

# 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 | Enter the number of miles from your <b>old home</b> to your <b>new workplace</b> . . . . . | 1 | miles |
| 2 | Enter the number of miles from your <b>old home</b> to your <b>old workplace</b> . . . . . | 2 | miles |
| 3 | Subtract line 2 from line 1. Enter the result but not less than zero . . . . .             | 3 | miles |

**Is line 3 at least 50 miles?**

**Yes** ▶ Go to line 4. Also, see **Time Test** in the instructions.

**No** ▶ You **cannot** deduct your moving expenses incurred in 1994. Do not complete the rest of this part. See the **Note** below if you also incurred moving expenses before 1994.

- |   |   |   |  |
|---|---|---|--|
| 4 | Transportation and storage of household goods and personal effects . . . . .  | 4 |  |
| 5 | Travel and lodging expenses of moving from your old home to your new home. <b>Do not</b> include meals . . . . .  | 5 |  |
| 6 | Add lines 4 and 5 . . . . .   | 6 |  |
| 7 | Enter the total amount your employer paid for your move (including the value of services furnished in kind) that is <b>not</b> included in the wages box (box 1) of your W-2 form. This amount should be identified with code <b>P</b> in box 13 of your W-2 form . . . . . | 7 |  |

**Is line 6 more than line 7?**

**Yes** ▶ Go to line 8.

**No** ▶ You **cannot** deduct your moving expenses incurred in 1994. If line 6 is less than line 7, subtract line 6 from line 7 and include the result in income on Form 1040, line 7.

- |   |  |   |  |
|---|--|---|--|
| 8 | Subtract line 7 from line 6. Enter the result here and on Form 1040, line 24. This is your <b>moving expense deduction for expenses incurred in 1994</b> . . . . . | 8 |  |
|---|--|---|--|

**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	Enter the number of miles from your <b>old home</b> to your <b>new workplace</b> . . . . .	1	miles
2	Enter the number of miles from your <b>old home</b> to your <b>old workplace</b> . . . . .	2	miles
3	Subtract line 2 from line 1. Enter the result but not less than zero. . . . . ▶	3	miles

If line 3 is 35 or more miles, complete the rest of this part and Part III. Also, see **Time Test** in the instructions. If line 3 is less than 35 miles, you **cannot** deduct your moving expenses incurred before 1994.

**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**

4	Transportation and storage of household goods and personal effects. . . . .	4	
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**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) a <input type="checkbox"/> selling or exchanging your old home, or } . . . . .	14	
	b <input type="checkbox"/> if renting, settling an unexpired lease. }		
15	Expenses of (check one) a <input type="checkbox"/> buying your new home, or } . . . . .	15	
	b <input type="checkbox"/> if renting, getting a new lease. }		

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

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

16	Enter the <b>smaller</b> of: • The amount on line 13, or • \$1,500 (\$750 for certain married individuals filing a separate return—see instructions). . . . .	16	
17	Add lines 14, 15, and 16 . . . . .	17	
18	Enter the <b>smaller</b> of: • The amount on line 17, or • \$3,000 (\$1,500 for certain married individuals filing a separate return—see instructions). . . . .	18	
19	Add lines 4, 8, and 18. Enter the total here and on Schedule A, line 27. This is your <b>moving expense deduction for expenses incurred before 1994</b> . . . . . ▶	19	