

# Moving Expenses

▶ Attach to Form 1040.  
 ▶ See separate Instructions.

Name(s) as shown on Form 1040

Your social security number

- |   |   |   |  |
|---|---|---|--|
| 1 | Enter the number of miles from your <b>old</b> residence to your <b>new</b> workplace . . . . . | 1 |  |
| 2 | Enter the number of miles from your <b>old</b> residence to your <b>old</b> workplace . . . . . | 2 |  |
| 3 | Subtract line 2 from line 1. Enter the result (but not less than zero) . . . . . ▶              | 3 |  |
- If line 3 is 35 or more miles, complete the rest of this form. If line 3 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.

## Part I Moving Expenses

### Section A.—Transportation of Household Goods

- |   |   |   |  |
|---|---|---|--|
| 4 | Transportation and storage for household goods and personal effects . . . . . | 4 |  |
|---|---|---|--|

### Section B.—Expenses of Moving From Old to New Residence

- |    |  |    |  |
|----|--|----|--|
| 5  | Travel and lodging <b>not</b> including meals . . . . .  | 5  |  |
| 6  | Total meals . . . . .  | 6  |  |
| 7  | Reimbursements for meals on line 6 on which no income tax was withheld (see <b>Meal Expenses</b> in the Instructions). Do not enter more than the amount shown on line 6 . . . . . | 7  |  |
| 8  | Subtract line 7 from line 6 . . . . .  | 8  |  |
| 9  | Multiply line 8 by 80% (.80) . . . . .   | 9  |  |
| 10 | Add lines 5, 7, and 9 . . . . .  | 10 |  |

### Section C.—Pre-move Househunting Expenses

- |    |  |    |  |
|----|--|----|--|
| 11 | Travel and lodging <b>not</b> including meals . . . . .  | 11 |  |
| 12 | Total meals . . . . .  | 12 |  |
| 13 | Reimbursements for meals on line 12 on which no income tax was withheld (see <b>Meal Expenses</b> in the Instructions). Do not enter more than the amount shown on line 12 . . . . . | 13 |  |
| 14 | Subtract line 13 from line 12 . . . . .  | 14 |  |
| 15 | Multiply line 14 by 80% (.80) . . . . .  | 15 |  |
| 16 | Add lines 11, 13, and 15 . . . . .   | 16 |  |

### Section D.—Temporary Quarters (for any 30 days in a row after getting your job)

- |    |  |    |  |
|----|--|----|--|
| 17 | Lodging expenses <b>not</b> including meals . . . . .  | 17 |  |
| 18 | Total meals . . . . .  | 18 |  |
| 19 | Reimbursements for meals on line 18 on which no income tax was withheld (see <b>Meal Expenses</b> in the Instructions). Do not enter more than the amount shown on line 18 . . . . . | 19 |  |
| 20 | Subtract line 19 from line 18 . . . . .  | 20 |  |
| 21 | Multiply line 20 by 80% (.80) . . . . .  | 21 |  |
| 22 | Add lines 17, 19, and 21 . . . . .   | 22 |  |

### Section E.—Qualified Real Estate Expenses

- |    |  |    |  |
|----|--|----|--|
| 23 | Expenses of (check one): a <input type="checkbox"/> selling or exchanging your old residence; or<br>b <input type="checkbox"/> if renting, settling an unexpired lease . . . . . | 23 |  |
| 24 | Expenses of (check one): a <input type="checkbox"/> buying your new residence; or<br>b <input type="checkbox"/> if renting, getting a new lease . . . . .                        | 24 |  |

## Part II Dollar Limitations

- |    |  |    |  |
|----|--|----|--|
| 25 | Add lines 16 and 22 . . . . .  | 25 |  |
| 26 | Enter the smaller of line 25 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) . . . . .  | 26 |  |
| 27 | Add lines 23, 24, and 26 . . . . .   | 27 |  |
| 28 | Enter the smaller of line 27 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) . . . . .  | 28 |  |
| 29 | Add lines 4, 10, and 28. This is your moving expense deduction. <b>Enter here and on Schedule A (Form 1040), line 19.</b> (Note: Any payments your employer made for any part of your move (including the value of any services furnished in kind) should be included on Form W-2. Report that amount on <b>Form 1040, line 7.</b> See <b>Reimbursements</b> in the Instructions.) . . . . . ▶ | 29 |  |