



Moving Expenses Deduction

Read the attached "Information about moving expenses" sheet **before** completing this form.

Complete a separate form to calculate your eligible moving expenses deductions for each move.

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later. If you are using EFILE, show your documents to your EFILE service provider.

Tax year

Part 1 – Taxpayer information

First name	Last name	Social insurance number

Part 2 – Calculation of distance in kilometres

Distance in kilometres between your old home and your new place of work or educational institution	_____	1
Distance in kilometres between your new home and your new place of work or educational institution	_____	2
Line 1 minus line 2	_____	3

If the amount on line 3 is less than 40 kilometres, you cannot deduct your moving expenses. If this is the case, do not complete the rest of this form.

Part 3 – Details of the move

Enter the address of your **old** home

Apt No – Street No Street name		
City	Province or territory	Postal code
Country (if outside Canada)		

Enter the address of your **new** home

Apt No – Street No Street name		
City	Province or territory	Postal code
Country (if outside Canada)		

Date of move _____

Year	Month	Day

Date you started your new job or business, or your studies _____

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Main reason for the move _____

To work or to run a business or To study full time

Information about your employer, business, or educational institution **after** the move:

Name		
Apt No – Street No Street name		
City	Province or territory	Postal code
Country (if outside Canada)		

Part 4 – Calculation of allowable moving expenses (keep all your receipts)

Transportation and storage costs for household items			4
Name of mover (if applicable): _____			
Travel expenses (from old home to new home)			
Number of household members in move: _____			
Method of travel: _____			
Number of kilometres:	Travel expenses	+	5
Number of nights:	Accommodation expenses	+	6
Number of days:	Meal expenses	+	7
Temporary living expenses near new or old home (maximum 15 days)			
Number of nights:	Accommodation expenses	+	8
Number of days:	Meal expenses	+	9
Cost of cancelling the lease for your old home			
_____ + 10			
Incidental costs related to the move (specify):			
_____ + 11			
Costs to maintain your old home when vacant (maximum \$5,000)			
_____ + 12			
Cost of selling old home			
Selling price: \$ _____			
Real estate commission		+	13
Legal or notarial fees		+	14
Advertising		+	15
Other selling costs (specify):		+	16
Cost of purchasing new home			
You can claim the expenses at lines 17 and 18 only if you or your spouse or common-law partner sold your old home because of your move.			
Purchase price: \$ _____			
Legal or notarial fees		+	17
Taxes paid for the registration or transfer of title (do not include GST/HST)		+	18
Add lines 4 to 18.	Total moving expenses	=	19
Enter any reimbursement or allowance that is not included in your income and that you received for moving expenses included in the total on line 19.			
_____ - 20			
Line 19 minus line 20	Net moving expenses	=	21
Net eligible income:			
<ul style="list-style-type: none"> • If you are an employee, this is the amount(s) reported on your T4 and/or T4A slips relating to the new work location and that are included on lines 101 and/or 104, minus any amount relating to the new work location claimed on lines 207, 212, 229, 231, and 232 of your return. • If you are self-employed, this is generally the net amount(s) earned at the new work location that are included on lines 135 to 143, minus any amounts claimed on lines 212 and 222 of your return. • If you are a student, this is the amount of scholarships, bursaries, fellowships, research grants, and/or certain prizes required to be included in your income for the year. 			
Net eligible income			
_____ 22			
Enter the amount from line 21 or line 22, whichever is less .			
Allowable moving expenses			
_____ 23			
Enter this amount on line 219 of your return.			
Your unused moving expenses available to carry forward to a future year			
Line 21 minus line 22			
_____ 24			
If line 21 is more than line 22, you can carry forward the unused part of your expenses and deduct it from the same type of eligible income for the years after you move. For more information, see the attached information sheet.			