

▶ Attach to Form 1040.
▶ See separate instructions.

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

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 your Form W-2. Report that amount on **Form 1040, line 7**. See **Reimbursements** in the instructions.

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)**

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|----|---|----|--|
| 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 <input type="checkbox"/> selling or exchanging your old home, or } | 14 | |
| | b <input type="checkbox"/> if renting, settling an unexpired lease. } | | |
| 15 | Expenses of (check one): a <input type="checkbox"/> buying your new home, or } | 15 | |
| | b <input type="checkbox"/> 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). } | 16 | |
| 17 | Add lines 14, 15, and 16 | 17 | |
| 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). } | 18 | |
| 19 | Add lines 4, 8, and 18. This is your moving expense deduction. Enter here and on Schedule A (Form 1040), line 18 ▶ | 19 | |