



## 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.

<b>Part 1 – Taxpayer information</b>		<b>Tax year</b> ▶
First name	Last name	Social insurance number 

<b>Part 2 – Calculation of distance in kilometres</b>	
Distance in kilometres between your <b>old</b> home and your <b>new</b> place of work or educational institution	1
Distance in kilometres between your <b>new</b> home and your <b>new</b> place of work or educational institution	– 2
Line 1 minus line 2	= 3
<b>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.</b>	

<b>Part 3 – Details of the move</b>			
Enter the address of your <b>old</b> home			
Apt No. – Street No. Street name			
City	Province or territory	Postal code 	
Country (if outside Canada)			
Enter the address of your <b>new</b> 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			
Main reason for the move	<input type="checkbox"/> To work or to run a business <b>or</b> <input type="checkbox"/> To study full time		
Information about your employer, business, or educational institution <b>after</b> 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**

Name of mover (if applicable):

4

**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

**Part 4 – Calculation of allowable moving expenses** (keep all your receipts) - (continued)**Net eligible income:**

- 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 **10100 and/or 10400**, **minus** any amount relating to the new work location claimed on lines **20700, 21200, 22900, 23100, and 23200** 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 **13500 to 14300**, **minus** any amounts claimed on lines **21200 and 22200** of your return.
- If you are a **student**, this is the amount of scholarships, bursaries, fellowships, research grants, or certain prizes required to be included in your income for the year.

	<b>Net eligible income</b>		<b>22</b>
Enter the amount from line 21 or line 22, whichever is <b>less</b> .	<b>Allowable moving expenses</b>		<b>23</b>
<b>Enter this amount on line 21900 of your return.</b>			
Line 21 minus line 22	<b>Your unused moving expenses available to carry forward to a future year</b>		<b>24</b>

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.

See the privacy notice on your return.