Department of the Treasury

## **Foreign Moving Expenses**

Attach to Form 1040.

OMB No. 1545-0062

Internal Revenue Service Name(s) shown on Form 1040

## See separate instructions.

Sequence No. 63
Your social security number

Attachment

1

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.

Sec	alon A.— Italisportation of Household Goods			
3	Transportation and storage for household goods and personal effects		3	
Sec	tion B.—Expenses of Moving From Old To New Home			
4	Travel and lodging <b>not</b> including meals	4		
5	Total meals         5         5			
6	Multiply line 5 by 80% (.80)	6		
7	Add lines 4 and 6		7	
Sec	tion C.—Pre-move Househunting Expenses and Temporary Quarters (for any 90 days in a row after getting your job)			
8	Pre-move travel and lodging <b>not</b> including meals	8		
9	Temporary quarters expenses <b>not</b> including meals	9		
10	Total meal expenses for both pre-move househunting and temporary quarters       10			
11	Multiply line 10 by 80% (.80)	11		
12	Add lines 8, 9, and 11	12		
	tion D.—Qualified Real Estate Expenses			
	Expenses of (check one): <b>a</b> selling or exchanging your old home, or <b>b</b> if renting, settling an unexpired lease.	13		
14	Expenses of (check one): <b>a</b> buying your new home, or <b>b</b> if renting, getting a new lease.	14		
Ра	rt II Dollar Limits			
				1

15	Enter the smaller of:		
	• The amount on line 12, or		
16	<ul> <li>\$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).</li> <li>Add lines 13, 14, and 15</li></ul>		
17	Enter the smaller of:		
	• The amount on line 16, or	17	
18	<ul> <li>\$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).</li> <li>Add lines 3, 7, and 17</li> </ul>	17	
18			
19	Amount of expenses allocable to excluded income or housing costs (see instructions)	19	
20	Subtract line 19 from line 18. This is your moving expense deduction. <b>Enter here and on Schedule</b> A (Form 1040), line 18	20	

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