

Canada Revenue  
AgencyAgence du revenu  
du Canada**Moving Expenses Deduction**

Use this form to calculate your moving expenses deduction. Complete a separate form for each move. For more information, see the attached information sheet. Do not attach this form or the receipts and documents supporting your claim to your return. Keep them in case we ask to see them. If you are using EFILE, show them to your EFILE service provider.

**Can you deduct moving expenses?**

You can deduct eligible moving expenses from employment or self-employment income you earn at your new location if you move and establish a new home to be employed or carry on a business. You can also deduct moving expenses if you move to study courses as a **full-time student** at a college, university, or other institution offering post-secondary education. However, you can **only** deduct moving expenses from the part of your scholarships, fellowships, bursaries, certain prizes, and research grants required to be included in your income.

Your new home must be at least 40 kilometres (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. For example, you have established a new home if you have sold or rented (or advertised for sale or rent) your old home. Generally, your move must be from one place in Canada to another place in Canada. For information and conditions regarding moves to or from Canada, or between two locations outside Canada, see the attached information sheet.

<b>Identification</b>		<b>Tax year ▶</b> 2008
Last name Client	First name Valued	Social insurance number 111-111-118

**Calculation of distance in kilometres**

Distance in kilometres between your <b>old</b> home and your <b>new</b> place of work or educational institution	_____	<b>1</b>
Distance in kilometres between your <b>new</b> home and your <b>new</b> place of work or educational institution	- _____	<b>2</b>
Line 1 minus line 2.		
<b>If the result on line 3 is less than 40 kilometres, you cannot deduct your moving expenses.</b>	= _____	<b>3</b>
<b>Therefore, do not complete the rest of this form.</b>		

**Details of the move**

Complete address of your <b>old</b> residence		City
Province	Country	Postal code
Complete address of your <b>new</b> residence 123 Any Road		City Anywhere
Province ON	Country	Postal code K0A 2E0
Date of move _____		
Date you started your new job or business, or your studies _____		
What was the main reason for the move? <input checked="" type="checkbox"/> To be <u>e</u> m <u>p</u> l <u>o</u> y <u>e</u> d or carry on a business <b>or</b> <input type="checkbox"/> To <u>s</u> t <u>u</u> d <u>y</u> full time		
Name of employer, business, or educational institution <b>after</b> the move		
Complete address		City
Province	Country	Postal code