

MOVING EXPENSE ORGANIZER

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. In either case you must pass both the distance and time tests that follow.

Distance Test: Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. If you did not have an old workplace your new workplace must be at least 50 miles from your old home. The distance is measured as the shortest of the more commonly traveled routes between them.

Time Test: If you are an employee, you must work full time in the general area of your new workplace for at least 39 weeks during the 12 months right after your move. If you are self-employed, you must work full time in the general area of your new workplace for at least 39 weeks of the first 12 months and a total of at least 78 weeks during the 24 months right after you move.

If you expect to meet the time test, you can deduct your moving expenses in the year of the move. Later, if you do not meet the time test, you must either amend your return, or report the deduction taken as income on your return for the year you fail to meet the test. Exceptions to the time test exist for taxpayers with jobs that end because of disability, are transferred for your employer's benefit, are laid off or discharged for a reason other than willful misconduct, are in the Armed Forces moving due to permanent change of station, are a retiree or survivor living outside of the United States, or are filing this form as a decedent.

If you pass both tests please provide the amounts you paid for the following categories:

****Do NOT include house-hunting expenses, costs paid by employers not included in Box 1 of your W-2, temporary living expenses in your new area, etc.**

1. Amount paid to pack, crate, and move household goods and effects: \$ _____
2. Amount paid to store and insure goods and effects within any period of 30 days in a row after the items were moved from your old home and before they were delivered to your new home. \$ _____
3. Transportation expenses include costs for lodging and transportation from your old home to your new home. While all members of your household don't have to travel together at the same time, you can only deduct expenses for one trip per person.
 - a. Lodging while you traveled from old home to new home. \$ _____
 - b. Fuel cost or number of miles driven to travel to new home. _____
4. Date you moved to the new location: _____ / _____ / _____.
5. Street Address: Old _____ New _____
 City/State: _____