



Moving Expenses Deduction

Before completing this form, read "Information About Moving Expenses" included with this form.

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

If you are filing electronically or filing a paper return, do not send any documents. Keep all of your supporting documents in case you are asked to provide 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

Date of move _____

Year	Month	Day

Date you started to work, run a business or study full time at a new location _____

Year	Month	Day

Main reason for the move _____ To work or to run a business or To study full time

Address of your old home

Apt No. – Street No. Street name

City	Province or territory	Country (if outside Canada)	Postal or ZIP code

Address of your new home

Apt No. – Street No. Street name

City	Province or territory	Country (if outside Canada)	Postal or ZIP code

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

Name

Apt No. – Street No. Street name

City	Province or territory	Country (if outside Canada)	Postal or ZIP code

Part 4 – Allowable moving expenses**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
Number of meals: _____	Add lines 5 to 7.	=	_____	8

Temporary living expenses near new or old home (maximum 15 days)

Number of nights: _____	Accommodation expenses	+	_____	9
Number of days: _____	Meal expenses	+	_____	10
Number of meals: _____	Line 9 plus line 10	=	_____	11

Cost of cancelling the lease for your old home

_____		+	_____	12
Incidental costs related to the move (specify)		+	_____	13

Costs to maintain your old home when vacant (maximum \$5,000)		+	_____	14
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Add lines 12 to 14.		=	_____	15
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Cost of selling old home

Selling price: _____				
Real estate commission		+	_____	16
Legal or notarial fees		+	_____	17
Advertising		+	_____	18
Other selling costs (specify) _____		+	_____	19
Add lines 16 to 19.		=	_____	20

Cost of buying the new home

You can claim the expenses on lines 21 and 22 only if you or your spouse or common-law partner sold your old home because of your move.

Purchase price: _____				
Legal or notarial fees		+	_____	21
Taxes paid for the registration or transfer of title (do not include GST/HST)		+	_____	22
Line 21 plus line 22		=	_____	23

Add lines 4, 8, 11, 15, 20 and 23.	Total moving expenses	=	_____	24
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Unused moving expenses from prior years		+	_____	24(a)
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Enter any reimbursement or allowance that is not included in your income and that you received for moving expenses included in the amount on line 24.		-	_____	25
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Line 24 minus line 25 (if negative, enter "0")	Net moving expenses	=	_____	26/7
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Net eligible income:If you are an **employee**, enter on line 28 the amounts reported on your T4 or T4A slips relating to the **new work location** that are included on line 10100 or line 10400 **minus** any amounts relating to the new work location claimed on lines 20700, 21200, 22215, 22900, 23100, and 23200 of your return.If you are **self-employed**, enter on line 28 the net amounts earned at the **new work location** that are included on lines 13500, 13700, 13900, 14100, and 14300 **minus** any amounts claimed on lines 21200 and 22200 of your return.If you are a **student**, enter on line 28 the amount of scholarships, bursaries, fellowships, research grants, or certain prizes required to be included in your income for the year. _____ **28****Allowable moving expenses:**Enter **whichever is less**: amount from line 27 or line 28.Enter this amount on **line 21900** of your return. **29**

Line 27 minus line 28 (if negative, enter "0")	Your unused moving expenses available to carry forward to a future year	=	_____	30
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You can carry forward your unused moving expenses and deduct them from the same type of eligible income for the years after you move. For more information, see "Information About Moving Expenses" included with this form.