

Name(s) 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 deduct your 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 and Temporary Quarters (for any 30 days in a row after getting your job)**

- 9 Pre-move travel and lodging **not** including meals . . . . . **9**
- 10 Temporary quarters expenses **not** including meals . . . . . **10**
- 11 Total meal expenses for both pre-move househunting and temporary quarters . . . . . **11**
- 12 Multiply line 11 by 80% (.80) . . . . . **12**
- 13 Add lines 9, 10, and 12 . . . . . **13**

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

- 14 Expenses of (check one): a  selling or exchanging your old home; or b  if renting, settling an unexpired lease . . . . . **14**
- 15 Expenses of (check one): a  buying your new home; or b  if renting, getting a new lease . . . . . **15**

**Part II Dollar Limits**

- 16 Enter the amount from line 13 . . . . . **16**
- 17 Enter the **smaller** of line 16 or \$1,500 (\$750 if married filing a separate return, and at the end of 1990 you lived with your spouse who also started work during 1990) . . . . . **17**
- 18 Add lines 14, 15, and 17 . . . . . **18**
- 19 Enter the **smaller** of line 18 or \$3,000 (\$1,500 if married filing a separate return, and at the end of 1990 you lived with your spouse who also started work during 1990) . . . . . **19**
- 20 Add lines 4, 8, and 19. 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.) . . . . . **20**