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### **Moving Expense Deductibility:**

*To deduct moving expenses, you must pass two tests, the time and distance tests as described below:*

#### **Distance Test**

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 3 miles from your former home, your new main job location must be at least 53 miles from that former home.

#### **Time Test**

Closely related in time. You can generally consider moving expenses incurred within 1 year from the date you first reported to work at the new location as closely related in time to the start of work. It is not necessary that you arrange to work before moving to a new location, as long as you actually do go to work.

**If you meet these two tests, then you are eligible to deduct the following costs related to your move:**

**Travel by car.** 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 gas and oil for your car, if you keep an accurate record of each expense, or
2. The **standard mileage rate** of 23 cents a mile.

Additionally, you can deduct any parking or tolls that you incurred.

**Household goods and personal effects.** You can deduct the cost of packing, crating, and transporting your household goods and personal effects and those of the members of your household from your former home 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 things are moved from your former home and before they are delivered to your new home.

You can deduct any costs of connecting or 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.

**Travel expenses.** You can deduct the cost of transportation and lodging(meals are not allowed) 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.

**Moving Expense Organizer**

Milage to new house (if you drove): \_\_\_\_\_

Actual Car Expenses: \_\_\_\_\_

Tolls & Parking: \_\_\_\_\_

Boxes, Tape, Crates, Packing Expenses: \_\_\_\_\_

Cost of Storing and/or insuring goods while being moved: \_\_\_\_\_

Cost of Connecting and Disconnecting Utilities: \_\_\_\_\_

Personal Travel to new house (Lodging, Airfare, Etc) \_\_\_\_\_

Cost of U-haul rental or Moving company: \_\_\_\_\_

*If you have any questions, please call 918-301-1100 or email [tax@muretcpa.com](mailto:tax@muretcpa.com).*