



Moving Expenses Deduction

Protected B
when completed

Read the attached information sheet before you complete this form. Use this form to calculate your eligible moving expenses deduction. Complete a separate form 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 at a later date. If you are using EFILE, show your documents to your EFILE service provider.

Can you claim moving expenses?

To qualify, your new home must be **at least 40 kilometres** (by the shortest usual public route) **closer** to the new place of work or educational institution. You must establish your new home as the place where you ordinarily reside. For example, you have established a new home if you have sold or rented (or advertised for sale or rent) your old home.

If you have moved and established a new home to work or to run a business, you **can deduct** eligible moving expenses from employment or self-employment income you earned at your **new work location**. You can also claim moving expenses if you **moved to take** courses as a **student in full-time attendance** enrolled in a post-secondary program at a university, college or other educational institution. However, you can **only** deduct these expenses from the part of your scholarships, fellowships, bursaries, certain prizes, and research grants that are required to be included in your income. Generally, your move must be from one place in Canada to another place in Canada.

Tax year ►

Part 1 – Taxpayer information

Last name

First 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

If the result is less than 40 kilometres, you cannot deduct your moving expenses.

Therefore, do not complete the rest of this form.

=

3

Part 3 – Details of the move

Complete address of your **old** residence

Postal code

Complete address of your **new** residence

Postal code

Date of move

Year

Month

Day

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

What was the 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

Complete address

Postal code

Part 4 – Calculation of allowable moving expenses (keep all your receipts)**Transportation and storage costs for household effects**

Name of mover (if applicable):

4

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:

- 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

22

Enter the amount from line 21 or line 22, whichever is **less**.

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