MARYLAND FORM

502V

USE OF VEHICLE FOR CHARITABLE PURPOSES

Attach to your tax return.

20502V099

2020

Print Using Blue or Black Ink Only

Your first name | MI | Last name | Social Security Number

Spouse's first name | MI | 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. . . . . **1.**

2. Multiply line 1 by 57.5¢ (.575) and enter that amount here . . . . . **2. $** .

3. Reimbursement received for mileage on line 1 . . . . . **3. $** .

4. Amount included as an itemized deduction on your Maryland return (See Instructions.) . . . . . **4. $** .

5. Total Maryland deductions from mileage allowance (Add lines 3 and 4.). . . . . **5. $** .

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. $** .

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 57.5 cents per mile to the extent this amount is unreimbursed.

The amount must be reduced by any reimbursement received for the charitable travel. The amount also must 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 Form 502V should include the mileage traveled from home, performing the service and returning home. You should maintain the appropriate documentation.

For more information, visit **www.marylandtaxes.gov** or email your question to TAXHELP@marylandtaxes.gov. You may also call 1-800-638-2937 or from Central Maryland 410-260-7980.

Final 10/30/20