

▶ 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): <b>a</b> <input type="checkbox"/> selling or exchanging your old residence; or <b>b</b> <input type="checkbox"/> if renting, settling an unexpired lease on your old residence . . . . .	7		
8	Expenses of (check one): <b>a</b> <input type="checkbox"/> buying your new residence; or <b>b</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) . . . . . <b>Note:</b> 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 <b>No Double Benefit</b> 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 . ▶ <b>Note:</b> If your employer paid for any part of your move (including the value of any services furnished in kind), report that amount on <b>Form 1040, line 7</b> . See <b>Reimbursements</b> 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 within 1 year of retirement or other termination of active duty. In figuring your moving expenses, do not deduct any moving expenses for moving services that were provided by the military or that were reimbursed to you and that you did not include in income. However, you may deduct your unreimbursed moving expenses, subject to the dollar limits. If you and your spouse and dependents are moved to or from different locations, treat the moves as a single move.

**Qualified Retirees or Survivors Living Outside the United States.**—If the requirements below are met, retirees or survivors who move to a U.S. residence are treated as if they moved to a new work place located in the United States. You are subject to the dollar limits and distance test explained on this form. Use this form instead of Form 3903F to claim your moving expenses.

**Retirees.**—You may deduct moving expenses for a move to a new residence in the United States when you actually retire, if both your old principal work place and your old residence were outside the United States.

**Survivors.**—You may deduct moving expenses for a move to a residence in the United States if you are the spouse or dependent of a person whose principal work place at the time of death was outside the United States. In addition, the expenses must be: (1) for a move that begins within 6 months after the decedent's death; and (2) must be from a former residence outside the United States that you lived in with the decedent at the time of death.

**Moving Expenses in General.**—You may deduct most, but not all, of the reasonable expenses you incur in moving your family and dependent household members. You may not include moving expenses for employees such as a servant, governess, or nurse.

Examples of expenses you MAY deduct are:

- Travel, meal, and lodging expenses during the move to the new residence;
- Temporary living expenses in the new location; and
- Pre-move travel expenses.

Examples of expenses you MAY NOT deduct are:

- Loss on the sale of your residence;
- Mortgage penalties;
- Cost of refitting carpets and draperies; and
- Losses on quitting club memberships.

**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 payments for moving expenses. Your employer may use **Form 4782**, Employee Moving Expense Information, to give you the required breakdown of reimbursements or your employer may use his or her own form.

**No Double Benefit.**—You may not take double benefits. For example, you may not use the moving expense on line 7 that is part of your moving expense deduction to lower the amount of gain on the sale of your old residence. You also may not use the moving expense on line 8 that is part of your moving expense deduction to add to the cost of your new residence. (Use **Form 2119**, Sale or Exchange of Principal Residence, to figure the gain, if any, you must report on the sale of your old residence and the adjusted cost of the new one.)

**Dollar Limits.**—Lines 1 and 2 (costs of moving household goods and travel expenses to your new residence) are not limited to any amount. All the other expenses (lines 3, 4, 7, and 8) together may not be more than \$3,000. In addition, line 3 (househunting trip expenses) and line 4 (temporary living expenses) together may not be more than \$1,500. These are overall per-move limits.

There are some special situations:

- If both you and your spouse began work at new work places and shared the same new residence at the end of the tax year, you must treat this as one move rather than two. If you file separate returns, each of you is limited to a total of \$1,500 for lines 3, 4, 7, and 8; and to a total of \$750 for lines 3 and 4.
- If both you and your spouse began work at new work places but each of you moved to separate new residences, this is treated as two separate moves. If you file a joint return, lines 3, 4, 7, and 8 are limited to a total of \$6,000; and lines 3 and 4 are limited to a total of \$3,000. If you file separate returns, each of you is limited to a total of \$3,000 for lines 3, 4, 7, and 8; and to a total of \$1,500 for lines 3 and 4.

## Line-by-Line Instructions

To see whether you meet the distance test, fill in the number of miles for questions **a** and **b** at the top of the form. If you meet the test in **c**, continue with the items that follow.

We have provided specific instructions for most of the lines on the form. Those lines that do not appear in these instructions are self-explanatory.

**Line 1.**—Enter the actual cost of packing, crating, moving, storing in transit, and insuring your household goods and personal effects.

**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
- At the rate of 9 cents a mile (keep records to verify your mileage).

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

**Line 3.**—Include the costs of travel before you move in order to look for a new residence. You may deduct the costs only if:

- You began the househunting trip after you got the job; and
- You returned to your old residence after looking for a new one; and
- You traveled to the general location of the new work place primarily to look for a new residence.

There is no limit on the number of househunting trips made by you and members of your household that may be included on this line. Your househunting does not have to be successful to qualify for this deduction. If you used your own car, figure transportation costs the same way as in the instructions for line 2. If you are self-employed, you may deduct these househunting costs only if you had already made substantial arrangements to begin work in the new location.

**Line 4.**—Include the costs of meals and lodging while occupying temporary quarters in the area of your new work place. You may include these costs for any period of 30 days in a row after you get the job, but before you move into permanent quarters. If you are self-employed, you may count these temporary living expenses only if you had already made substantial arrangements to begin work in the new location.

**Lines 7 and 8.**—You may include most of the costs to sell or buy a residence or to settle or get a lease. Examples of expenses you MAY include are:

- Sales commissions;
- Advertising costs;
- Attorney's fees;
- Title and escrow fees;
- State transfer taxes; and
- Costs to settle an unexpired lease or to get a new lease.

Examples of expenses you MAY NOT include are:

- Costs to improve your residence to help it sell;
- Charges for payment or prepayment of interest; and
- Payments or prepayments of rent.

Check the appropriate box, **a** or **b**, for lines 7 and 8 when you enter the amounts for these two lines.