

Administrative Release No. 7

Subject: Some Aspects of the Subtraction Modification for Volunteer Travel Expenses under Section 10-208 of the Tax-General Article. See Form 502V.

I. General

The subtraction modification for unreimbursed automobile travel expenses is available when the expenses are incurred in the process of performing volunteer work for a non-profit volunteer fire company or any organization whose principal purpose or function is providing medical, health, or nutritional care. However, the organization must also qualify under § 170 of the Internal Revenue Code, "Charitable, Etc., Contributions and Gifts." Because § 170 of the Internal Revenue Code contains more types of qualifying organizations than are eligible for the Maryland subtraction modification, it is important to be able to distinguish between them to determine which organizations do qualify.

The subtraction modification for unreimbursed automobile travel expenses is also available when the expenses are incurred in the process of performing volunteer work to provide assistance, other than assistance which consists of providing transportation, to handicapped individuals, who are enrolled as students in the State community colleges. The individual who performs this type of volunteer work need not belong to a volunteer organization.

Section 190(b)(3) of the Internal Revenue Code defines a handicapped individual as "any individual who has a physical or mental disability (including, but not limited to, blindness or deafness) which for such individual constitutes or results in a functional limitation to employment, or who has any physical or mental impairment (including, but not limited to, a sight or hearing impairment) which substantially limits one or more major life activities of such individual."

II. Organizations

A. The following general descriptions of organizations which qualify may be consulted when determining if incurred automobile expenses are allowable.

1. Non-profit volunteer fire and ambulance companies.
2. Medical care - organizations or facilities that treat their clients through medication.
3. Health care - agencies or organizations whose primary responsibilities are health protection or service.
4. Nutritional care - services that focus on providing food products and incidental nutritional guidance to needy individuals and families who are unable to provide for themselves.
5. Community Colleges of Maryland.

B. If a taxpayer claims this subtraction modification, it will be the responsibility of the taxpayer to provide documentation upon request to establish the principal purpose or function of the organization involved.

COMMUNITY COLLEGES OF MARYLAND

Allegany College of Maryland
Anne Arundel Community College
Baltimore City Community College
Carroll Community College
Cecil College
Chesapeake College
College of Southern Maryland
Community Colleges of Baltimore County
Frederick Community College
Garrett College
Hagerstown Community College
Harford Community College
Howard Community College
Montgomery College
Prince George's Community College
Wor-Wic Community College

NUTRITIONAL CARE ORGANIZATIONS

Food stamp programs

Social Services Administration
Local Departments of Social Services

School breakfast and lunch programs

Public schools
Non-profit child care centers
Family day care homes

Special milk programs

Non-school food assistance

WIC Program
Emergency food centers
Soup kitchens and other feeding programs
Holiday assistance
Maryland Food Bank
Maryland Food Committee

Home-delivered meals

Congregate Meals
Food distribution programs

HEALTH CARE AND MEDICAL CARE ORGANIZATIONS

Insurance, medical

Medicare (U.S. Social Security Administration)
American Association of Retired Persons
CareFirst Blue Cross Blue Shield
Disease prevention and control
Local and State Health Departments

Community and health education services - general and special health education, safety and accident prevention, emergency and first aid training, and other health education programs.

Occupational Health and Safety Services in the area of education, inspections, and other occupational health and safety programs.

Diagnosis and Treatment Services - Short- and long-term hospital care, residential treatment centers, chronic illness care facilities, detoxification centers and other inpatient care programs.

Nursing homes
Hospitals

Diagnostic and Treatment Services - out-patient care services in hospitals, communities, crisis intervention and others.

Health Maintenance Organizations
Rape, drug or suicide hot lines or crisis centers
Medical clinics
Community mental health centers
Dental clinics and dental education programs

Transitional Care Services - extended care, halfway houses, and other programs to assist the individual in making the transition from institutions to independence.

Halfway houses or other residential services for alcoholics and persons with mental health problems.

Home Care Services - Bedside nursing, special therapies, patient care instruction, and other home health care programs.

Miscellaneous Health Administration and Supportive Services - maintenance and analysis of records, issuance of permits and other activities to promote community health, health care transportation services, and other health supportive services.

Blood banks, eye banks or other tissue or organ banks

Medical supplies and equipment provision services

Ambulance services and other transportation services

Laboratories

Special Education for Exceptional Persons - for physically, mentally, and/or emotionally handicapped individuals.

The Hearing and Speech Agency
Providence Center, Inc.
The Maryland School for the Blind
Maryland School for the Deaf

Special Transportation Services for Special Groups - aged, physically infirm, otherwise handicapped, etc.

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