



Benjamin Dyck*

CHARTERED PROFESSIONAL ACCOUNTANT
* denotes a professional corporation

Moving Expense Checklist

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. If you meet the above restrictions please complete the following checklist.

Name _____

Were you reimbursed for any moving expenses? Yes No If yes give details: _____

Date you started your new job, business or studies _____

Main reason for the move: Employment Carry on business Full-time studies

Address of old residence:		
Address		
City	Province	Postal Code
Address of new residence:		
Address		
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/sale agreements and mortgage paperwork related to purchase/sale for all above expenses.

MOVING EXPENSE TRAVEL WORKSHEET

<u>Date</u>	<u># of Days</u>	<u># of km's</u>	<u># of people</u>	<u>Hotel Cost</u>	<u>Method</u>	<u>Description</u>
Aug 18/16	2	375	2	\$110	Truck	Cold Lake, AB to Slave Lake, AB



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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 the moving expenses that you paid in the year of the move are more than the net eligible income (line 19 of Form T1-M) earned at the new location in that same year, 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 for eligible moving expenses (see "Expenses you can deduct" below) that is 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 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

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;
- travel expenses, including vehicle expenses, meals and accommodation, to move you and members of your household to your new residence
- costs for up to 15 days for meals and temporary accommodation near either residence for you and the members of your household
- 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;
- 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.

Expenses after a year:

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

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, 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

- 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 travel 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 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.
- 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