DECISION TREE
CAN I DEDUCT MOVING EXPENSES?

Did you move to a new home because of a new job?

NO

YES

Was your move within one year of the date you started working at your new job.**

NO

YES

STOP
You cannot deduct moving expenses.

NO

DISTANCE TEST
Is your new job at least 50 miles farther from your old home than your old job was?*

YES

NO

Are you an employee?

NO

Are you self-employed?

YES

YES

TIME TEST
Did you work full-time in the general area of your new job for at least 39 weeks during the 12 months right after your move?

TIME TEST
Did you work full-time in the general area of your new job for at least 39 weeks AND a total of at least 78 weeks during the 24 months right after your move?

NO

YES

YES

NO

You can deduct moving expenses.

You cannot deduct moving expenses.

Distance Test Worksheet

1 Miles From New Job to Old Home
2 Miles From Old Job to Old Home   - _____
3 Subtract Line 2 From Line 1   _____

Line 3 Must be 50 Miles or Greater to Pass the Distance Test

You do not have to meet the time test
if any of the following apply.

-Your job ends because of disability.
-You are transferred for your employer's benefit.
-You are laid off or discharged for a reason other
 than willful misconduct.
-You are in the Armed Forces and the move is
 due to a permanent change of station.
-You meet the requirements for retirees or
 survivors living outside the United States.

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* If you did not have an old job, your new job must be at least
  50 miles from your old home using the shortest of the
  commonly traveled routes between them.
**If you can prove that circumstances prevented your move
  within one year of the date you started working, for
  example, a child graduating from high school, then you'll pass this test.