## 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 and Temporary Quarters

(for any 30 days in a row after getting your job)

9. Pre-move travel and lodging not including meals

10. Temporary quarters expenses not including meals

11. Total meal expenses for both pre-move househunting and temporary quarters

12. Multiply line 11 by 80% (.80)

13. Add lines 9, 10, and 11

### 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.

15. Expenses of (check one):
   - a. buying your new home, or
   - b. if renting, getting a new lease.

## Part II: Dollar Limits

16. Enter the smaller of:
   - The amount on line 13, or
   - $1,500 ($750 if married filing a separate return, and at the end of 1991 you lived with your spouse who also started work in 1991).

17. Add lines 14, 15, and 16

18. Enter the smaller of:
   - The amount on line 17, or
   - $3,000 ($1,500 if married filing a separate return, and at the end of 1991 you lived with your spouse who also started work in 1991).

19. Add lines 4, 8, and 18. This is your moving expense deduction. Enter here and on Schedule A (Form 1040), line 18.