

▶ Attach to Form 1040.  
▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

- |  |          |  |
|--|----------|--|
| 1 Enter the number of miles from your <b>old</b> home to your <b>new</b> workplace . . . . . | <b>1</b> |  |
| 2 Enter the number of miles from your <b>old</b> home to your <b>old</b> workplace . . . . . | <b>2</b> |  |
| 3 Subtract line 2 from line 1. Enter the result (but not less than zero) . . . . . ▶         | <b>3</b> |  |
- If line 3 is 35 or more miles, complete the rest of this form. If line 3 is less than 35 miles, you may not deduct your moving expenses. This rule does not apply to members of the armed forces.

**Part I Moving Expenses**

**Note:** Any payments your employer made for any part of your move (including the value of any services furnished in kind) should be included on your Form W-2. Report that amount on **Form 1040, line 7**. See **Reimbursements** in the instructions.

**Section A.—Transportation of Household Goods**

- |   |  |  |  |          |
|---|--|--|--|----------|
| 4 Transportation and storage for household goods and personal effects . . . . . |  |  |  | <b>4</b> |
|---|--|--|--|----------|

**Section B.—Expenses of Moving From Old To New Home**

- |   |          |  |  |          |
|---|----------|--|--|----------|
| 5 Travel and lodging <b>not</b> including meals . . . . . |          |  |  | <b>5</b> |
| 6 Total meals . . . . .                                   | <b>6</b> |  |  |          |
| 7 Multiply line 6 by 80% (.80) . . . . .                  |          |  |  | <b>7</b> |
| 8 Add lines 5 and 7 . . . . .                             |          |  |  | <b>8</b> |

**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 . . . . .                     |           |  |  | <b>9</b>  |
| 10 Temporary quarters expenses <b>not</b> including meals . . . . .                    |           |  |  | <b>10</b> |
| 11 Total meal expenses for both pre-move househunting and temporary quarters . . . . . | <b>11</b> |  |  |           |
| 12 Multiply line 11 by 80% (.80) . . . . .   |           |  |  | <b>12</b> |
| 13 Add lines 9, 10, and 12 . . . . .   |           |  |  | <b>13</b> |

**Section D.—Qualified Real Estate Expenses**

- |   |  |  |  |           |
|---|--|--|--|-----------|
| 14 Expenses of (check one): a <input type="checkbox"/> selling or exchanging your old home, or }<br>b <input type="checkbox"/> if renting, settling an unexpired lease. } |  |  |  | <b>14</b> |
| 15 Expenses of (check one): a <input type="checkbox"/> buying your new home, or }<br>b <input type="checkbox"/> if renting, getting a new lease. }                        |  |  |  | <b>15</b> |

**Part II Dollar Limits**

- |   |  |  |  |           |
|---|--|--|--|-----------|
| 16 Enter the <b>smaller</b> of:<br>• The amount on line 13, or<br>• \$1,500 (\$750 if married filing a separate return, and at the end of 1991 you lived with your spouse who also started work in 1991). }   |  |  |  | <b>16</b> |
| 17 Add lines 14, 15, and 16 . . . . .   |  |  |  | <b>17</b> |
| 18 Enter the <b>smaller</b> of:<br>• The amount on line 17, or<br>• \$3,000 (\$1,500 if married filing a separate return, and at the end of 1991 you lived with your spouse who also started work in 1991). } |  |  |  | <b>18</b> |
| 19 Add lines 4, 8, and 18. This is your moving expense deduction. <b>Enter here and on Schedule A (Form 1040), line 18</b> . . . . . ▶  |  |  |  | <b>19</b> |