



Moving Expenses Deduction

Use this form to calculate your moving expenses deduction. Complete a separate form for each move. For more information, see the attached information sheet. Do not attach this form, or the receipts and documents supporting your claim, to your return. Keep them in case we ask to see them. If you are using EFILE, show them to your EFILE service provider.

Can you deduct moving expenses?

You can deduct eligible moving expenses from employment or self-employment income you earn at your new location if you move and establish a new home to be employed or carry on a business. You can also deduct moving expenses if you move to study courses as a **student in full-time attendance** enrolled in a program at a post-secondary level at a university, college or other educational institution. However, you can **only** deduct moving expenses from the part of your scholarships, fellowships, bursaries, certain prizes, and research grants required to be included in your income.

Your new home must be **at least 40 kilometres** (by the shortest usual public route) closer to the new place of work or educational institution. You must establish your new home as the place where you ordinarily reside. For example, you have established a new home if you have sold or rented (or advertised for sale or rent) your old home. Generally, your move must be from one place in Canada to another place in Canada. For information and conditions regarding moves to or from Canada, or between two locations outside Canada, see the attached information sheet.

Tax year ►

Identification

Last name

First name

Social insurance number

Calculation of distance in kilometres

Distance in kilometres between your **old** home and your **new** place of work or educational institution

1

Distance in kilometres between your **new** home and your **new** place of work or educational institution

2

Line 1 minus line 2.

3

If the result on line 3 is less than 40 kilometres, you cannot deduct your moving expenses.
Therefore, do not complete the rest of this form.

Details of the move

Complete address of your **old** residence

Postal code

Complete address of your **new** residence

Postal code

Date of move

Year

Month

Day

Date you started your new job or business, or your studies

What was the main reason for the move? ☐ To be employed or carry on a business **OR** ☐ To study full timeInformation about your employer, business, or educational institution **after** the move:

Name

Complete address

Postal code

Calculation of allowable moving expenses (keep all receipts)**Transportation and storage costs for household effects**

Name of mover (if applicable):

1**Travel expenses from old residence to new residence**

Travel expenses (other than accommodation and meals)

+

2

Number of household members in move:

Method of travel:

Number of kilometres:

Accommodation

+

3

Number of nights:

Meals

+

4

Number of days:

Temporary living expenses near new or old residence (maximum 15 days)

Accommodation

+

5

Number of nights:

Meals

+

6

Number of days:

Cost of cancelling the lease for your old residence

+

7**Incidental costs related to the move (specify):**

+

8**Costs to maintain your old residence when vacant (maximum \$5,000)**

+

9**Cost of selling old residence**

Selling price: \$

Real estate commission

+

10

Legal or notarial fees

+

11

Advertising

+

12

Other selling costs (specify):

+

13**Cost of purchasing new residence**

Purchase price: \$

Legal or notarial fees

+

14

Taxes paid for the registration or transfer of title (do not include GST/HST or property taxes)

+

15

Add lines 1 to 15

Total moving expenses

=

16

Enter any reimbursement or allowance that is not included in your income, and that you received for moving expenses that you claimed on line 16.

-

17

Line 16 minus line 17

Net moving expenses

=

18**Net eligible income:**

- If you are an **employee**, this represents the amounts reported on your T4 and/or T4A slips that **relate to** the new work location and that are included on lines 101 and/or 104, **minus** any amount relating to the new work location claimed on lines 207, 212, 229, 231, and 232 of your return.
- If you are **self-employed**, this generally represents the net amounts **earned at the new work location** that are included on lines 135 to 143, **minus** any amounts claimed on lines 212 and 222 of your return.
- For a **student**, this represents the amount of scholarship, bursaries, fellowships, research grants, and/or certain prizes required to be included in income for the year.

Net eligible income**19**Enter the amount from line 18 or line 19, whichever is **less**.

Enter the result on line 219 of your return.

Allowable moving expenses**20**

If line 18 is more than line 19, you can carry forward the unused part (line 18 minus line 19) and deduct it from the same type of eligible income for the years after you move (for more information, see the attached information sheet).