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new location, as well as the travel expenses ...

May. 12, 2022

Form 3903		Moving Expenses		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service (99)		▶ Go to www.irs.gov/Form3903 for instructions and the latest information. ▶ Attach to Form 1040, 1040-SR, or 1040-NR.		2021 Attachment Sequence No. 170	
Name(s) shown on return				Your social security number	
Before you begin: You can deduct moving expenses only if you are a Member of the Armed Forces on active duty and, due to a military order, you, your spouse, or your dependents move because of a permanent change of station. Check here to certify that you meet these requirements. See the instructions <input type="checkbox"/>					
1	Transportation and storage of household goods and personal effects (see instructions)	1			
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2			
3	Add lines 1 and 2	3			
4	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4			
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 1a. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 14. This is your moving expense deduction	5			
For Paperwork Reduction Act Notice, see your tax return instructions.				Cat. No. 12490K Form 3903 (2021)	

Can you deduct the cost of moving expenses on your personal tax return? Probably not. Under the Tax Cuts and Jobs Act (TCJ), the deduction for job-related moving expenses has been suspended for 2018 through 2025, except for certain military personnel. In other words, you generally can't claim a deduction in 2022.

However, this deduction is still available if you're on active duty in the military and you satisfy all the other requirements. In addition, some states like California offer

tax deductions for moving expenses. So let's take a quick look at the key rules in this

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2. Time: Typically, you must work full-time for at least 39 weeks during the first 12 months after you arrive in the general area of the new job. But you don't have to work for the same employer as long as the 39-week test is satisfied.

For a self-employed individual, the time test is working full-time for (1) at least 39 weeks during the first 12 months and (2) a total of at least 78 weeks during the first 24 months after you arrive in the general area.

Assuming you pass both parts of the test for a job-related move, you could deduct the reasonable costs of moving your household goods and personal effects to your new location, as well as the travel expenses (including lodging, but not meals) between the two locations. Normally, this includes charges by a moving company or a truck rental.

Note that the costs must be "reasonable." Therefore, you are allowed to deduct the cost of direct travel from one location to the other, but costs attributable to sightseeing or other side trips are nondeductible. Furthermore, certain "indirect costs" of moving—including meals, house-hunting trips, temporary living expenses and attorney's fees and real estate commissions—can't be deducted either.

The allowable deduction generally covers qualified expenses of moving yourself, your spouse (if married) and other members of your household, such as dependent children. And the courts have even approved deductions for moving a pet!

If you travel by car, you may deduct the actual expenses for the move, assuming you keep all the necessary records, or use an IRS-approved flat rate. The flat rate for a job-related move in 2022 is 18 cents per mile (plus tolls and parking fees).

Finally, in a corresponding move, the TCJA suspended the tax exclusion for employer-provided moving expense reimbursements, except for taxpayers on active military duty, for 2018 through 2025. So you can't circumvent the moving expense

deduction crackdown by having your employer reimburse expenses. Reimbursements

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