

Moving Expense Adjustment

1969

If you use this form, attach it to Form 1040

(See instructions before completing this form)

Name as shown on Form 1040	Social Security Number
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Did you receive an allowance or reimbursement from your employer for any expenses related to this move which were not actual travel expenses for you and members of your household, or transportation expenses of your household goods and personal effects? (See instruction 5.) Yes No

Dates of move	Departed, 19.....	Arrived, 19.....
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(a) What is the distance from your **former** residence to your **new** business location? miles (b) What is the distance from your **former** residence to your **former** business location? miles

NOTE: The moving expense deduction is not allowed unless distance (a) is 20 or more miles farther than distance (b) (see instruction 1). However, any reimbursement must be included in income reported on your return.

Name and address of employer at old location

Name and address of employer at new location

Address of old residence

Period of employment in new location (see instruction 7) From, 19..... to, 19.....	Total number of weeks
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SCHEDULE OF EXPENSES

1 Travel expenses:		
(a) Railroad, airplane, boat, etc., fares	\$.....	
(b) Meals and lodging en route	
(c) Automobile expenses (attach schedule)	
(d) Total travel expenses (add lines 1(a) through 1(c))	
2 Transportation of household and personal property (see instruction 3)		
3 Total moving expenses (add lines 1(d) and 2)		\$.....
4 Reimbursement for this move (other than amounts included on Form W-2) (see instruction 6)
5 If employer's payments (line 4) are less than moving expenses (line 3), enter the excess expenses here and include in line 15(b), Form 1040
6 If employer's payments (line 4) are larger than moving expenses (line 3), enter the excess payments here and include in Part III, Schedule E (Form 1040), as "Excess moving reimbursement"	

Instructions

1. Who May Deduct Moving Expenses.—Employees, including new employees, can deduct moving expenses which include the cost of moving household goods, personal effects, the cost of traveling from the taxpayer's former residence to his new residence, and the moving of an employee's personal automobile to his new place of residence.

The deduction is allowed only if (a) the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, if (b) he had no former principal place of work, his new place of work is at least 20 miles from his former residence.

Also, the deduction is only allowed if an employee is employed on a full-time basis for at least 39 weeks of the 12-month period immediately following arrival in the general location of his new principal place of work. However, the 39-week and 12-month period requirement shall not apply to any item of moving expense to the extent that the employee receives reimbursement or other expense allowance from his employer for such item. See Instruction 7.

2. "Reasonableness" of Moving Expenses.—The term "moving expenses" includes only those expenses which are reasonable under the circumstances of the particular move. Generally, expenses are reasonable only if they are paid or incurred for movement by the shortest and most direct route available from the taxpayer's former residence to his new residence by the conventional mode or modes of transportation actually used and in the shortest period of time commonly required to travel the distance involved by such mode.

3. Household Goods and Personal Effects.—Expenses of moving household goods and personal effects owned by the taxpayer or a member of his household from the taxpayer's former residence to his new residence include the actual cost of transportation or hauling, packing and crating, in-transit storage, and insurance.

4. Traveling Expenses.—Expenses of traveling from the taxpayer's former residence to his new residence include the cost of transportation and of meals and lodging en route (including the date of arrival) of both the taxpayer and members of his household, who have both the taxpayer's former residence and his new residence as their principal place of abode. The deduction for traveling expenses is allowable for only one trip made by the taxpayer and members of his household; however, it is not necessary that the taxpayer and all members of his household travel together or at the same time. Members of the taxpayer's household do not include, for example, an individual such as a servant, governess, chauffeur, nurse, valet, or personal attendant.

If the taxpayer uses his own automobile as the mode of transportation he can compute the transportation expenses in either of two ways: (1) the actual out-of-pocket expenses, for example, gasoline, oil, repairs, etc., or, (2) at a rate of 5 cents per mile. If out-of-pocket expenses are claimed, an adequate record must be kept to verify amounts. If the optional method of 5 cents per mile is used only the mileage used in the computation must be verified. (Attach schedule.)

5. Nondeductible Expenses.—Moving expenses do not include such items as costs incurred in the purchase or sale of property, losses arising from the sale of property, penalties for breaking leases, mortgage penalties, expenses of refitting rugs or draperies, expenses of connecting or disconnecting utilities, losses arising from the disposal of memberships in clubs, tuition fees, and similar items.

Travel expenses do not include, for example, living or other expenses of the taxpayer and members of his household following their date of arrival at the new place of residence and while they are waiting to enter the new residence or waiting for their household goods to arrive; expenses in connection with house or apartment hunting; living expenses preceding the date of departure for the new place of residence; expenses of trips for purposes of selling property; expenses of trips to the former residence by the taxpayer pending the move by his family to the new place of residence; or any allowance for depreciation.

6. Reimbursements and Allowances.—Include on line 4 of this form, all payments (allowances or reimbursements) received from an employer for expenses incurred in connection with moving, unless they have been included on Form W-2. Any such amounts shown on Form W-2 must be reported on line 11, Form 1040. A taxpayer should check with his employer if in doubt as to whether or not the payments are included on Form W-2.

7. The 39-Week and 12-Month Period.—The 39-week and 12-month period (referred to in Instruction No. 1) begins on the date an employee arrives in the general location of his new principal place of work. Generally, this is the date on which he arrives in the new area, immediately before he commences regular work on the new job, regardless of when his family arrives or when he moves into the new residence. It is not necessary that he actually has employment on the date he arrives at the new location. It is not necessary that he work for one employer for the 39 weeks, nor that the weeks be consecutive. It is necessary only that he be employed on a full-time basis, and within the general commuting area of such place of employment for at least 39 weeks during the 12-month period following arrival in the new area.

If, on or before the due date of the taxpayer's return he has not met the 39-week full-time employment period, but it appears that by the end of the 12-month period this requirement will be met, he may claim these moving expenses on his 1969 return. However, he may claim this adjustment after he meets the test in 1970 by filing either an amended tax return, Form 1040X, or a claim for refund on Form 843 based upon the allowable moving expenses. If he chooses to claim this adjustment on his 1969 return before meeting the 39-week test but then fails to meet the test in 1970, he must either include the amount in income on his 1970 return or file an amended 1969 return eliminating the deduction claimed.