

prepares  
Form 3903

Primary Taxpayer Name

Primary Taxpayer SSN

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**800-TAX REFUND will use this worksheet to prepare your Federal Form 3903 (Moving Expenses). Our fee to prepare Form 3903 is \$15.00, which will be added to the \$89.00 Tax e-form base fee.**

### Payment Authorization

Choose how to pay for this service:	▶ Credit/Debit Card :	I authorize 800-TAX REFUND, Inc. to charge an additional amount of \$15.00 for the preparation of one Federal tax form produced by this worksheet, to the credit/debit card account indicated on Page 1 of my Tax e-form. This amount is in addition to the \$89.00 Tax e-form base fee charge which I authorized on Page 1 of my Tax e-form.	cardholder's signature _____
	▶ Account Debit :	I authorize 800-TAX REFUND, Inc. to initiate an additional debit amount of \$15.00 for the preparation of one Federal tax form produced by this worksheet, from the depository account indicated on Page 1 of my Tax e-form. This amount is in addition to the \$89.00 Tax e-form base fee debit which I authorized on Page 1 of my Tax e-form.	account owner's signature _____

## GUIDELINES FOR DEDUCTING MOVING EXPENSES

If you move to a new home because of a new principal workplace, whether you are self-employed or an employee, you may be able to deduct your moving expenses. But first you must meet both the Distance Test and Time Test that follow:

### DISTANCE TEST

1. Enter the number of miles from your old home to your new workplace : \_\_\_\_\_ miles
2. Enter the number of miles from your old home to your old workplace : \_\_\_\_\_ miles
3. Subtract line 2 from line 1 : \_\_\_\_\_ miles

If line 3 is 50 miles or more, you meet the Distance Test. Answer the Time Test questions.

If line 3 is less than 50 miles or a negative number, you cannot deduct your moving expenses.

### TIME TEST

Do you expect to work full time in the general area of your new workplace for at least 39 of the 52 weeks after your move? Yes:  No:

If No, you cannot deduct your moving expenses unless one of the following exceptions apply (circle which exception applies, if any) :

Disability     
  Job Transfer     
  Layoff     
  Death

If Yes, you may deduct your moving expenses in the year you move. List the moving expenses below. If later you do not meet the time test, you must either a) amend your return for the year you claimed the deduction, or b) for the year you cannot meet the time test, report as income the amount of your moving expense deduction that you claimed in the prior year.

### EXPENSES

Enter the amount you paid to pack, crate, and move your household goods and personal effects. Also include the amount you paid to store and insure household goods and personal effects within 30 days before and after the move : \$ \_\_\_\_\_

Enter the amount you paid for travel and lodging in moving from your old home to your new home. If you used your own vehicle, deduct actual driving expenses or mileage at the rate of 14 cents per mile. Do not include the cost of meals : \$ \_\_\_\_\_

Enter the amount your employer paid you for the expenses listed above that is not included in the wages box (box 1) of your W-2 Form. This amount should be shown in box 12 of your W-2 Form with code P : \$ ( \_\_\_\_\_ )