

# Foreign Moving Expenses

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

## Part I Moving Expenses Incurred in 1994

**Caution:** If you are a member of the armed forces, see the instructions before completing this part.

- 1 City and country in which your **old** workplace was located ▶ .....
  - 2 City and country in which your **new** workplace is located ▶ .....
- Also, see **Time Test** in the instructions.

3 Transportation and storage of household goods and personal effects . . . . .	<b>3</b>		
4 Travel and lodging expenses of moving from your old home to your new home. <b>Do not</b> include meals	<b>4</b>		
5 Add lines 3 and 4 . . . . .	<b>5</b>		
6 Enter the total amount your employer paid for your move (including the value of services furnished in kind) that is <b>not</b> included in the wages box (box 1) of your W-2 form. This amount should be identified with code <b>P</b> in box 13 of your W-2 form . . . . .	<b>6</b>		
<b>Is line 5 more than line 6?</b>			
<b>Yes</b> ▶ Go to line 7.			
<b>No</b> ▶ You <b>cannot</b> deduct your moving expenses incurred in 1994. If line 5 is less than line 6, subtract line 5 from line 6 and include the result in income on Form 1040, line 7.			
7 Subtract line 6 from line 5. Enter the result here and on Form 1040, line 24. This is your <b>moving expense deduction for expenses incurred in 1994</b> . . . . .	<b>7</b>		

**Note:** If you incurred moving expenses **before 1994** and you did not deduct those expenses on a prior year's tax return, complete Parts II and III on the back to figure the amount, if any, you may deduct on **Schedule A, Itemized Deductions**.

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

**Caution:** If you are a member of the armed forces, see the instructions before completing Parts II and III.

**Part II Moving Expenses Incurred Before 1994**

- 1 City and country in which your **old** workplace was located ▶ .....
- 2 City and country in which your **new** workplace is located ▶ .....  
Also, see **Time Test** in the instructions.

**Note:** Any payments your employer made for your moving expenses incurred before 1994 (including the value of any services furnished in kind) should be included as wages on your W-2 form. Report that amount on **Form 1040, line 7**.

<b>Section A—Transportation of Household Goods</b>					
3	Transportation and storage of household goods and personal effects . . . . .				<b>3</b>
<b>Section B—Expenses of Moving From Old To New Home</b>					
4	Travel and lodging <b>not</b> including meals. . . . .				<b>4</b>
5	Total meals . . . . .	<b>5</b>			
6	Multiply line 5 by 80% (.80) . . . . .				<b>6</b>
7	Add lines 4 and 6 . . . . .				<b>7</b>
<b>Section C—Pre-move Househunting Expenses and Temporary Quarters</b> (for any 90 days in a row after getting your job)					
8	Pre-move travel and lodging <b>not</b> including meals . . . . .				<b>8</b>
9	Temporary quarters expenses <b>not</b> including meals . . . . .				<b>9</b>
10	Total meal expenses for both pre-move househunting and temporary quarters . . . . .	<b>10</b>			
11	Multiply line 10 by 80% (.80) . . . . .				<b>11</b>
12	Add lines 8, 9, and 11 . . . . .				<b>12</b>
<b>Section D—Qualified Real Estate Expenses</b>					
13	Expenses of (check one) <span style="font-size: 2em;">}</span> <span style="font-size: 2em;">}</span> a <input type="checkbox"/> selling or exchanging your old home, or b <input type="checkbox"/> if renting, settling an unexpired lease.				<b>13</b>
14	Expenses of (check one) <span style="font-size: 2em;">}</span> <span style="font-size: 2em;">}</span> a <input type="checkbox"/> buying your new home, or b <input type="checkbox"/> if renting, getting a new lease.				<b>14</b>

**Part III Dollar Limits and Moving Expense Deduction For Expenses Incurred Before 1994**

<b>Note:</b> If you and your spouse moved to separate new homes, see the instructions.					
15	Enter the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The amount on line 12, or</li> <li>• \$4,500 (\$2,250 for certain married individuals filing a separate return—see instructions).</li> </ul> <span style="font-size: 2em;">}</span> . . . . .				<b>15</b>
16	Add lines 13, 14, and 15 . . . . .				<b>16</b>
17	Enter the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The amount on line 16, or</li> <li>• \$6,000 (\$3,000 for certain married individuals filing a separate return—see instructions).</li> </ul> <span style="font-size: 2em;">}</span> . . . . .				<b>17</b>
18	Add lines 3, 7, and 17 . . . . .				<b>18</b>
19	Amount of expenses allocable to excluded income or housing costs (see instructions). . . . .				<b>19</b>
20	Subtract line 19 from line 18. Enter the result here and on Schedule A, line 27. This is your <b>moving expense deduction for expenses incurred before 1994</b> ▶ . . . . .				<b>20</b>