Worksheet - Deductible Moving Expenses

Taxpayer's Name: _____ **Date Of Move:** _____

Date Full-Time Work Started in New Location: _____

Distance Qualification - must use most direct route (also see time qualifications in footnote):

A. Distance (miles) Between New Job & Old Home..... _____

B. Distance (miles) Between Old Job & Old Home..... <_____ >

Note: If no previous job, enter zero miles at line B.

C. Increased Driving Distance – Subtract line B from line A..... _____

If Line C is Less Than 50 Miles – STOP!
You DO NOT Qualify for a Moving Deduction.

Moving Household Goods:

Professional Moving Service..... _____
Moving Insurance..... _____
Cartons, Packing Materials, etc..... _____
Shipping Auto(s), Household Pets _____
Truck Rental..... _____
Truck (rented) Fuel Expense..... _____
Trailer Rental (including hitch)..... _____
TOTAL MOVING HOUSEHOLD GOODS..... _____

Transportation:

Commercial Transportation (Air, rail, bus, etc.)..... _____
Auto Expenses - larger of line (a) or (b)..... _____
(a) Auto Miles _____ @ Current cents/mile [1]: ___..... _____
(b) Auto Expenses (Generally only gas & oil)..... _____
Lodging En Route - Do not include meals [2]..... _____
TOTAL TRANSPORTATION COSTS..... _____

Other Expenses:

Parking Fees & Road/Bridge Tolls..... _____
Storing Household Goods [3] ..... _____
Connecting & Disconnecting Utilities..... _____
Passports (Foreign Move)..... _____
TOTAL OTHER EXPENSES..... _____

SUMMARY:

Total Allowable Expenses..... _____
Less Employer Reimbursement ..... _____
Calendar Year of Reimbursement: _____
Deductible Moving Expenses..... _____

[1] *Please call the office for the current rate.*
[2] *Meals are not a deductible moving expense.*
[3] *Limited to any consecutive 30-day period after completing the move.*

The time qualifications: *Generally, to meet the time test and qualify for a moving deduction, an* ***EMPLOYEE*** *must work in the area of the new job* ***FULL-TIME*** *for* ***39 weeks (9 months) out of the first 52 weeks and a SELF-EMPLOYED*** *person must work* ***39 weeks in the first year*** *after the move* ***AND 78 weeks in the first two years.*** *The moving expense deduction is allowed if the taxpayer could "reasonably have expected" to fulfill the time requirements but was prevented by death, disability, job lay-off, or transfer by his/her employer.*