

Moving Expense Adjustment

1983
62

▶ Attach to Form 1040.

Name(s) as shown on Form 1040

Your social security number

- a** What is the distance from your **old** residence to your **new** work place? _____ miles
- b** What is the distance from your **old** residence to your **old** work place? _____ miles
- c** If the distance in **a** above is 35 or more miles farther than the distance in **b** above, complete the rest of this form. If the distance is less than 35 miles, you may not take a deduction for moving expenses. This rule does not apply to members of the armed forces.

1	Transportation expenses in moving household goods and personal effects	1	
2	Travel, meal, and lodging expenses in moving from old to new residence	2	
3	Pre-move travel, meal, and lodging expenses in looking for a new residence after getting your job	3	
4	Temporary living expenses in new location or area during any 30 days in a row after getting your job	4	
5	Add lines 3 and 4	5	
6	Enter the smaller of line 5 or \$1,500 (\$750 if married, filing a separate return, and, at the end of the tax year, you lived with your spouse who also started work during the tax year)	6	
7	Expenses of (check one): a <input type="checkbox"/> selling or exchanging your old residence; or b <input type="checkbox"/> if renting, settling an unexpired lease on your old residence	7	
8	Expenses of (check one): a <input type="checkbox"/> buying your new residence; or b <input type="checkbox"/> if renting, getting a lease on your new residence	8	
9	Add lines 6, 7, and 8	9	
10	Enter the smaller of line 9 or \$3,000 (\$1,500 if married, filing a separate return, and, at the end of the tax year, you lived with your spouse who also started work during the tax year) Note: Use any amount on line 7a not deducted because of the \$3,000 (or \$1,500) limit to decrease the gain on the sale of your residence. Use any amount on line 8a not deducted because of the limit to increase the basis of your new residence. See No Double Benefit in the instructions.	10	
11	Add lines 1, 2, and 10. This is your moving expense deduction. Enter here and on Form 1040, line 23 . ▶ Note: If your employer paid for any part of your move (including the value of any services furnished in kind), report that amount on Form 1040, line 7 . See Reimbursements in the instructions.	11	

General Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Purpose of Form.—Use Form 3903 if you moved to a new principal work place within the United States or its possessions and you qualify to deduct your moving expenses.

Note: Use **Form 3903F, Foreign Moving Expense Adjustment**, instead of this form if you are a U.S. citizen or resident alien who moved to a new principal work place outside the United States or its possessions.

Additional Information.—For more information about moving expenses, please get **Publication 521, Moving Expenses**.

Who May Deduct Moving Expenses.—If you moved your residence because of a

change in the location of your job, you may be able to deduct your moving expenses. You may qualify for a deduction whether you are self-employed or an employee. However, you must meet certain tests of distance and time, explained below.

Distance Test.—Your new work place must be at least 35 miles farther from your old residence than your old work place was. For example, if your old work place was 3 miles from your old residence, your new work place must be at least 38 miles from that residence. If you did not have an old work place, your new work place must be at least 35 miles from your old residence. (The distance between two points is the shortest of the more commonly traveled routes between the points.)

Time Test.—If you are an employee, you must work full time for at least 39 weeks during the 12 months right after you move. If you are self-employed, you must work full time for at least 39 weeks during the first 12 months and a total of at least 78 weeks during the 24 months right after you move.

You may deduct your moving expenses for 1983 even if you have not met the time test before your 1983 return is due. You may do this if you expect to meet the 39-week test by the end of 1984 or the 78-week test by the end of 1985. If you have not met the test by then, you will have to do one of the following:

- Amend your 1983 tax return on which you deducted moving expenses. To do this, use **Form 1040X**, Amended U.S. Individual Income Tax Return.
- Report as income on your tax return for the year you cannot meet the test the amount you deducted on your 1983 return.

If you do not deduct your moving expenses on your 1983 return, and you later meet the time test, you may file an amended return for 1983, taking the deduction. To do this, use Form 1040X.

Exceptions to the Distance and Time Tests.—You do not have to meet the time

test in case of death or if your job ends because of disability, transfer for your employer's benefit, or layoff or other discharge besides willful misconduct.

You do not have to meet the time test if you meet the requirements, explained below, for retirees or survivors living outside the United States.

If you are in the armed forces, you do not have to meet the distance and time tests if the move is due to a permanent change of station. A permanent change of station includes a move in connection with and

Reimbursements.—You must include any reimbursement of, or payment for, moving expenses in gross income as compensation for services. If your employer paid for any part of your move, you must report that amount as income on **Form 1040, line 7**. Your employer should include the amount paid in your total income on Form W-2. However, if you are not sure the reimbursements have been included in your Form W-2, check with your employer. Your employer must give you a statement showing a detailed breakdown of reimbursements or

Line 2.—Enter the costs of travel from your old residence to your new residence. These include transportation, meals, and lodging on the way, including costs for the day you arrive. You may only include expenses for one trip. However, all the members of your household do not have to travel together or at the same time. If you use your own car, you may figure the expenses in either of the following two ways:

- Actual out-of-pocket expenses for gas and oil (keep records to verify the amounts); or