

**University of Massachusetts  
Moving Expense Tax Form  
Updated August 8, 2006**

**I. Qualified Moving Expenses:** List only travel and lodging for employee and family while moving from old home to new home, reimbursed automobile mileage at appropriate rate per Publication 521, and transportation and storage of household goods and personal effects. Do not include meals or temporary living costs.

**A. Reimbursements of Qualified Moving Expenses Paid Directly to the Employee:** (These payments are not taxable income, are not included in Box 1 of the W-2, and are not subject to income tax withholding or Medicare taxes. They are reported in Box 12 of Form W-2 and are identified with code P.)

1. _____	1. \$ _____
2. _____	2. \$ _____
3. _____	3. \$ _____

**B. Payments of Qualified Moving Expenses made Directly to Third Parties (i.e. moving companies):** (These payments are not taxable income, and are not reported anywhere on the FormW-2.)

1. _____	1. \$ _____
2. _____	2. \$ _____
3. _____	3. \$ _____

**II. Nonqualified Moving Expenses:** List all other moving expenses whether paid directly to the employee or to a third party -- temporary living costs, house hunting costs, the costs of selling or buying homes, all meals and food, the cost of breaking a lease, etc. Include automobile mileage reimbursements in excess appropriate rate per Publication 521. (These payments are taxable income, are included in Box 1 of Form W-2, and are subject to income tax withholding and Medicare taxes.)

1. _____	1. \$ _____
2. _____	2. \$ _____
3. _____	3. \$ _____

**III. Does the move meet the 50-mile IRS Test?** The employee's new work-site must be at least 50 miles further from his former residence than his old work-site was from his old residence.

Yes\_\_\_\_\_ No\_\_\_\_\_