

# Moving Expense Checklist

Your new home must be *at least 40 kilometers* (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. If you meet the above restrictions please complete the following checklist.

Name \_\_\_\_\_

Main reason for the move:     Employment             Carry on Business             Full-Time Studies

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

Were you reimbursed for any moving expenses?    Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, give details: \_\_\_\_\_

Address of Old Residence: \_\_\_\_\_

City: \_\_\_\_\_ Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Address of New Residence: \_\_\_\_\_

City: \_\_\_\_\_ Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

**Address of New Employer, Business or Educational Institution Information**

Name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_

Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Common Moving Expenses

*Cost of Selling Old Residence*

Selling Price            \$ \_\_\_\_\_  
 Advertising            \$ \_\_\_\_\_  
 Real Estate Comm.    \$ \_\_\_\_\_  
 Professional Fees     \$ \_\_\_\_\_  
 Other Selling Costs    \$ \_\_\_\_\_  
                                   \$ \_\_\_\_\_  
                                   \$ \_\_\_\_\_

*Cost of Purchasing New Residence*

Purchase Price            \$ \_\_\_\_\_  
 Professional Fees        \$ \_\_\_\_\_  
 Incidentals                \$ \_\_\_\_\_  
 Other Purchasing Costs \$ \_\_\_\_\_  
                                   \$ \_\_\_\_\_  
                                   \$ \_\_\_\_\_

*Note: Please include receipts, purchase and sale agreements and mortgage paperwork related to the purchase and sale for all above expenses.*

**Moving Expense Travel Worksheet**

Date	# of Days	# of Km's	# of People	Hotel Cost	Method	Description

# Moving Expense

## Are you Employed or Self - Employed?

If you are employed or self-employed, you can deduct eligible moving expenses from employment or self-employment income you earn at the new location, including amounts received under the Wage Earner Protection Program in respect to employment at the new work location.

If the moving expenses that you paid in the year of the move are more than the net eligible income, *see Form T1-M line 19*, earned at the new location in that same year, you can carry forward and deduct the unused part of these expenses from the employment or self-employment income earned at the new location in the following years. You cannot deduct your moving expenses from any other type of income, such as investment income or Employment Insurance Benefits, even if you receive this income at the new location.

## Did you receive a reimbursement or an allowance?

Did you receive a reimbursement or an allowance for eligible moving expenses; *see expenses below*, which are not included in your income? *If yes*, you can only deduct moving expenses if you include the amount you received in your income or if you reduce your moving expenses by the amount reimbursed. You maybe asked to provide a letter from your employer stating that you were not reimbursed for the moving expenses you are claiming.

### Moving Expenses you can Deduct

<p>Eligible Moving Expenses Include:</p> <ul style="list-style-type: none"> <li>• Transportation and Storage costs – such as packing, hauling, in-transit storage, insurance for household effects, including items such as boats and trailers.</li> <li>• Travel Expenses, including vehicle expenses, meals and accommodation, to move you and members of your household to your new residence.</li> <li>• Costs for up to 15 days for meals and temporary accommodation near either residence for you and members of your household.</li> <li>• Cost of cancelling a lease for your old residence, except any rental payment for the period during which you occupied the residence.</li> </ul> <p>When your old residence is sold as a result of your move, eligible moving expenses also include:</p> <ul style="list-style-type: none"> <li>• Legal or notarial fees for the purchase of the new residence, as well as any taxes paid, other than GST/HST or Property taxes for the transfer or registration of title to the new residence. Provided you, your spouse or common-law partner sold the old business.</li> <li>• Cost of selling your old residence, including advertising, notarial or legal fees, real estate commission and mortgage penalty when the mortgage is paid off before maturity.</li> </ul>	<p>Expenses after a year:</p> <ul style="list-style-type: none"> <li>• If you moved, and your moving expenses were paid in the year after the year of your move, you can claim them on your return for the year you paid against employment or self-employment income earned at the new location.</li> </ul> <p>Incidental costs related to the move:</p> <ul style="list-style-type: none"> <li>• The cost of changing your address on legal documents, replacing driving licenses and non-commercial vehicle permits - not including insurance and utility hook-ups and disconnections.</li> </ul> <p>Costs to maintain your old residence when vacant:</p> <ul style="list-style-type: none"> <li>• Can claim, to a maximum of \$5000, the cost of interest, property taxes, insurance premiums, heat and utilities expenses paid to maintain your old residence when it was vacant after your move, and during a period when reasonable efforts were made to sell the home.</li> <li>• Costs must have been incurred when your old residence was not ordinarily occupied by you or any other person who ordinarily resided with you at the old residence just before the move. You cannot deduct these costs during a period when the old residence was rented.</li> </ul>
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### Moving Expenses you cannot Deduct

<ul style="list-style-type: none"> <li>• Expenses for work done to make your home more saleable;</li> <li>• Any loss from the sale of your home;</li> <li>• Expenses for house-hunting trips before you move;</li> <li>• The value of items movers refused to take, such as plants, frozen food, ammunition, paint and clearing products;</li> <li>• Expenses for job hunting in another City, such as travel expenses;</li> </ul>	<ul style="list-style-type: none"> <li>• Expenses to replace personal-use items such as tool sheds, firewood, drapes and carpets;</li> <li>• Mail- forwarding costs, such as Canada Post;</li> <li>• Costs of transformers or adaptor for household appliances;</li> <li>• Costs incurred in the sale of your old home if you delayed selling for investment purposes or until the real estate market improved.</li> <li>• Expenses to clean or repair a rented residence to meet the landlord's standards;</li> <li>• Generally, you cannot deduct the cost of moving a mobile home. However, if you have personal effects in a mobile home when it is moved, you can deduct the amount it would have cost to move those personal effects separately.</li> </ul>
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