

Deducting Moving Expenses from Your Federal Taxes

From IRS.gov – Topic 455

If you moved due to a change in your job or business location, or because you started a new job or business, you may be able to deduct your reasonable moving expenses but not any expenses for meals. To qualify for the moving expense deduction, you must satisfy two tests. Under the first test, the "distance test", your new job must be at least 50 miles farther from your old home than your old job location was from your old home. If you had no previous workplace, your new job must be at least 50 miles from your old home.

The second test is the "time test". If you are an employee, you must work full-time for at least 39 weeks during the first 12 months right after you arrive in the general area of your new job. If you are self-employed, you must work full time for at least 39 weeks during the first 12 months and for a total of at least 78 weeks during the first 24 months after you arrive in the general area of your new work location. There are exceptions to the time test in case of death, disability and involuntary separation, among other things.

If you are a member of the armed forces and your move was due to a permanent change of station, you do not have to satisfy the "distance or time tests".

Moving expenses are figured on [Form 3903](#) (PDF) and deducted as an adjustment to income on [Form 1040](#) (PDF). You cannot deduct any moving expenses that were reimbursed by your employer.

For more information on deductible moving expenses, please refer to [Publication 521](#), *Moving Expenses*.