

## Ten Tax Tips for Individuals Who Are Moving This Summer

Summertime is a popular time for people with children to move since school is out. Moving can be expensive, but the IRS offers 10 tax tips on deducting some of those expenses if your move is related to starting a new job or a new job location.

1. **Move must be closely related to start of work** Generally, you can consider moving expenses incurred within one year from the date you first reported to a new location, as closely related in time to the start of work.
2. **Distance Test** Your move meets the distance test if your new main job location is at least 50 miles farther from your former home than your previous job location was.
3. **Time Test** You must work full time for at least 39 weeks during the first 12 months after you arrive in the general area of your new job location, or at least 78 weeks during the first 24 months if you are self-employed. If your income tax return is due before you've satisfied this requirement, you can still deduct your allowable moving expenses if you expect to meet the time test in the following years.
4. **Travel** You can deduct lodging expenses for yourself and household members while moving from your former home to your new home. You can also deduct transportation expenses, including airfare, vehicle mileage, parking fees and tolls you pay to move, but you can only deduct one trip per person.
5. **Household goods** You can deduct the cost of packing, crating and transporting your household goods and personal property. You may be able to include the cost of storing and insuring these items while in transit.
6. **Utilities** You can deduct the costs of connecting or disconnecting utilities.
7. **Nondeductible expenses** You cannot deduct as moving expenses: any part of the purchase price of your new home, car tags, drivers license, costs of buying or selling a home, expenses of entering into or breaking a lease, security deposits and storage charges except those incurred in transit.
8. **Form** You can deduct only those expenses that are reasonable for the circumstances of your move. To figure the amount of your moving expense deduction use Form 3903, Moving Expenses.
9. **Reimbursed expenses** If your employer reimburses you for the cost of the move, the reimbursement may have to be included on your income tax return.
10. **Update your address** When you move, be sure to update your address with the IRS and the U.S. Postal Service to ensure you receive refunds or correspondence from the IRS. Use Form 8822, Change of Address, to notify the IRS.

For more details, review IRS Publication 521, Moving Expenses, and Form 3903, Moving Expenses. IRS publications and forms are available at [www.irs.gov](http://www.irs.gov) or by calling 800-TAX-FORM (800-829-3676).