



Who can deduct moving expenses?

You can deduct eligible moving expenses from income you earn at your new location if you move to start a job or a business, or attend courses as a full time or co-operative student at a college, university, or other institution offering post secondary education.

Your new home must be at least 40 kilometres ( by the shortest usual public route ) closer to your new school or place of work than your previous home.

Generally, your move must be from one place in Canada to another place in Canada

Statement of Expenses

Transportation and storage costs for household effects	_____
Name of mover	_____
<u>TRAVELLING EXPENSES FROM OLD RESIDENCE TO NEW RESIDENCE</u>	
Travel costs (other than accomodation and meals)	_____
Number of household members in move	_____
Mode of travel	_____
Number of kilometres	_____
<u>ACCOMODATION</u>	
Number of nights	_____
<u>MEALS</u>	
Number of days	_____
<u>TEMPORARY LIVING EXPENSES NEAR NEW OR OLD LOCATION (MAX 15 DAYS)</u>	
<u>ACCOMODATION</u>	
Number of nights	_____
Meals	_____
Number of days	_____
Cost of cancelling the lease for the old residence	_____
<u>COST OF SELLING OLD RESIDENCE</u>	
Selling price	_____
Real estate commission	_____
Legal or notarial fees	_____
Advertising	_____
Other selling costs (specify)	_____
<u>COST OF PURCHASING NEW RESIDENCE</u>	
Purchase price	_____
Legal or notarial fees	_____
Taxes paid for the registration or transfer of title	_____
(Do not include GST or property taxes)	_____

Enter any reimbursement or any amount received as an allowance that is not included in income \_\_\_\_\_



CLAIM FOR MOVING EXPENSES

- \* Use this form to calculate your moving expenses claim.
- \* Do Not attach this form or the receipts and documents supporting your claim to your tax return, but keep them in case we ask to see them.
- \* Complete a separate form for each move.

Details of the move

Complete address of your old residence	
Postal Code	
Complete address of your new residence	
Postal Code	
Name of employer, business, or educational institution after the move	
Complete address	
Postal Code	
Date of move	Year Month Day _____
Why did you move? Circle A or B	<input type="checkbox"/> (a) to start a job or business <input type="checkbox"/> (b) to study full time
Date you started your new job or business, or your studies	Year Month Day _____

Calculation of distance in kilometres

Distance in km between your old home and your new school or place of work		1
Distance in km between your new home and your new school or place of work	-	2
Line 1 minus line 2. If the result is less than 40 km your moving expenses are not deductible	=	3