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

1. City and country in which your **old** workplace was located

2. City and country in which your **new** workplace is located

Also, see **Time Test** in the instructions.

### 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 W-2 form. 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 **not** including meals |
| 6 | Multiply line 5 by 80% (0.80) |
| 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% (0.80) |
| 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 and Moving Expense Deduction

**Note:** If you and your spouse moved to separate new homes, see the instructions.

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 1993 you lived with your spouse who also started work in 1993).  

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 1993 you lived with your spouse who also started work in 1993).  

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. Enter the result here and on Schedule A, line 18. This is your **moving expense deduction**.