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Early releases of draft forms and instructions are at IRS.gov/draftforms. Please note that drafts may remain on IRS.gov even after the final release is posted at IRS.gov/downloadforms, and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at IRS.gov/formspubs.

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the Comment on Tax Forms and Publications page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

▶ **Information about Form 3903 and its instructions is available at *www.irs.gov/form3903.***

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2016

Attachment Sequence No. **170**

Name(s) shown on return

Your social security number

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.

✓ See **Members of the Armed Forces** in the instructions, if applicable.

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1	Transportation and storage of household goods and personal effects (see instructions)	**1**	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	
3	Add lines 1 and 2	**3**	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	
5	Is line 3 **more than** line 4?		

☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.

☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your **moving expense deduction** **5**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 12490K

Form **3903** (2016)

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General Instructions

Future Developments

For the latest information about developments related to Form 3903 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form3903.*

What's New

For 2016, the standard mileage rate for using your vehicle to move to a new home is 19 cents a mile.

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

Moving Expenses You Can Deduct

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

Who Can Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance and time tests that follow. Also, your move must be closely related both in time and place to the start of work at your new job location. For more details, see Pub. 521.

TIP *Members of the Armed Forces may not have to meet the distance and time tests. See* Members of the Armed Forces *later in the instructions.*

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

TIP *To see if you meet the distance test, you can use the worksheet below.*

Distance Test Worksheet

Keep a Copy for Your Records

1. Number of miles from your **old home** to your **new workplace** . . .	**1.**	miles
2. Number of miles from your **old home** to your **old workplace**	**2.**	miles
3. Subtract line 2 from line 1. If zero or less, enter -0-	**3.**	miles

Is line 3 at least 50 miles?

☐ **Yes.** You meet this test.

☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

Time Test

If you are an employee, you must work full time in the general area of your new workplace for at least 39 weeks during the 12 months right after you move. If you are self-employed, you must work full time in the general area of your new workplace for at least 39 weeks during the first 12 months and a total of at least 78 weeks during the 24 months right after you move.

What if you do not meet the time test before your return is due? If you expect to meet the time test, you can deduct your moving expenses in the year you move. Later, if you do not meet the time test, you must either:

- Amend your tax return for the year you claimed the deduction by filing Form 1040X, Amended U.S. Individual Income Tax Return, or
- For the year you cannot meet the time test, report as income the amount of your moving expense deduction that reduced your income tax for the year you moved.

If you did not deduct your moving expenses in the year you moved and you later meet the time test, you can take the deduction by filing an amended return for the year you moved. To do this, use Form 1040X.

Exceptions to the time test. You do not have to meet the time test if any of the following apply.

- Your job ends because of disability.
- You are transferred for your employer's benefit.
- You are laid off or discharged for a reason other than willful misconduct.
- You are in the Armed Forces and the move is due to a permanent change of station (see below).
- You meet the requirements (explained later) for retirees or survivors living outside the United States.
- You are filing this form for a decedent.

Members of the Armed Forces

If you are in the Armed Forces, you do not have to meet the distance and time tests if the move is due to a permanent change of station. A permanent change of station includes a move in connection with and within 1 year of retirement or other termination of active duty.

How To Complete This Form If You Are In the Armed Forces

Do not include on lines 1 and 2 any expenses for moving or storage services that were provided by the government. If you and your spouse and dependents are moved to or from different locations, treat the moves as a single move.

On line 4, enter the total reimbursements and allowances you received from the government in connection with the expenses you claimed on lines 1 and 2. Do not include the value of moving or storage services provided by the government. Complete line 5 if applicable.

Retirees or Survivors Living Outside the United States

If you are a retiree or survivor who moved to a home in the United States or its possessions and you meet the following requirements, you are treated as if you moved to a new principal workplace located in the United States. You are subject only to the distance test.

Retirees

You can deduct moving expenses for a move to a new home in the United States when you permanently retire if both your old principal workplace and your old home were outside the United States.

Survivors

You can deduct moving expenses for a move to a home in the United States if you are the spouse or dependent of a person whose principal workplace at the time of his or her death was outside the United States. The expenses must be for a move (a) that begins within 6 months after the decedent's death, and (b) from a former home outside the United States that you lived in with the decedent at the time of his or her death.

Reimbursements

You can choose to deduct moving expenses in the year you are reimbursed by your employer, even though you paid the expenses in a different year. However, special rules apply. See *When To Deduct Expenses* in Pub. 521.

Filers of Form 2555

If you file Form 2555, Foreign Earned Income, to exclude any of your income or housing costs, report the full amount of your deductible moving expenses on Form 3903 and on Form 1040. Report the part of your moving expenses that is not allowed because it is allocable to the excluded income on the appropriate line of Form 2555. For details on how to figure the part allocable to the excluded income, see Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

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Specific Instructions

You can deduct the following expenses you paid to move your family and dependent household members. Do not deduct expenses for employees such as a maid, nanny, or nurse.

Line 1

Moves within or to the United States or its possessions. Enter the amount you paid to pack, crate, and move your household goods and personal effects. You can also include the amount you paid to store and insure household goods and personal effects within any period of 30 days in a row after the items were moved from your old home and before they were delivered to your new home.

Moves outside the United States or its possessions. Enter the amount you paid to pack, crate, move, store, and insure your household goods and personal effects. Also, include the amount you paid to move your personal effects to and from storage and to store them for all or part of the time the new workplace continues to be your principal workplace.

Storage fees. Do not file Form 3903 if all of the following apply:

- You moved in an earlier year,
- You are claiming only storage fees during your absence from the United States, and
- Any amount your employer paid for the storage fees is included in box 1 of your Form W-2 (wages).

Instead, enter the storage fees on Form 1040, line 26, or Form 1040NR, line 26, and write “Storage” on the dotted line next to line 26.

Line 2

Enter the amount you paid to travel from your old home to your new home. This includes transportation and lodging on the way. Include costs for the day you arrive. The members of your household do not have to travel together or at the same time. But you can only include expenses for one trip per person. Do not include any househunting expenses.

If you use your own vehicle(s), you can figure the expenses by using either:

- Actual out-of-pocket expenses for gas and oil, or
- Mileage at the rate of 19 cents a mile.

You can add parking fees and tolls to the amount claimed under either method.