

# Moving Expenses

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

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

- |   |  |   |  |
|---|--|---|--|
| 1 | Enter the number of miles from your <b>old home</b> to your <b>new workplace</b> . . . . . | 1 |  |
| 2 | Enter the number of miles from your <b>old home</b> to your <b>old workplace</b> . . . . . | 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. Also, see **Time Test** in the instructions. If line 3 is less than 35 miles, you may not deduct your 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 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 <b>not</b> 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 <b>not</b> including meals . . . . .                    | 9  |  |
| 10 | Temporary quarters expenses <b>not</b> 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) <b>a</b> <input type="checkbox"/> selling or exchanging your old home, or } . . . . . | 14 |  |
|    | <b>b</b> <input type="checkbox"/> if renting, settling an unexpired lease. }                                  |    |  |
| 15 | Expenses of (check one) <b>a</b> <input type="checkbox"/> buying your new home, or } . . . . .                | 15 |  |
|    | <b>b</b> <input type="checkbox"/> if renting, getting a new lease. }  |    |  |

## Part II Dollar Limits and Moving Expense Deduction

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

- |    |   |    |  |
|----|---|----|--|
| 16 | Enter the <b>smaller</b> of:<br>• The amount on line 13, or<br>• \$1,500 (\$750 if married filing a separate return and at the end of 1993 you lived with your spouse who also started work in 1993). }   | 16 |  |
| 17 | Add lines 14, 15, and 16 . . . . .  | 17 |  |
| 18 | Enter the <b>smaller</b> of:<br>• The amount on line 17, or<br>• \$3,000 (\$1,500 if married filing a separate return and at the end of 1993 you lived with your spouse who also started work in 1993). } | 18 |  |
| 19 | Add lines 4, 8, and 18. Enter the total here and on Schedule A, line 18. This is your <b>moving expense deduction</b> . . . . . ▶   | 19 |  |