

Moving Expenses

You can deduct your moving expenses if you meet all of the following requirements.

1. Your move must be closely related in time to the start of work at your new job location. In general, you can consider moving expenses incurred within one year from the date you first reported to work at the new location as closely related in time to the start of work.
2. You can generally consider your move closely related in place to the start of work if the distance from your new home to the new job location is not more than the distance from your former home to the new job location. If your move does not meet this requirement, you may still be able to deduct moving expenses if you can show that:
 - a. You are required to live at your new home as a condition of your employment, or
 - b. You will spend less time or money commuting from your new home to your new job location.
3. Your move will meet the distance test if your new main job location is at least 50 miles farther from your former home than your old main job location was from your former home. For example, if your old main job location was five miles from your former home, your new main job location must be at least 55 miles from that former home.

Two Categories of Deductible Moving Expenses:

1. Temporary storage and transportation of your goods and belongings.
2. The cost of your final move from your old home to the new home.