



MOVING EXPENSES

Distance test: The distance from your old residence to your new job location must be at least 50 miles more than the distance from your old residence to your old job location. (But, the distance from your new residence to the new job can't be greater than the distance from your old residence to the new job, unless you are either required to live in the new location or your time or cost of commuting are being reduced.)

Minimum period of employment test: As an employee, you must work full-time in the new general area for at least 39 weeks in the first 12 months after arrival there (you would start counting after your last trip before starting work full-time). [Alternative wording for time test where the client is self-employed: Since you are self-employed, you must work full-time in the new general area for at least 39 weeks in the first 12 months and at least 78 weeks in the first 24 months after arrival there.] Either you or your spouse can satisfy this requirement (but weeks worked by one can't be added to weeks worked by the other). Leave or vacation time counts as employment time, and so do involuntary absences because of illness, strikes, shutouts, and natural disasters. And less than 6-month off-season periods of a seasonal-basis employment count if covered by your employment contract [for a self-employed: if you perform services both before and after off-season]. This minimum-period-of-employment requirement is waived if after you get a job in which you could have reasonably satisfied this test you are laid off or fired other than for willful misconduct or are transferred by the employer for the employer's benefit. The minimum period is also waived if you die or are disabled.

Date of Move	
Moved from	
Moved to	
Miles from Old Home to Old Work	
Miles from Old Home to New Work	

1. Moving Household Goods and Personal Effects

Packing and crating	
Rental Truck (including gasoline in rental truck)	
Moving company	
Travel by car (miles)	
Storage (maximum 30 days)	
Insurance while in storage (maximum 30 days)	
Connecting utilities required for move of goods	
Disconnecting utilities required for move of goods	
Costs of shipping car	
Costs of shipping household pets	

2. Travel to new home

Travel by car	
Parking fees and tolls	
Airfare	
Lodging for trip and first day after arrival	

The per mile rate for moving for 2010 is 16.5¢ per mile.

I declare that I have examined and/or completed this worksheet and any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Prepared and submitted by: _____ Date: _____

Printed name: _____