<i>see instructions</i>)	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 20 of Schedule M1SA		10 _____

Continued



2023 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 2023 **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 65.5 cents (.655). 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** _____

