

Name(s) as shown on Form 1040 \_\_\_\_\_ Your social security number \_\_\_\_\_

- 1 Enter the number of miles from your **old** home to your **new** workplace . . . . . **1**
  - 2 Enter the number of miles from your **old** home to your **old** 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 Home**

- 5 Travel and lodging **not** including meals . . . . . **5**
- 6 Total meals . . . . . **6**
- 7 Multiply line 6 by 80% (.80) . . . . . **7**
- 8 Add lines 5 and 7 . . . . . **8**

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

- 9 Travel and lodging **not** including meals . . . . . **9**
- 10 Total meals . . . . . **10**
- 11 Multiply line 10 by 80% (.80) . . . . . **11**
- 12 Add lines 9 and 11 . . . . . **12**

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

- 13 Lodging expenses **not** including meals . . . . . **13**
- 14 Total meals . . . . . **14**
- 15 Multiply line 14 by 80% (.80) . . . . . **15**
- 16 Add lines 13 and 15 . . . . . **16**

**Section E.—Qualified Real Estate Expenses**

- 17 Expenses of (check one): **a**  selling or exchanging your old home; or  
**b**  if renting, settling an unexpired lease . . . . . **17**
- 18 Expenses of (check one): **a**  buying your new home, or  
**b**  if renting, getting a new lease . . . . . **18**

**Part II Dollar Limitations**

- 19 Add lines 12 and 16 . . . . . **19**
- 20 Enter the smaller of line 19 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) . . . . . **20**
- 21 Add lines 17, 18, and 20 . . . . . **21**
- 22 Enter the smaller of line 21 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) . . . . . **22**
- 23 Add lines 4, 8, and 22. This is your moving expense deduction. **Enter here and on Schedule A (Form 1040), line 19. (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 Form 1040, line 7. See Reimbursements in the Instructions.)** . . . . . ▶ **23**