

Greg and Diane Coe are filing a joint return. Greg, an airman in the Air Force, was transferred from Maxwell Air Force Base to Scott Air Force Base. The government reimbursed Greg \$400 for travel expenses incurred on the way to his new job location. He also received a \$1,000 dislocation allowance. The travel and lodging reimbursements and the dislocation allowance were not reported as wages on Form W-2. The Coes' expenses were as follows:

- Dislocation expenses: \$1,000
- Travel and lodging en route: \$575
- Meals en route: \$200
- Security deposit: \$350

Complete lines 1 through 5.

Without closing the PDF window, return to the lesson screen and click Check My Answer.

Form

3903

Moving Expenses

OMB No. 1545-0074

2008

Attachment
Sequence No. **62**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.

✓ See **Members of the Armed Forces** on the back, if applicable.

1	1	
2	2	
3	3	
4	4	
5	5	

- 1** Transportation and storage of household goods and personal effects (see instructions)
- 2** Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals
- 3** Add lines 1 and 2
- 4** Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**
- 5** Is line 3 **more than** line 4?
- No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.
- Yes.** Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your **moving expense deduction**