Note: The draft you are looking for begins on the next page.

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. Do not file draft forms and do not rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.”) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.
Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

post of duty, and

What’s New

by the government because of a permanent change of station.

What’s New

Standard mileage rate. For 2023, the standard mileage rate for

using your vehicle to move to a new home is 22 cents a mile.

Reminders

Moving expense deduction eliminated, except for certain

Armed Forces members. For tax years beginning after 2017, you

can no longer deduct moving expenses unless you are a member of

the Armed Forces on active duty and, due to a military order, you

move because of a permanent change of station.

Checkbox. A checkbox was added to certify that you meet the

requirements to claim moving expenses. See Specific Instructions,

later, for how to report this deduction.

Purpose of Form

Use Form 3903 to figure your moving expense deduction if you are a

member of the Armed Forces on active duty and, due to a military

order, you move because of a permanent change of station.

A permanent change of station includes:

• A move from your home to your first post of active duty,

• A move from one permanent post of duty to another permanent

  post of duty, and

• A move from your last post of duty to your home or to a nearer

  point in the United States. The move must occur within 1 year of

  ending your active duty or within the period allowed under the Joint

  Travel Regulations.

If you qualify to deduct expenses for more than one move, use a

separate Form 3903 for each move.

Spouse and dependents. If you are the spouse or dependent of a

member of the Armed Forces who deserts, is imprisoned, or dies, a

permanent change of station for you includes a move to:

• The member’s place of enlistment or induction;

• Your, or the member’s, home of record; or

• A nearer point in the United States.

If the military moves you to or from separate locations, the moves

are treated as a single move to your new main job location.

Services or reimbursements provided by government. Don’t

include in income the value of moving and storage services provided

by the government because of a permanent change of station.

Similarly, don’t include in income amounts received as a dislocation

allowance, temporary lodging expense, temporary lodging

allowance, or move-in housing allowance.

Generally, if the total reimbursements or allowances that you

receive from the government because of the move are more than

your actual moving expenses, the government must include the

excess in your wages on Form W-2. However, if any reimbursements

or allowances (other than dislocation allowances, temporary lodging

expenses, temporary lodging allowances, or move-in housing

allowances) exceed the cost of moving and the excess isn’t included

in your wages on Form W-2, the excess still must be included in

gross income on Form 1040, 1040-SR, or 1040-NR, line 1h.

If your reimbursements or allowances are less than your actual

moving expenses, don’t include the reimbursements or allowances in

income. You can deduct the expenses that are more than your

reimbursements in the year you paid or incurred the expenses.

If you must relocate and your spouse and dependents move to or

from a different location, don’t include in income reimbursements,

allowances, or the value of moving and storage services provided by

the government to move you and your spouse and dependents to

and from the separate locations.

Estimated tax. If you must make estimated tax payments, you need
to take into account any taxable reimbursements and deductible

moving expenses in figuring your estimated tax. For details about
estimated taxes, see Pub. 505, Tax Withholding and Estimated Tax.

Which Moving Expenses Are Deductible and

Which Aren’t

How much of my moving expenses can I deduct? If you move

because of a permanent change of station, you can deduct the
reasonable unreimbursed expenses of moving you and members of

your household. See Specific Instructions, later, for how to report

this deduction.

A member of your household is anyone who has both your former

home and your new home as his or her main home. It doesn’t

include a tenant or employee unless you can claim that person as a

dependent on your tax return.

Which moving expenses can I deduct? You can deduct expenses (if not reimbursed or furnished in kind) for:

• Moving household goods and personal effects, and

• Travel.

Moving household goods and personal effects. You can deduct

the expenses of moving your household goods and personal effects,

including expenses for hauling a trailer, packing, crating, in-transit

storage, and insurance. You can’t deduct expenses for moving

furniture or other goods you bought on the way from your old home

to your new home.

Storing and insuring household goods and personal effects. You can include only the cost of storing and insuring your household goods and personal effects within any period of 30 consecutive days after the day these goods and effects are moved from your former home and before they are delivered to your new home.

Travel. You can deduct the expenses of traveling (including lodging within certain limitations, but not meals) from your old home to your new home, including car expenses and airfare. You can deduct as
car expenses either:

• Your actual out-of-pocket expenses, such as the amount you pay

  for gas and oil for your car, if you keep an accurate record of each

  expense; or

• The standard mileage rate of 22 cents a mile.

You can add parking fees and tolls to the amount claimed under

either method. You can’t deduct any part of general repairs, general

maintenance, insurance, or depreciation for your car. You can’t
deduct any expenses for meals. You can’t deduct the cost of

unnecessary side trips or lavish and extravagant lodging.
Specific Instructions

You can deduct moving expenses only if you are a member of the Armed Forces on active duty and, due to a military order, you, your spouse, or your dependents move because of a permanent change of station.

You can deduct the following expenses you paid to move your family and dependent household members. Do not deduct expenses for employees such as a maid, nanny, or nurse.

Check the box to certify that you meet the requirements to claim moving expenses.

If the military moves you, your spouse, and dependents to or from different locations, treat these moves as a single move.

Don't deduct any expenses for moving or storage services provided by the government.

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Line 1

Moves within or to the United States or its territories. Enter the amount you paid to pack, crate, and move your household goods and personal effects. You can also include the amount you paid to store and insure household goods and personal effects within any period of 30 days in a row after the items were moved from your old home and before they were delivered to your new home.

Moves outside the United States or its territories. Enter the amount you paid to pack, crate, move, store, and insure your household goods and personal effects. Also, include the amount you paid to move your personal effects to and from storage and to store them for all or part of the time the new workplace continues to be your principal workplace.

Storage fees. Do not file Form 3903 if all of the following apply.

- You moved in an earlier year.
- You are claiming only storage fees during your absence from the United States.
- Any amount the government paid for the storage fees is included in box 1 of your Form W-2 (wages).

Instead, enter the storage fees on Schedule 1 (Form 1040), line 14, and write “Storage” on the dotted line next to line 14.

Complete line 1 of the form using your actual expenses. Don't include any expenses for moving services provided by the government. Also, don't include any expenses that were reimbursed by an allowance you don't have to include in your income.

Line 2

Enter the amount you paid to travel from your old home to your new home. This includes transportation and lodging on the way. Include costs for the day you arrive. The members of your household do not have to travel together or at the same time. But you can only include expenses for one trip per person. Do not include any house hunting expenses.

If you use your own vehicle(s), you can figure the expenses by using either:

- Actual out-of-pocket expenses for gas and oil, or
- Mileage at the rate of 22 cents a mile.

You can add parking fees and tolls to the amount claimed under either method.

Complete line 2 of the form using your actual expenses. Don't include any expenses for moving services provided by the government. Also, don't include any expenses that were reimbursed by an allowance you don't have to include in your income.

Line 4

Enter the total reimbursements and allowances you received from the government for the expenses you claimed on lines 1 and 2. Do not include the value of moving or storage services provided by the government. Also, don't include any part of a dislocation allowance, a temporary lodging allowance, a temporary lodging expense, or a move-in housing allowance. This excluded amount should be identified on Form W-2, box 12, with code P.

Line 5

If line 3 is more than line 4, subtract line 4 from line 3, and enter the result on line 5 and on Schedule 1 (Form 1040), line 14. This is your moving expense deduction. If line 3 is equal to or less than line 4, you don't have a moving expense deduction. Subtract line 3 from line 4 and, if the result is more than zero, enter it on Form 1040, 1040-SR, or 1040-NR, line 1h.