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 as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at IRS.gov/DraftForms, and may remain there even after the final release is posted at IRS.gov/DownloadForms. All information about all forms, instructions, and pubs is at IRS.gov/Forms.

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at IRS.gov/Form1040; the Publication 17 page is at IRS.gov/Pub17; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at IRS.gov/FormsComments. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

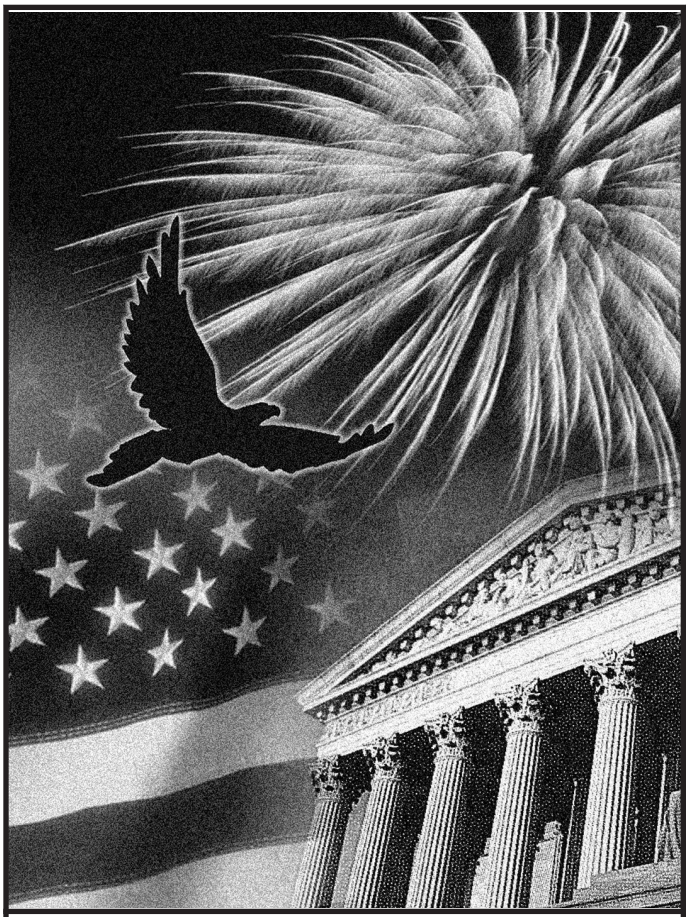
Department of the Treasury
Internal Revenue Service

Publication 521
Cat. No. 15040E

Moving Expenses

For use in preparing
2018 Returns

DRAFT AS OF February 12, 2019



Get forms and other information faster and easier at:
- *IRS.gov* (English)
- *IRS.gov/Spanish* (Español)
- *IRS.gov/Chinese* (中文)
- *IRS.gov/Korean* (한국어)
- *IRS.gov/Russian* (Русский)
- *IRS.gov/Vietnamese* (TiếngViệt)

Dec 20, 2018

Contents

What's New . . . 1
Reminders . . . 1
Introduction . . . 2
Who Can Deduct Moving Expenses . . . 2
Deductible Moving Expenses . . . 2
Nondeductible Expenses . . . 4
Reimbursements . . . 4
How and When To Report . . . 5
Illustrated Example . . . 6
How To Get Tax Help . . . 7
Index . . . 10

What's New

Suspension of moving expense deductions. For tax years 2018 through 2025, the deduction of certain moving expenses is suspended for nonmilitary taxpayers. In order to deduct certain moving expenses, you must be an active member of the military and moving due to a permanent change of duty station. For more information, see *Who Can Deduct Moving Expenses*, later.

Moving expense reimbursements. For tax years 2018 through 2025, reimbursements for certain moving expenses are no longer excluded from the gross income of nonmilitary taxpayers. For more information, see *Reimbursements*, later.

Standard mileage rate. For 2018, the standard mileage rate for using your vehicle to move to a new home is 18 cents a mile. See *Travel by car* under *Deductible Moving Expenses*.

Reminders

Future developments. For the latest information about developments related to Pub. 521, such as legislation enacted after it was published, go to *IRS.gov/Pub521*.

Change of address. If you change your mailing address, be sure to notify the IRS using Form 8822, Change of Address. Mail it to the Internal Revenue Service Center for your old address. Addresses for the service centers are on the back of the form. If you change your business address or the identity of your responsible party, use Form 8822-B, Change of Address or Responsible Party — Business.

Photographs of missing children. The Internal Revenue Service is a proud partner with the *National Center for Missing & Exploited Children® (NCMEC)*. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the

photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Introduction

This publication explains the deduction of certain moving expenses to a new home by active military taxpayers (and certain family members) because of a permanent change of duty station. It includes the following topics.

- Who can deduct moving expenses.
- What moving expenses are deductible.
- What moving expenses aren't deductible.
- How a reimbursement affects your moving expense deduction.
- How and when to report moving expenses.

Form 3903, Moving Expenses, is used to claim the moving expense deduction. An example of how to report your moving expenses is shown near the end of the publication.

Recordkeeping. It is important to maintain an accurate record of expenses you paid to move. You should save items such as receipts, bills, canceled checks, credit card statements, and mileage logs. Also, you should save your Form W-2 and statements of reimbursement from your employer.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments through *IRS.gov/FormComments*. Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.

Ordering forms and publications. Visit *IRS.gov/FormsPubs* to download forms and publications. Otherwise, you can go to *IRS.gov/OrderForms* to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

Tax questions. If you have a tax question not answered by this publication, check IRS.gov and *How To Get Tax Help* at the end of this publication.

Useful Items

You may want to see:

Publication

- ❑ 3 Armed Forces' Tax Guide

Forms (and Instructions)

- ❑ 1040 U.S. Individual Income Tax Return
- ❑ Schedule 1 (Form 1040) Additional Income and Adjustments to Income
- ❑ 1040X Amended U.S. Individual Income Tax Return
- ❑ 3903 Moving Expenses
- ❑ 8822 Change of Address
- ❑ 8822-B Change of Address or Responsible Party — Business

See *How To Get Tax Help* near the end of this publication, for information about getting the publications and the forms listed above.

DRAFT AS OF February 12, 2019

Who Can Deduct Moving Expenses

If you are a member of the Armed Forces on active duty and you move because of a permanent change of station, you can deduct your unreimbursed moving expenses.

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, 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.

Spouse and dependents. If a member of the Armed Forces dies, is imprisoned, or deserts, a permanent change of station for the spouse or dependent includes a move to:

- The place of enlistment;
- The member's, spouse's, or dependent's home of record; or
- A nearer point in the United States.

If the military moves you, your spouse, and dependents to or from separate locations, the moves are treated as a single move to your new main job location.

Deductible Moving Expenses

If you meet the requirements discussed earlier under *Who Can Deduct Moving Expenses*, you can deduct the reasonable expenses of:

- Moving your household goods and personal effects (including in-transit or foreign-move storage expenses), and

- Traveling (including lodging but not meals) to your new home.

You can't deduct any expenses for meals.

Reasonable expenses. You can deduct only those expenses that are reasonable for the circumstances of your move. For example, the cost of traveling from your former home to your new one should be by the shortest, most direct route available by conventional transportation. If, during your trip to your new home, you stop over, or make side trips for sightseeing, the additional expenses for your stopover or side trips aren't deductible as moving expenses.

Example. Beth moves from Devens, Massachusetts, to Brooklyn, New York, her new duty station. On her way to Brooklyn, Beth drove into Canada to visit the Toronto Zoo. Since Beth's excursion into Canada was away from the usual Devens-Brooklyn route, the expenses paid or incurred for the excursion aren't deductible. Beth can only deduct what it would have cost to drive directly from Devens to Brooklyn. Likewise, Beth can't deduct any expenses, such as the cost of a hotel room, caused by the delay for sightseeing.

Travel by car. If you use your car to take yourself, members of your household, or your personal effects to your new home, you can figure your expenses by deducting either:

- Your actual 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 18 cents a mile.

Whether you use actual expenses or the standard mileage rate to figure your expenses, you can deduct the parking fees and tolls you pay to move. You can't deduct any part of general repairs, general maintenance, insurance, or depreciation for your car.

Member of your household. You can deduct moving expenses you pay for yourself and members of your household. A member of your household is anyone who has both your former and new home as his or her home. It doesn't include a tenant or employee, unless that person is your dependent.

Moves to Locations in the United States

If you meet the requirements under *Who Can Deduct Moving Expenses*, earlier, you can deduct expenses for a move to the area of a new main job location within the United States or its possessions. Your move may be from one U.S. location to another or from a foreign country to the United States.

Household goods and personal effects. You can deduct the cost of packing, crating, and transporting your household goods and personal effects and those of the members of your household from your former home to your new home. For purposes of moving expenses, the term "personal effects" includes, but isn't limited to, movable personal property that the taxpayer owns and frequently uses.

If you use your own car to move your things, see *Travel by car*, earlier.

You can deduct any costs of connecting or disconnecting utilities required because you are moving your household goods, appliances, or personal effects.

You can deduct the cost of shipping your car and your household pets to your new home.

You can deduct the cost of moving your household goods and personal effects from a place other than your former home. Your deduction is limited to the amount it would have cost to move them from your former home.

Example. Paul Brown has been stationed in North Carolina for the last four years. Because he has been renting a small apartment, he stored some furniture at his parents' home in Georgia. Paul received a permanent change in duty station to Washington, DC. It cost him $900 to move the furniture from his North Carolina apartment to Washington and $3,000 to move the stored furniture from Georgia to Washington. It would have cost $1,800 to ship the stored furniture from North Carolina to Washington. He can deduct only $1,800 of the $3,000 he paid. The amount he can deduct for moving his furniture is $2,700 ($900 + $1,800).

You can't deduct the cost of moving furniture you buy on the way to your new home.

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

Travel expenses. You can deduct the cost of transportation and lodging for yourself and members of your household while traveling from your former home to your new home. This includes expenses for the day you arrive.

The day of arrival is the day you secure lodging at the new place of residence, even if the lodging is on a temporary basis.

You can include any lodging expenses you had in the area of your former home within 1 day after you could no longer live in your former home because your furniture had been moved.

The members of your household don't have to travel together or at the same time. However, you can only deduct expenses for one trip per person. If you use your own car, see *Travel by car*, earlier.

Example. In February 2018, Josh and Robyn moved from Bellevue, Nebraska, where Robyn was stationed at her new duty station in Washington, DC. Josh drove the family car to Washington, a trip of 1,160 miles. His expenses were $209 for mileage (1,160 x 18 cents a mile) plus $40 for tolls and $150 for lodging, for a total of $399. One

DRAFT AS OF February 12, 2019

week later, Robyn flew from Bellevue to Washington. Her only expense was her $400 plane ticket. Their deduction is $799 (Josh's $399 + Robyn's $400).

Moves to Locations Outside the United States

To deduct expenses for a move outside the United States, you must move to the area of a new place of work outside the United States and its possessions. You must meet the requirements under *Who Can Deduct Moving Expenses*, earlier.

Deductible expenses. If your move is to a location outside the United States and its possessions, you can deduct the following expenses.

- The cost of moving household goods and personal effects from your former home to your new home.
- The cost of traveling (including lodging) from your former home to your new home.
- The cost of moving household goods and personal effects to and from storage.
- The cost of storing household goods and personal effects while you are at the new job location.

The first two items were explained earlier under *Moves to Locations in the United States*. The last two items are discussed later.

Moving goods and effects to and from storage. You can deduct the reasonable expenses of moving your personal effects to and from storage.

Storage expenses. You can deduct the reasonable expenses of storing your household goods and personal effects for all or part of the time the new job location remains your main job location.

Moving expenses allocable to excluded foreign income. If you live and work outside the United States, you may be able to exclude from income part or all of the income you earn in the foreign country. You may also be able to claim a foreign housing exclusion or deduction. However, if you do claim the foreign earned income or foreign housing exclusion, you can't deduct the part of your moving expenses that relates to the excluded income.

Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, explains how to figure the part of your moving expenses that relates to excluded income. You can get the publication from most U.S. embassies and consulates, or see *How To Get Tax Help* at the end of this publication.

Nondeductible Expenses

You can't deduct the following items as moving expenses.

- Any part of the purchase price of your new home.
- Car tags.
- Driver's license.
- Expenses of buying or selling a home (including closing costs, mortgage fees, and points).
- Expenses of entering into or breaking a lease.
- Home improvements to help sell your home.
- Loss on the sale of your home.
- Losses from disposing of memberships in clubs.
- Mortgage penalties.
- Pre-move househunting expenses.
- Real estate taxes.
- Refitting of carpet and draperies.
- Return trips to your former residence.
- Security deposits (including any given up due to the move).
- Storage charges except those incurred in transit and for foreign moves.

No double deduction. You can't take a moving expense deduction and a business expense deduction for the same expenses. You must decide if your expenses are deductible as moving expenses or as business expenses. For example, expenses you have for travel, meals, and lodging while temporarily working at a place away from your regular place of work may be deductible as business expenses if you are considered away from home on business. In most cases, your work at a single location is considered temporary if it is realistically expected to last (and does in fact last) for 1 year or less.

See Pub. 463, Travel, Entertainment, Gift, and Car Expenses, for information on deducting your business expenses.

Reimbursements

This section explains how to report a reimbursement (including advances and allowances) on your tax return. It covers reimbursements for any of your moving expenses discussed in this publication.

CAUTION *For tax years 2018 through 2025, the exclusion of moving expense reimbursements for nonmilitary taxpayers is suspended.*

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. In general, if the total reimbursements or allowances 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, the excess portion of a dislocation allowance, a temporary lodging allowance, a temporary lodging expense, or a move-in housing allowance isn't included in income and shouldn't be included in box 1 of Form W-2.

DRAFT AS OF February 12, 2019

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. See *Deductible Moving Expenses*, earlier.

CAUTION *You can't claim a moving expense deduction for expenses covered by reimbursements excluded from income.*

DRAFT AS OF February 12, 2019

Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970. Don't include in income any moving expense payment you received under the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970. These payments are made to persons displaced from their homes, businesses, or farms by federal projects.

How and When To Report

This section explains how and when to report your moving expenses and any reimbursements you received for your move. For a quick overview, see Table 2.

Form 3903

Use Form 3903 to figure your moving expense deduction. Use a separate Form 3903 for each move for which you are deducting expenses.

Don't file Form 3903 if all of the following apply.

- You moved to a location outside the United States in an earlier year.
- You are claiming only storage fees while you were away from the United States.
- Any amount your employer paid for the storage fees is included as wages in box 1 of your Form W-2.

Instead, enter the storage fees (after the reduction for the part that is allocable to excluded income) on Schedule 1 (Form 1040), line 26, and enter "Storage" on the dotted line next to the amount.

Completing Form 3903. Take the following steps.

1. Complete lines 1 through 3 of the form, using your actual expenses. However, if you use your own car, you can figure expenses based on the standard mileage rate, instead of the actual amounts for gas and oil.
2. Enter on line 4 the total reimbursements and allowances you received from the government for the expenses claimed on lines 1 and 2. Don't 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.
3. Complete 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 26. 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, line 1.

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

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

Expenses greater than reimbursement. 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 26. This is your moving expense deduction.

Expenses equal to or less than reimbursement. If line 3 is equal to or less than line 4, you have no moving expense deduction. Subtract line 3 from line 4 and, if the result is more than zero, include it as income on Form 1040, line 1.

Where to deduct. Deduct your moving expenses on Schedule 1 (Form 1040), line 26. The amount of moving expenses you can deduct is shown on Form 3903, line 5.

When To Deduct Expenses

You may have a choice of when to deduct your moving expenses.

Expenses not fully reimbursed. If you weren't reimbursed for all of your moving expenses, deduct those expenses not reimbursed in the year you paid or incurred the expenses.

Example. In December 2017, you received a military order for a permanent change in duty station to another city in the United States, where you are still stationed. You are single and weren't reimbursed for all of your moving expenses. In 2017, you paid to move your furniture and deducted these expenses on your 2017 tax return. In January 2018, you paid for travel to the new city. You can deduct these additional expenses on your 2018 tax return.

Expenses reimbursed. If you are reimbursed for your expenses and you use the cash method of accounting, you can deduct your expenses either in the year you paid them or in the year you received the reimbursement. If you use the cash method of accounting, you can choose to deduct the expenses in the year you are reimbursed even though you paid the expenses in a different year. See *Choosing when to deduct* next.

If you deduct your expenses and you receive the reimbursement in a later year, you must include the reimbursement in your income on Schedule 1 (Form 1040), line 21.

Choosing when to deduct. If you use the cash method of accounting, which is used by most individuals, you can choose to deduct moving expenses in the year your employer reimburses you if:

- You paid the expenses in a year before the year of reimbursement, or

Table 2. Reporting Your Moving Expenses and Reimbursements

IF your Form W-2 shows...	AND you have...	THEN...
your reimbursement reported only in box 12 with code P	moving expenses greater than the amount in box 12	file Form 3903 showing all allowable expenses* and reimbursements.
your reimbursement reported only in box 12 with code P	moving expenses equal to the amount in box 12	don't file Form 3903.
your reimbursement divided between box 12 and box 1	moving expenses greater than the amount in box 12	file Form 3903 showing all allowable expenses,* but only the reimbursements reported in box 12 of Form W-2.
your entire reimbursement reported as wages in box 1	moving expenses	file Form 3903 showing all allowable expenses,* but don't show any reimbursements.
no reimbursement	moving expenses	file Form 3903 showing all allowable expenses.*

DRAFT AS OF February 12, 2019

* See *Deductible Moving Expenses*, earlier, for allowable expenses.

- You paid the expenses in the year immediately after the year of reimbursement but by the due date, including extensions, for filing your return for the reimbursement year.

How to make the choice. You choose to deduct moving expenses in the year you received reimbursement by taking the deduction on your return, or amended return, for that year.

You can't deduct any moving expenses for which you received a reimbursement that wasn't included in your income.

Illustrated Example

Tom and Peggy are married and have two children. They owned a home in Tampa, Florida, where Tom, an active member of the Air Force, was stationed. On February 7, 2018, Tom received military orders informing him of a mandatory change in post of duty to the Los Angeles Air Force Base in El Segundo, California. Peggy flew to California on March 1 to look for a new home. She put down a down payment of $25,000 on a house being built and returned to Tampa on March 4. Tom and Peggy sold their Tampa home for $1,500 less than they paid for it. They contracted to have their personal effects moved to California on April 3. The family drove to El Segundo, California, where they found that their new home wasn't finished. They stayed in a nearby motel until the house was ready on May 1. On April 13, Tom resumed his duties at the Los Angeles Air Force Base where he is currently stationed.

Their records for the move show:

1) Peggy's pre-move househunting trip:		
Travel and lodging	$ 449	
Meals	75	$ 524
2) Down payment on El Segundo home		25,000
3) Real estate commission paid on sale of Tampa home		3,500
4) Loss on sale of Tampa home (not including real estate commission)		1,500
5) Amount paid for moving personal effects (furniture, other household goods, etc.)		8,000
6) Expenses of driving to El Segundo: Mileage (Start 14,278; End 16,478)		
2,550 miles at 18 cents a mile	$ 459	
Lodging	180	
Meals	320	959
7) Cost of temporary living expenses in El Segundo:		
Motel rooms	$1,450	
Meals	2,280	3,730
Total		$43,128

Tom was reimbursed as follows:

Moving personal effects	$ 6,800
Travel (and lodging) to El Segundo	639
Total reimbursement	$7,439

The military included this reimbursement on Tom's Form W-2 for the year. The reimbursement of allowable expenses, $7,439 for moving household goods and travel

Form **3903**

Department of the Treasury
Internal Revenue Service

Moving Expenses

▶ Go to *www.irs.gov/Form3903* for instructions and the latest information.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2018

Attachment Sequence No. **170**

Name(s) shown on return: Tom and Peggy Smith

Your social security number: 325-00-6437

Before you begin: ✓ You can deduct moving expenses only if you are a **Member of the Armed Forces** and meet certain other requirements. See the instructions to find out if you qualify.

DRAFT AS OF February 12, 2019

1	Transportation and storage of household goods and personal effects (see instructions)	1	8,000
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	2	639
3	Add lines 1 and 2	3	8,639
4	Enter the total amount the government 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**	4	7,439
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 1, or Form 1040NR, line 8.		
	☑ **Yes.** Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 26, or Form 1040NR, line 26. This is your **moving expense deduction**	5	1,200

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 12490K Form **3903** (2018)

to El Segundo, was included in box 12 of Form W-2. His employer identified this amount with code P.

To figure his tax deduction for moving expenses, Tom enters the following amounts on Form 3903.

Item 5 — moving personal effects (line 1)	$8,000
Item 6 — driving to San Diego ($459 + $180) (line 2)	639
Total tax deductible moving expenses (line 3)	$8,639
Minus: Reimbursement included in box 12 of Form W-2 (line 4)	7,439
Tax deduction for moving expenses (line 5)	$1,200

Tom's Form 3903 is shown later. He also enters his deduction, $1,200, on Schedule 1 (Form 1040), line 26.

Nondeductible expenses. Of the $43,213 expenses that Tom and Peggy incurred, the following items totaling $34,574 ($43,213 – $8,639) can't be deducted.

- Item 1 — pre-move househunting expenses of $524.
- Item 2 — the $25,000 down payment on the El Segundo home. If any part of it were for payment of deductible taxes or interest on the mortgage on the house, that part would be deductible as an itemized deduction.
- Item 3 — the $3,500 real estate commission paid on the sale of the Tampa home. The commission is used to figure the gain or loss on the sale.
- Item 4 — the $1,500 loss on the sale of the Tampa home.
- Item 6 — the $320 expense for meals while driving to El Segundo. (However, the lodging and car expenses are deductible.)
- Item 7 — temporary living expenses of $3,730.

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

Tax reform. Major tax reform legislation impacting individuals, businesses, and tax-exempt entities was approved by Congress in the Tax Cuts and Jobs Act on December 22, 2017. Go to *IRS.gov/TaxReform* for information and updates on how this legislation affects your taxes.

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make $55,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly

those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to IRS.gov to see your options for preparing and filing your return which include the following.

- **Free File.** Go to *IRS.gov/FreeFile* to see if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to *IRS.gov/VITA*, download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
- **TCE.** Go to *IRS.gov/TCE*, download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.

DRAFT AS OF February 12, 2019

Getting answers to your tax questions. On IRS.gov, get answers to your tax questions anytime, anywhere.

- Go to *IRS.gov/Help* for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to *IRS.gov/ITA* for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to *IRS.gov/Pub17* to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2018 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.
- You may also be able to access tax law information in your electronic filing software.

Getting tax forms and publications. Go to *IRS.gov/Forms* to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or you can go to *IRS.gov/OrderForms* to place an order and have forms mailed to you within 10 business days.

Access your online account (individual taxpayers only). Go to *IRS.gov/Account* to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.
- Access your tax records online.
- Review the past 24 months of your payment history.
- Go to *IRS.gov/SecureAccess* to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

Refund timing for returns claiming certain credits. The IRS can't issue refunds before mid-February 2019 for returns that claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to *IRS.gov/Transcripts*. Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 800-908-9946, or
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to *IRS.gov/Tools* for the following.

- The *Earned Income Tax Credit Assistant* (*IRS.gov/EITCAssistant*) determines if you're eligible for the EIC.
- The *Online EIN Application* (*IRS.gov/EIN*) helps you get an employer identification number.
- The *IRS Withholding Calculator* (*IRS.gov/W4App*) estimates the amount you should have withheld from your paycheck for federal income tax purposes and can help you perform a "paycheck checkup."
- The *First Time Homebuyer Credit Account Look-up* (*IRS.gov/HomeBuyer*) tool provides information on your repayments and account balance.
- The *Sales Tax Deduction Calculator* (*IRS.gov/SalesTax*) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to *IRS.gov/IDProtection* for information.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit *IRS.gov/IdentiityTheft* to learn what steps you should take.

Checking on the status of your refund.

- Go to *IRS.gov/Refunds*.

- The IRS can't issue refunds before mid-February 2019 for returns that claimed the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to *IRS.gov/Payments* to make a payment using any of the following options.

- *IRS Direct Pay*: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

What if I can't pay now? Go to *IRS.gov/Payments* for more information about your options.

- Apply for an *online payment agreement* (*IRS.gov/OPA*) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the *Offer in Compromise Pre-Qualifier* (*IRS.gov/OIC*) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to *IRS.gov/WMAR* to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to *IRS.gov/Notices* to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to *IRS.gov/LetUsHelp* for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to *IRS.gov/TACLocator* to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Watching IRS videos. The IRS Video portal (*IRSVideos.gov*) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- *Spanish* (*IRS.gov/Spanish*).
- *Chinese* (*IRS.gov/Chinese*).
- *Vietnamese* (*IRS.gov/Vietnamese*).
- *Korean* (*IRS.gov/Korean*).
- *Russian* (*IRS.gov/Russian*).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

The Taxpayer Advocate Service (TAS) Is Here To Help You

What is TAS?

TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to *TaxpayerAdvocate.IRS.gov* to help you understand *what these rights mean to you* and how they apply. These are ***your*** rights. Know them. Use them.

What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;

DRAFT AS OF February 12, 2019

- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices *in every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is in your local directory and at *TaxpayerAdvocate.IRS.gov/Contact-Us*. You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at *IRS.gov/SAMS*.

TAS also has a website, *Tax Reform Changes*, which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040. Go to *TaxChanges.us* for more information.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit *TaxpayerAdvocate.IRS.gov/LITCmap* or see IRS Pub. 4134, *Low Income Taxpayer Clinic List*.

DRAFT AS OF February 12, 2019

Index

To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

A

Address, change of 1
Armed Forces:
Services or reimbursements provided by government 4
Spouse and dependents 2
Assistance (*See* Tax help)

C

Change of address 1

D

Deductible moving expenses 2–4
Household goods 3
Moving to and from storage 4
Member of your household 3
Moves in U.S. 3
Moves outside U.S. 4
Moving expenses allocable to excluded foreign income 4
Personal effects 3
Moving to and from storage 4
Reasonable expenses 3
Storage expenses 3, 4
Travel by car 3
Travel expenses 3

E

Excluded foreign income:
Moving expenses allocable to 4

F

Form 1040:
Moving expense deduction 5
Form 3903:
Completing form 5
Moving expense deduction calculation 5
Form W-2:
Reimbursements:
Government provided for Armed Forces members 4

H

Household goods 3
Moving to and from storage 4

I

Identity theft 8
Important reminders 1

M

Member of household 3
Mileage rate 1
Missing children, photographs of 1
Moves:
In U.S. 3
Outside U.S. 4
To and from storage 4
Moving expenses 2
(*See also* Who can deduct)
(*See also* Deductible moving expenses)

N

Nondeductible expenses 4

P

Personal effects 3
Moving to and from storage 4
Publications (*See* Tax help)

R

Reasonable expenses 3
Reimbursements 4
Armed Forces members 4
Reporting moving expenses and reimbursements (Table 2) 5
Reporting expenses 5
Expenses equal to or less than reimbursement 5
Expenses greater than reimbursement 5
Form 3903, deduction calculation 5
Moving expenses and reimbursements (Table 2) 5

S

Spouse of Armed Forces member 2
Standard mileage rate 1
Storage expenses 3, 4

T

Tables and figures:
Reporting moving expenses and reimbursements (Table 2) 5

Tax help 7
Travel by car 3
Travel expenses 3

U

Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 5

W

When to deduct expenses 5, 6
Choosing when to deduct 5
Expenses not reimbursed 5
Expenses reimbursed 5
How to make choice 6
Who can deduct 2

DRAFT AS OF
February 12, 2019