

# Employee Moving Expense Information

Department of the Treasury  
Internal Revenue Service

Payments made during the calendar year 19 .....

**Do not file.**  
**Keep for your records.**

▶ See instructions on back.

|                  |                                       |
|------------------|---------------------------------------|
| Name of employee | Social security number<br>:<br>:<br>: |
|------------------|---------------------------------------|

| Moving Expense Payments | (a) Amount paid to employee | (b) Amount paid to a third party for employee's benefit and value of services furnished in kind | (c) Total (Add columns (a) and (b).) |
|-------------------------|-----------------------------|---|--------------------------------------|
|-------------------------|-----------------------------|---|--------------------------------------|

| <b>Part I Expenses Incurred After 1993</b>   |   |  |   |
|--|---|--|---|
| 1 Transportation and storage of household goods and personal effects . . . . .   | 1 |  |   |
| 2 Travel and lodging payments for expenses of moving from old to new home. <b>Do not</b> include meals . . . . .               | 2 |  |   |
| 3 List all other payments (specify). <b>Note:</b> <i>These amounts must be included in the employee's income</i> ▶ .....       | 3 |  |   |
| 4 <b>Total payments for moving expenses incurred after 1993.</b> Add the amounts in column (c) of lines 1 through 3. . . . . ▶ |   |  | 4 |

| <b>Part II Expenses Incurred Before 1994</b>  |   |  |   |
|---|---|--|---|
| <b>Section A—Transportation of Household Goods</b>  |   |  |   |
| 1 Transportation and storage of household goods and personal effects . . . . .  | 1 |  |   |
| <b>Section B—Expenses of Moving From Old To New Home</b>  |   |  |   |
| 2 Travel and lodging payments <b>not</b> including meals . . . . .  | 2 |  |   |
| 3 Meal payments for travel . . . . .  | 3 |  |   |
| <b>Section C—Pre-move Househunting Expenses and Temporary Quarters for any 30 Days in a Row After Obtaining Employment (90 Days for a Foreign Move)</b>   |   |  |   |
| 4 Pre-move travel and lodging payments <b>not</b> including meals . . . . .   | 4 |  |   |
| 5 Temporary quarters payments <b>not</b> including meals . . . . .  | 5 |  |   |
| 6 Total meal payments for both pre-move househunting and temporary quarters . . . . .   | 6 |  |   |
| <b>Section D—Qualified Real Estate Expenses</b>   |   |  |   |
| 7 Qualified expenses of selling, buying, or renting a home . . . . .  | 7 |  |   |
| <b>Section E—Miscellaneous Payments</b>   |   |  |   |
| 8 List all other payments (specify) ▶ .....   | 8 |  |   |
| 9 <b>Total payments for moving expenses incurred before 1994.</b> Add the amounts in column (c) of lines 1 through 8. <b>Note:</b> <i>This amount must be included in the employee's income</i> . . . . . ▶ |   |  | 9 |

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete this form will vary depending on individual circumstances. The estimated average times are:

|                          | <b>Recordkeeping</b> | <b>Preparing the form</b> |
|--------------------------|----------------------|---------------------------|
| Part I only . . . . .    | 3 hr., 21 min.       | 3 min.                    |
| Part II only . . . . .   | 6 hr., 56 min.       | 7 min.                    |
| Parts I and II . . . . . | 9 hr., 34 min.       | 10 min.                   |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0182), Washington, DC 20503. **DO NOT** send this form to either of these offices. Instead, give it to your employee.

## Instructions for Employer

### Purpose of Form

You are required to give your employees a statement showing a detailed breakdown of reimbursements or payments of moving expenses. Form 4782 may be used for this purpose or you may use your own form as long as it provides the same information as Form 4782. A separate form is required for each move made by an employee for which reimbursement or payment is made.

### Form W-2

Any payments you made for an employee's move (including the value of any services furnished in kind) must be included on the employee's Form W-2, in box 1, "Wages, tips, other compensation." But see the **Exception** later.

Payments for moving expenses that **are** deductible by your employee **are not** subject to withholding. Payments for moving expenses that **are not** deductible by your employee (other than the nondeductible portion of meal expenses incurred before 1994) **are** subject to withholding. This includes withholding of income, social security, and Medicare tax.

**Exception.** Payments (including the value of services furnished in kind) for an employee's moving expenses are treated as excludable fringe benefits if **(1)** the expenses were incurred after 1993, **(2)** the expenses would have been deductible by the employee if the employee paid them, and **(3)** the employee did not deduct the expenses in a prior year. These payments should be made under rules similar to those of an accountable plan. Do not include these payments in boxes 1, 3, or 5 of

the employee's Form W-2. Instead, report them in box 13 using code **P**. These payments are not subject to withholding.

### When To Give the Information

You must give Form 4782 (or your own form) to your employee by January 31 following the calendar year in which the employee received the reimbursement or payment. However, if the employee stops working for you before December 31 and submits a written request to receive the form earlier, you must give the completed form to the former employee within 30 days after you receive the request if the 30-day period ends before the regular January 31 deadline.

### Penalty for Not Providing the Information or Providing Incorrect Information

If you fail to give Form 4782 (or your own form) to your employee by the due date or fail to include correct information, you may be subject to a \$50 penalty for each failure.

### Additional Information

For more details on withholding requirements, get **Pub. 15**, Circular E, Employer's Tax Guide. To help you determine what expenses would be deductible by your employee, get **Form 3903**, Moving Expenses, and its instructions; **Form 3903-F**, Foreign Moving Expenses, and its instructions; or **Pub. 521**, Moving Expenses.

## Instructions for Employees

### Purpose of Form

This form is furnished by your employer to give you the information you need to figure your moving expense deduction. The form shows the amount of any reimbursement made to you, payments made to a third party for your benefit, and the value of services furnished in kind for moving expenses. You should receive a separate form for each move you made during the calendar year for which you receive any reimbursement or during which payment is made for your benefit.

**Caution:** *This form is not verification of your moving expenses. It only shows the amounts your employer paid for your move. These amounts may be different from the amounts you actually spent.*

### Who May Deduct Moving Expenses

If you file Form 1040, you may deduct the reasonable expenses you paid or incurred during the tax year to move to a new principal place of work (workplace). But you must generally meet the "distance" and "time" tests explained later. If you incurred expenses shown on this form and they qualify as deductible moving expenses, you may include them in figuring your deduction. But you may not include expenses you deducted in a prior year.

For moves within or to the United States, use **Form 3903**, Moving Expenses, to figure your deduction. If you moved outside the United States or its possessions, use **Form 3903-F**, Foreign Moving Expenses, to figure your deduction.

**Distance Test.**—For moving expenses incurred after 1993, your new workplace must be at least 50 miles farther from your old home than your old workplace was. For moving expenses incurred before 1994, your new workplace must be at least 35 miles farther from your old home than your old workplace was.

**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 you move.

### Additional Information

For detailed moving expense information, including which expenses qualify and what are reasonable expenses, see Form 3903 and its instructions; Form 3903-F and its instructions; or **Pub. 521**, Moving Expenses.