**Foreign Moving Expenses**

**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**

3 Transportation and storage for household goods and personal effects

**Section B.—Expenses of Moving From Old To New Home**

4 Travel and lodging not including meals

5 Total meals

6 Multiply line 5 by 80% (.80)

7 Add lines 4 and 6

**Section C.—Pre-move Househunting Expenses and Temporary Quarters (for any 90 days in a row after getting your job)**

8 Pre-move travel and lodging not including meals

9 Temporary quarters expenses not including meals

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

11 Multiply line 10 by 80% (.80)

12 Add lines 8, 9, and 11

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

13 Expenses of (check one):
   a [ ] selling or exchanging your old home, or
   b [ ] if renting, settling an unexpired lease.

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

**Part II Dollar Limits**

15 Enter the smaller of:
   ● The amount on line 12, or
   ● $4,500 ($2,250 if married filing a separate return, and at the end of 1991 you lived with your spouse who also started work in 1991).

16 Add lines 13, 14, and 15

17 Enter the smaller of:
   ● The amount on line 16, or
   ● $6,000 ($3,000 if married filing a separate return, and at the end of 1991 you lived with your spouse who also started work in 1991).

18 Add lines 3, 7, and 17

19 Amount of expenses allocable to excluded income or housing costs (see instructions)

20 Subtract line 19 from line 18. This is your moving expense deduction. Enter here and on Schedule A (Form 1040), line 18.