

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	
---	---	---	--

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 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	