

Moving Expenses Deduction

Protected B
when completed

Before you complete this form, read the information on pages 1 to 3.

Complete a separate form for **each move** to calculate your eligible moving expenses deduction.

Tax year ► 2025

Part 1 – Taxpayer information

| | | |
|------------|-----------|-------------------------|
| First name | Last name | Social insurance number |
|------------|-----------|-------------------------|

Part 2 – Calculation of distance in kilometres

| | | |
|--|-------|----------|
| Distance in kilometres between your old home and your new work location or educational institution | _____ | 1 |
| Distance in kilometres between your new home and your new work location or educational institution | _____ | 2 |
| Line 1 minus line 2 | _____ | 3 |

If the amount on line 3 is **less than** 40 kilometres, you **cannot** deduct your moving expenses. If this is the case, do **not** complete the rest of this form.

Part 3 – Details of the move

Date of move: _____ Year Month Day

Date you started to work, run a business or study full time at a new location: _____ Year Month Day

Main reason for the move: _____ To work or to run a business **or** To study full time

Address of your old home

| | | |
|-----------------------------------|-----------------------------|--------------------|
| Apt No. – Street No., Street name | | |
| City | Province or territory AB | Postal or ZIP code |
| Country (if outside Canada) | | |

Address of your new home

| | | |
|-----------------------------------|-----------------------------|--------------------|
| Apt No. – Street No., Street name | | |
| City | Province or territory AB | Postal or ZIP code |
| Country (if outside Canada) | | |

Information about your employer, business, or educational institution after the move

| | | |
|-----------------------------------|-----------------------|--------------------|
| Name | | |
| Apt No. – Street No., Street name | | |
| City | Province or territory | Postal or ZIP code |
| Country (if outside Canada) | | |

Part 4 – Allowable moving expenses

| | | |
|--|-------------------------------|----|
| Transportation and storage costs for household items | | 4 |
| Name of mover (if it applies): _____ | | |
| Travel expenses (from old home to new home) | | |
| Number of household members in the move: _____ | | |
| Method of travel: _____ | | |
| Number of kilometres: | Travel expenses | 5 |
| Number of nights: | Accommodation expenses | 6 |
| Number of days: | Meal expenses | 7 |
| Add lines 5 to 7. | ▶ | 8 |
| Temporary living expenses near new or old home (maximum 15 days) | | |
| Number of nights: | Accommodation expenses | 9 |
| Number of days: | Meal expenses | 10 |
| Line 9 plus line 10 | ▶ | 11 |
| Cost of cancelling the lease for your old home | | 12 |
| Incidental costs related to the move (specify): | | 13 |
| Costs to maintain your old home when vacant (maximum \$5,000) | | 14 |
| Add lines 12 to 14. | ▶ | 15 |
| Cost of selling old home | | |
| Selling price | | |
| Real estate commission | | 16 |
| Legal or notarial fees | | 17 |
| Advertising | | 18 |
| Other selling costs (specify): | | 19 |
| Add lines 16 to 19. | ▶ | 20 |
| Cost of buying the new home | | |
| You can claim the expenses on lines 21 and 22 only if you or your spouse or common-law partner sold your old home because of your move. | | |
| Purchase price | | |
| Legal or notarial fees | | 21 |
| Taxes paid for the registration or transfer of title (do not include GST/HST) | | 22 |
| Line 21 plus line 22 | ▶ | 23 |
| Add lines 4, 8, 11, 15, 20 and 23. | Total moving expenses | 24 |
| Unclaimed moving expenses from prior years | | |
| Enter any reimbursement or allowance that is not included in your income and that you received for moving expenses included in the amount on line 24. | | 25 |
| Line 24 minus line 25 (if negative, enter "0") | Net moving expenses | 26 |

Part 4 – Allowable moving expenses (continued)

Amount from line 26 of the previous page _____ **27**

Net eligible income

If you are an employee: Enter on line 28 the amounts on your T4 or T4A slips relating to the **new work location** that you included on line 10100 or line 10400 of your return **minus** any amounts relating to the new work location that you claimed on lines 20700, 21200, 22215, 22900, 23100, and 23200 of your return.

If you are self-employed: Enter on line 28 the net amounts earned at the **new work location** that are included on lines 13500, 13700, 13900, 14100, and 14300 of your return **minus** any amounts that you claimed on lines 21200 and 22200 of your return.

If you are a student: Enter on line 28 the amount of scholarships, bursaries, fellowships, research grants, or certain prizes required to be included in your income for the year. _____ **28**

Allowable moving expenses

Enter **whichever is less:** amount from line 27 or line 28.

Enter this amount on **line 21900** of your return.

| | |
|--|--|
| | |
|--|--|

29

Line 27 minus line 28
(if negative, enter "0")

**Your unused moving expenses available
to carry forward to a future year**

30

You can carry forward your unused moving expenses and deduct them from the same type of eligible income for the years after you move.

Note

If you are filing electronically or filing a paper return, do **not** send any documents. Keep all of your supporting documents in case the CRA asks to see them later. If you are using EFILE, show your documents to your EFILE service provider.

See the privacy notice on your return.