

Moving Expenses

Department of the Treasury
Internal Revenue Service (99)

► **Go to www.irs.gov/Form3903 for instructions and the latest information.**
► **Attach to Form 1040 or Form 1040NR.**

2018

Attachment
Sequence No. **170**

Name(s) shown on return

Your social security number

Before you begin: • You can deduct moving expenses only if you are a **Member of the Armed Forces** and meet certain other requirements. See the instructions to find out if you qualify.

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 the government 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 1, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 26, or Form 1040NR, line 26. This is your moving expense deduction	5

Distance Test Worksheet

Keep a Copy for Your Records

1. Number of miles from your old home to your new workplace	1. _____ miles
2. Number of miles from your old home to your old workplace	2. _____ miles
3. Subtract line 2 from line 1. If zero or less, enter -0-	3. _____ miles
Is line 3 at least 50 miles?	
<input type="checkbox"/> Yes. You meet this test.	
<input type="checkbox"/> No. You do not meet this test. You cannot deduct your moving expenses. Do not complete Form 3903.	

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

Form **3903** (2018)