

Foreign Moving Expenses

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

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 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.

3 Transportation and storage of household goods and personal effects	3		
4 Travel and lodging expenses of moving from your old home to your new home. Do not include meals	4		
5 Add lines 3 and 4	5		
6 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	6		
Is line 5 more than line 6?			
Yes ▶ Go to line 7.			
No ▶ You cannot deduct your moving expenses incurred in 1994. If line 5 is less than line 6, subtract line 5 from line 6 and include the result in income on Form 1040, line 7.			
7 Subtract line 6 from line 5. Enter the result here and on Form 1040, line 24. This is your moving expense deduction for expenses incurred in 1994	7		

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**.

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Caution: *If you are a member of the armed forces, see the instructions before completing Parts II and III.*

Part II Moving Expenses Incurred Before 1994

- 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.

Note: *Any payments your employer made for your moving expenses incurred before 1994 (including the value of any services furnished in kind) should be included as wages on your W-2 form. Report that amount on Form 1040, line 7.*

Section A—Transportation of Household Goods					
3	Transportation and storage of household goods and personal effects				3
Section B—Expenses of Moving From Old To New Home					
4	Travel and lodging not including meals	4			
5	Total meals	5			
6	Multiply line 5 by 80% (.80)	6			
7	Add lines 4 and 6				7
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	8			
9	Temporary quarters expenses not including meals	9			
10	Total meal expenses for both pre-move househunting and temporary quarters	10			
11	Multiply line 10 by 80% (.80)	11			
12	Add lines 8, 9, and 11	12			
Section D—Qualified Real Estate Expenses					
13	Expenses of (check one) } <input type="checkbox"/> selling or exchanging your old home, or <input type="checkbox"/> if renting, settling an unexpired lease.	13			
14	Expenses of (check one) } <input type="checkbox"/> buying your new home, or <input type="checkbox"/> if renting, getting a new lease.	14			

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

Note: <i>If you and your spouse moved to separate new homes, see the instructions.</i>					
15	Enter the smaller of: <ul style="list-style-type: none"> • The amount on line 12, or • \$4,500 (\$2,250 for certain married individuals filing a separate return—see instructions). }	15			
16	Add lines 13, 14, and 15	16			
17	Enter the smaller of: <ul style="list-style-type: none"> • The amount on line 16, or • \$6,000 (\$3,000 for certain married individuals filing a separate return—see instructions). }				17
18	Add lines 3, 7, and 17				18
19	Amount of expenses allocable to excluded income or housing costs (see instructions).				19
20	Subtract line 19 from line 18. Enter the result here and on Schedule A, line 27. This is your moving expense deduction for expenses incurred before 1994 ▶				20