## Part I  Moving Expenses Incurred in 1994

**Caution:** If you are a member of the armed forces, see the instructions before completing this part.

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

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

3. Subtract line 2 from line 1. Enter the result but not less than zero.
   - 3. **miles**

**Is line 3 at least 50 miles?**

- **Yes**  
  - Go to line 4. Also, see Time Test in the instructions.

- **No**  
  - You **cannot** deduct your moving expenses incurred in 1994. Do not complete the rest of this part. See the Note below if you also incurred moving expenses before 1994.

4. Transportation and storage of household goods and personal effects.
   - 4.

5. Travel and lodging expenses of moving from your old home to your new home. **Do not** include meals.
   - 5.

6. Add lines 4 and 5.
   - 6.

7. Enter the total amount your employer paid for your move (including the value of services furnished in kind) that is **not** included in the wages box (box 1) of your W-2 form. This amount should be identified with code **P** in box 13 of your W-2 form.
   - 7.

**Is line 6 more than line 7?**

- **Yes**  
  - Go to line 8.

- **No**  
  - You **cannot** deduct your moving expenses incurred in 1994. If line 6 is less than line 7, subtract line 6 from line 7 and include the result in income on Form 1040, line 7.

8. Subtract line 7 from line 6. Enter the result here and on Form 1040, line 24. This is your **moving expense deduction for expenses incurred in 1994**.
   - 8.

**Note:** If you incurred moving expenses **before 1994** and you did not deduct those expenses on a prior year’s tax return, complete Parts II and III on the back to figure the amount, if any, you may deduct on **Schedule A**, Itemized Deductions.

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For Paperwork Reduction Act Notice, see separate instructions.
**Part II Moving Expenses Incurred Before 1994**

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.
   - If line 3 is 35 or more miles, complete the rest of this part and Part III. Also, see Time Test in the instructions. If line 3 is less than 35 miles, you cannot deduct your moving expenses incurred before 1994.

**Section A—Transportation of Household Goods**

4. Transportation and storage of 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**

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 12.

**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 III Dollar Limits and Moving Expense Deduction For Expenses Incurred Before 1994**

16. Enter the smaller of:
   - The amount on line 3, or
   - $1,500 ($750 for certain married individuals filing a separate return—see instructions).
17. Add lines 14, 15, and 16.
18. Enter the smaller of:
   - The amount on line 17, or
   - $3,000 ($1,500 for certain married individuals filing a separate return—see instructions).
19. Add lines 4, 8, and 18. Enter the total here and on Schedule A, line 27. This is your moving expense deduction for expenses incurred before 1994.