

Employee Moving Expense Information

Payments made during the calendar year ▶

▶ **Instructions for employers are on the back.**

Do not file.
Keep for your records.

Name of employee				Social security number : : :			
Moving Expense Payments		(a) Amount paid to employee	(b) Amount paid to a third party for employee's benefit and value of services furnished in kind		(c) Total (Add columns (a) and (b).)		
1	Transportation and storage of household goods and personal effects	1					
2	Travel and lodging payments for expenses of moving from old to new home. Do not include meals	2					
3	All other payments (list type and amount). Note: <i>These amounts must be included in the employee's income and are subject to withholding</i> ▶	3					
4 Total. Add the amounts in column (c) of lines 1 through 3 ▶						4	

Instructions for Employees

Purpose of Form

This form is furnished by your employer to give you the information you need to figure your moving expense deduction. The form shows the amount of any reimbursement made to you, payments made to a third party for your benefit, and the value of services furnished in kind for moving expenses. You should receive a separate form for each move you made during the calendar year for which you receive any reimbursement or during which payment is made for your benefit.

Caution: *This form is not verification of your moving expenses. It only shows the amounts your employer paid for your move. These amounts may be different from the amounts you actually spent.*

Who May Deduct Moving Expenses

If you file Form 1040, you may deduct the reasonable expenses you paid or incurred during the year to move to a new principal place of work (workplace). But you must generally meet the "distance" and "time" tests explained on this page. If you incurred expenses shown on this form and they qualify as deductible moving expenses, you may include them in figuring your deduction. But you may not include expenses you deducted in a prior year.

Distance Test.—Your new workplace must be at least 50 miles farther from your old home than your old workplace was.

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.

Which Form To Use To Figure the Deduction

Use this chart to find out which form to use to figure your deduction.

IF you moved...	THEN figure your deduction using...
Within or to the United States or its possessions	Form 3903 , Moving Expenses
Outside the United States or its possessions	Form 3903-F , Foreign Moving Expenses

Additional Information

For detailed moving expense information, including which expenses qualify and what are reasonable expenses, see Form 3903, Form 3903-F, or **Pub. 521**, Moving Expenses.

Instructions for Employers

Purpose of Form

You are required to give your employees a statement showing a detailed breakdown of reimbursements or payments of moving expenses. Form 4782 may be used for this purpose or you may use your own form as long as it provides the same information as Form 4782. A separate form is required for each move made by an employee for which reimbursement or payment is made.

When To Give the Information

You must give Form 4782 (or your own form) to your employee by January 31 following the calendar year in which the employee received the reimbursement or payment. However, if the employee stops working for you before December 31 and asks for the form earlier, you must give him or her the completed form within 30 days of the request if the 30-day period ends before the regular January 31 deadline.

Penalty for Not Providing the Information or Providing Incorrect Information

If you fail to give Form 4782 (or your own form) to your employee by the due date or fail to include correct information, you may be subject to a \$50 penalty for each failure.

How To Report Payments on Form W-2

Report **qualified moving expense payments** (see below) in box 13 of the employee's Form W-2 using code **P**. Do not include these payments in boxes 1, 3, or 5 of Form W-2. These payments are not subject to withholding.

Other moving expense payments (including the value of any services furnished in kind) are included in wages and must be reported in box 1 of the employee's Form W-2. These payments are subject to income tax withholding and social security and Medicare taxes.

Qualified Moving Expense Payments.—Payments (including the value of any services furnished in kind) for an employee's moving expenses are qualified moving expenses if:

1. The expenses would have been deductible by the employee if he or she had paid them, and
2. The employee did not deduct the expenses in a prior year.

These payments should be made under rules similar to those of an accountable plan.

Additional Information

For more details on:

- Withholding requirements, see **Pub. 15**, Circular E, Employer's Tax Guide.
- Which expenses would be deductible by your employee, see **Form 3903**, Moving Expenses, **Form 3903-F**, Foreign Moving Expenses, or **Pub. 521**, Moving Expenses.

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 3 hr., 21 min.; **Learning about the law or the form**, 6 min.; and **Preparing the form**, 10 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, give it to your employee.

