

Moving Expense Checklist



To be eligible to claim moving expenses for a move to a new residence, your new residence must:

- ☐ Be at least 40 kilometers closer to the new place of work or educational institution and;
- ☐ Be the place you ordinarily reside.

Name _____

Main reason for the move: ☐ To work or to run a business ☐ Full-Time Studies

Date you started your new job or studies MM/DD/YYYY _____

Do you have a letter from your employer stating whether or not they covered any part of the move (CRA will request this)?

☐ Yes ☐ No

If your employer did cover some part of the move, the letter must state what they covered and how much. Please send us a copy of this letter.

Address of past residence _____

City _____ Province _____ Postal Code _____

Address of new residence _____

City _____ Province _____ Postal Code _____

Information about new Employer, Business or Educational Institution

Name _____

Address _____ City _____

Province _____ Postal Code _____

Cost of Selling Old Residence

Selling price \$ _____ Legal or notarial fees \$ _____

Real estate commission \$ _____ Other selling costs (specify) \$ _____

Advertising \$ _____ Penalties for paying off mortgage \$ _____

Cost to maintain old home while vacant (max \$5000) \$ _____

Cost of Purchasing New Residence

Purchase price \$ _____ Legal or notarial fees \$ _____

Taxes paid for the registration or transfer of titles (do not include GST) \$ _____

Travel Expenses

Number of household members in move _____

Date move started MM/DD/YYYY _____ Date arrived at new location MM/DD/YYYY _____

Method of travel: ☐ Drove Number of vehicles _____ ☐ Flew Cost of flights \$ _____

Cost of accommodations only (meals will be calculated using CRA rates) \$ _____

Temporary Living Near Old or New Home (max 15 days)

Number of nights _____

Cost of accommodations only (meals will be calculated using CRA rates) \$ _____

Note: Please include receipts, purchase /sale agreements and mortgage paperwork related to your moving expenses.

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Employed or Self Employed Individuals

You can deduct eligible moving expenses from employment or self-employment income you earn at the new location including the 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 your net eligible income (see Form T1-M line 26) earned at the new location in the same year, you can carry forward and deduct the unused part of these expenses from the employment or self-employment income you earn 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.

Reimbursements & Allowances

If you received a reimbursement or an allowance for eligible moving expenses, you can only deduct moving expenses if you include the amount received in your income or if you reduce your moving expenses by the amount reimbursed. Please note, you may be 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

Moving Expenses Include:

- Transportation and Storage costs such as packing, hauling, in-transit storage, insurance for household items, including boats and trailer.
- Travel expenses, including vehicle expenses, meals and accommodations, to move you and members of your household to your new residence.
- Costs for you and members of your household in the move for up to 15 days for meals and temporary accommodation near either residence.
- Cost for 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. Provided you, your spouse or common-law partner sold the old house.
- 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 Paid in the Year After you Moved:

- 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 them against employment or self employment income earned at the new location, but if any part of the move started and was paid in the prior year, the move must be started in that year and can be carried on to the next.

Incidental costs related to the move:

- Changing your address on legal documents, replacing drivers licenses and non-commercial vehicle permits (not including insurance) and utility hook-ups and disconnections.

Cost to maintain your old residence when vacant:

- Maximum \$5,000 including interest, property taxes, insurance premiums, heat and utilities expenses paid after your move, and during a period when reasonable efforts were made to sell the home.

- Costs must have been incurred when your old residence was not occupied by you and/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.

Moving Expenses you cannot Deduct

- Expenses for work done to make your house more saleable;
- Any loss from the sale of your home;
- Expenses for house hunting trips before your 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 replace personal -use items such as tool sheds, firewood, drapes and carpets;
- Mail forwarding costs, such as Canada Post;
- Cost 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.
- Expenses to clean or repair a rented residence to meet the landlords standards;
- Generally you cannot deduct the cost of moving a mobile home. However, if you have personal items in a mobile home when it is moved, you can deduct the amount it would have cost to move those personal items separately