Moving Expenses

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

#### Section B: Expenses of Moving From Old to New Home
5. Travel and lodging not including meals
6. Total meals
7. Multiply line 6 by 80% (.80)
8. Add lines 5 and 7

#### Section C: Pre-move Househunting Expenses
9. Travel and lodging not including meals
10. Total meals
11. Multiply line 10 by 80% (.80)
12. Add lines 9 and 11

#### Section D: Temporary Quarters (for any 30 days in a row after getting your job)
13. Lodging expenses not including meals
14. Total meals
15. Multiply line 14 by 80% (.80)
16. Add lines 13 and 15

#### Section E: Qualified Real Estate Expenses
17. Expenses of (check one):
   - □ selling or exchanging your old home; or
   - □ if renting, settling an unexpired lease
18. Expenses of (check one):
   - □ buying your new home, or
   - □ if renting, getting a new lease

### Part II: Dollar Limitations
19. Add lines 12 and 16
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)
21. Add lines 17, 18, and 20
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)
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.)

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For Paperwork Reduction Act Notice, see separate Instructions.