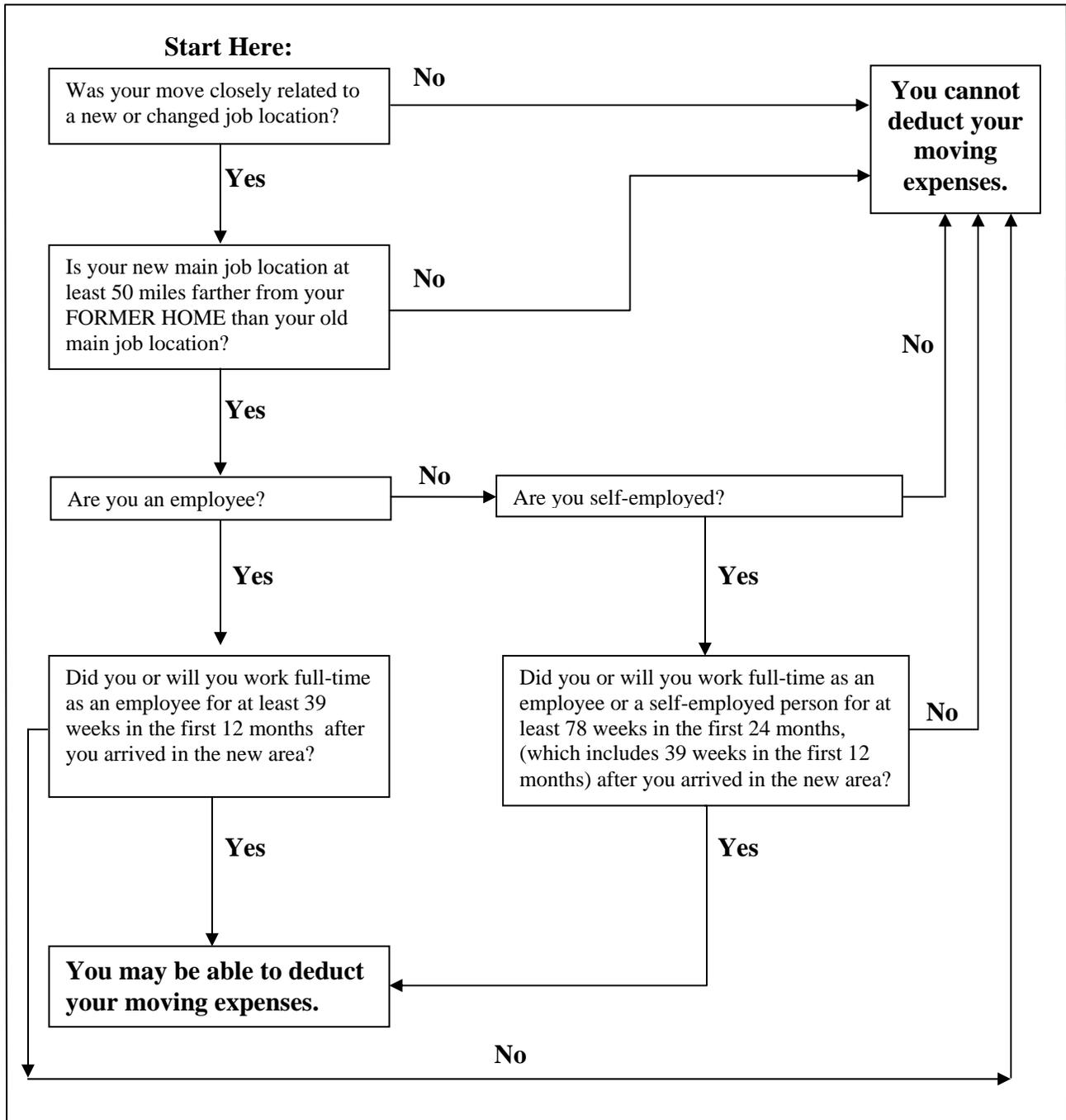


Moving Expenses

Can You Deduct Expenses for a Move Within the United States?



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.

Deductible Moving Expenses Moves to Locations in the United States

If you meet the requirements above, you can deduct the cost of packing, crating, and transporting your household goods and personal effects and those of members of your household from your former home to your new home.

You can deduct any costs of connecting and disconnecting utilities required because you are moving your household goods, appliances, or personal effects.

You can deduct the cost of shipping your car and your household pets to your new home.

You can include the cost of storing and insuring household goods and personal effects within any period of 30 consecutive days after the day your possessions are moved from your former home and before they are delivered to your new home.

You can deduct the cost of transportation and lodging, (but **not meals**), for yourself and members of your household while traveling from your former home to your new home. This includes expenses for the day you arrive.

You can include any lodging expenses you had in the area of your former home within one day after you could no longer live in your former home because your furniture had been moved.

The members of your household do not have to travel together or at the same time. However, you can only deduct expenses for one trip per person.

Moving Expenses

If you use your car to take yourself, members of your household, or your personal effects to your new home, you can figure your expenses by deducting either:

1. Your actual expenses, such as the amount you pay for gas and oil for your car, if you keep an accurate record of each expense, or
2. The standard mileage rate of 23 cents per mile.

You can also deduct the parking fees and tolls you pay to move.

You cannot deduct any part of general repairs general maintenance, insurance, or depreciation for your car.

Moves to Locations Outside United States

If you move to a location outside the United States and its possessions, you can deduct the following expenses.

1. The cost of moving household goods and personal effects from your former home to your new home.
2. The cost of traveling, (including lodging, but not meals), from your former home to your new home.
3. The cost of moving household goods and personal effects to and from storage.
4. The cost of storing household goods and personal effects while you are at the new job location.