

Department of the Treasury
Internal Revenue Service

▶ 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.
Caution: *If you are a member of the armed forces, see the instructions before continuing.*

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

- | | | |
|---|---|--|
| 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)**

- | | | | | |
|--|----|--|--|--|
| 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 }
b <input type="checkbox"/> if renting, settling an unexpired lease. } | 14 | | | |
| 15 Expenses of (check one): a <input type="checkbox"/> buying your new home, or }
b <input type="checkbox"/> if renting, getting a new lease. } | 15 | | | |

Part II Dollar Limits and Moving Expense Deduction

- | | | | | |
|--|----|--|--|--|
| 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 1992 you lived with your spouse who also started work in 1992). } | 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 1992 you lived with your spouse who also started work in 1992). } | 18 | | | |
| 19 Add lines 4, 8, and 18. Enter the total here and on Schedule A, line 18. This is your moving expense deduction ▶ | 19 | | | |