

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 old home to your new workplace | 1 | miles |
| 2 Enter the number of miles from your old home to your old workplace | 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. Do not 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 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 | 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 moving expense deduction for expenses incurred in 1994 | 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 old home to your new workplace	1	miles
2	Enter the number of miles from your old home to your old workplace	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 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 }	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 smaller 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 smaller 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 moving expense deduction for expenses incurred before 1994 ▶	19	