



The information on this sheet will help you to complete Form T1-M, *Moving Expenses Deduction*.

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 of employment at the new work location.

If your moving expenses that you paid in the year of the move are more than the net eligible income earned at the new location in the year you move, you can carry forward and deduct the unused part of those expenses from 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 that is not included in your income, for eligible moving expenses (see "Expenses you can deduct" below)? 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 may be asked to provide a letter from your employer stating that you were not reimbursed for the moving expenses you are claiming.

Expenses you can deduct

You can deduct reasonable amounts that you paid for moving yourself, your family, and your household effects. Not all members of your household have to travel together or at the same time.

Eligible moving expenses include:

- transportation and storage costs (such as packing, hauling, in-transit storage, and insurance) for household effects, including items such as boats and trailers;
- travelling expenses, including vehicle expenses, meals, and accommodation, to move you and members of your household to your new residence (you can choose to claim vehicle and meal expenses using the **simplified** method, see the **Note** on this page);
- costs for up to 15 days for meals and temporary accommodation near either residence for you and the members of your household (you can choose to claim meal expenses using the **simplified** method, see the **Note** on this page); and
- the cost of cancelling a lease for your old residence, except any rental payment for the period during which you occupied the residence.

When your old residence is sold as a result of your move, eligible moving expenses also include:

- 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, if you or your spouse or common-law partner sold the old residence; **and**
- the 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.

If you moved after 1997, and your moving expenses were paid in a year after the year of your move, you may be able to claim them on your return for the year you paid them against employment or self-employment income earned at the new location.

The same possibility is also extended to students reporting a taxable amount of scholarships, fellowships, bursaries, certain prizes, and research grants.

You can carry forward any unused amounts and deduct them only against such income earned at the new location in the following years.

This may apply if your old residence did not sell until after the year of your move. If this is the case, you may be asked to submit this form with the receipts and explain the delay in selling your home.

If this affects how you would have filed your return for a previous year, you can ask us to change it. See "How do you change a return?" on the next page.

Be sure to keep receipts and documents supporting your claim.

Note

Instead of claiming your actual expenses (the **detailed** method), you can choose the **simplified** method of claiming vehicle and meal expenses. Although you do not have to submit detailed receipts for actual expenses if you choose to use the simplified method, we may still ask you to provide some documentation to establish the duration of temporary lodging. To find out the amounts that apply to you, visit our Web site at www.cra.gc.ca/travelcosts or call our Tax Information Phone Service (T.I.P.S.) at **1-800-267-6999**.

Incidental costs related to the move

You can claim the cost of changing your address on legal documents, replacing driving licences and non-commercial vehicle permits (not including insurance), and utility hook-ups and disconnections.

Costs to maintain your old residence when vacant

You can claim, to a maximum of \$5,000, the cost for interest, property taxes, insurance premiums, and heat and utilities expenses you paid to maintain your old residence when it was vacant after you moved, and during a period when reasonable efforts were made to sell the home.

The 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.

Expenses you cannot deduct

Moving expenses that you cannot deduct include:

- expenses for work done to make your home more saleable;
- any loss from the sale of your home;
- expenses for house-hunting trips before you move;
- the value of items movers refused to take, such as plants, frozen food, ammunition, paint, and cleaning products;
- expenses for job hunting in another city (such as travelling expenses);
- expenses to clean or repair a rented residence to meet the landlord's standards;
- expenses to replace personal-use items such as toolsheds, firewood, drapes, and carpets;
- mail-forwarding costs (such as with Canada Post);
- costs of transformers or adaptors for household appliances;

- costs incurred in the sale of your old home if you delayed selling for investment purposes or until the real estate market improved; and
- costs for vehicle inspections and/or emissions tests.

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.

Did you move from Canada?

Provided you met all other conditions and requirements described on Form T1-M (see "Can you deduct moving expenses?"), you **can** claim eligible expenses for a move **from** Canada if:

- you are a **full-time student** (including a co-operative student) or a **factual** or **deemed resident** as defined below; and
- you moved from the place where you ordinarily resided to live in another place where you ordinarily reside.

You **cannot** claim moving expenses if you rent an apartment in another country where you are working temporarily and you maintain residential ties in Canada (for example, your spouse and children remain in your home in Canada), because your home in Canada is where we consider you to ordinarily reside.

Did you move to Canada?

Provided you met all other conditions and requirements described on Form T1-M (see "Can you deduct moving expenses?"), you **can** claim eligible expenses for a move to Canada if you are a **full-time student** (including a co-operative student) or a **factual** or **deemed resident** as defined below.

Did you move between two locations outside Canada?

Provided you met all other conditions and requirements described on Form T1-M (see "Can you deduct moving expenses?"), you **can** claim eligible expenses for a move **between two locations outside** Canada if you are a factual or deemed resident (defined below) **and** you moved from the place where you ordinarily resided to live in another place where you ordinarily reside.

Factual resident

You are a factual resident if you keep significant residential ties in Canada while living or travelling outside the country. For information, see Interpretation Bulletin IT-221, *Determination of an Individual's Residence Status*, or Pamphlet T4131, *Canadian Residents Abroad*.

Deemed resident of Canada

You are a deemed resident if, at any time in the year, you live outside Canada, you do not keep residential ties here, **and** you are:

- a government employee;
- a member of the Canadian Forces;
- a member of the Canadian Forces overseas school staff; **or**
- a person working under a Canadian International Development Agency program.

If you are the spouse, common-law partner, dependent child, or another related person of a deemed resident, other rules may apply. See "Are you a deemed resident?" in the *General Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada*.

Full-time students

You can **only** 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 these expenses from the part of your scholarships, fellowships, bursaries, certain prizes, and research grants required to be included in your income.

If your eligible moving expenses are more than the scholarships, fellowships, bursaries, certain prizes, and research grants income you report for the year, you can deduct the unused part of those expenses from the same type of income you receive and report on your return for the following years.

You can claim moving expenses you incur at the beginning of each academic period when you move to the educational institution, as long as you meet the **40-kilometre limitation** outlined on Form T1-M and have income earned at the new location. You can also claim moving expenses when you move back after a summer break, or a work semester if you have income earned at the new location.

The rules that apply to an employed or self-employed person (see "Are you employed or self-employed?") apply to you if you move to a new location in Canada to work (including a summer job) or to run a business. Complete a separate Form T1-M for each move and enter the total of all amounts from line 20 on line 219 of your return.

How do you change a return?

If you need to make a change to any return you have sent us, **do not file another return for that year**. You should wait until you receive your *Notice of Assessment* before requesting any change to a return that has not been processed. You can do so in one of the following ways.

By Internet

You can make changes yourself to your *Income Tax and Benefit Return* for the current and previous two tax years online by using **My Account**. For more information, visit our Web site at www.cra.gc.ca/myaccount.

By mail

Send both of the following to your tax centre:

- a completed Form T1-ADJ, *T1 Adjustment Request*, or a signed letter providing the details of your request (including the years of the returns you want us to change), your social insurance number, your address, and a telephone number where we can reach you during the day; and
- supporting documents for the changes you want to make and, if you have not sent them to us before, supporting documents for your original claim.

Do you need more information?

See Interpretation Bulletin IT-178, *Moving Expenses*. If you need more information, visit our Web site at www.cra.gc.ca or contact us by calling **1-800-959-8281**.

If you use a teletypewriter (TTY) because you have difficulty hearing or speaking, you can call our toll-free, bilingual TTY enquiry service to get information. The telephone number is **1-800-665-0354**.

Calculation of allowable moving expenses (keep all receipts)

Transportation and storage costs for household effects			1
Name of mover: _____			
Travelling expenses from old residence to new residence			
Travel costs (other than accommodation and meals)	+		2
Number of household members in move: _____			
Method of travel: _____			
Number of kilometres: _____			
Accommodation	+		3
Number of nights: _____			
Meals	+		4
Number of days: _____			
Temporary living expenses near new or old residence (maximum 15 days)			
Accommodation	+		5
Number of nights: _____			
Meals	+		6
Number of days: _____			
Cost of cancelling the lease for your old residence	+		7
Incidental costs related to the move (specify):	+		8
Costs to maintain your old residence when vacant (maximum \$5,000)	+		9
Cost of selling old residence			
Selling price: _____ \$			
Real estate commission	+		10
Legal or notarial fees	+		11
Advertising	+		12
Other selling costs (specify): _____	+		13
Cost of purchasing new residence			
Purchase price: _____ \$			
Legal or notarial fees	+		14
Taxes paid for the registration or transfer of title (do not include GST/HST or property taxes)	+		15
Add lines 1 to 15		Total moving expenses	= _____ 16
Enter any reimbursement or allowance that is not included in your income, and that you received for moving expenses that you claimed on line 16	-		17
Line 16 minus line 17		Net moving expenses	= _____ 18
Net eligible income:			
<ul style="list-style-type: none"> • If you are an employee, this represents the amounts reported on your T4 and/or T4A slips that relate to the new work location and that are included on lines 101 and/or 104, minus any amount relating to the new work location claimed on lines 207, 212, 229, 231, and 232 of your return. • If you are self-employed, this generally represents the net amounts earned at the new work location that are included on lines 135 to 143, minus any amounts claimed on lines 212 and 222 of your return. • For a student, this represents the amount of scholarship, bursaries, fellowships, research grants, and/or certain prizes required to be included in income for the year 			
		Net eligible income	_____ 19
Enter the amount from line 18 or line 19, whichever is less .			
Enter the result on line 219 of your return		Allowable moving expenses	_____ 20
<p>If line 18 is more than line 19, you can carry forward the unused part (line 18 minus line 19) and deduct it from the same type of eligible income for the years after you move (for more information, see the attached information sheet).</p>			