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Moving Expenses

Department of the Treasury
Internal Revenue Service (99)

► Information about Form 3903 and its instructions is available at www.irs.gov/form3903.
► Attach to Form 1040 or Form 1040NR.

2014
Attachment
Sequence No. **170**

Name(s) shown on return

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
✓ See **Members of the Armed Forces** in the instructions, if applicable.

1 Transportation and storage of household goods and personal effects (see instructions)	1	
2 Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	
3 Add lines 1 and 2	3	
4 Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	
5 Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	

For Paperwork Reduction Act Notice, see your tax return instructions.