

As a result of this calculation, the Coes are entitled to a \$175 moving expense deduction. Only the travel and lodging en route can be claimed on line 2. The security deposit and the meals are not deductible expenses. In addition, the dislocation allowance is netted against dislocation expenses. If the dislocation expenses exceeded the dislocation allowance, the Coes would have to report the difference as an additional moving expense. Here are the correct answers for each line:

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**