

## Moving Expenses

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Form3903](http://www.irs.gov/Form3903) for instructions and the latest information.  
▶ Attach to Form 1040, 1040-SR, or 1040-NR.

**2019**  
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** and meet certain other requirements. See the instructions to find out if you qualify.

<b>1</b> Transportation and storage of household goods and personal effects (see instructions) . . . . .	<b>1</b>	
<b>2</b> Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>	
<b>4</b> Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is <b>not</b> 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 <b>P</b> . . . . .	<b>4</b>	
<b>5</b> Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> 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 8.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 13; or Form 1040-NR, line 26. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>	

**For Paperwork Reduction Act Notice, see your tax return instructions.**