Foreign Moving Expenses

- Attach to Form 1040.

Department of the Treasury
Internal Revenue Service

1 City and country in which your old workplace was located
2 City and country in which your new workplace is located

## Part I Moving Expenses

Note: Any payments your employer made for any part of your move (including the value of any services furnished in kind) should be included on your Form W-2. Report that amount on Form 1040, line 7. See Reimbursements in the instructions.


## Part II Dollar Limits

15 Enter the smaller of:

- The amount on line 12 , or
- $\$ 4,500(\$ 2,250$ if married filing a separate return, and at the end of $\}$. 1991 you lived with your spouse who also started work in 1991).
16 Add lines 13, 14, and 15.
17 Enter the smaller of:
- The amount on line 16 , or
- $\$ 6,000(\$ 3,000$ if married filing a separate return, and at the end of 1991 you lived with $\}$
your spouse who also started work in 1991).

18 Add lines 3, 7, and 17
19 Amount of expenses allocable to excluded income or housing costs (see instructions)
20 Subtract line 19 from line 18. This is your moving expense deduction. Enter here and on Schedule A (Form 1040), line 18

