

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

Transportation and storage costs for household effects			4
Name of mover (if applicable): _____			
Travel expenses (from old residence to new residence)			
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 residence (maximum 15 days)			
Number of nights:		Accommodation expenses	+
			8
Number of days:		Meal expenses	+
			9
Cost of cancelling the lease for your old residence			+
			10
Incidental costs related to the move (specify):			+
			11
Costs to maintain your old residence when vacant (maximum \$5,000)			+
			12
Cost of selling old residence			
Selling price:	\$		
Real estate commission		+	13
Legal or notarial fees		+	14
Advertising		+	15
Other selling costs (specify):		+	16
Cost of purchasing new residence			
You can claim the expenses at lines 17 and 18 only if you or your spouse or common-law partner sold your old residence as a result of your move.			
Purchase price:	\$		
Legal or notarial fees		+	17
Taxes paid for the registration or transfer of title (do not include GST/HST or property taxes)		+	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 represents the amounts reported on your T4 and/or T4A slips that relate 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 generally represents the net amounts 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 represents the amount of scholarship, bursaries, fellowships, research grants, and/or certain prizes required to be included in your income for the year. 			
			Net eligible income
Enter the amount from line 21 or line 22, whichever is less .			22
Enter this amount on line 219 of your return.			Allowable moving expenses
			23
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.			
Line 21 minus line 22			Your unused moving expenses available to carry forward to a future year
			24