

Calculation of allowable moving expenses

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			
If you moved to be employed or carry on a business, enter your net income for the year from employment or self-employment in the new work location. If you moved to study full time, enter your income for the year from scholarships, bursaries, fellowships, research grants, and prizes for achievement you received and reported as income on your return.					
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	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 60px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> 20			

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 (see page 3 for more information).

MOVING EXPENSES INFORMATION

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.

If your moving expenses that you paid in the year of the move are more than the income earned at the new location in the year you move, you can 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 that is not included in your income, for eligible moving expenses (see "Expenses you can deduct" on this page)? 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.

Are you a full-time student?

You **are** a full-time student if:

- you regularly attend a college, university, or other educational institution in a program at a post-secondary school level (whether in Canada or not); **and**
- you are taking, during a particular semester, at least 60% of the usual course load for the program in which you are enrolled.

You **are not** a full-time student if:

- you are taking only a few courses in the evening;
- you are taking a correspondence course; **or**
- you are taking less than 60% of the usual course load for the program for the semester and you devote most of your time to earning money or to other activities.

As a student, you can 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 **taxable** portion of your scholarships, fellowships, bursaries, certain prizes, and research grants.

You **cannot** deduct moving expenses if your only income at the new location is scholarship, fellowship, or bursary income that is entirely exempt from tax under the proposed legislation.

If your moving expenses are more than the taxable "award" income you report for the year, you can deduct the unused portion of those expenses from the taxable "award" income you report on your return for the following years.

You can claim moving expenses that you incur at the beginning of each academic period that you move to the educational institution, as long as you meet the 40-kilometre limitation outlined on page 1 of Form T1-M. You can also claim moving expenses when you move back after a summer break, or a work semester in the case of a co-operative student.

You are a **co-operative student** if you attend an educational institution for an academic period and then you work for a similar period in a business or industry that relates to your academic studies. If this is your situation, you are considered a full-time student at the beginning of each academic period and during the months you actually attend the educational institution.

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 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.

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** below);
- 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** below); 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 now 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 taxable "award" income. You may 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 will have 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 back.

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 are not required 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 (excluding 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 immediately 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;
- costs of transformers or adaptors for household appliances; and
- costs incurred in the sale of your old home if you delayed selling for investment purposes or until the real estate market improved.

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 page 1 under "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 as described on the previous page) or a **factual** or **deemed resident** as defined on this page; 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 page 1 under "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 as described on the previous page) or a **factual** or **deemed resident** as defined on this page.

Did you move between two locations outside Canada?

Provided you met all other conditions and requirements described on page 1 under "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*.

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 now make changes yourself to your Income Tax and Benefit Return for the current and previous two tax years online. To access our new, electronic service, log on to **My Account** and select the **Change my return option**. To use **My Account**, you have to register for a Government of Canada epass that will give you a User ID and password. We will mail you a CRA Security Code. 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**.